

Annual Report

2021
2022





ACKNOWLEDGEMENT OF COUNTRY

The Shire of Esperance acknowledges the Kepa Kurl Wudjari people of the Nyungar nation and Ngadju people who are the traditional custodians of this land, and their continuing connection to land, waters and community.

We pay our respects to Elders past, present and emerging and we extend that respect to other Aboriginal Australians today.

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Esperance in Numbers

53,755.87km²

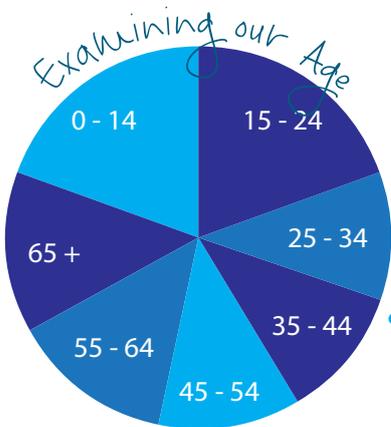
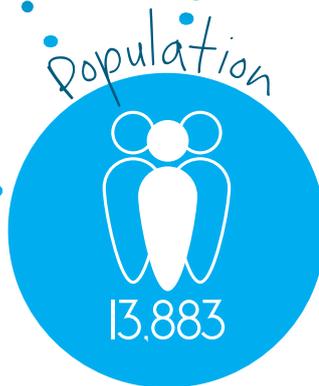
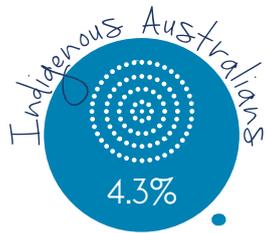
3,698.3km of Unsealed Roads

875.2km of Sealed Roads

140.6km of Footpaths

13,045km² of Agricultural Land

20,377km² of Reserves



2021 Census Data sourced from the Australian Bureau of Statistics website for LG Area
* Median



Our Purpose

The Shire of Esperance exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

- Shire of Esperance Council Plan 2022-2032

Our Vision

Esperance, together
we make it happen.

- Shire of Esperance Council Plan 2022-2032

Shire President's Report

It is with pleasure that I present the 2021/2022 Annual Report of the Shire of Esperance. This year has been one of consolidation.

Our Chief Executive Officer, Shane Burge, has shown great leadership by building an extremely strong Executive Management Team with Mathew Walker, Director Asset Management, Felicity Baxter, Director Corporate & Community Services and the addition of Holly Phillips as Director External Services. He also put a clear focus on customer service, requiring all departments to promptly deal with project and public requests.

Throughout the year the Executive Management Team have provided excellent information to Council through detailed briefing sessions and connecting specialist consultants via modern technologies. This supported Council to progress the Waste Management Plan for Myrup and site planning for the James Street Cultural Precinct development.

There has been a lot of work around alternate accommodation options, with Council approving the amendment to the Accommodation in a Caravan Policy and consulting the community on the need to review holiday homes within the Esperance town site.

Council was proud to distribute \$328,081 via the Community Grants Program, our biggest and most direct investment to support our community groups.

We formally adopted the Food Organics Garden Organics service, which will be instigated when the new waste management facility is operational.

The Bush Fire Risk Management Plan was endorsed, along with the Elected Members Social Media Policy and the Public Health Plan 2021-2026. These matters show the diversity of topics Council consider for our residents.

Like so many other businesses, COVID-19 impacted Shire operations. Implementing the Shire's Organisational COVID-19 Plan, flexible work options were quickly put into place. Some staff worked from home, while others worked from alternate venues. This ensured social distancing and other health requirements were complied with all while continuing services. Some services, such as Home Care, had to be significantly altered. My sincere thanks to all staff who worked so hard to ensure our customers, clients and community were well informed and kept safe. It was an uncomfortable time, but it is nice to have everything back to normal.

At the 2021 Local Government Election, Cr Dale Piercey and long serving Cr Basil Parker chose not to re-nominate. Cr Steve McMullen decided to run again and was re-elected alongside new members Cr Leonie de Haas, Cr Rob Horan and Cr Shayne Flanagan. I extend my sincere thanks to Cr Piercey and Cr Parker for their dedicated efforts as Shire of Esperance Councillors, and thank my fellow Councillors for their dedicated work ethic and focus serving the Esperance region.

I also extend my great appreciation to all Shire staff who work diligently behind the scenes, making sure the goals set by the community and Council are achieved to the highest of standards.

I look forward to working with everyone in providing a great service to our magnificent Esperance Community.



A handwritten signature in black ink that reads "Ian Mickel".

Ian Mickel
Shire President

Chief Executive Officer's Report

I am proud to present the 2021/2022 Annual Report for the Shire of Esperance.

The Annual Report is a summary of our highlights, challenges, developments and achievements made throughout the year. Esperance has a wonderful community, and we should be proud of what we have achieved together.

During the year, the Shire developed a new Council Plan, which combined both the Strategic Community Plan and Corporate Business Plan. The Shire of Esperance Council Plan 2022-2032 presents a clear, easy to read roadmap of our strategies and priority actions for the Esperance Community over the next four years. I would like to extend a special thank you to those who participated in the workshops or attended sessions for the development of the Plan.

During October 2021, Council elections were held resulting in us welcoming three new Councillors, Rob Horan, Leonie De Haas and Shayne Flanagan; and Steve McMullen was successfully re-elected to represent the Town Ward. We congratulate all our new Councillors and commend Shire President, Ian Mickel, for his support and guidance during the past 12 months.

The pandemic has been very much a part of 2021/2022 and the way we conducted business. The Shire acted to uphold State Government regulations, and meetings with metropolitan based consultants and stakeholders continued to be predominately held via Zoom. Staff welcomed the opportunity to attend various webinars and conferences online, which would ordinarily have required attendance in person. We responded well to COVID restrictions and remained flexible under unusual working arrangements when required.

With restrictions prohibiting interstate travel, we saw our fellow Western Australians flock to Esperance over the summer period. This influx of visitors caused the Shire Overflow Campground to reach near capacity, accommodating over 10,000 people during a 5 week period.

The completion of the pump track and opening of the beach enclosure and lap pontoon just in time for the Christmas period was a highlight, with many making use of the new infrastructure.

The finalisation and adoption of the Esperance Greater Sports Ground Redevelopment Masterplan and the trial of sand back passing to address coastal erosion along the foreshore were two long outstanding projects that came to fruition. Learnings from these projects will provide guidance and advice on how to proceed with future infrastructure developments.

I would like to thank my Executive Management Team for their hard work and dedication over the past 12 months, and all the Shire staff who go above and beyond to deliver wonderful service to the Esperance community.

I look forward to what the next 12 months will bring and am excited for the Shire to continue providing essential services and infrastructure to the Esperance community.



A handwritten signature in black ink, appearing to read 'Shane Burge'.

Shane Burge

Chief Executive Officer

Planning for the Future

Council Plan

The Shire of Esperance's *Strategic Community Plan 2017-2027* was the overarching strategy document for 2021/2022, which reflects the long-term aspirations and goals of the Esperance Community.

The *Strategic Community Plan 2017-2027* focusses on the following five themes:



A major review of the Shire's integrated planning and reporting framework commenced in late 2021. A significant engagement program to gather information from the diverse community for the review was undertaken, by way of community workshops and reference to the biennial MARKYT Community Scorecard outcomes. The community provided input on what they felt were the current challenges and opportunities in our Shire and the important focus areas for Council.

This resulted in Council choosing to merge both the Strategic Community Plan and Corporate Business Plan into one succinct document. The *Shire of Esperance Council Plan 2022-2032* identifies our vision, aspirations and priorities for the future and comes into effect from 1 July 2022.

The new Council Plan includes five themes:



The Plan will be reviewed annually to meet the integrated planning and reporting requirements under the *Local Government Act 1995*. One of the most significant changes was a simplification of the Shire's vision to "**Esperance, together we make it happen**". We aim to be an inclusive community where things can get done if we pull together with a common goal.

About this Report

Welcome!

Every year the Shire provides vital services to the community, and our Annual Report is where we highlight our achievements and the progress made towards realising the strategic goals identified in our Council Plan.

The Annual Report is one of our key reporting tools, providing transparency to our community and details our operational performance, achievements and challenges experienced throughout the past financial year.

Our priority for 2021/2022 was to continue to enhance our communication with the community and encourage more people to participate in developing solutions on topics Council are being asked to make decisions on.

Where to find this report

Copies can be obtained in hard copy from the Shire Administration Building, Library or Online at www.esperance.wa.gov.au

We welcome your feedback on this report. Feedback can be dropped off at any Shire building or emailed to us.

shire@esperance.wa.gov.au



Leadership

L1 Encourage community participation and insight into activities and decisions

Council Elections

The 2021 Local Government Election, held on 16 October 2021, was highly contested with four elected member positions available. Shire staff supported the Returning Officer appointed by the WA Electoral Commission.

We welcomed Councillors Rob Horan, Leonie De Haas, Shayne Flanagan and Steve McMullen representing the Town Ward.

Councillors Basil Parker and Dale Piercey did not nominate for re-election.

The Shire remains apolitical during elections, however actively promotes and encourages community members to be involved and vote for their preferred elected representatives.

Our community benefits from having a range of Councillors with differing views, ensuring the broader community is represented when making decisions.

Elections for Council leadership roles were held on the following Monday with Ian Mickel being elected as Shire President and Ron Chambers being elected as Deputy Shire President.

Following the Ward and Representation Review undertaken in 2020/2021, which resulted in the ward boundaries being adjusted and one Rural Ward councillor position moving to the Town Ward, there was no Rural Ward election this year.



Annual Electors meeting

Our Annual Electors Meeting was held in February 2022 with 125 community members, Councillors and the Shire Executive Team in attendance. This gave local residents an opportunity to question the Annual Report 2020/2021, query general business and raise motions to Council for discussion at subsequent meetings.

Ten motions were raised on the night, all of which were carried. Eight of these were broadly related to the local pro-choice campaign, one pertaining to signage on Tupper Street, and one in relation to the reallocation of \$300,000 from the proposed dog park.

The motions which were carried at the Annual Electors Meeting were discussed by Council at their February 2022 Ordinary Council Meeting.

Ward	Available Positions	Number of Candidates	Voter Turnout
Town Ward	4	8	32.71%

282 COUNCIL RESOLUTIONS
247 COMPLETED

Currently none of our Elected Members identify as Aboriginal or Torres Strait Islander and all have a linguistic background of English.

Meeting Attendance

The Esperance Shire Council meets weekly on a Tuesday for information sessions and workshops on a variety of topics.

On the third Tuesday of each month they attend an Agenda Briefing, an informal opportunity for Councillors to ask questions, request further information and discuss the items listed in the Ordinary Council Meeting Agenda.

On the fourth Tuesday, Council attend the Ordinary Council Meeting where decisions are made on all report items in the best interest of the community.

The Ordinary Council Meeting for September 2021 was held at the Condingup Community Hall with 16 members of the public and press attending.

This also provided an opportunity for open discussion at the conclusion of the meeting. Below is a table outlining individual Councillor attendance for the Financial Year.

Number of Elected Members aged;

Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	1
Between 45 years and 54 years	1
Between 55 years and 64 years	5
Over the age of 65 years	4

Member	OCM (Entitled)	OCM Attended	SCM (Entitled)	SCM Attended	Gender	Country of Birth	Member of Committees (#)	Committee Meetings (Entitled)	Committee Meetings Attended
Cr Ian Mickel	12	10	3	3	Male	Australia	10	12	12
Cr Ron Chambers	12	12	3	2	Male	Australia	3	1	1
Cr Wes Graham	12	11	3	3	Male	Australia	4	2	2
Cr Steve McMullen	12	12	3	3	Male	Australia	7	4	3
Cr Jennifer Obourne	12	12	3	3	Female	Rhodesia	9	7	3
Cr Jo-Anne O'Donnell	12	9	3	3	Female	Australia	9	10	8
Cr Basil Parker	3	1	1	1	Male	Australia	3	1	0
Cr Dale Piercey	3	3	1	1	Female	Australia	4	1	0
Cr De Haas	9	9	3	2	Female	Australia	3	1	1
Cr Flanagan	9	9	3	2	Male	Australia	3	8	8
Cr Horan	9	8	3	2	Male	Australia	1	3	3

OCM = Ordinary Council Meeting

(Entitled) = number of meetings eligible to attend

SCM = Special Council Meeting

Council Policies

Our policies are in place to guide us in the efficient management of resources, and effective procedures for our daily operations and decision making.

Our policies are reviewed regularly to ensure they remain current and relevant to our needs and the expectations of our community. This year the following policies were endorsed by Council;

- Accommodation in a Caravan
- Tanker Jetty Timbers
- Elected Member Social Media
- Small Grants Approval
- Memorials in Public Places
- Budget Control
- Corporate Credit Card
- Investment
- Compliance and Enforcement.

Delegated Authority

Each year the Delegated Authority Register is presented to Council for endorsement. The Register provides authority to the CEO and Authorised Officers to use some of the Local Government's powers and discharge its duties under the *Local Government Act 1995*.

Changes to delegations for the 2021/2022 financial year include;

- Rescinding the Registration of Infringement Notice delegation from the Register as legislation gives this authority directly to the CEO
- Rescinding the Donations delegation and replacing with the Small Grants Approval Policy.

Council Plan

63 members of the community came together in November 2021 to take part in the FUTYR Community Workshops. The information from these workshops, our Strategic Community Plan 2021 survey, 2021 MARKYT Community Scorecard and other strategic documents were considered when drafting the new Council Plan.

The Council Plan merges and simplifies the Shire's Strategic Community Plan and Corporate Business Plan, and is designed to be a practical document that people can read quickly and easily to understand where the Shire is headed.

The Shire of Esperance Council Plan 2022-2032 was adopted at the May 2022 Ordinary Council Meeting and a community sundowner to celebrate the release is planned for August 2022

Topics raised during the community workshops include;

- Youth (services, activities)
- Housing, Accommodation, Development
- Aged Care (service availability, employee recruitment/retention)
- Health Care (mental health, access to specialists)
- Recreation (parks, tracks/trails, affordable entertainment options)
- Sustainability (emission baseline, vehicle options, working group)
- Streetscapes (trees, plants, mowing)
- Roads (parking, crossings, maintenance)
- Local Higher Education Options
- Increased Communication, Networks
- Celebrate Cultural Heritage/Diversity
- Coastal Erosion Solutions
- Transport Options
- Community Safety

Council Committees

Following the Local Government Election, a review of the Shire's Council Committees was undertaken where it was recommended that the majority become informal working groups to allow greater flexibility in how they are managed. As a result, the Shire now has the following Committees and Working Groups in place to provide guidance to Council on a wide variety of areas within the community.

Committees:

- Bush Fire Advisory Committee
- Audit Committee

Working Groups:

- Sustainability Working Group
- Disability Access and Inclusion Plan Working Group
- Museum Working Group
- Esperance Twin Towns Working Group
- Esperance RoadWise Working Group
- Reconciliation Action Plan Working Group
- Streetscape Advisory Working Group
- Business Round Table Working Group
- Esperance Tourism Stakeholder Working Group
- Cemetery Working Group

Further information on our Committees and Working Groups is available on the Shire's website.

Citizenship Ceremonies

The Shire of Esperance works with the Australian Department of Home Affairs to help people from other countries become an Australian Citizen. A list of approved names from the Department is received once a month and helps the Shire administer the final step of becoming an Australian Citizen – the Ceremony. At the Ceremony, we ensure that all of the mandated aspects of Citizenship Ceremonies are followed and provide the individuals with their citizenship certificate.

During 2021/2022 we held 9 citizenship ceremonies with 46 people becoming Australian citizens. These people have come from many places such as the United Kingdom, Philippines, South Africa, Zimbabwe, Ireland, Sri Lanka, Canada, Taiwan, India, Brazil, Scotland, Poland, Thailand, Vietnam and Germany.



L2 Provide responsible resource and planning management for now and the future

Information Services

During the year, a replacement for Adobe Acrobat was investigated due a significant increase in Adobe licensing fees. Kofax Power PDF was tested and found to include all the familiar functionality and security measures at a reduced cost. Kofax Power PDF was subsequently procured and made available for use by staff.

To assist Councillors in fulfilling their meeting obligations in an ever-changing technological world, iPads were purchased and configured for use. The iPads provide greater flexibility in accessing Shire related meeting papers and were distributed to Councillors following the 2021 Local Government Election.

In January 2022, Microsoft Teams telephony became operational for Shire staff. Teams telephony provides a cloud-based solution with advanced features and removes the need for ongoing maintenance of the legacy PBX system. A replacement 4G antenna and modem was also installed at the Airport to try to alleviate intermittent connectivity issues being experienced.

The IT team worked closely with the Asset Management team to upgrade the Shire's internal mapping software (IntraMaps) as well as working with an external contractor to upgrade our Content Manager Records Management Software. Both projects experienced delays following the urgency to prepare staff to be able to work from home due to stay at home orders.

An additional casual resource was employed during the year, and their work focused on a legacy digitisation project which saw 1,011 Building Licenses and 391 Septic Applications scanned in.

Many of these required extensive research to determine which property they belonged to.

Information Services also reviewed the Records Disaster Recovery Plan and Record Keeping Plan in March with the next review to be undertaken in 2024.



2,695 IT TICKETS CREATED

Organisational Changes

There were some minor changes to the organisational structure this year, with the Manager Council Enterprises position being removed and their duties shared between other Managers in External Services, with the exception of the Airport which is now part of Economic Development.

Community Development and Economic Development were split into separate work areas, after previously being combined, with Economic Development moving to Executive Services and Community Development remaining in Corporate & Community Services.

Development & Statutory Services

The Shire was successful in being a part of a Small Business Friendly Program, which is an opportunity to simplify and improve processes for the benefit of our local small businesses. Consultation and engagement commenced with the Small Business Development Corporation in April 2022, and it is expected that the program will be undertaken in the 2022/2023 financial year.

The Compliance and Enforcement Policy was adopted by Council in March 2022 in order to set out a consistent and transparent approach when dealing with compliance and enforcement related matters.

Our Workforce

We currently employ 327 employees with an approximate full time equivalent (FTE) of 228. It's a highly diverse workforce with females making up 56% of the workforce, although only 33% of permanent employees.

The turnover rate for permanent employees in 2021/2022 was 19%, which is the same as last year's rate of 19% but significantly higher than the 2019/2020 rate of 15%. With the reopening of State borders, the Shire has noted an increase in availability of skilled and experienced workers, albeit shortages in critical skills remains an issue. To assist with attraction and retention of staff, we offer a number of strategies including flexible work arrangements where practicable, health and wellbeing opportunities, as well as training and development.

The pandemic continued to impact staff, with a number being required to work from home, work from other worksites or be redeployed to carry out alternative work in situations where they were required to isolate. Staff were encouraged to be vaccinated and granted time off from work to attend vaccination bookings or recover from any related illness.

Shire employees overwhelmingly followed vaccination guidelines and vaccination levels were correspondingly high.

327
EMPLOYEES

New Employee Code of Conduct

In September 2021, staff were provided with the new Employee Code of Conduct, which;

- provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities;
- addresses the broader issue of ethical responsibility and encourages transparency and accountability; and
- expresses the Shire's commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

The Code is complementary to the principles adopted in the *Local Government Act 1995* (the Act) and associated regulations, which incorporate four fundamental aims:

1. better decision-making by local governments;
2. greater community participation in the decisions and affairs of local governments;
3. greater accountability of local governments to their communities; and
4. more efficient and effective local government.

167 FULL TIME STAFF
73 CASUAL STAFF 87 PART TIME STAFF

Enterprise Agreement

During 2021/2022 the Shire negotiated an Enterprise Agreement which was ratified by the Fair Work Commission on 29 June 2022 and will take effect from 7 July 2022. The process was seamless and reflects the high level of commitment of all bargaining representatives, who negotiated in good faith to achieve an outcome that embraces contemporary workplace issues and sets a platform for effective management of the Shire's Human Resources.

Staff Training

Employee training and staff development plays an important part in the upskilling and compliance of employees throughout the organisation. 2022 has been busier than ever with training being held both onsite and remotely to enable employees to upskill to meet the expectations of their positions such as Traffic Management, Rigging and Dogging, Fire Warden and Extinguisher Training, and First Aid.

Other training that has benefited the organisation has been Team Development workshops by Candor Training. As part of R U OK? Day and Mental Health awareness month, Happiness Co also provided free training to employees in mental health, wellbeing and happiness. Other training provided by WALGA, LG Professionals, TAFE and other RTOs has been beneficial across the organisation in ensuring employees are skilled and equipped to perform their roles effectively.

The Shire also provided training in Working with Difficult Customers and Workplace Behaviour workshops, both of which were well attended and received by staff. The Human Resources Department also attended the inaugural Stars Futures Careers Expo showcasing Traineeship opportunities within the Shire and future career paths available within the organisation.

New Annual Performance Review Process

The Annual Employee Performance Management Review process was updated this year with a focus on the Shire's Values of Professionalism, Respect, Integrity, Dedication and Excellence. As representatives of the Esperance community, Shire employees are guided by these values in their day to day activities. The new process more accurately measures employee behaviours against these five values.

The Performance Review measures job skills and knowledge against the specific accountabilities of each position, OSH compliance, customer service and future training requirements to assess skills gaps analysis and KPIs/goals will be in line with the Shire of Esperance Council Plan 2022-2032.

Feedback to date from the new process has been positive. The new Performance Management process is managed by electronic distribution and has enabled the process to be more streamlined with the turnaround time greatly reduced.



L3 Foster a culture of innovation

Live Streaming of Council Meetings

Live Streaming of Council meetings has now commenced, with the first live stream being conducted at the August 2021 Ordinary Council Meeting. Live stream links and recordings of all Council meetings are available on the Shire's website.

The meeting with the greatest views was February 2022 with 480 people watching. This was the Ordinary Council Meeting where the mandate petition was tabled.

1,122 LIVESTREAM
VIEWS 



Marketing & Branding Strategy

Quotes are being gathered to refresh the Shire's Corporate Branding. Phase 1 of this project will be refreshing the corporate style guide, with the process to then continue into a review of our templates and documents, and further business branding for our facilities.

Benchmarking

The Shire of Esperance continues to work with other Local Governments through the Regional Capitals Alliance Western Australian (RCAWA) by providing relevant information for inclusion in their benchmarking report, which was received in December 2021.

This benchmarking report provides a comparison between the ten local governments involved in RCAWA and is used for internal comparison and improvements.

L4 Actively engage and communicate with the community to ensure informed decision making

Reconciliation Action Plan

NAIDOC Week 2021 was held from Sunday 4 to Sunday 11 July with the theme – **Heal Country!** which focussed on embracing First Nation’s cultural knowledge and understanding of Country as part of Australia’s national heritage.

The Shire of Esperance and the Esperance Tjaltjraak Native Title Aboriginal Corporation (ETNTAC) celebrated with an official opening ceremony in front of the flag poles at the Shire’s administration building. The event was open to all and took place on Monday 5 July. Participants were then invited to join a procession down Andrew Street to the Whale Tail for more NAIDOC-themed activities and a free BBQ.

The Shire of Esperance’s Reconciliation Action Plan Working Group was proud to present a free film screening of Mabo to celebrate the 30th anniversary of the Mabo case, and to kick off National Reconciliation Week for 2022, which was held 27 May to 3 June.

The movie tells the remarkable life story of Eddie ‘Koiki’ Mabo; a Torres Strait Islander who left school at the age of 15, yet spearheaded the High Court challenge that overthrew the fiction of terra nullius. The screening was held at the Civic Centre on 25 May 2022, and local indigenous art and products were displayed.

The Shire also worked with local Nyungar artist Atheleen Thomas to incorporate an indigenous design into the side panels of our corporate polo shirts, more affectionately known at ‘Friday shirts’.



Marketing & Communications

244 media enquiries were received by the Media team in 2021/2022, with well over 400 questions requiring responses. Journalists from across the country generated over 750 stories and news articles about the Shire of Esperance, which went out in print, on the radio, TV and online.

The new shark barrier and lap pontoon generated wide interest and stories, as did the trial of Beam electric scooters, the Local Government election, the bus trial, and the Edge of the Bay Festival. Reporting on the innovative shows at the Civic Centre was also a constant focus.

The Shire provides information to over 900 subscribers of the Shire Flyer email newsletter, with more reading the print version, and also posts regular Latest News articles on the Shire's website. The 2021/2022 financial year saw 21 editions of the Shire Flyer, covering a myriad of topics, and 80 Latest News articles uploaded to the Shire website, with important information for our local community, visitors and other interested parties.

This last financial year saw our Facebook followers grow by over 700 to hit the 10,000 mark – a great milestone!

Digital subscriptions to newspapers have increased the sustainability of the media monitoring process as physical newspapers no longer need to be collected and stored, resulting in reduced costs and greater efficiencies for the team as the digital newspapers are key term searchable.

The Media team was asked to create a video to go with the Visitor Centre's GWN7 Top Tourism Town Awards application. We are finalists in this award and are very pleased with the outcome. The video is now located on the Visit Esperance Website, and is a stunning addition to the site.

27 MEDIA
RELEASES 
244 MEDIA
ENQUIRES

FACEBOOK

10,005 
FOLLOWERS

802 POSTS

INSTAGRAM

2,262 
FOLLOWERS

483 POSTS

TWITTER

799 
FOLLOWERS

73 TWEETS

Community Connection

C1 Provide services, facilities and information that are inclusive and accessible

Disability, Access & Inclusion

The Shire of Esperance's Disability Access and Inclusion Plan (DAIP) continued to demonstrate our commitment to greater equity for people living with disabilities in our region during 2021/2022.

The Shire is an equal opportunity employer, partners with Workforce to assist people with disability in work placements, and promotes employment and traineeships through our cultural schooling programs and NDIS providers. Notable achievements during the year included:

- The Shire was successful in receiving a grant from the Department of Communities to provide a beach wheelchair and beach matting to access the water as part of the James Street Town Beach upgrades
- The new swimming pontoon at the James Street Town Beach was designed to include a water level, accessible platform for swimming and respite
- All Shire events now include "drop off" options close to the event area to enable easy access.
- Accessible upgrades were undertaken including carpeting in a colour, texture and pattern to assist our community members with vision impairment to the Civic Centre, sit down desks in the Shire Administration building and additional disabled parking bays at the Bay of Isles Leisure Centre.
- Shire staff undertook training via a registered NDIS provider on Cultural Awareness, Understanding Disability and See the Person, Not the Problem.

Town Tunes

Town Tunes kicked off in December 2021 to build vibrancy in the centre of town. The call was put out for musicians, dancers, creatives, jugglers and curious performers of all ages and abilities. Residents and visitors were treated to an array of performances from our very talented members of the community. 20 sessions were held, consisting of mainly solo artists (singers/musicians) and Community Choir groups.

One & All

Residents and visitors were once again invited to join in the fun during the One & All Community program. The Esperance One & All Community Program is a partnership between ESCARE and the Shire of Esperance and is about making sport and recreation fun through a variety of activities, games and challenges.

The sessions run this year focussed on indoor soccer, ninja kid's exercise, a screening of children's movie Abominable, damper making, beat ball, disco party, Anzac poppies, surf life saving, mural painting, chess and a games / brick club.

882
ATTENDEES



16
ACTIVITIES

Edge of the Bay Festival

The Edge of the Bay Festival was once again held on Saturday, 4 December 2021 much to the delight of the Shire and event participants. Edge of the Bay provides a youth focused, inclusive community event that caters to both locals and visitors, located at the Youth Precinct on the Esplanade near the Scout Hall.

With most skate, scooter and BMX competitions not running this year, Battle of the Bay attracted competitors and spectators from across the state, and was a great opportunity for our home-grown talent to test themselves against the best in WA.

The new Busking Space was popular, as was the live music provided by local talented artists.

Kite Kinetics' kite displays entertained young and old alike, and the inclusion of the Realise Ability sensory chillout zone was a welcomed addition.

Almost 60 different stall holders, vendors and community groups were present; including face painting, a coffee van, electric vehicle test driving with the WA Branch of the Australian Electric Vehicle Association, the climbing wall run by Esperance Scouts, and bouncy castles, laser tag, food vendors, drumming, arts and crafts, clothing, gifts and homewares, and business displays.

The Esperance Distillery Co. were a new presence this year, alongside Lucky Bay Brewing.



Community Connection

C2 Facilitate improved access to health, welfare and education opportunities

Esperance Home Care

Drake Brockman Building and Construction has successfully tendered for the Esperance Home Care Centre upgrade project with works expected to commence in November 2022.

The Hon. Shelley Payne MLC attended to present a certificate from Lotterywest regarding the grant of \$189,000. This grant, along with a combined donation of \$150,000 received from the Esperance Rotary Club and Esperance Bay Rotary Club was for our Centre building upgrade.

A minor restructure at the Esperance Home Care was undertaken, and an appointment of a Quality and Compliance Coordinator was made.

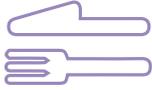
Esperance Home Care participated in an NDIS audit on 11 February 2022. This was our first NDIS audit, and was very successful with no non-conformances and praise for the way the organisation is run.

Esperance Home Care staff attended the Dying to Know Expo at the Senior Citizens Centre in February 2022. Staff also hosted a stall with information about Esperance Home Care, and our new Quality and Compliance Coordinator spoke about dementia and Parkinson's Disease on the day.

The Dementia Support Australia team attended the Centre in March 2022. This visit was advertised on our Facebook page for anyone who wanted to attend, with 10 community members attending.

Alzheimer's WA provided training to some of our staff, as well as staff from the Esperance Aged Care Facility and Aged Care Assessment Team assessors. They also provided an information session for carers and the public.

4 | 4
CLIENTS


7,739
MEALS PROVIDED


49,284
HRS OF SERVICE

388
EXCURSIONS

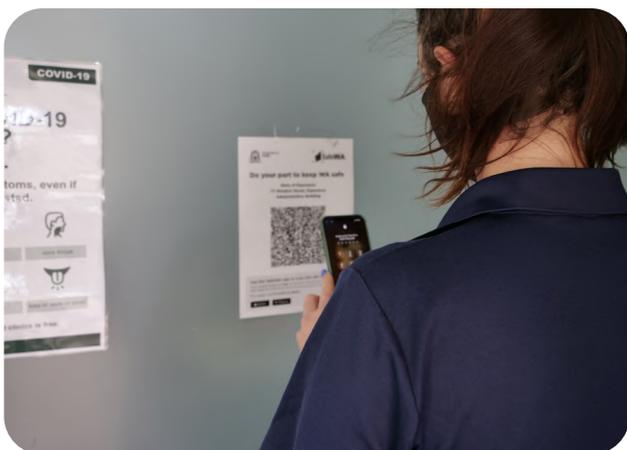


Environmental Health

Our Environmental Health team focused on ensuring premises requiring regulatory inspections were inspected and associated health programs are in operation to keep our community safe. This included ensuring businesses were displaying their Safe WA QR codes and contact registers in line with the Department of Health guidelines. The team continued to assess COVID-19 Safety Plans, COVID-19 Event Plans and training to ensure safety of the community.

Our visual messaging board was used to promote the Fight the Bite campaign and social distancing in public places and at events. Fight the Bite was also promoted at events while distributing freebies.

The Food Safety – Be Prepared week was held from 13 to 20 November 2021. A Foodsafe Online Program was provided free of charge for business operators to train their staff to minimum compliance levels in hygiene and food safety standards.



Public Health Plan

Our Public Health Plan, designed to protect, promote and enhance the health, wellbeing and quality of life for the Esperance community was adopted by Council in July 2021.

Following the Plan's adoption, activities and partnerships were developed to support the goals and objectives that line up with the theme 'An Inclusive, Resilient & Connected Community'.

This included the Environmental Health team successfully applying for a Suicide Prevention grant from WA Primary Health Alliance (WAPHA), enabling us to provide this funding to community groups for delivery of local suicide prevention projects within the community. Grants were issued to Esperance Lifespan Suicide Prevention Network, Lifeline WA, Happiness Co, Mental Health Week, Lifeline Australia and Injury Matters.

One of the projects delivered by Road Trauma Support and supported by the Shire of Esperance covered first response and mental health wellbeing within the freight sector in Esperance.



Community Connection

C3 Facilitate and support sport, recreation, arts and cultural activities

Civic Centre

Over 3 days in May, the Civic Centre conducted an Audience Development Research project. Over 20 people attended the sessions, and 5 school groups were visited. The group discussions demonstrated that the locals take great pride in the venue because it is an iconic landmark of the Shire. It is well-accepted and liked by the locals, and visits are seen as positive. Some of the notable positives include the following:

- The cleanliness of the venue.
- The friendly and hospitable attitudes of staff and volunteers.
- The acoustics of the auditorium.
- The comfort of the seats in the auditorium and the good views they offer.

COVID mandates saw us move the Annual Electors Meeting to the Noel White Centre; the CATCH performance was held at Nulsen Primary School to allow more members of our community to attend. For many, this was the first time they had experienced a show. Workshops were also held at the school over two days. Following the easing of restrictions, the Centre welcomed patrons back for performances such as A Taste of Ireland, The Australian Beatles and Jumping Jack Flash, Great Gable, Human Highway playing the music of Neil Young and Grug.

Stage upgrades were completed in October 2021 and carpets within the building replaced.



Sadly, we farewelled long-time Civic Centre Manager Neville Mulgat following his passing in October 2021. Neville demonstrated extraordinary dedication and customer service during his time of employment with the Shire and will be missed.

Library

The Strategic Plan for the Library is well underway with the focus on succession planning for Library staff. Library staff investigated potential new Library Management Systems and were busy with plans to further rearrange areas of the library to meet the ongoing needs of our customers, especially in regard to digital and electronic usage requests.

We are now subscribed to the Hoopla digital platform. Hoopla is a digital media service that allows library members to borrow movies, popular music, audiobooks, ebooks, comics and TV shows to enjoy on their computer or mobile device with no holds or waiting.

Esperance Library is one of eight trial libraries participating in the 'Boosting Early Language and Literacy Skills in WA Communities' program; a State Library and Public Libraries WA initiative in collaboration with the Dyslexia SPELD Foundation and Telethon.

23,553
ATTENDANCES



The project involves training to enable staff to provide support to parents about how children best learn to read so that they can support the development of reading skills in their children.

Digital Health Literacy sessions were arranged in four locations (Esperance Library, Senior Citizens Centre, Men in Sheds and Esperance Care Services) to educate seniors in the use of MyGov / MyHealth online sites and apps, particularly around COVID vaccination records.

The Library hosted many events during the year, including a local Spinning Group demonstration morning on 17 September, the worldwide 'Spin-in' Day, a statewide Sketchbook Project for youth aged 12-25 years, four 'Resilience through Art' programs, a youth art Healthy Mindset journaling workshop, a Book Sculpture Project hosted by visiting artist Helen Siever and a visit from author Yann Toussaint encouraging children to write like an animal, in partnership with Esperance Community Arts. In partnership with Escare, three parenting workshops were held during June - Cyber Safety, Cyber Bullying and Pornography Access by Minors.



Museum

The Esperance Bay Historical Society marked their 50th anniversary in September, with over 100 people visiting the successful Gold Coin Open Day. The Museum was able to open to the public over the September/October school holidays, with volunteers stepping up to cover extra shifts to accommodate the busy period.

Training for volunteers in the areas of collection management, covering conservation, cleaning, storage and labelling of objects was offered during the year. Training is a priority, as the environmental climate of the Museum continues to lead to deterioration of objects on display. We also held our first 'Behind the Scenes Open Day' to show the community what happens to items when they are donated to the Museum.

The EFTPOS trial is proving very positive. Statistics are showing a healthy use of the system by Museum visitors, and staff will recommend that a permanent EFPTOS facility is installed after the trial concludes in October.

A large contingent of over one hundred Castletown Primary School students and teachers visited the Museum as part of a curriculum project. Children rotated in one-hour visits to look around the museum and investigate early Esperance settlement experiences.

From December 2021 to February 2022, the Australian National Maritime Museum banner (Remarkable – Stories of Australians and Their Boats) was displayed, with the theme exploring the connections that people from all communities have with boats.

85,802
LIBRARY VISITS



8,358
MUSEUM VISITS

Community Connection

Bay of Isles Leisure Centre

The Bay of Isles Leisure Centre team are to be commended on their amazing work during the year. Afternoon creche recommenced in the afternoons, and we held an Olympic Games Day, with children competing in various events such as hurdles, basketball, rowing, shot put, track cycling and trampoline.

The Bay of Isles Leisure Centre hosted a display at the Esperance Districts Agriculture Society Show, with 468 children engaging with the 'Watch Around Water' activity. Esperance, being a coastal community surrounded by beautiful beaches, made 'Watch Around Water' an easy choice of theme to promote the importance of learning to swim. Visitors to the display had fun meeting water safety mascots Wendy and Walter and learning all about water safety.

The Rottneest Swim Event held in February 2022 was successful, with a good level of team entries and great community spirit on the day. A total of \$3,000 was raised for local charities, Restore Hope and Tor Youth Shed.

Water Polo commenced this year, with the program run as a class until the group can gauge popularity of the program to determine whether a water polo club can be established in Esperance.

South Regional TAFE also commenced their partnership, with a TAFE lecturer operating from the centre once a week to train Health and Fitness students.

The Royal Life Saving Association conducted a safety audit of the centre in February 2021. Overall, the centre achieved a 98.5% rating and staff are in the process of implementing the improvements identified in the report, with key focus areas being Design & Construction, Special Feature, and Spa Pools.

Swim School

The Education Department Vacswim Program was held at the Bay of Isles Leisure Centre over the school holiday periods throughout the year.

Patrons enrolling in the swim school program were able to make payments via direct debit this year, providing flexibility in payment of fees.

90,952
CENTRE VISITS



1,984
SWIM SCHOOL
ENROLMENTS

Stadium Complex

The Stadiums continue to be utilised with Basketball, Netball, Badminton, Volleyball and Soccer completing their seasons.

Esperance Netball Association held their Mixed Netball Competition and was well supported.

Esperance Twilight Aerials Academy held a Gymnastic Competition in the Graham Mackenzie Stadium allowing athletes to demonstrate their talent in a regional context.

Graham Mackenzie Stadium was also used for a pop-up roller rink. This event included discos, workshops and has been scheduled to occur again in 2023.

The Esperance Agricultural Society used both Stadiums for the Agricultural Show with Esperance Indoor Stadium providing a large area for stall holders to promote their business

Overflow Campground

The Overflow Campground reopened in September 2021 and the process of campers booking on arrival at the Bay of Isles Leisure Centre is working well.

Users of the Overflow Campground have been thankful that they have had somewhere to stay, and verbal feedback to the hosts and Bay of Isles Leisure Centre staff has been positive.

This year ran smoothly, with 7 camp hosts employed as Customer Service Officers rostered during busy periods. Staff are managing camp overflow patrons at the Greater Sports Ground to minimise the impact on sporting surfaces.

Over the 5 week period the Overflow Campground was open, we accommodated over 10,000 people.

C4 Encourage and support volunteers and community groups

Be Somebody; Be a Volunteer!

The Esperance Volunteer Resource Centre moved into the Library premise in July 2021 to reduce operating costs as a result of external funding changes. While the Centre is visible, staff will be focusing on building foot traffic to the Centre and to the Library itself.

In August 2021, the Minister for Volunteering visited and met with local volunteers over afternoon tea, and we held a successful International Volunteer Day where volunteers were invited to come to the Markets and have tea / coffee and chocolates provided by us. Volunteers also placed their hand prints on a banner to be displayed, with around 80 volunteers making their mark.

To celebrate National Volunteer Week this year, we recorded a series of video interviews with five volunteers from diverse backgrounds about their volunteering and to discover how they started and why then continue to volunteer. The videos were shown at our National Volunteer Week event in May, which was the pinnacle of our work through the year. The use of social media over the week generated great traffic, with 540 views on Youtube.

We were able to host training in March 2022 for community groups on having Difficult Conversations and Why We Click. Staff provided a talk on setting up a volunteer program and what is involved for the Aged Care action groups feedback session, as increasing volunteering within the Esperance Aged Care Facility was a recommendation from the February forum.

We also took part in a Q&A session provided by the Club Development Officer as a guest speaker, discussing the implications of the new Work Health and Safety requirements for local groups.

83
PEOPLE ASSISTED

152
ORGANISATIONS ASSISTED



Community Connection

Community Grants

Our Community Grants Program allocates funds to develop and actively support community organisations and individuals who are contributing to the wellbeing and cultural life of our region.

In 2021/2022, 46 grants were approved across all categories totalling \$320,948, an increase of \$53,362 from last year. One grant application was cancelled and two were postponed with the approved grant funding being rolled over into the coming financial year. A total of \$20,425 was granted under the Support category, with 23 community groups benefitting.

A significant review of the Community Grants Program has been undertaken this year and will come into effect from 2022/2023. The change from four categories to two is intended to simplify the grant process and enable a more responsive approach to supporting community groups. Small Grant approvals will allow for a quick turnaround of applications for grants under \$3,000, while Annual Grants will continue to be assessed by Council on an annual basis for applications greater than \$3,000.

Council also endorsed recurring operational funding for the Esperance Brass Band, Esperance Community Arts and the Cannery Arts Centre, removing the need for these community groups to re-apply on an annual basis.

We ran two 'Meet the Grantmakers' sessions in March to connect grant seekers with grant makers, with 45 community members attending. Those who came along were from a wide range of local clubs and groups, including the Pistol Club, Bijou Theatre, Bowling Club, both Rotary Clubs, Gymnastics, Clay Target Club, Esperance Care Services, SES & Marine Rescue, Esperance Football Club, Lingalonga, Turf Club, Hockey Association, Lotteries House, 2 School P&Cs, SAFE, Salmon Gums Development Group, Farmers Across Borders, Esperance Basketball Association, Speedway Association, Hope FM and the Cricket Association.

In addition to the Shire, presentations were made by Horizon Power, Lotterywest, Department of Local Government, Sport and Cultural Industries, Southern Ports and the Mt Burdett Foundation.

Community Grants Program 2021/2022



C5 Engage youth in the community

Pump Track

Construction of the much-anticipated pump track commenced in October and was completed in December 2021, just in time for the school holiday period. The project was funded by the Federal Government's Local Roads and Community Infrastructure Program with an allocation of \$500,000.

The asphalt track contains three endless loops with rollers and berms and a pump bowl all designed to be ridden without pedalling, instead using a pumping motion, pulling up on the face of rollers and pushing down on the backside.

The project included a locally constructed shelter to match those along the foreshore, as well as landscaped seating and a water fountain. The active space of the Youth Precinct is surrounded by a network of passive space, ensuring the precinct is safe, inviting, family friendly and inclusive.



C6 Develop and maintain a safe environment for the community

CCTV

An application for grant funding for implementation of stage two, three and four of the CCTV strategy was successful. Stage two, three and four will focus on the foreshore, Pink Lake Road area and a mobile CCTV solution.

Tenders for the project have been received and are expected to be awarded in the coming financial year.

The Shire of Esperance provides access to the CCTV system to WA Police who have exclusive control of all recorded footage. The WA Police monitor the CCTV as required for preventing or responding to antisocial behaviour or crime

Community Connection

Community Emergency Services

The Bushfire Risk Management Plan (BRMP) was completed and endorsed by the Office of Bushfire Risk Management in September 2021, and by Council in October 2021. The BRMP is a strategic document that lays out the identification, assessment and treatment of assets exposed to bushfire risk within the Shire of Esperance, in order to protect people, assets, and historic and local heritage areas of value. The tenure blind approach used in the development of the BRMP ensures that all land is given equal importance; whether privately or state owned, the multi-agency program is applied on the same footing.

Volunteers were invited to visit Ravensthorpe to view the new 4.4 Broadacre style firefighting appliances on offer. Volunteers who attended were pleased with the new appliances and impressed with their abilities. The Shire of Esperance received Local Government Grant Scheme Capital Grant funding to build a new fire shed for the Condingup Bush Fire Brigade (BFB). Funds received were based upon the costings of the Coomalbidgup BFB shed. The COVID pandemic has raised the cost of materials and other associated building costs, and a revised quote was necessary. St John Ambulance have indicated they would like to be co-located with Condingup BFB, and negotiations are underway to see if the Shire can secure the additional funding prior to going to Tender.

The Bushfire Fleet Mobility Working Group project experienced a setback when the Department of Transport exemption for use of super single tyres expired. The Pink Lake 3.4U has since been modified and enhanced with a Central Tyre Inflation (CTI) system, after-market DPD and standard tyre configuration.

The Pink Lake and Six Mile Hill BFBs trialed the modified Pink Lake 3.4U, the DFES loan 3.4U with Super Single tyres and a standard Hi-Fire Season 3.4U. Volunteers from the Pink Lake BFB were impressed with the increased performance gained with the after-market DPD, and are driving up sand dunes with ease.

In February 2022, we received 4 Light Tankers following a recommendation from the 2015 Esperance Fires Coronial Inquest. Both the Commissioner and Emergency Services Minister were present for the handover of vehicles. A new fire danger rating system will be in operation for the upcoming fire season. This is a national platform, bringing consistency across all States.

Mississippi Bend, Pink Lake saw us need to attend the first large fire within the Shire area for the past two years. Pink Lake BFB were the primary brigade supported by Six Mile Hill BFB, Quarry Rd BFB, Dalyup BFB, Gibson BFB, Howick BFB, Mt Merivale BFB, Emergency Support Unit, Esperance SES, DFES and DBCA. Crews worked extremely well over six days, with crews working anywhere between 8-13 hours, utilising a mixture of defensive and offensive strategies to extinguish the fire. The fire burnt over 800Ha west of Eleven Mile Beach Road and was caused by a lightning strike.

The Shire of Esperance was successful in its application for funding from the Mitigation Activity Fund and received approximately \$430,000 to complete 50 treatments. We attended the South Coast NRM "Prepare for the Bushfire Season" as one of four presenters. The event, held at Lucky Bay Brewing was attended by approximately 25 community members.

5  169
PRESCRIBED/HAZARD
REDUCTION BURNS REPORTED INCIDENTS

Rangers

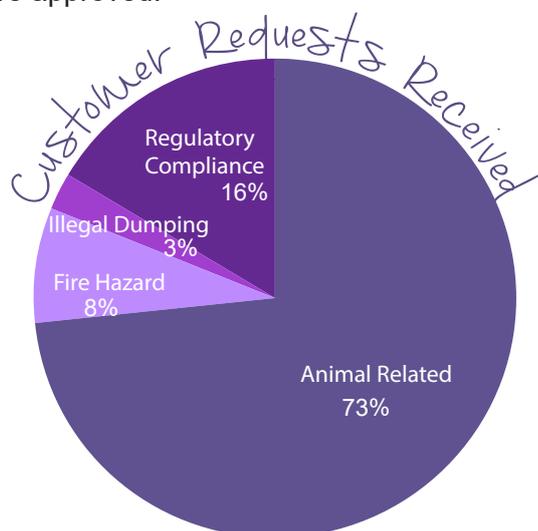
Ranger Services continued to keep the Shire environment clean, welcoming and safe for residents and visitors during the year. In June 2022, Council endorsed the new Draft Dog Local Law and Rangers have been reviewing operational procedures relating to management of dogs. Ranger Services have also been contacting dog owners to assist with the registration process for dogs who have not been re-registered with us for some time.

A recent review on cat management has resulted in the drafting of a new Cat Local Law. Council also endorsed a memorandum of understanding with SAFE Esperance, which provides for use of the Shire's animal management facility in urgent circumstances.

Ranger Services, in association with Biodiverse Solutions, South East Fire Safety and Department of Fire and Emergency Services, presented at a community workshop which aimed to raise community awareness for bushfire preparedness.

The new animal management facility was completed and handed over in July 2021 and is in operation, with both dogs and cats now being cared for in this facility.

During the period, 126 firebreak inspection reports were completed, 34 infringements were issued and 27 Variations to Notice requirements were approved.



COVID-19

The Shire received many enquiries during the year from community organisations seeking clarification and assistance in interpreting State Government directives on COVID management.

We thank the community for their patience and understanding during this time and appreciate all the attempts made by groups to meet their obligations.

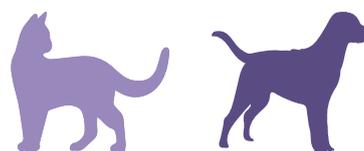
The Shire hosted a Pop Up 'Mass Vaccination Hub' from 18 to 23 November and 9 to 14 December at the Noel White Centre; and an Organisational Preparedness Plan and Workplace Guidelines were completed to provide direction on COVID matters.

The Department of Health provided 200 pulse oximeters to the Shire, which were distributed to our vulnerable community members such as the elderly, indigenous and pregnant.

\$27,000 of funding received from IGO Limited in 2020/2021 was used this year to assist with minor renovations and equipment purchases to reopen a ten-bed wing at the Esperance Aged Care Facility.

ANIMALS IMPOUNDED

69 CATS 85 DOGS



ANIMALS TO RESCUE ORGANISATIONS

56 CATS 44 DOGS

Built Environment

B1 Maintain the Shire's robust asset management practices and maintenance programs

Cemetery

The Cemetery Working Group was reinstated in February 2022 and the Cemetery Master Plan 2015 document was tabled for review at the May 2022 meeting.

A Cemetery Master Plan workshop is planned to be held in July 2022 to consider priorities such as access to the cemetery, identification of lost graves, and options for the interment of ashes. Other issues that will be raised are infrastructure, landscaping and memorial options such as a tree of remembrance or butterfly wall.

Dog Park

During the year, we consulted with the community of the proposed location of an enclosed dog park. Following feedback, a dog park will be designed and installed at Wildcherry Park. Construction is scheduled to commence in the 2022/2023 financial year.

Jetty Award

The Shire of Esperance Replacement Jetty Project won the prestigious Civil Contractors Federation WA (CCF) Earth Award in the \$5M - \$10M category. The awards recognise excellence in civil construction and the West Australian chapter of the CCF bestowed the award on the joint applicants, the Shire of Esperance and Maritime Constructions, at a gala dinner held in October.

Streetscaping

The Urban Node trial was able to be completed this year following the easing of COVID restrictions. The Shire also sought feedback from the community and local business through a survey released in April. A review of the urban node trial was provided to Council in July 2021, with feedback highlighting that the idea had merit, however would benefit from a more detailed node design before further implementation. As a result of the review, Council resolved to investigate the design and implementation of permanent nodes at the Break Away Café and 33 Degrees sites, with future nodes to be designed and integrated into public open space areas of the CBD.

Following the removal of the old Tanker Jetty, some of the salvaged timber has been repurposed and made into street signs installed in visual areas throughout town, such as the roundabouts, approved for use at South Regional TAFE for their entry statement at the newly constructed campus, and used for the Hon. Shelley Payne's bench outside her office.

Making our town center a vibrant and relaxing place for residents and visitors alike continued this year, with the installation of additional street furniture in post office square, including a seat around the Norfolk Island pine tree.



Regulatory Building Services

Building Services ensures that all statutory requirements are met for the issue of building approvals and maintains building records.

The Shire of Esperance has one residing Building Surveyor who provides certification services to the community for the lodgement of uncertified applications.

At times, enforcement of compliance with permits is required but this can only be fully effective with adequate and qualified staff to undertake inspections.

Class	Number	Value (\$)
1A	91	24,507,788
5	5	1,559,593
6	4	218,000
7B	18	4,251,708
8	3	462,630
9B	2	253,343
10A	155	5,735,046
10B	81	3,656,870

Town Boat Ramp

In September, installation of a new floating finger jetty at the Town Boat Ramp was completed.

The finger jetty allows for a much safer passenger movement in and out of boats. The new finger jetty will also provide a closer embarkment and collection point for tourist ship passengers.

Lap Pontoon / Beach Enclosure

The James Street groyne beach enclosure project was completed in December 2021 and provides a safe, protected swimming enclosure for residents and visitors to Esperance.

The project, funded in part by the Department of Primary Industries and Regional Development, the State Government and the Shire, includes a large beach enclosure, lap pontoon and beach cleaning machine.

The beach cleaning machine, known as 'The Boss', will remove rubbish, clean and dispose of sea grass wrack and also be used after storms and community events.



Built Environment

Asset Planning

Our Building Asset Management Plan was endorsed by Council in August 2021 and has been developed to guide long-term sustainable management of the Shire's building assets.

This financial year saw us complete a range of projects throughout Shire buildings and the community including:

- Painting of the Condingup Public Toilet
- Installation of a new server room at the Noel White Centre
- New kitchen and toilet upgrades to the creche and new sliding doors in the wet area of the Bay of Isles Leisure Centre
- Technical / rigging upgrades and installation of new carpet at the Civic Centre
- Construction of a tank stand at Salmon Gums
- Asbestos replacement and installation of a grease arrestor at the Cannery Arts Centre Innerspace building
- Upgrade to the water feed into the Greater Sports Ground soccer public toilets
- External painting of the Old Police Sergeants Quarters
- Replacement of the hot water system at the Grass Patch Community Hall and upgrades to the Grass Patch Caravan Park;
- External storage and foyer upgrades to the Esperance Public Library; and
- Maintenance work to the Shire Administration building including the conversion of the CEO meeting room into an office.

The Bay of Isles Leisure Centre heat pump upgrade project has seen all materials procured and the majority delivered to site. The contract for construction has been awarded, with fabrication on structural steel commencing. The shutdown of the centre has been delayed until early July 2022 to ensure minimal disruption to the community.

Planned work for the year includes lifting of columns within the railway shed section of the museum, CCTV upgrades at the Civic Centre, additional storage at the Noel White Centre and reception upgrades at Esperance Home Care. The Shire is planning for implementation of a new geographic information system (GIS) to allow for better functionality.

Drone Program

The Drone Program has continued to progress in development. In March, a computerised drone flight management system, AVCRM, was implemented, removing the need for paper copies for planning flights, running operations, maintenance and pilot skill set continuity.

The main platform of the fleet, the Matrice 300 RTK drone has three payloads, the Zenmuse H20T camera, allows for at height inspections, thermal inspections and general photography, the Zenmuse P1, a 45-megapixel camera used to produce high resolution aerial imagery and the Zenmuse L1 a compact LIDAR (Light Distance and Return) unit can produce three-dimensional imagery.

A new drone platform capturing spectral data has been budgeted for and is planned to be commissioned in the 2022/2023 period and will help identify the vegetation health, especially in rehabilitated areas. The Drone Program is continuing to prove its worth providing an inspection tool that removes the need for staff to work at heights, a fantastic point of view for capture of imagery at height and a highly accurate survey tool that produces superior results compared to previous practices.



Greater Sports Ground Master Plan

The Greater Sports Ground Redevelopment Committee endorsed the proposed masterplan and recommended it to Council, where it was endorsed at their October Ordinary Council Meeting.

The Esperance Greater Sports Ground Redevelopment Masterplan provides a common-sense approach for future redevelopment projects at the Greater Sports Ground.

The plan identifies projects that are likely to occur over a 20-year timeframe and how they fit in the overall context of the Greater Sports Ground so that any detrimental impacts are avoided.

Priority projects identified from the Esperance Greater Sports Ground Redevelopment Masterplan include:

- Sealing of internal roads
- Closure of internal roads to prevent the Greater Sports Ground being used for through traffic
- Power Upgrade to the Greater Sports Ground
- Construction of four new outdoor Netball courts
- Replacement of the Tuart trees with a more suitable species.

B2 Deliver a diverse, efficient and safe transport system

Cycling Strategy

With the exception of minor asphaltting works at the railway crossing, the Harbour Road shared path has been completed. Kerbing works along Bandy Creek Road commenced in April, and both the Castletown Quays and Bandy Creek shared paths are progressing well.

The Shire is awaiting required approvals for installation of the Bandy Creek foot bridge in the meantime. Sealed shoulders have also been completed on Eleven Mile Beach Road making for a safer cycling experience.

Bus Trial

With assistance from the Shire, the Public Transport Authority held two days of community consultation in March 2022 with regard to a proposed public bus service trial.

Following these sessions, it was determined that a proposed service including three routes (810, 811 and 812) would operate from Monday to Friday, three trips per route, for a period of 12 months.

The trial, which will commence in July 2022 is expected to improve public transport options and access to the Esperance town centre and surrounding suburbs

Trails Master Plan

Following announcement of the Trails Master Plan Project in the 2020/2021 Annual Report, the Plan is still in development, however a draft has been compiled. The Shire will progress the project in the 2022/2023 year with available resources.



Built Environment

Asset Operations

The Dempster Street Roundabout project is progressing well, with asphaltting completed in May, creation of traffic islands progressing and landscaping commenced.

The Fisheries Road project has seen sealing completed and signage installed in March. Line marking has commenced for the safety of all drivers. Installation of new rail guards will be completed under traffic management.

Two important regional road safety projects include sealing of road shoulders (where required), installation of audio tactile line markings and provide centre / edge line marking where missing on Eleven Mile Beach Road and Fisheries Road from Ridgeland Road.

21.7KM
ROAD RESEALED

76KM
ROAD CONSTRUCTED

81.6KM
ROAD RESHEEDED





Built Environment

Airport

The Shire of Esperance was offered and accepted the Esperance Airport Air BP contract, commencing officially as the local refuelling agent in September 2021. Included among the changes to airport operations was the addition of a new staff member, with all existing Airport Reporting Officers being cross-trained and up-skilled to perform Air BP quality control checks and aircraft refuelling.

Only a year on from the height of the COVID-19 impacts, where many flights locally were either empty or cancelled as the pandemic spread, passenger numbers between Perth and Esperance have rebounded strongly. Workers in the 'Air Services' sector were mandated by the State Government to be fully vaccinated by 1 January 2022, all Shire Airport employees were and are, with all tenants and regular users of the airport being contacted to ensure they were aware of the requirements.

Works are currently progressing on assessing the condition of the main sealed runway, with Airport Consultancy Group (ACG) engaged to test the strength, friction, geotechnical and surface life characteristics as existing, all of which will be used to inform a formal surface treatment options report. That in turn will then guide runway development and enhancements in the short to medium term.

49,859 
PASSENGERS TRAVELLED BY AIR



B3 Encourage innovation and support new development

Planning Services

Amendment Number 7 to the Shire of Esperance Local Planning Scheme, *Planning and Development Act 2005* was Gazetted in January, with Amendment Number 8 being initiated by Council at the April meeting. Amendment Number 8 is currently undergoing assessment and should be released for public comment in the coming year. The draft Blue Haven and Second Beach Local Planning Policy was adopted by Council in October. The recent Holiday House Review has included a call for feedback, which is due for completion by August 2022

Delegated Approvals	Council Approvals	Total Approvals
319	16	335

Property Sales/Purchases

Council were updated on the Shark Lake Industrial Park during July 2021 and the availability of land for industrial purposes in Esperance. Currently there are only seven residential properties remaining for sale (four in Flinders, two on Hockey Place and one on Voile Lane), while there are still 26 properties available in Shark Lake Industrial park.

355 BUILDING APPLICATIONS RECEIVED

8 PROPERTIES SOLD

339 DEVELOPMENT APPLICATIONS RECEIVED



Asset Development

Civil surveying has been undertaken for various areas to assist with road construction works and line marking projects, and drone flights for material volume surveys have been completed.

A Water Corporation start-up meeting has been arranged for the Flinders Stage 4 Project, and site meetings undertaken with the developer on the Spencer Road development.

Design works are in progress for the following;

- The Esplanade Roundabout; design and majority of construction was completed and we are awaiting completion of power/lighting installation and landscaping.
- Brazier Street fuel depot access road;
- Forrest Street parking;
- Padbury Street (the left turn island installation was completed by end of financial year) and Bandy Creek Road shared paths (awaiting section 18 approval to undertake works in an Aboriginal Heritage Area);
- Ocean Street subdivision sewer and water supply infrastructure;
- Foreshore sand return line;
- Airport hangar area drainage design was completed and issued to Airport Coordinator for comment; and
- Cattle grid installation initial designs completed.

The team also undertook several designs for future year regional group projects on Cascade Road, Neds Corner Road and Myrup Road.

Natural Environment

N1 Raise awareness and increase education on environmental issues

Environmental Partnerships

The Environmental Services team partnered with the Esperance Tjaltjraak Native Title Aboriginal Corporation (ETNTAC) Aboriginal Rangers, Esperance Senior High School Bushrangers, Wongutha CAP Bushrangers and numerous school groups throughout the year to implement a range of coastal and reserve restoration activities including:

- Woody weed control of Victorian Tea Tree at Lake Monjingup Reserve
- Winter rehabilitation planting programs; and
- Project collaborations in reserve management.

Environmental Services staff attended Esperance Wildflower Society, Esperance Weed Action Group, local Natural Resource Management (NRM) Reference Group and Lake Warden / Gore Technical Advisory Group meetings during the year. The team also assisted in flora displays, technical support and species collection for the 2021 Esperance Wildflower Festival.

During an Environmental Impact Assessment in September, Shire Environmental staff discovered a new species of plant - *Acrotriche* sp. Cascade. *Acrotriche* sp. Cascade is a spreading multi-stemmed shrub growing up to 60cm tall and 2 metres wide, flowering and beginning to fruit in mid-September.

Both mature and immature fruit were present on the plant in mid-January, suggesting a potentially long flowering period. The undersides of the leaves are a distinctive pale green and fruit a distinctive oval/disk like shape with ribbing.

Coastal Projects

In March 2022, Council resolved to accept a proposal to formally name the land known as Duke of Orleans Bay Regional Park, as Tjaltjraak Boodja Park. This recognises the cultural significance of the land as there are currently a number of Registered Aboriginal Heritage Sites as well as a number of Lodged Sites on the reserve.

The Shire continued coastal restoration works in partnership with ETNTAC around Tjaltjraak Boodja Park, with a focus on Wharton Beach and the Duke of Orleans Bay during the year following receipt of Coastwest funding from the Department of Planning, Lands and Heritage in 2020/2021.

A desktop review of the Coastal Management Plan is underway, with a consultant expected to provide the stage one report shortly to assist with the review of the Plan.

Staff worked with the ETNTAC Ranger Team to re-instate access closures onto Pink Lake and attended a set up meeting to discuss cultural values and heritage information on signage at the Pink Lake lookout.



Pink Lake Feasibility Study

Following Council endorsement in August 2020, the Shire partnered with a WA University to host a student to work on this project. Research is progressing well, with the student recently in town completing site investigation works

Sand Backpassing Trial

A report was put to Council in June 2022 providing an update on the sand back-passing trial being undertaken with the Department of Transport to utilise dredged sand from Bandy Creek to nourish eroding sections of Castletown Quays Beach.

Following conclusion of the back-passing operation in September 2021, the site was surveyed by the Department of Transport to monitor sand movement. The survey shows that the sand loss is on track with expectations.

As a result of this update, Council resolved to seek funding for the installation of permanent back-passing infrastructure to allow back-passing to occur biennially at a significantly reduced cost.

It is anticipated that the permanent infrastructure will be installed prior to the next dredging program commencing, which is scheduled for May 2023

Parks & Environment

The treated waste water supply from Water Corporation ceased while Water Corporation worked to improve the quality of the reuse water supplied. Shire staff and contractors used this time to clean the Eastern Suburbs Water Supply water storage tanks, and supplied bore water only for irrigation until the Water Corporation situation was resolved.

Further consultation regarding future playground upgrades as a part of the delivery of the Public Open Space Strategy will be undertaken as we are nearly half way through the delivery of the 10-year capital works program associated with the Strategy.

Additional lighting was installed at Adventureland Park with support from the Southern Ports Authority and it is hoped this may reduce the instances of vandalism to the park infrastructure.

The stand of Tuart trees at Esperance oval, and some from the Greater Sports Ground were removed in January and February due to conflict with existing infrastructure at Esperance Oval and development of the access road around Ports Oval.

Timber from the trees was donated to the Royal Flying Doctor Service, and will also be utilised by community groups and in Shire capital projects. Replacement trees will be considered for both areas in the future.



 6,500 SEEDLINGS PLANTED

Natural Environment

N2 Targeted reduction of waste with an emphasis on resource recovery and waste minimisation

Waste Revolution

Following promotion during October, the Garage Sale Trail was successfully held over two weekends in November 2021.

The Waste Education Officer continued to deliver community education workshops consistent with the Community Waste Engagement Plan. These included a Waste Warrior Workshop at the Cannery, a Plastic Free July promotion at the Museum Markets, and a presentation about the Climate Clever program.

Tours of the Wylie Bay MRF have continued to gain interest, tours have included the Condingup Country Women's Association and Castletown Primary School with 75 Students plus teachers, parents and carers attending. Shire Waste staff continued to support the Tangaroa Blue WA Beach Clean Up for the sixth year running; and 2021 saw the Carmel Adventist School participate in the cleanup at West Beach in November 2021.

Esperance Waste Revolution social media pages continued to grow, particularly our Instagram reach that increased by 182% over the year. Our Facebook posts reached over 8,000 people but this was down 25% from the previous year.



FOGO

Council adopted the Food Organics and Garden Organics (FOGO) Communications and Engagement Strategy during the January 2022 Ordinary Council Meeting.

The Waste Management Team attended the Esperance Agricultural Show in the Shire stall to gauge public interest around the upcoming FOGO rollout via a survey.

The survey was also promoted at the Esperance Boulevard Shopping Centre where staff manned a stall for a day as well as having the survey online and at shire buildings where community frequent, including the Administration Building and the Library. FOGO proved favorable with the community and has been endorsed by Council.

The commencement of FOGO will coincide with the future delivery of the Myrup Waste Transfer Station. The Detailed Concept Design process for the Project will define the design of the FOGO system and the whole of life, plus operational, costs of the process.

The Shire was awarded a Better Bins grant to supplement the purchase of bins for the FOGO program.

Transfer Station

The Detailed Concept Design phase for the Myrup Waste Transfer Station is progressing.

Council were briefed on the proposed design of the Transfer Station in December 2021, with a formal presentation at the January 2022 Ordinary Council Meeting. Following this meeting, staff have been focused preparing Detailed Construction Plans for the facility.

Waste Management

Over 1,000m³ of asbestos contaminated soil from an earthworks project was received safely and without any issues over a five-day period in January 2022.

An application was made seeking to alter our licence for the Wylie Bay Waste Facility to extend the final landfilling date to match the construction timing of the Myrup facility and waste being transferred to Coolgardie. It is being assessed by the Department of Water and Environmental Regulation.

Our verge collection pickup was conducted over two weeks in November and was well received by the community, with a bulk bin option available for smaller properties outside of the verge collection area.



Liquid Waste Facility

Following a Request for Quote (RFQ) process, Talis Consultants were engaged to conduct an Operational Review and Capital Needs Assessment of the Myrup Truck Wash and Liquid Waste Facility. Talis attended a site visit in March 2022 and a draft document was received in June 2022. The document was reviewed by key internal stakeholders, and a number of operational and legislative recommendations were highlighted which Shire staff are prioritising and progressing through.

A pump failure in early November caused a temporary shutdown of the Truck Wash side of the facility. All users were notified by SMS of the maintenance works. The shutdown lasted from 1 November through to 8 November 2021; and again, 30 May through to 3 June 2022. No complaints were received during the closure and the maintenance caused minimal disruption for users.

A pond desludging quote was awarded in late March and desludging works commenced in late June 2022.



Natural Environment

N3 Build capacity, educate and encourage the community to self-manage minimising resource consumption

Improve Energy Efficiency of Shire

The Shire has continued to look for ways to improve energy efficiency for Shire owned buildings during the year. We investigated changing the design of heat pumps to eliminate use of gas hot water boilers for the Bay of Isles Leisure Centre, reducing pool heating costs and our carbon footprint. Replacement of fluorescent style tubes with energy efficient LED's continues, and we are looking at solar films to be applied to windows of the Administration building to reduce heating and cooling costs.

The Solar film is to be applied to windows of the administration building once the manufacturer confirms suitability of the film in our coastal environment.

The Shire has procured Hybrid cars as part of its light vehicle fleet to assist with the reduction of carbon. Fuel consumption is considered when purchasing every vehicle or item of fleet.

Electric Vehicle Charging Stations

In May, Council approved a request from Horizon Power to licence a small area of land between the War Memorial and Sports House. Fast electric vehicle (EV) chargers will be built at the site, allowing up to four cars to charge at one time.

The new chargers will expand the local public EV charger network, and provide certainty around availability of fast public chargers for members of the local community and visitors, encouraging the switch to cleaner transport.

Cities Power Partnership

The Shire committed to five pledges in June 2020 to officially join the Cities Power Partnership. In doing so, the Shire joined Australia's largest local government climate network, made up of 123 councils from across the country, working together to tackle climate change.

Our procedures have since been updated, ensuring that the changes become business as usual activities across the organisation.

In August, Council endorsed the Shire of Esperance Climate Change Declaration which will see the Shire encourage and empower the local community and businesses to reduce their greenhouse gas emissions and to adapt to the impacts of climate change.

The Shire of Esperance partnered with ClimateClever, a free online platform that can be used by local households, schools and businesses to learn how to reduce their utility costs and their carbon footprint. We hosted a Community Information Session via Zoom in March 2022 with Luke from ClimateClever to discuss the platform, demo the App and answer any questions.



Regional Climate Alliance

In July, the Goldfields Voluntary Regional Organisation of Councils (GVROC) was announced as one of the two successful applicants to establish a Regional Climate Alliance.

The \$500,000 Regional Climate Alliance pilot program is part of the Western Australian Climate Policy, and encourages regional local governments to work together to address climate change and reduce greenhouse gas emissions.

GVROC includes the City of Kalgoorlie-Boulder, and the Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku and Wiluna, and will progress projects that reduce the increased risk of bushfires, mitigate the impacts of drought and improve the uptake of renewable energy and energy efficiency solutions.

The Regional Climate Alliance program is overseen by the Department of Water and Environmental Regulation and Department of Local Government, Sport and Cultural Industries in partnership with the Western Australian Local Government Association.



Growth & Prosperity

G1 Promote the Esperance lifestyle using environmental, built, cultural and social assets



James Street Precinct

The James Street Cultural Precinct is one step closer after Council endorsed the James Street Cultural Precinct Development Plan at the March 2022 Council Meeting.

The Development Plan splits staging and implementation into a series of packages, with the Library being the major component of Package 1 – Cultural and Tourism Hub. In order to progress this, detailed planning will also need to be undertaken on Package 2 – Goods Shed Redevelopment and Package 3(b) – Village Green.

The next stage of the project is to secure a suitability qualified consultant for delivery of a detailed concept design, business case and costings for the priority development packages, and is expected to take place in the coming financial year.



Flinders Subdivision

Flinders Stage 4 has now been designed and put out for tender, with the contract awarded to Sime Building. Construction works are planned to start in August 2022 with an estimated completion by February 2023.

A design tender for Flinders Stage 3 is expected to be released next year.

G2 Develop partnerships to strengthen economic growth

Blue Waters Lodge

The Blue Waters Lodge continues to provide an important service to town by providing accommodation for local workers unable to access residential accommodation.

Due to the high demand, Thorp Realty has been contracted to assist with tenant management to ensure that service levels are maintained.

 80
TENANTS

Economic Development

In June, following collaboration with Australia's Golden Outback, the Shire released an 'Invest in Esperance' prospectus. The Investment Prospectus provides an insight into some of the opportunities currently available and our ambitions for the region.

Feedback was gained from Thorp Realty and The Professionals with regard to the current rental situation, and we continue to look at ways to resolve this. Meetings have been held with several businesses, with discussion on additional accommodation for workers being a common theme. A scope of work is currently being developed to assist with demand in this area, and the Shire is also undertaking projects to better understand the current housing shortage and options with assistance from the Goldfields-Esperance Development Commission.

The redevelopment of the RAC Holiday Park was completed, with the site opening in December in time for the holiday season. The Park has been a popular choice for visitors, being fully booked since its reopening.

We welcomed the French Ambassador over two days in April as part of the Twin Towns relationship, with a breakfast with the Twin Towns Committee and previous exchange students.

Shire staff attended Chamber of Commerce and Industry WA events to support the Esperance CCI to continue to build relationships within the business community. We also attended a Tourism WA Shaping the Future of Tourism Workshop, and Shaping our Future seminar.

The Shire supported the presentation of a procurement workshop to assist local businesses in understanding how they can gain access to work through local and state governments.

Support was provided to the Cascade District Recreation Association as they undertake a strategic planning exercise to understand the needs and desires of the local Cascade community with regard to future development of the Cascade townsite.

Beam e-Scooters put forward a proposal to operate 70 e-scooters to provide an alternative transport option for Esperance. This was supported by Council, with operations commencing in town in December 2021.



Growth & Prosperity

G3 Lead the promotion of Esperance as a destination of choice

Visitors Centre

The Esperance Visitor Centre is participating in a mentoring program via Australia's Golden Outback, focused on identifying product and service offerings that have the potential to enhance the experience of visitors to the region and further supporting our local operators.

Additional product and service offerings that can be offered via the website are being explored to leverage off the increased web-based traffic volumes currently being experienced.

Package and Itinerary Building capacity is currently being developed for the Visit Esperance website to better leverage off the visitors to the site and support our local businesses

With the ongoing closure of interstate and international borders until March 2022, sales of bus tickets and National Parks passes continued at lower levels than previous years.

Even though there were ongoing impacts from COVID in the early part of the 2021/2022 financial year, the Visitor Centre still provided service to a significant number of people.

Over the 12 months there were 83,895 visits to the centre. Even though visits were slightly down, souvenir sales were stronger than any previous years, with the biggest growth being in the locally produced area.

TransWA bus ticket sales, National Parks passes and accommodation, and tour bookings were down on last year. National Park passes were impacted by the lack of interstate and international visitors, with sales being consistent with last year over the months that interstate visitors were able to visit WA. While accommodation and tour bookings were down on the previous year they were still the second strongest year on record.

Online ratings of the service provided by the Visitor Centre staff were exceptional (and the best on record) with an average rating of 4.46/5 over the year.

The annual pre-peak season sundowner held at the Visitor Centre in December was very successful with in excess of 50 attendees. A second tourism sundowner hosted by the Visitor Centre and held at the RAC Holiday Park in June was also attended by approximately 50 attendees.

These events provide an opportunity for a range of information to be able to be discussed within the industry at the same time as making sure businesses are better connected to enable them to work in partnership.

 83,895
VISITORS



Tourism Strategy

To increase visitor numbers and promote our region, the Shire participated in a range of tourism activities throughout the year, including:

- A Tourism WA workshop, focusing on the development of a regional Tourism Destination Development Plan;
- Publishing a feature in the Skippers November / December inflight magazine, encouraging people to visit and stay in Esperance;
- Preparatory work on the Australia's Golden Outback Holiday Guide and advertisement;
- Working with the new RAC Holiday Park to stock visitor information;
- The appointment of a Tourism Development Manager, who will work closely with industry to promote our region;
- Funding of a banner, flown over the beaches in Perth advertising 'The Beaches Are Whiter in Esperance';
- Promotion of our town in a Destinations WA episode;
- Negotiating a free of charge fortnightly tourism column in the Esperance Weekender; and
- Working with the Visitor Centre to apply for the GWN7's Top Tourism Town Awards.

The Tourism Stakeholder Working Group was formed in March, to work with the community, industry and Tourism Development Manager on a range of opportunities.

We also developed a partnership with the Kalgoorlie-Boulder Esperance Aviation Route, and developed a new Esperance Visitors Guide to present a more inclusive view of Esperance.

Tourism Australia has funded filming of five Esperance operators over a period of one week. This venture will generate domestic and international exposure for Esperance.

We also met with Southern Ports to discuss Cruise Ship opportunities, with three cruises now confirmed.



G4 Lobby for infrastructure and capacity necessary to support business growth

The Shire placed a motion on the WALGA agenda for increased State funding for telecommunications and shared this position with the Goldfields Voluntary Regional Organisation of Councils (GVROC) and Regional Capitals Alliance WA (RCAWA).

We also provided input into the draft Infrastructure WA State Strategy, specifically in relation to improving data technology and water security. This Strategy outlines the State's significant infrastructure needs and priorities, and provides a long-term vision and infrastructure outlook.

We have been working with DWER on National Water Grid Connection funds to allow the State to improve community water supplies. Improvements for the program have been identified for Grass Patch and Salmon Gums, mainly around improvements to the catchments.

Grass Patch and Salmon Gums were declared as water deficient in March 2022 due to lack of rain resulting in low available water supplies. Water deficiency declarations are issued by the State Government to allow for emergency water carting to farmers to address livestock water needs during very dry periods.



Telecommunications

The Shire provided a letter of support for Telstra to seek funding to upgrade the mobile phone towers in Esperance.

The Regional Connectivity Program has allocated funding of just over \$1.1m to improve voice and data connectivity in Esperance by deploying three new Telstra macro mobile sites and one new Telstra Small Cell mobile site.

The macro sites will deliver improved connectivity at Pink Lake South, Myrup, and Bandy Creek, while the new small cell will deliver improved connectivity at Munglinup Camp.

Gas Distribution

The Hon. Bill Johnston, Minister for Energy met with our community in regard to an extension of the gas contract for a further 12 months, and the process for transitioning customers off reticulated gas. The transition is estimated to be completed by 31 March 2023.

The Shire further met with the Office of Energy in relation to the Esperance Gas reticulation system, with discussion focusing on Government support for the transition of households and businesses from reticulated gas to either electric or LPG appliances.

Information was provided to Horizon Power for the Shire's use of the reticulated gas system for Shire managed facilities, and our transition plan for each facility.

G5 Lobby for new industries that add value to established industries

The Executive Team received a briefing from Fortescue Future Industries on their proposed green hydrogen project, to gain an understanding of the potential impacts to the community if it were to proceed.

Representatives from Allup Silica met with Directors with regard to their local exploration activities. The Esperance Silica Exploration Project is understood to consist of three tenements, two of which are known as Pink Bark, located between Salmon Gums and Grass Patch, while the third is known as Dune Buggy and is located 20km west of the Port. No exploration has been conducted to date other than desktop geological interpretation and visual inspections at the surface for these areas.

The Shire accepted a request from Meeka Gold to do exploration drilling on a number of road reserves within the Shire, which is expected to take place in the second half of 2022, predominantly focusing around the Cascade area.

Aquaculture

The Shire of Esperance provided a letter of support to Rare Foods Australia Pty Ltd, previously Ocean Grown Abalone, to assist with a funding application for their Esperance Abalone Farm Project.

The bankable feasibility study is continuing with the lease being extended for a further 12 months to support the project following publicly announced project delays. A presentation was made to Council to provide an update on the current progress.



Statutory Requirements

CEO Remuneration

The Total Reward Package provided to the CEO of the Shire of Esperance for the 2021/2022 financial year was \$278,068.

This is within the relevant Local Government Band Classification (Band 2 \$206,500 - \$319,752).

The position of CEO at the Shire of Esperance is eligible for a \$25,000 Regional/Location Allowance, awarded at the Shire's discretion, however the Shire chooses not to pay this allowance.

Employee Salary Bands

Pursuant to Regulation 19B of the *Local Government (Administration) Regulations 1996*, Table 1 sets out, in bands of \$10,000, the number of Shire employees entitled to an annual salary of \$130,000 or more.

Table 1: Employee Remuneration

	2021/22	2020/21
\$130,000 - \$139,999	2	1
\$140,000 - \$149,999		
\$150,000 - \$159,999	2	3
\$160,000 - \$169,999	1	
\$170,000 - \$179,999		
\$180,000 - \$189,999		
\$190,000 - \$199,999		
\$200,000 - \$209,999		
\$210,000 - \$219,999		
\$220,000 - \$229,999		
\$230,000 - \$239,000		
\$240,000 - \$249,999		

*CEO not included.

Complaints and Payments

Section 5.53(2)(hb) of the *Local Government Act 1995* requires the Annual Report to contain details of entries made under section 5.121 during the financial year in the Register of Complaints.

There were no complaints made under this section in the 2021/2022 financial year.

No remuneration or allowances were paid by the Shire under Schedule 5.1 clause 9, and no amount was ordered under section 5.110(6) (b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1).

These clauses deal with remuneration, allowances and amounts ordered to be paid as a result of complaints against Council Members.

As there were no complaints, there have also been no remuneration, allowances or amounts ordered to be paid.



Freedom of Information Requests

In Western Australia, the *Freedom of Information Act 1992* (the Act), gives the public a right to access government documents, subject to some limitations. The following table outlines the FOI requests received and average processing days taken for the past three financial years.

	2021/22	2020/21	2019/20
FOI Requests Received	3	2	5
Average processing time (Days)	34	38	40
Access in Full	-	-	2
Access with Restrictions (Edited)	3	1	3
Access Refused	-	-	-
Withdrawn	-	1	-

An external review of an application from the previous financial year occurred, with the Commissioner upholding the original decision.

In accordance with Section 96 and 97 of the Act, the Shire is required to publish an Information Statement which details the process for applying for information under the Act as well as information that the Shire provides outside the Act. This Information Statement is available on the Shire of Esperance website.

State Records Act

The *State Records Act 2000* requires the Shire to have an approved Recordkeeping Plan to detail the way the Shire keeps its records.

Following the expiry of the Shire's 2017 – 2022 Recordkeeping Plan, the Shire submitted a Recordkeeping Plan Review Report.

On 5 April 2022, the State Records Commission of WA approved the continuation of the Shire's Recordkeeping Plan for an additional 2 years, with a new plan to be submitted on or before 17 March 2024.

The Shire's recordkeeping systems are continuously reviewed and developed to improve efficiency, reliability and meet new requirements. A total of 65,951 records were captured into the Shire's corporate recordkeeping system during this period.

As part of the Staff Induction Program, employees are informed of their recordkeeping obligations. 26 new staff were provided record keeping awareness training during 2021/2022. Additional training sessions for the Shire's recordkeeping system are performed on a regular basis.

Elected Members receive training in their recordkeeping obligations and the associated process at the commencement of their term of office. Regular updates are provided to Elected Members through their normal communication channels.



**For further details on the Annual
Report please contact the Shire of
Esperance**

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Annual Financial Report



2021 - 2022



Shire of Esperance Annual Financial Report

For the year ended 30th June 2022



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

The Shire of Esperance exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

Esperance, together we make it happen

Principal place of business:

Administration Offices
Windich Street
Esperance WA 6450

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022



The attached financial report of the Shire of Esperance for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Esperance at 30 June 2022 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 17th day of November 2022

A handwritten signature in black ink, appearing to read 'S. Burge', written over a horizontal line.

Shane Burge
Chief Executive Officer

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Statement of Comprehensive Income by Nature and Type

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Rates	24(a),2(a)	22,115,030	22,076,294	21,513,319
Operating grants, subsidies and contributions	2(a)	16,828,512	8,627,838	10,224,432
Fees and charges	23(c),2(a)	10,262,139	9,445,366	9,040,472
Interest earnings	2(a)	249,537	286,846	294,421
Other revenue	2(a)	827,320	741,160	880,382
		50,282,538	41,177,504	41,953,026
Expenses				
Employee costs		(18,432,247)	(18,163,351)	(16,620,402)
Materials and contracts		(10,894,438)	(12,096,536)	(9,729,137)
Utility charges		(1,356,927)	(1,127,822)	(1,203,164)
Depreciation	10(a)	(19,333,077)	(17,625,921)	(17,671,550)
Finance costs	2(b)	(96,365)	(85,614)	(94,820)
Insurance		(745,776)	(779,697)	(667,747)
Other expenditure	2(b)	(607,075)	(635,956)	(811,465)
		(51,465,905)	(50,514,897)	(46,798,285)
		(1,183,367)	(9,337,393)	(4,845,259)
Capital grants, subsidies and contributions	2(a)	10,643,976	16,557,813	10,272,118
Profit on asset disposals	10(b)	383,422	292,496	957,096
Loss on asset disposals	10(b)	(202,379)	(588,643)	(196,058)
		10,825,019	16,261,666	11,033,156
Net result for the period	23(b)	9,641,652	6,924,273	6,187,897
Total other comprehensive income for the period	17	0	0	0
Total comprehensive income for the period		9,641,652	6,924,273	6,187,897

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



Shire of Esperance Annual Financial Report

As at 30 June 2022

Statement of Financial Position

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	41,857,599	29,990,480
Trade and other receivables	5	1,497,774	1,330,385
Other financial assets	4(a)	198,228	169,328
Inventories	6	528,956	404,157
Other assets	7	915,171	126,331
TOTAL CURRENT ASSETS		44,997,728	32,020,681
NON-CURRENT ASSETS			
Trade and other receivables	5	97,459	103,126
Other financial assets	4(b)	1,722,090	10,373,790
Inventories	6	3,774,582	3,893,859
Property, plant and equipment	8	102,983,171	102,446,053
Infrastructure	9	419,840,748	414,978,488
Right-of-use assets	11(a)	31,416	44,621
TOTAL NON-CURRENT ASSETS		528,449,466	531,839,937
TOTAL ASSETS		573,447,194	563,860,618
CURRENT LIABILITIES			
Trade and other payables	12	3,105,086	3,812,652
Other liabilities	13	2,211,302	2,588,954
Lease liabilities	11(b)	23,105	22,310
Borrowings	14	250,645	219,453
Employee related provisions	15	3,126,337	2,914,416
TOTAL CURRENT LIABILITIES		8,716,475	9,557,785
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	5,767	22,900
Borrowings	14	2,261,724	1,772,834
Employee related provisions	15	222,392	293,399
Other provisions	16	5,693,373	5,307,889
TOTAL NON-CURRENT LIABILITIES		8,183,256	7,397,022
TOTAL LIABILITIES		16,899,731	16,954,807
NET ASSETS		556,547,463	546,905,811
EQUITY			
Retained surplus		314,224,048	309,311,629
Reserve accounts	27	33,959,332	29,230,099
Revaluation surplus	17	208,364,083	208,364,083
TOTAL EQUITY		556,547,463	546,905,811

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



Shire of Esperance

Annual Financial Report

For the year ended 30th June 2022

Statement of Changes in Equity

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		302,362,354	29,991,477	208,364,083	540,717,914
Comprehensive income for the period					
Net result for the period		6,187,897	0	0	6,187,897
Total comprehensive income for the period		6,187,897	0	0	6,187,897
Transfers from reserves	27	10,260,610	(10,260,610)	0	0
Transfers to reserves	27	(9,499,232)	9,499,232	0	0
Balance as at 30 June 2021		309,311,629	29,230,099	208,364,083	546,905,811
Comprehensive income for the period					
Net result for the period		9,641,652	0	0	9,641,652
Total comprehensive income for the period		9,641,652	0	0	9,641,652
Transfers from reserves	27	5,708,087	(5,708,087)	0	0
Transfers to reserves	27	(10,437,320)	10,437,320	0	0
Balance as at 30 June 2022		314,224,048	33,959,332	208,364,083	556,547,463

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





	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		22,289,334	22,086,294	21,452,993
Operating grants, subsidies and contributions		16,241,306	7,969,838	12,441,164
Fees and charges		10,647,623	9,445,366	9,656,777
Interest received		249,537	241,550	294,421
Goods and services tax received		1,142,967	125,000	967,188
Other revenue		827,320	786,456	880,382
		51,398,087	40,654,504	45,692,925
Payments				
Employee costs		(18,091,111)	(18,193,351)	(16,245,142)
Materials and contracts		(12,683,182)	(11,898,036)	(10,608,659)
Utility charges		(1,356,927)	(1,127,822)	(1,203,164)
Finance costs		(93,807)	(86,114)	(95,978)
Insurance paid		(745,776)	(779,697)	(667,747)
Goods and services tax paid		(1,318,094)	(125,000)	(842,190)
Other expenditure		(607,075)	(635,956)	(811,465)
		(34,895,972)	(32,845,976)	(30,474,345)
Net cash provided by (used in) operating activities	18(b)	16,502,115	7,808,528	15,218,580
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost		0	0	182,242
Payments for financial assets at amortised cost - self supporting loans		(750,000)	(800,000)	(20,000)
Payments for development of land held for resale		(142,115)	(970,954)	(74,344)
Payments for purchase of property, plant & equipment	8(a)	(6,007,953)	(10,471,160)	(4,473,495)
Payments for construction of infrastructure	9(a)	(19,791,743)	(26,544,827)	(22,233,751)
Non-operating grants, subsidies and contributions		10,643,976	16,557,813	10,272,118
Proceeds from financial assets at amortised cost		9,200,000	0	(9,200,000)
Proceeds from financial assets at amortised cost - self supporting loans		179,794	169,328	163,005
Proceeds from financial assets at fair values through profit and loss - Local Government House Trust		(6,994)	0	(6,542)
Proceeds from sale of property, plant & equipment	10(b)	1,536,297	1,483,500	2,945,730
Net cash provided by (used in) investing activities		(5,138,738)	(20,576,300)	(22,445,037)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	26(a)	(229,920)	(219,454)	(210,940)
Payments for principal portion of lease liabilities	26(c)	(16,338)	(22,310)	(27,377)
Proceeds from new borrowings	26(a)	750,000	800,000	20,000
Net cash provided by (used in) financing activities		503,742	558,236	(218,317)
Net increase (decrease) in cash held		11,867,119	(12,209,536)	(7,444,774)
Cash at beginning of year		29,990,480	39,190,481	37,435,254
Cash and cash equivalents at the end of the year	18(a)	41,857,599	26,980,945	29,990,480

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

Shire of Esperance

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For the year ended 30th June 2022

Rate Setting Statement

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	25(b)	3,959,285	4,469,126	3,927,680
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	24(b)	417,529	323,270	525,059
Operating grants, subsidies and contributions		16,828,512	8,627,838	10,224,432
Fees and charges		10,262,139	9,445,366	9,040,472
Interest earnings		249,537	286,846	294,421
Other revenue		827,320	741,160	880,382
Profit on asset disposals	10(b)	383,422	292,496	957,096
		28,968,459	19,716,976	21,921,862
Expenditure from operating activities				
Employee costs		(18,432,247)	(18,163,351)	(16,620,402)
Materials and contracts		(10,894,438)	(12,096,536)	(9,729,142)
Utility charges		(1,356,927)	(1,127,822)	(1,203,164)
Depreciation		(19,333,077)	(17,625,921)	(17,671,550)
Finance costs		(96,365)	(85,614)	(94,820)
Insurance		(745,776)	(779,697)	(667,747)
Other expenditure		(607,075)	(635,956)	(811,465)
Loss on asset disposals	10(b)	(202,379)	(588,643)	(196,058)
		(51,668,284)	(51,103,540)	(46,994,348)
Non-cash amounts excluded from operating activities	25(a)	19,526,468	17,889,485	16,474,990
Amount attributable to operating activities		(3,173,357)	(13,497,079)	(4,669,816)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		10,643,976	16,557,813	10,272,118
Proceeds from disposal of assets	10(b)	1,536,297	1,483,500	2,945,730
Proceeds from financial assets at amortised cost - self supporting loans	26(a)	179,794	169,328	163,005
Payments for financial assets at amortised cost - self supporting loans		(750,000)	(800,000)	(20,000)
Proceeds from financial assets at fair values through profit and loss - Local Government House Trust		(6,994)	0	(6,542)
Payments for investments in associates		(142,115)	(970,954)	(74,344)
Purchase of property, plant and equipment	8(a)	(6,007,953)	(10,471,160)	(4,473,495)
Purchase and construction of infrastructure	9(a)	(19,791,743)	(26,544,827)	(22,233,751)
		(14,338,738)	(20,576,300)	(13,427,279)
Amount attributable to investing activities		(14,338,738)	(20,576,300)	(13,427,279)
FINANCING ACTIVITIES				
Repayment of borrowings	26(a)	(229,920)	(219,454)	(210,940)
Proceeds from borrowings	26(a)	750,000	800,000	20,000
Payments for principal portion of lease liabilities	26(c)	(16,338)	(22,310)	(27,377)
Transfers to reserves (restricted assets)	27	(10,437,320)	(2,476,424)	(9,499,232)
Transfers from reserves (restricted assets)	27	5,708,087	9,501,524	10,260,610
Amount attributable to financing activities		(4,225,491)	7,627,956	543,061
Surplus/(deficit) before imposition of general rates		(17,778,301)	(21,976,294)	(17,554,034)
Total amount raised from general rates	24(a)	21,697,501	21,976,294	21,513,319
Surplus/(deficit) after imposition of general rates	25(b)	3,919,200	0	3,959,285

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

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

The local government reporting entity

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

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

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting
- estimation of useful lives of non-current assets

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Operating grants, subsidies and contributions with customers	Community events, facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - leisure centre	Gym and pool membership fees	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months matched to access right
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event.
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	Payment in full in advance	Refund for faulty goods	Output method based on goods
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	Output method based on works done

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

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	22,115,030	0	22,115,030
Operating grants, subsidies and contributions	16,828,512	0	0	0	16,828,512
Fees and charges	10,262,139	0	0	0	10,262,139
Interest earnings	55,935	0	46,841	146,761	249,537
Other revenue	827,320	0	0	0	827,320
Non-operating grants, subsidies and contributions	0	10,643,976	0	0	10,643,976
Total	27,973,906	10,643,976	22,161,871	146,761	60,926,514

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	21,513,319	0	21,513,319
Operating grants, subsidies and contributions	10,224,432	0	0	0	10,224,432
Fees and charges	9,040,472	0	0	0	9,040,472
Interest earnings	0	0	47,503	246,918	294,421
Other revenue	880,382	0	0	0	880,382
Non-operating grants, subsidies and contributions	0	10,272,118	0	0	10,272,118
Total	20,145,286	10,272,118	21,560,822	246,918	52,225,144

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Financial assets at amortised cost - self supporting loans		55,935	45,296	51,660
Interest on reserve funds		86,266	140,971	142,722
Rates instalment and penalty interest (refer Note 24(e))		46,841	51,000	47,503
Other interest earnings		60,495	49,579	52,536
		249,537	286,846	294,421
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		58,000	40,000	56,000
- Other services		4,400	16,000	10,678
		62,400	56,000	66,678
Finance costs				
Borrowings	26(a)	95,780	85,146	93,987
Lease liabilities	26(c)	585	468	833
		96,365	85,614	94,820
Other expenditure				
Sundry expenses		607,075	635,956	811,465
		607,075	635,956	811,465

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Term deposits
Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	12,857,599	22,990,480
	29,000,000	7,000,000
18(a)	41,857,599	29,990,480
	7,898,267	760,381
18(a)	33,959,332	29,230,099
	41,857,599	29,990,480

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.

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to 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 and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 18.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit and loss

Financial assets at amortised cost

Self supporting loans receivable

Term deposits

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2022	2021
	\$	\$
	198,228	169,328
	198,228	169,328
	198,228	169,328
	198,228	169,328
	198,228	169,328
	1,585,934	10,244,628
	136,156	129,162
	1,722,090	10,373,790
	1,585,934	1,044,628
	0	9,200,000
	1,585,934	10,244,628
	136,156	129,162
	136,156	129,162

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 14 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 cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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 21.

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
 Trade and other receivables
 GST receivable

Non-current

Pensioner's rates and ESL deferred

Note	2022	2021
	\$	\$
	153,939	238,540
	978,994	769,440
	364,841	322,405
	<u>1,497,774</u>	<u>1,330,385</u>
	97,459	103,126
	<u>97,459</u>	<u>103,126</u>

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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 21.

Classification and subsequent measurement

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

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

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

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

6. INVENTORIES

Note	2022	2021
	\$	\$
Current		
Fuel and materials	96,074	55,373
Roadmaking materials	152,674	98,952
Various goods held for resale	104,151	73,775
Land held for resale - Flinders Estate		
Cost of acquisition	176,057	176,057
	528,956	404,157
Non-current		
Land held for resale - Flinders Estate	1,353,324	1,510,122
Land held for resale - Ocean Street	117,984	0
Land held for resale - Shark Lake Industrial Park	2,303,274	2,383,737
	3,774,582	3,893,859

The following movements in inventories occurred during the year:

Balance at beginning of year	4,298,016	5,672,906
Inventories expensed during the year	(2,206,390)	(3,087,798)
Additions to inventory	2,211,912	1,712,908
Balance at end of year	4,303,538	4,298,016

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

7. OTHER ASSETS

Other assets - current

	2022	2021
	\$	\$
Interest Receivable	28,686	5,546
Accrued income	77,915	0
Contract assets	796,278	112,969
Infringements	12,292	7,816
	915,171	126,331

Contract assets

	30 June 2022 Actual	30 June 2021 Actual	1 July 2020 Actual
	\$	\$	\$
Contract assets	796,278	112,969	787,570
Loss allowance	0	0	0
Total contract assets	796,278	112,969	787,570

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.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at note 2 (b).

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

Note	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Motor vehicles - non specialised	Motor vehicles - specialised	Road Making Plant - major	Roadmaking Plant - minor	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	27,676,500	58,197,838	85,874,338	646,127	5,107,395	1,895,537	459,741	8,707,419	368,382	103,058,939
Additions	12,649	1,935,578	1,948,227	53,705	200,739	573,014	0	1,501,186	196,624	4,473,495
Disposals	0	0	0	(2,371)	(1,267)	(177,187)	0	(578,529)	(8,359)	(767,713)
Depreciation	0	(2,228,760)	(2,228,760)	(79,460)	(414,867)	(283,630)	(55,979)	(1,216,456)	(39,516)	(4,318,668)
Balance at 30 June 2021	27,689,149	57,904,656	85,593,805	618,001	4,892,000	2,007,734	403,762	8,413,620	517,131	102,446,053
Comprises:										
Gross balance amount at 30 June 2021	27,689,149	112,490,576	140,179,725	1,367,928	9,434,052	3,145,426	1,940,000	12,435,572	821,893	169,324,596
Accumulated depreciation at 30 June 2021	0	(54,585,920)	(54,585,920)	(749,927)	(4,542,052)	(1,137,692)	(1,536,238)	(4,021,952)	(304,762)	(66,878,543)
Balance at 30 June 2021	27,689,149	57,904,656	85,593,805	618,001	4,892,000	2,007,734	403,762	8,413,620	517,131	102,446,053
Additions	4,923	1,065,961	1,070,884	93,725	2,231,467	580,753	0	1,699,830	331,294	6,007,953
Disposals	(402,000)	(63,440)	(465,440)	0	(69,015)	(30,918)	(49,153)	(479,337)	0	(1,093,863)
Depreciation	0	(2,240,883)	(2,240,883)	(86,712)	(495,748)	(222,470)	(54,500)	(1,212,478)	(64,181)	(4,376,972)
Balance at 30 June 2022	27,292,072	56,666,294	83,958,366	625,014	6,558,704	2,335,099	300,109	8,421,635	784,244	102,983,171
Comprises:										
Gross balance amount at 30 June 2022	27,292,072	113,484,037	140,776,109	1,461,652	11,575,519	3,611,179	1,370,000	13,010,401	1,153,188	172,958,048
Accumulated depreciation at 30 June 2022	0	(56,817,743)	(56,817,743)	(836,638)	(5,016,815)	(1,276,080)	(1,069,891)	(4,588,766)	(368,944)	(69,974,877)
Balance at 30 June 2022	27,292,072	56,666,294	83,958,366	625,014	6,558,704	2,335,099	300,109	8,421,635	784,244	102,983,171

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Notes to and forming part of the Financial Report

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2020	Price per hectare / market borrowing rate
Buildings	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2020	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs

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

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

(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost
Plant and equipment		Cost	Cost		Purchase cost
Motor Vehicles		Cost	Cost		Purchase cost
Road Making Plant		Cost	Cost		Purchase cost

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9. INFRASTRUCTURE

(a) Movements in Balances

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

Note	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - drainage	Other infrastructure - parks and ovals	Other infrastructure - other infrastructure	Other infrastructure - culverts and pipes	Other infrastructure - Esperance airport	Works in Progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	337,573,096	13,027,356	18,585,717	8,855,294	13,433,212	8,301,278	4,397,914	1,896,306	406,070,173
Additions	12,924,356	240,591	207,664	1,360,635	6,757,871	0	19,229	723,405	22,233,751
Depreciation	10(a) (10,461,266)	(598,684)	(207,554)	(910,494)	(818,356)	(118,742)	(210,340)	0	(13,325,436)
Transfers	0	0	0	0	1,807,697	0	0	(1,807,697)	0
Balance at 30 June 2021	340,036,186	12,669,263	18,585,827	9,305,435	21,180,424	8,182,536	4,206,803	812,014	414,978,488
Comprises:									
Gross balance at 30 June 2021	456,004,264	19,839,443	23,678,098	17,445,205	46,665,525	11,874,176	7,826,101	812,014	584,144,826
Accumulated depreciation at 30 June 2021	(115,968,078)	(7,170,180)	(5,092,271)	(8,139,770)	(25,485,101)	(3,691,640)	(3,619,298)	0	(169,166,338)
Balance at 30 June 2021	340,036,186	12,669,263	18,585,827	9,305,435	21,180,424	8,182,536	4,206,803	812,014	414,978,488
Additions	15,303,929	989,490	109,879	851,993	1,447,747	0	35,577	1,053,128	19,791,743
Depreciation	10(a) (11,775,282)	(610,273)	(210,356)	(1,070,064)	(942,630)	(118,742)	(202,136)		(14,929,483)
Balance at 30 June 2022	343,564,833	13,048,480	18,485,350	9,087,364	21,685,541	8,063,794	4,040,244	1,865,142	419,840,748
Comprises:									
Gross balance at 30 June 2022	471,308,193	20,828,933	23,787,977	18,297,198	48,113,272	11,874,176	7,861,678	1,865,142	603,936,569
Accumulated depreciation at 30 June 2022	(127,743,360)	(7,780,453)	(5,302,627)	(9,209,834)	(26,427,731)	(3,810,382)	(3,821,434)	0	(184,095,821)
Balance at 30 June 2022	343,564,833	13,048,480	18,485,350	9,087,364	21,685,541	8,063,794	4,040,244	1,865,142	419,840,748

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - other infrastru	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - culverts and pipe	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - Esperance airpor	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Works in Progress	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

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10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	2,240,883	2,224,531	2,228,760
Furniture and equipment	8(a)	86,712	81,813	79,460
Plant and equipment	8(a)	495,748	421,272	414,867
Motor vehicles - non specialised	8(a)	222,470	255,407	283,630
Motor vehicles - specialised	8(a)	54,500	60,000	55,979
Road Making Plant - major	8(a)	1,212,478	1,242,785	1,216,456
Roadmaking Plant - minor	8(a)	64,181	42,000	39,516
Infrastructure - roads	9(a)	11,775,282	9,212,500	10,461,266
Other infrastructure - footpaths	9(a)	610,273	605,000	598,684
Other infrastructure - drainage	9(a)	210,356	210,000	207,554
Other infrastructure - parks and ovals	9(a)	1,070,064	920,000	910,494
Other infrastructure - other infrastructure	9(a)	942,630	1,911,871	818,356
Other infrastructure - culverts and pipes	9(a)	118,742	118,742	118,742
Other infrastructure - Esperance airport	9(a)	202,136	320,000	210,340
Right-of-use assets - plant and equipment	11(a)	26,622	0	27,446
		19,333,077	17,625,921	17,671,550

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 75 years
Furniture and equipment	5 to 20 years
Plant and equipment	3 to 15 years
Motor vehicles	5 to 20 years
Road making plant	5 to 10 years
Infrastructure - roads	15 to 60 years
Infrastructure - footpaths	30 to 60 years
Infrastructure - drainage	30 to 100 years
Infrastructure - parks and ovals	10 to 30 years
Infrastructure - other	10 to 70 years
Infrastructure - culverts and pipes	30 to 100 years
Infrastructure - Esperance Airport	10 to 50 years
Right of use - plant and equipment	Based on the remaining lease

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	663,391	864,296	285,380	(84,475)	325,000	500,000	175,000	0	1,416,979	2,334,316	917,337	0
Buildings - non-specialised	63,440	58,937	0	(4,503)	0	0	0	0	0	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	2,371	364	24	(2,031)
Plant and equipment	69,015	22,731	0	(46,284)	205,000	102,500	20,000	(122,500)	1,267	1,126	0	(141)
Motor vehicles - non specialised	30,918	60,000	29,082	0	426,342	341,000	69,861	(155,203)	177,187	188,182	18,266	(7,271)
Motor vehicles - specialised	49,153	69,545	20,392	0	0	0	0	0	0	0	0	0
Road Making Plant - major	479,337	460,788	48,568	(67,117)	823,305	540,000	27,635	(310,940)	578,529	415,179	19,106	(182,456)
Roadmaking Plant - minor	0	0	0	0	0	0	0	0	8,359	6,563	2,363	(4,159)
	1,355,254	1,536,297	383,422	(202,379)	1,779,647	1,483,500	292,496	(588,643)	2,184,692	2,945,730	957,096	(196,058)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Law, order, public safety				
FT21 Fire Truck	31,153	35,000	3,847	0
FT27 Fire Truck	18,000	34,545	16,545	0
Education and welfare				
LV611 Bus	30,918	60,000	29,082	0
Community amenities				
GC1 Glass Crusher	69,015	22,731	0	(46,284)
L65 Front End Loader	95,410	72,541	0	(22,869)
Transport				
FL3 Fork Lift	18,133	8,890	0	(9,243)
G45 Grader	123,898	115,298	0	(8,600)
T115 Tip Truck	127,214	118,384	0	(8,830)
T120 Prime Mover	89,803	138,371	48,568	0
TC40 Mower	24,879	7,304	0	(17,575)
	628,423	613,064	98,042	(113,401)
Land				
Other Property and Services				
Flinders Estate	180,927	326,159	145,232	0
Shark Lake Industrial Park	80,464	135,192	54,728	0
Mills Place	160,000	219,532	59,532	0
Coolgardie/Esperance Highway	25,000	7,527	0	(17,473)
Pink Lake Road	136,000	161,888	25,888	0
Dunn Street	41,000	3,891	0	(37,109)
Baker Street	40,000	10,107	0	(29,893)
	663,391	864,296	285,380	(84,475)
Buildings				
Administration				
Regional Records Facility	63,440	58,937	0	(4,503)
	63,440	58,937	0	(4,503)
	1,355,254	1,536,297	383,422	(202,379)

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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 scheduled revaluation dates 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 revaluation 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 carrying amount for each asset class 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.

Revaluation (continued)

For property, plant and equipment and infrastructure, 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. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

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 on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. 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
- (ii) 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 ready 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 in the Statement of Comprehensive Income and in Note 10(a).

11. LEASES

(a) Right-of-Use Assets

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

Note	Right-of-use assets - plant and equipment	Right-of-use assets - land and buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	\$	\$	\$
Balance at 1 July 2020	72,067	0	0	72,067
Depreciation	(27,446)	0	0	(27,446)
Balance at 30 June 2021	44,621	0	0	44,621
Additions	13,417	0	0	13,417
Depreciation	10(a) (26,622)	0	0	(26,622)
Balance at 30 June 2022	31,416	0	0	31,416

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

Total cash outflow from leases

2022 Actual	2021 Actual
\$	\$
(27,321)	(28,210)

(b) Lease Liabilities

Current		23,105	22,310
Non-current		5,767	22,900
	26(c)	28,872	45,210

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

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 term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

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

Right-of-use assets - valuation measurement

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 10 under revaluation 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 shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

11. LEASES (Continued)

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

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

Less than 1 year
 1 to 2 years
 2 to 3 years
 3 to 4 years
 4 to 5 years
 > 5 years

	2022 Actual \$	2021 Actual \$
	150,000	150,000
	300,000	300,000
	300,000	300,000
	300,000	300,000
	300,000	300,000
	3,062,500	3,212,500
	<u>4,412,500</u>	<u>4,562,500</u>

The Shire has leased the caravan park to RAC for a term of 35 years commencing in 2019/2020.

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

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

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

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

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

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12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
Bonds and deposits held	
Accrued interest on long term borrowings	

	2022	2021
	\$	\$
	1,991,764	3,009,354
	178,295	94,259
	590,934	390,712
	333,343	310,135
	10,750	8,192
	3,105,086	3,812,652

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

13. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

	2022	2021
	\$	\$
	2,211,302	2,588,954
	2,211,302	2,588,954
	2,588,954	760,282
	2,211,302	2,588,954
	(2,588,954)	(760,282)
	2,211,302	2,588,954

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

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14. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		250,645	2,261,724	2,512,369	219,453	1,772,834	1,992,287
Total secured borrowings	26(a)	250,645	2,261,724	2,512,369	219,453	1,772,834	1,992,287

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Esperance.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 21.

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
	1,701,855	1,538,489
	1,424,482	1,375,927
	<u>3,126,337</u>	<u>2,914,416</u>
	222,392	293,399
	<u>222,392</u>	<u>293,399</u>
	<u>3,348,729</u>	<u>3,207,815</u>

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
	915,542	882,651
	2,433,187	2,325,164
	<u>3,348,729</u>	<u>3,207,815</u>

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

16. OTHER PROVISIONS

	Note	Provision for remediation costs \$	Total \$
Opening balance at 1 July 2021			
Non-current provisions		5,307,889	5,307,889
		5,307,889	5,307,889
Additional provision		385,484	385,484
Balance at 30 June 2022		5,693,373	5,693,373
Comprises			
Non-current		5,693,373	5,693,373
		5,693,373	5,693,373

Other provisions

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Provision for remediation costs

Under the licence for the operation of the Wylie Bay Waste Facility landfill site, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

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.

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Notes to and forming part of the Financial Report

17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation (Decrement)	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land & Buildings	37,565,324	0	37,565,324	37,565,324	0	37,565,324
Revaluation surplus - Furniture and equipment	120,357	0	120,357	120,357	0	120,357
Revaluation surplus - Plant and equipment	1,281,689	0	1,281,689	1,281,689	0	1,281,689
Revaluation surplus - Motor vehicles - non specialised	921,059	0	921,059	921,059	0	921,059
Revaluation surplus - Motor vehicles - specialised	(134,611)	0	(134,611)	(134,611)	0	(134,611)
Revaluation surplus - Road Making Plant - major	631,881	0	631,881	631,881	0	631,881
Revaluation surplus - Roadmaking Plant - minor	37,105	0	37,105	37,105	0	37,105
Revaluation surplus - Infrastructure - roads	134,584,177	0	134,584,177	134,584,177	0	134,584,177
Revaluation surplus - Other infrastructure - footpaths	6,199,980	0	6,199,980	6,199,980	0	6,199,980
Revaluation surplus - Other infrastructure - drainage	12,506,440	0	12,506,440	12,506,440	0	12,506,440
Revaluation surplus - Other infrastructure - parks and ovals	3,418,190	0	3,418,190	3,418,190	0	3,418,190
Revaluation surplus - Other infrastructure - other infrastructure	1,365,420	0	1,365,420	1,365,420	0	1,365,420
Revaluation surplus - Other infrastructure - culverts and pipes	8,613,107	0	8,613,107	8,613,107	0	8,613,107
Revaluation surplus - Other infrastructure - Esperance airport	1,253,965	0	1,253,965	1,253,965	0	1,253,965
	208,364,083	0	208,364,083	208,364,083	0	208,364,083

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.

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Notes to and forming part of the Financial Report

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	41,857,599	26,980,945	29,990,480

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	33,959,332	23,112,251	29,230,099
		<u>33,959,332</u>	<u>23,112,251</u>	<u>29,230,099</u>

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

Restricted reserve accounts	27	33,959,332	23,112,251	29,230,099
Total restricted financial assets		<u>33,959,332</u>	<u>23,112,251</u>	<u>29,230,099</u>

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		9,641,652	6,924,273	6,187,897
Non-cash items:				
Depreciation/amortisation		19,333,077	17,625,921	17,671,550
(Profit)/loss on sale of asset		(181,043)	296,147	(761,038)
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(294,413)	(141,000)	569,674
(Increase)/decrease in other assets		(27,616)		(57,688)
(Increase)/decrease in inventories		(5,522)	(12,500)	32,259
(Increase)/decrease in contract assets		(761,224)	(8,000)	674,601
Increase/(decrease) in trade and other payables		(707,566)	111,500	(895,662)
Increase/(decrease) in employee related provisions		140,914	70,000	240,433
Increase/(decrease) in other provisions		385,484	0	0
Increase/(decrease) in other liabilities		(377,652)	(500,000)	1,828,672
Non-operating grants, subsidies and contributions		(10,643,976)	(16,557,813)	(10,272,118)
Net cash provided by/(used in) operating activities		<u>16,502,115</u>	<u>7,808,528</u>	<u>15,218,580</u>

(c) Undrawn Borrowing Facilities Credit Standby Arrangements

Bank overdraft limit		200,000		200,000
Bank overdraft at balance date		0		0
Credit card limit		80,000		80,000
Credit card balance at balance date		(6,039)		(2,083)
Total amount of credit unused		<u>273,961</u>		<u>277,917</u>

Loan facilities

Loan facilities - current		250,645		219,453
Loan facilities - non-current		2,261,724		1,772,834
Total facilities in use at balance date		<u>2,512,369</u>		<u>1,992,287</u>

Unused loan facilities at balance date

Nil Nil

(a) Elected Member Remuneration (Continued)

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	34,500	34,500	33,638
Deputy President's annual allowance	8,625	8,625	8,625
Meeting attendance fees	160,717	166,000	161,296
Annual allowance for ICT expenses	13,060	18,000	17,538
19(b)	216,902	227,125	221,097

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	720,935	550,593
Post-employment benefits	85,299	55,921
Employee - other long-term benefits	(29,645)	(23,035)
Council member costs	216,902	221,097
19(a)	993,491	804,576

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

(c) Transactions with related parties

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

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

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

	2022 Actual	2021 Actual
	\$	\$
Purchase of goods and services	128,686	136,479

(d) 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 council member, are considered key management personnel.

ii. Other Related Parties

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

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

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.

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For the year ended 30th June 2022

Notes to and forming part of the Financial Report

20. JOINT ARRANGEMENTS

Share of joint operations

Provision of a regional Records Service.

This joint venture ceased to exist for the Shire of Esperance during 2021/22. The only asset was a building.

Council's one-tenth share of this asset included in Land and Buildings is as follows:

Statement of Financial Position

Non-current assets

Land and Buildings

Less: accumulated depreciation

Sale proceeds

Loss on disposal

Total assets

	2022 Actual	2021 Actual
	\$	\$
Land and Buildings	72,500	72,500
Less: accumulated depreciation	(9,060)	(7,249)
Sale proceeds	(58,937)	0
Loss on disposal	(4,503)	0
Total assets	0	65,251

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

21. 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 rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	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. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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, term deposits, and Treasury bonds 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
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	1.10%	41,857,599	29,000,000	12,857,599	0
2021					
Cash and cash equivalents	0.20%	29,990,480	7,000,000	22,990,480	0
Financial assets at amortised cost - term deposits	0.41%	9,199,999	9,199,999	0	0

Sensitivity

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

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	128,576	229,905

* 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 26(a).

21. 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 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 36 months before 1 July 2021 or 1 July 2022 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.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	41,778	20,087	12,309	79,765	153,939	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	52,196	14,449	8,867	163,028	238,540	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 30 days past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	Note
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	942,451	16,780	1,012	18,751	978,994	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	694,753	67,725	2,856	4,106	769,440	
Loss allowance	0	0	0	0	0	5

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Receivables written off during the year as uncollectible	12,079	4,060	866	0	0	0
Unused amount reversed	(12,079)	(4,060)	(866)	0	0	0
Closing loss allowance at 30 June	0	0	0	0	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

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.

21. 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 and overdraft facilities drawn upon if required and disclosed in Note 18(c).

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
	\$	\$	\$	\$	\$
2022					
Trade and other payables	3,105,086	0	0	3,105,086	3,105,086
Borrowings	333,291	1,278,148	1,457,764	3,069,203	2,512,369
Lease liabilities	23,400	8,809	0	32,209	28,872
Contract liabilities	2,211,302	0	0	2,211,302	2,211,302
	<u>5,673,079</u>	<u>1,286,957</u>	<u>1,457,764</u>	<u>8,417,800</u>	<u>7,857,629</u>
2021					
Trade and other payables	3,812,652	0	0	3,812,652	3,812,652
Borrowings	219,453	1,048,462	724,372	1,992,287	1,992,287
Lease liabilities	22,310	17,133	5,767	45,210	45,210
Contract liabilities	2,588,954	0	0	2,588,954	2,588,954
	<u>6,643,369</u>	<u>1,065,595</u>	<u>730,139</u>	<u>8,439,103</u>	<u>8,439,103</u>

22. 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) Interest earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's 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 regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

23. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council (Councillors) and the administration support services available to the Council for the provision of governance of the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific services.</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 and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and protection of the environment and other aspects of public safety including beaches and emergency services.</p>
<p>Health To provide an operational framework for good community health.</p>	<p>Inspection of food outlets and their control as well as provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of child minding centre, playgroup centre, senior citizens centre and aged care centre. Provision and maintenance of home and community care programs and youth support services.</p>
<p>Community amenities To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.</p>
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of public halls, civic centre, aquatic centre, beaches, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operations of library, museum and other cultural facilities.</p>
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, street, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Provision and operation of airport. Provision of licensing facilities.</p>
<p>Economic services To help promote the Shire and its economic well being.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.</p>
<p>Other property and services To monitor and control Council's overheads and operating accounts.</p>	<p>Private works, plant repair and operation costs and engineering operation costs.</p>

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

23. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	320,721	215,400	276,213
General purpose funding	22,330,411	22,330,344	21,766,223
Law, order, public safety	135,480	84,650	97,932
Health	53,907	57,500	34,222
Education and welfare	867,741	1,057,771	1,046,012
Community amenities	5,381,237	4,774,000	4,935,254
Recreation and culture	2,027,943	1,909,396	1,785,879
Transport	1,636,609	1,473,851	1,218,571
Economic services	561,390	483,450	396,763
Other property and services	522,009	455,800	1,128,622
	33,837,448	32,842,162	32,685,691

Grants, subsidies and contributions

Governance	72,440	235,136	42,125
General purpose funding	8,899,414	2,633,396	5,648,295
Law, order, public safety	2,363,065	1,414,565	662,171
Health	44,829	2,000	1,940
Education and welfare	4,010,311	4,522,367	3,244,417
Community amenities	125,130	386,625	62,184
Recreation and culture	2,657,568	3,689,842	3,173,435
Transport	8,925,038	11,703,240	6,082,859
Economic services	171,076	350,000	1,316,572
Other property and services	203,617	248,480	262,551
	27,472,488	25,185,651	20,496,549

Total Income

	61,309,936	58,027,813	53,182,240
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Expenses

Governance	(2,137,373)	(2,254,744)	(2,049,692)
General purpose funding	(409,421)	(413,849)	(342,487)
Law, order, public safety	(2,039,811)	(1,875,500)	(1,686,213)
Health	(317,865)	(427,143)	(386,333)
Education and welfare	(4,991,719)	(5,727,252)	(4,785,913)
Community amenities	(5,774,954)	(5,913,856)	(4,588,751)
Recreation and culture	(13,380,721)	(12,782,424)	(12,193,046)
Transport	(19,709,647)	(18,596,044)	(18,160,439)
Economic services	(1,829,012)	(2,156,756)	(1,770,076)
Other property and services	(1,077,761)	(955,972)	(1,031,393)

Total expenses

	(51,668,284)	(51,103,540)	(46,994,343)
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Net result for the period

	9,641,652	6,924,273	6,187,897
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Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

23. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	9,367	8,900	10,284
Law, order, public safety	74,991	64,250	67,967
Health	53,907	57,500	34,222
Education and welfare	571,817	776,400	757,323
Community amenities	5,376,313	4,771,300	4,931,008
Recreation and culture	1,880,551	1,758,800	1,641,342
Transport	1,561,936	1,423,966	1,078,872
Economic services	521,730	477,950	378,119
Other property and services	211,527	106,300	141,335
	<u>10,262,139</u>	<u>9,445,366</u>	<u>9,040,472</u>

(d) Total Assets

	2022	2021
	\$	\$
Governance	32,170,521	32,689,932
General purpose funding	5,794,929	3,381,244
Law, order, public safety	8,805,091	6,930,424
Health	12,800	13,200
Education and welfare	7,204,284	7,189,874
Community amenities	14,773,374	13,636,657
Recreation and culture	69,187,243	68,883,949
Transport	411,844,804	406,153,268
Economic services	759,248	1,241,951
Other property and services	7,113,596	7,352,167
Unallocated	15,781,304	16,387,952
	<u>573,447,194</u>	<u>563,860,618</u>

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

24. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2021/22 Actual Rateable Value *	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Actual Back Rates	2021/22 Actual Total Revenue	2021/22 Budget Rate Revenue	2021/22 Budget Interim Rate	2021/22 Budget Back Rate	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue
GRV - Residential	Gross rental valuation	0.101702	3,899	65,481,730	6,659,624	38,560	923	6,699,107	6,655,392	29,561	0	6,684,953	6,460,100
GRV - Commercial	Gross rental valuation	0.101702	413	27,071,813	2,753,258	11,508	0	2,764,766	2,755,500	0	0	2,755,500	2,677,918
GRV - Vacant	Gross rental valuation	0.101702	89	1,666,485	169,485	(5,195)	(1,226)	163,064	169,485	0	0	169,485	167,204
UV - Rural	Unimproved valuation	0.006342	1,037	1,481,941,000	9,398,470	511	(125)	9,398,856	9,398,470	0	0	9,398,470	9,164,688
UV - Mining	Unimproved valuation	0.006342	0	0	0	0	0	0	0	0	0	0	2,132
UV - Commercial Industrial	Unimproved valuation	0.006342	0	0	0	0	0	0	0	0	0	0	0
Sub-Total			5,438	1,576,161,028	18,980,837	45,384	(428)	19,025,793	18,978,847	29,561	0	19,008,408	18,472,042
Minimum payment		\$											
GRV - Residential	Gross rental valuation	1,201	1,375	13,253,541	1,651,375	(2,599)	(99)	1,648,677	1,651,375	0	0	1,651,375	1,601,627
GRV - Commercial	Gross rental valuation	1,201	63	427,175	75,663	0	0	75,663	75,663	0	0	75,663	73,458
GRV - Vacant	Gross rental valuation	1,201	560	2,772,262	672,560	(14,103)	(284)	658,173	673,761	0	0	673,761	658,751
UV - Rural	Unimproved valuation	1,201	140	16,843,000	168,139	497	(96)	168,540	168,140	0	0	168,140	122,657
UV - Mining	Unimproved valuation	1,201	74	986,975	88,874	43,667	725	133,266	88,874	0	0	88,874	74,300
UV - Commercial Industrial	Unimproved valuation	1,201	3	172,100	3,603	0	0	3,603	3,603	0	0	3,603	3,498
Sub-Total			2,215	34,455,053	2,660,214	27,462	246	2,687,922	2,661,416	0	0	2,661,416	2,534,291
			7,653	1,610,616,081	21,641,051	72,846	(182)	21,713,715	21,640,263	29,561	0	21,669,824	21,006,333
								(16,214)				(16,800)	(18,073)
Total amount raised from general rates (excluding ex-gratia and prepaid rates)								21,697,501				21,653,024	20,988,260
* Rateable value is based on the value of properties at the time the rate is raised.													
(b) Rates (excluding general rates)													
Ex-gratia Rates and Prepaid Rates		Rate in \$											
CBH Storage Facilities		N/A	0	0	323,270	0	0	323,270	323,270	0	0	323,270	313,858
Prepaid Rates		N/A	0	0	94,259	0	0	94,259	100,000	0	0	100,000	211,201
Sub-Total			0	0	417,529	0	0	417,529	423,270	0	0	423,270	525,059
Total amount raised from rates								417,529				423,270	525,059
(c) Total Rates								22,115,030				22,076,294	21,513,319

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

24. RATING INFORMATION (Continued)

**(d) Discounts, Incentives, Concessions, & Write-offs
 Waivers or Concessions**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Unserviced Development Area 3 Lots		Concession	50.00%	601	15,613	16,199	17,490
Unserviced Israelite Bay Lot		Concession	50.00%	601	601	601	583
					16,214	16,800	18,073
Total discounts/concessions (Note 24)					16,214	16,800	18,073

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
Unserviced Development Area 3	Development Area 3 properties	No access to Shire services	Lots remain unserviced and unable to be developed
Unserviced Israelite Bay Lot	Israelite Bay lot	No access to Shire services	Lot remains unserviced and extremely remote to Shire services

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

24. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	29/09/2021	0.0	0.00%	7.00%
Option Two				
First instalment	29/09/2021	0.0	2.00%	7.00%
Second instalment	24/11/2021			
Third instalment	19/01/2022			
Fourth instalment	16/03/2022			

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	14,798	16,000	12,553
Interest on instalment plan	32,043	35,000	34,950
	46,841	51,000	47,503

25. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2021/22	2020/21
	2021/22 (30 June 2022)	(30 June 2022)	(1 July 2021)	(30 June 2021)
Note	Carried Forward)	Carried Forward)	Brought Forward)	Carried Forward)
	\$	\$	\$	\$
(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	10(b)	(383,422)	(292,496)	(957,096)
Less: Movement in liabilities associated with restricted cash		337,630		(1,711,683)
Add: Loss on disposal of assets	10(b)	202,379	588,643	196,058
Add: Depreciation	10(a)	19,333,077	17,625,921	17,671,550
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		5,667	10,000	(8,344)
Movement in lease liabilities		(17,133)	(15,000)	
Employee benefit provisions		(71,007)	(27,583)	(58,131)
Inventory		119,277		1,342,636
Non-cash amounts excluded from operating activities		19,526,468	17,889,485	16,474,990
(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: Reserve accounts	27	(33,959,332)	(23,112,251)	(29,230,099)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(198,228)	(155,748)	(169,328)
- Land held for resale	6	(176,057)	(229,634)	(176,057)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	250,645	838,837	219,453
- Proceeds from financial assets at amortised cost - Term Deposits			9,200,000	9,200,000
- Current portion of lease liabilities	11(b)	0	15,000	0
- Employee benefit provisions		1,720,919	1,716,725	1,652,420
Total adjustments to net current assets		(32,362,053)	(20,927,071)	(18,503,611)
Net current assets used in the Rate Setting Statement				
Total current assets		44,997,728	29,502,318	32,020,681
Less: Total current liabilities		(8,716,475)	(8,575,247)	(9,557,785)
Less: Total adjustments to net current assets		(32,362,053)	(20,927,071)	(18,503,611)
Net current assets used in the Rate Setting Statement		3,919,200	0	3,959,285

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal		Principal at 30 June 2021	Principal		Principal at 30 June 2022	Principal		Principal at 30 June 2022		
		Principal at 1 July 2020	New Loans During 2020-21		Repayments During 2020-21	New Loans During 2021-22		Repayments During 2021-22	Principal at 1 July 2021		New Loans During 2021-22	Repayments During 2021-22
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Shark Lake Industrial Park		826,267	0	(47,935)	778,332	0	(50,126)	728,206	778,332	0	(50,126)	728,206
Total		826,267	0	(47,935)	778,332	0	(50,126)	728,206	778,332	0	(50,126)	728,206
Self Supporting Loans												
Pink Lake Country Club		52,137	0	(22,219)	29,918	0	(23,735)	6,183	29,918	0	(23,735)	6,183
Recherche Aged Welfare		236,517	0	(16,393)	220,124	0	(17,461)	202,663	220,125	0	(17,460)	202,665
Esperance Squash Club		3,930	0	(3,931)	(1)	0	1	0	0	0	0	0
Esperance Bay Yacht Club		310,221	0	(16,559)	293,662	0	(17,399)	276,263	293,662	0	(17,399)	276,263
Newtown Condingup Football Club		49,407	0	(5,542)	43,865	0	(5,712)	38,153	43,866	0	(5,712)	38,154
Esperance Bay Yacht Club		42,819	0	(11,836)	30,983	0	(12,150)	18,833	30,982	0	(12,149)	18,833
Gibson Football Club		161,929	0	(39,013)	122,916	0	(39,976)	82,940	122,916	0	(39,977)	82,939
Condingup District Recreation Association		500,000	0	(47,512)	452,488	0	(47,942)	404,546	451,996	0	(47,942)	404,054
Esperance Tennis Club		0	20,000	0	20,000	0	(4,954)	15,046	0	0	(4,954)	(4,954)
Esperance Bay Yacht Club		0	0	0	0	750,000	(10,466)	739,534	0	800,000	0	800,000
Total Self Supporting Loans		1,356,960	20,000	(163,005)	1,213,955	750,000	(179,794)	1,784,161	1,193,465	800,000	(169,328)	1,824,137
Total Borrowings	14	2,183,227	20,000	(210,940)	1,992,287	750,000	(229,920)	2,512,369	1,971,797	800,000	(219,454)	2,552,343

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

26 BORROWING AND LEASE LIABILITIES (Continued)

Borrowing Interest Repayments (Continued)

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
Shark Lake Industrial Park		Other property and services	296	WATC	4.52%	(39,845)	(39,850)	(42,327)
Total						(39,845)	(39,850)	(42,327)
Self Supporting Loans Interest Repayments								
Pink Lake Country Club		Recreation & culture	261	WATC	6.55%	(1,066)	(1,156)	(2,400)
Recherche Aged Welfare		Recreation & culture	291	WATC	6.36%	(15,024)	(15,056)	(16,197)
Esperance Squash Club		Recreation & culture	292	WATC	6.05%	(89)	0	(533)
Esperance Bay Yacht Club		Recreation & culture	295	WATC	5.01%	(16,134)	(16,166)	(17,077)
Newtown Condingup Football Club		Recreation & culture	299	WATC	3.05%	(1,589)	(1,443)	(1,799)
Esperance Bay Yacht Club		Recreation & culture	300	WATC	2.63%	(852)	(850)	(1,250)
Gibson Football Club		Recreation & culture	301	WATC	2.47%	(3,345)	(3,353)	(4,590)
Condingup District Recreation Association		Recreation & culture	302	WATC	0.90%	(7,005)	(7,020)	(7,769)
Esperance Tennis Club		Recreation & culture	303	WATC	0.61%	(252)	(252)	(45)
Esperance Bay Yacht Club		Recreation & culture	304	WATC	2.34%	(10,579)	0	0
Total Self Supporting Loans Interest Repayments						(55,935)	(45,296)	(51,660)
Total Interest Repayments	2(b)					(95,780)	(85,146)	(93,987)

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
Esperance Bay Yacht Club	WATC	Debenture	15 years	2.34%	\$ 750,000	\$ 800,000	\$ (750,000)	\$ (800,000)	\$ 0	\$ 0
					750,000	800,000	(750,000)	(800,000)	0	0

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
Motor vehicle		\$ 16,127	\$ 0	\$ (10,714)	\$ 5,413	\$ 0	\$ (5,413)	\$ 0	\$ 5,413	\$ 0	\$ (5,413)	\$ 0
Gym Equipment		56,460	0	(16,663)	39,797	0	(16,897)	22,900	39,798	0	(16,897)	22,901
Motor vehicle		0	0	0	0	10,398	(4,426)	5,972	0	0	0	0
Total Lease Liabilities	11(b)	72,587	0	(27,377)	45,210	10,398	(26,736)	28,872	45,211	0	(22,310)	22,901

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
Motor vehicle		Law, order, public safety		Toyota Fleet	1.40%	\$ (21)	\$ (21)	\$ (153)	36 months
Gym Equipment		Recreation and culture		Maia Financial	1.40%	(447)	(447)	(680)	60 months
Motor vehicle		Law, order, public safety		Toyota Fleet	1.40%	(117)	0	0	27 months
Total Interest Repayments	2(b)					(585)	(468)	(833)	

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

27. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements Long Service Leave	1,082,308	16,058	0	1,098,366	1,188,505	7,142	0	1,195,647	1,076,267	6,041	0	1,082,308
(b) Land Purchase and Development	3,432,267	874,534	(147,038)	4,159,763	3,432,267	717,577	(1,470,954)	2,678,890	1,336,260	2,187,500	(91,493)	3,432,267
(c) Eastern Suburbs Water Pipeline	38,025	113	0	38,138	38,025	251	0	38,276	186,976	1,049	(150,000)	38,025
(d) Jetty	7,065	166,180	0	173,245	7,064	140,045	0	147,109	1,064,514	145,975	(1,203,424)	7,065
(e) Aerodrome	6,155,610	623,337	(236,629)	6,542,318	6,155,610	210,433	(279,457)	6,086,586	7,078,059	271,780	(1,194,229)	6,155,610
(f) Off Street Parking	541,283	1,615	0	542,898	541,284	3,572	0	544,856	538,262	3,021	0	541,283
(g) Sanitation (Rubbish Removal)	8,566,604	1,409,657	0	9,976,261	8,566,604	1,174,910	(549,000)	9,192,514	6,981,470	1,874,560	(289,426)	8,566,604
(h) EHC Asset Replacement	983,664	214,949	0	1,198,613	983,664	4,616	(433,000)	555,280	951,172	32,492	0	983,664
(i) Esperance Home Care Fundraising	275,432	82,458	0	357,890	275,432	2,915	0	278,347	455,250	2,555	(182,373)	275,432
(j) Unspent Grant & Contributions	4,151,016	6,220,287	(4,151,016)	6,220,287	5,058,268	0	(5,058,268)	0	3,757,089	4,151,016	(3,757,089)	4,151,016
(k) Plant Replacement	482,913	1,440	0	484,353	482,914	3,171	0	486,085	558,768	3,136	(78,991)	482,913
(l) Building Maintenance	1,878,254	662,349	(896,053)	1,644,550	1,878,254	10,969	(1,436,127)	453,096	3,307,804	486,840	(1,916,390)	1,878,254
(m) Governance & Workers Compensation	147,193	80,439	(150,000)	77,632	147,193	142,660	(150,000)	139,853	222,662	118,077	(193,546)	147,193
(n) IT System & Process Development	117,160	349	(55,965)	61,544	117,160	245	(80,000)	37,405	116,506	654	0	117,160
(o) Esperance Home Care Annual Leave	382,688	19,947	0	402,635	276,491	1,680	0	278,171	253,231	129,457	0	382,688
(p) Esperance Home Care Long Service Leave	241,470	11,379	0	252,849	241,469	1,440	0	242,909	217,000	24,470	0	241,470
(q) Priority Projects	747,147	52,229	(71,386)	727,990	747,147	54,798	(44,718)	757,227	1,890,187	60,609	(1,203,649)	747,147
	29,230,099	10,437,320	(5,708,087)	33,959,332	30,137,351	2,476,424	(9,501,524)	23,112,251	29,991,477	9,499,232	(10,260,610)	29,230,099

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

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:

27. RESERVE ACCOUNTS (Continued)

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlements Long Service Leave	Ongoing	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to Long Service Leave. Home Care Long Service Leave Reserve specific to Esperance Home Care.
(b) Land Purchase and Development	Ongoing	Established to fund land improvement and sub-division development.
(c) Eastern Suburbs Water Pipeline	Ongoing	Established to provide funds to recycle waste water to recreation grounds. Funded by the proceeds from the sale of water to users.
(d) Jetty	Ongoing	Established to provide funds for maintenance and capital works of the main jetty at the Foreshore Headland. Funded from general purpose income and donations.
(e) Aerodrome	Ongoing	Established to fund future development and upgrades of airport facility. Funded by the annual surplus derived from operations of the airport.
(f) Off Street Parking	Ongoing	Established to provide funds for the future development of central business car parking in order to make provisions for future business expansion of the CBD. Funded by general purpose income and contributions.
(g) Sanitation (Rubbish Removal)	Ongoing	Established to fund the purchase of major sanitation equipment and for the future development of waste disposal facilities. Funded from the annual surplus derived from property rubbish disposal collection fees after expenses.
(h) EHC Asset Replacement	Ongoing	Established for the purpose of Esperance Home Care to hold annual depreciation reserved and surplus cash for the replacement of HACC and other externally funded assets in accordance with HACC guidelines.
(i) Esperance Home Care Fundraising	Ongoing	Established for the purpose of holding the net proceeds of volunteer fundraising activities relating to the operation of Esperance Home Care.
(j) Unspent Grant & Contributions	Ongoing	Established for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.
(k) Plant Replacement	Ongoing	Established to minimise and if possible eliminate any need to rely upon loan finance or unreasonable rate increases to finance the acquisition of major plant items as per Council Policy. Funding is from general purpose income. Amounts allocated will be re-assessed annually in response to revision of the five year plant replacement program and the associated forward cost estimates.
(l) Building Maintenance	Ongoing	Established to hold unexpended funds from the Building Maintenance Program for the use of building maintenance and refurbishment of Council buildings.
(m) Governance & Workers Compensation	Ongoing	Established for the purpose of future workers compensation insurance costs under the performance based contribution scheme; or cyclical gross rental valuation cost for rating purposes; or unforeseen legal costs.
(n) IT System & Process Development	Ongoing	Established to finance the acquisition and enhancement of information technology across the Shire. Ongoing appropriations from the Municipal Fund are provided as and when needed.
(o) Esperance Home Care Annual Leave	Ongoing	Established to fund future commitments for annual leave entitlements as a result of employing staff. Funded from external grant funding.
(p) Esperance Home Care Long Service Leave	Ongoing	Established to fund future commitments for long service leave entitlements as a result of employing staff. Funded from external grant funding.
(q) Priority Projects	Ongoing	Established to fund sufficient capacity to assist with the design, construction and operation of priority projects as determined by Council.

Shire of Esperance Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

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 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Contributions to Public Open Space	197,113	477	0	197,590
Other Deposits	1,124	0	0	1,124
General Bonds - Interest Bearing	39,844	10,945	0	50,789
	238,081	11,422	0	249,503

29. MAJOR LAND TRANSACTIONS

Flinders Residential Subdivision

(a) Details

The Council owned, freehold, East Location 18, Lot 3 which is bounded by Ormonde Street and Goldfields Road Esperance. During 2003/2004 the Council created 33 blocks from part of Lot 3. These blocks were sold at auction and profit transferred into a cash reserve established for land Development. The Council developed a further 90 lots as Stage 2 during 2009/2010. 85 lots have been sold with remainder to be progressively sold subject to market demand.

(b) Current year transactions

Other revenue

- Sale proceeds

Other expenditure

- Cost of goods sold

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
- Sale proceeds	326,159	350,000	2,334,316
- Cost of goods sold	(24,131)	(970,954)	(74,344)
	302,028	(620,954)	2,259,972

The above operating revenue for the proceeds of land held for resale is reflected in other revenue and operating expenditure for the cost of the disposed land held for resale is reflected in other expenditure.

(c) Expected future cash flows

	2022/23	2023/24	2024/25	2025/26	Total
	\$	\$	\$	\$	\$
Cash outflows					
- Development costs	(2,378,823)	(4,551,177)	0	0	(6,930,000)
- Printing, stationery & marketing	(4,000)	(38,300)	(96,650)	(64,450)	(203,400)
- Loan repayments	0	(416,328)	(416,329)	(416,330)	(1,248,987)
- Land Development reserve	(780,000)	0	(1,677,021)	(989,220)	(3,446,241)
	(3,162,823)	(5,005,805)	(2,190,000)	(1,470,000)	(11,828,628)
Cash inflows					
- Sale proceeds	780,000	780,000	2,190,000	1,470,000	5,220,000
- Proceeds from new borrowings	0	3,500,000	0	0	3,500,000
- Land Development reserve	2,378,823	725,805	0	0	3,104,628
	3,158,823	5,005,805	2,190,000	1,470,000	11,824,628
Net cash flows	(4,000)	0	0	0	(4,000)

(d) Assets and liabilities

Land held for resale included within Note 6

Current Inventory

Land held for resale

Non Current Inventory

Land held for resale

	2022	2021
	\$	\$
Land held for resale	176,057	176,057
Land held for resale	1,353,324	1,510,122

29. MAJOR LAND TRANSACTIONS (Continued)

Shark Lake Industrial Park (SLIP) - Shire Subdivision

(a) Details

During the 2010/2011 financial year the Council continued to undertake a major land transactions as defined under the *Local Government Act 1995*. With the Superlot Stage of the Shark Lake Industrial Park subdivision complete, Council has further subdivided the acquired superlot in approximately 28 general industries lots of varying sizes. Stage 1 consisting of the 28 lots has been completely developed at a total capital cost of \$1,037,953 excluding the costs associated with acquiring the superlot.

Only 2 lots have been sold to date and all remaining lots are listed for sale with local real estate agents with Council taking a longer term view with this strategic industrial development site. The remaining lots are currently leased for grazing resulting in weed and fire control land.

(b) Current year transactions

Other revenue

- Sale proceeds

Other expenditure

- Loan repayments

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
- Sale proceeds	135,192	150,000	0
- Loan repayments	(50,126)	(50,126)	(47,935)
	85,066	99,874	(47,935)

The above operating revenue for the proceeds of land held for resale is reflected in other revenue and operating expenditure for the loan repayments is reflected in other expenditure.

(c) Expected future cash flows

	2022/23	2023/24	2024/25	2025/26	Total
	\$	\$	\$	\$	\$
Cash outflows					
- Interest expense	(37,254)	(34,712)	(31,895)	(28,923)	(132,784)
- Loan repayments	(52,417)	(54,813)	(57,319)	(59,939)	(224,488)
- Sundry supplies & expenditure	(2,000)	(2,000)	(2,000)	(2,000)	(8,000)
- Land Development reserve	0	(128,975)	(129,286)	(129,638)	(387,899)
	(91,671)	(220,500)	(220,500)	(220,500)	(753,171)
Cash inflows					
- Sale proceeds	200,000	200,000	200,000	200,000	800,000
- SLIP rate income	10,000	10,000	10,000	10,000	40,000
- Lease income	10,500	10,500	10,500	10,500	42,000
	220,500	220,500	220,500	220,500	882,000
Net cash flows	128,829	0	0	0	128,829

(d) Assets and liabilities

Land held for resale included within Note 6

Non Current Inventory

Land held for resale

Non Current Inventory

Land held for resale

	2022	2021
	\$	\$
Land held for resale	3,774,582	3,893,859
Land held for resale	2,303,274	2,383,737

Shire of Esperance

Annual Financial Report

For the year ended 30th June 2022

Notes to and forming part of the Financial Report

30. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Esperance Aerodrome

(a) Details

Council's objective is to maintain a safe landing airstrip and functional airport amenities conducive to the promotion of the district as a tourist and business destination.

Operating costs are met by landing fees charges. Annual surpluses are transferred to a cash reserve to finance future improvements to the facility.

(b) Current year transactions

Other revenue

- Landing fees	1,046,624	1,050,000	819,793
- Property rental	39,809	32,000	29,613
- Air BP Refuelling	142,024	120,966	0
- Reimbursements	7,609	15,000	6,272
- Sundry income	4,182	1,000	1,948
- Grants and subsidies	1,545	0	1,299

Other expenditure

- Employee expenses	(255,035)	(284,474)	(320,664)
- Insurance	(8,939)	(9,873)	(8,976)
- Building expenses	(89,148)	(354,471)	(72,339)
- Grounds & strip maintenance	(26,522)	(68,000)	(31,851)
- Other sundry expenses	(149,633)	(157,488)	(115,973)
- Special projects	0	(71,200)	0
- Overhead allocation	(107,541)	(102,902)	(77,070)
- Depreciation	(320,442)	(329,338)	(330,217)
	<u>284,533</u>	<u>(158,780)</u>	<u>(98,165)</u>

Capital income

- Reserve transfer	61,629	104,457	19,229
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Capital expenditure

- Purchases	(26,052)	(71,457)	0
- Airside projects	(35,577)	(33,000)	0
- Landside projects	0	0	(19,229)
	<u>0</u>	<u>0</u>	<u>0</u>

Net result

	<u>284,533</u>	<u>(158,780)</u>	<u>(98,165)</u>
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Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Esperance

To the Councillors of the Shire of Esperance

Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

My independence and quality control relating to the report on the financial report

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Esperance for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
22 November 2022