



Shire of  
**Katanning**  
Heart of the Great Southern

List of Accounts Paid  
April 2022



# Schedule of Accounts Paid - April 2022

# 10.2.1

## Cheque Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1	42408	06/04/2022	SHIRE OF KATANNING			393.10
	INV ADMPTYCSHMRCH22	05/04/2022	SHIRE OF KATANNING	ADMIN Petty Cash March 2022	393.10	
2	42409	29/04/2022	SHIRE OF KATANNING			644.65
	INV DEDUCTION	13/04/2022	SHIRE OF KATANNING	Payroll deductions	84.00	
	INV DEDUCTION	13/04/2022	SHIRE OF KATANNING	Payroll deductions	44.00	
	INV KLCPTYCSH22	26/04/2022	SHIRE OF KATANNING	KLC Petty Cash April 2022	384.65	
	INV DEDUCTION	27/04/2022	SHIRE OF KATANNING	Payroll deductions	84.00	
	INV DEDUCTION	27/04/2022	SHIRE OF KATANNING	Payroll deductions	48.00	
					<b>Cheque Total</b>	<b>\$ 1,037.75</b>

## EFT Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
3	EFT33919	06/04/2022	Safetyhub			1,045.00
	INV 134243	01/04/2022	Safetyhub	TRAINING Renewal Safetyhub Subscription 150522 - 150523	1,045.00	
4	EFT33920	06/04/2022	Studio 23 Photography			1,620.00
	INV 120322	01/04/2022	Studio 23 Photography	TOURISM Round Two Campaign Imagery	1,620.00	
5	EFT33921	06/04/2022	WA Contract Ranger Services P/L			4,394.50
	INV 00003862	26/03/2022	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Relief 140322 - 250322	4,394.50	
6	EFT33922	06/04/2022	Easi			1,262.95
	INV 156667	01/04/2022	Easi	1HIB928 Vehicle Lease Payment 010422	1,262.95	
7	EFT33923	06/04/2022	Katanning Cleaning Pty Ltd			12,090.38
	INV 9	01/04/2022	Katanning Cleaning Pty Ltd	CLEANING Public Amenities March 2022	12,090.38	
8	EFT33924	06/04/2022	IPEC PTY LTD			14.23
	INV 0550-S408620	13/03/2022	IPEC PTY LTD	FREIGHT Charges March 2022	14.23	
9	EFT33925	06/04/2022	Grants Empire			924.00
	INV 00002079	25/03/2022	Grants Empire	GOVERNANCE Lotterywest Application ECH Final Payment	924.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
10	EFT33926	06/04/2022	PSR KA PTY LTD Premier Smash Repairs			1,722.15
	INV 16695	25/02/2022	PSR KA PTY LTD Premier Smash Repairs	KA1100 Toyota Camry Excess	1,000.00	
	INV #16779	22/03/2022	PSR KA PTY LTD Premier Smash Repairs	KA126 Holden Colorado Replace Front Windscreen & Drivers Window	722.15	
11	EFT33927	06/04/2022	Peter Farmer (Chirriger)			5,500.00
	INV 000906	24/03/2022	Peter Farmer (Chirriger)	RECREATION & CULTURE Completion of the Mural on Style & Leaf Wall	5,500.00	
12	EFT33928	06/04/2022	A Frazer & A.D Frazer (TA Andrew Frazer Designs)			6,050.00
	INV 00000071	11/03/2022	A Frazer & A.D Frazer (TA Andrew Frazer Designs)	RECREATION & CULTURE Materials & Equipment Hire	4,400.00	
	INV 00000079	24/03/2022	A Frazer & A.D Frazer (TA Andrew Frazer Designs)	RECREATION & CULTURE Management Fee for Provision of Wall Mural at Style & Leaf	1,650.00	
13	EFT33929	06/04/2022	A.R.M SECURITY-CTI SECURITY SERVICES PTY LTD			222.01
	INV CINS3121863	14/03/2022	A.R.M SECURITY-CTI SECURITY SERVICES PTY LTD	KLC Alarm Monitoring Charges 010422 - 300622	222.01	
14	EFT33930	06/04/2022	AUSTRALIAN TAXATION OFFICE			30,772.00
	INV PAYG	16/03/2022	AUSTRALIAN TAXATION OFFICE	PAYG PAY 20	30,772.00	
15	EFT33931	06/04/2022	AUSTRALIA POST			2,202.03
	INV 02/25852	02/02/2022	AUSTRALIA POST	WORKS Apple iPhone SE for Outdoor Crew	1,358.00	
	INV 1011334182	03/03/2022	AUSTRALIA POST	DAILY Postage Fees February 2022	289.03	
	INV 1011334182	03/03/2022	AUSTRALIA POST	ADMIN PO Box Renewals	555.00	
16	EFT33932	06/04/2022	DELL AUSTRALIA PTY LTD			1,232.00
	INV 2410817150	12/03/2022	DELL AUSTRALIA PTY LTD	ADMIN Laptop & Carry Case	1,232.00	
17	EFT33933	06/04/2022	Enchanted Characters			2,200.00
	INV INV-0210	15/03/2022	Enchanted Characters	HARMONY FESTIVAL Llama Stilt Duo 180322	2,200.00	
18	EFT33934	06/04/2022	GRANDE FOOD SERVICE			175.10
	INV 4194120	30/03/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments March 2022	175.10	
19	EFT33935	06/04/2022	KOJONUP BMC EMBROIDERY			7,219.00
	INV 00007982	28/03/2022	KOJONUP BMC EMBROIDERY	WORKS & SALEYARDS Various Uniforms	7,219.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
20	EFT33936	06/04/2022	KOWALDS NEWS & GLASSHOUSE			1,391.19
	INV SN00003901032022	01/03/2022	KOWALDS NEWS & GLASSHOUSE	STATIONERY Newspapers 060222 - 270222	94.00	
	INV I0000024378	08/03/2022	KOWALDS NEWS & GLASSHOUSE	ADMIN Stationery Order March 2022	712.59	
	INV I0000024399	10/03/2022	KOWALDS NEWS & GLASSHOUSE	ADMIN Stationery Order Paper Bags	70.20	
	INV I0000024555	28/03/2022	KOWALDS NEWS & GLASSHOUSE	LIBRARY Magazine Subscription	374.50	
	INV I0000024554	28/03/2022	KOWALDS NEWS & GLASSHOUSE	LIBRARY A4 Paper & Receipt Book	45.90	
	INV SN00003901042022	01/04/2022	KOWALDS NEWS & GLASSHOUSE	STATIONERY Newspapers 060322 - 270322	94.00	
21	EFT33937	06/04/2022	Message Media			1,069.79
	INV INV02107602	28/02/2022	Message Media	KLC SE&IP SMS Message Services 010222 - 280222	27.30	
	INV INV02107602	28/02/2022	Message Media	BFB SMS Messages HVMB & TFB 010222 - 280222	1,042.49	
22	EFT33938	06/04/2022	MOHANA CATERING			220.00
	INV 00000041	25/03/2022	MOHANA CATERING	GOVERNANCE OCM Catering 240322	110.00	
	INV 00000042	25/03/2022	MOHANA CATERING	GOVERNANCE Catering Council OCM 240222	110.00	
23	EFT33939	06/04/2022	MSR AGRIMOTIVES (WA) PTY LTD			1,273.80
	INV INV-0351	22/03/2022	MSR AGRIMOTIVES (WA) PTY LTD	PLANT Air Solenoids & Cabin Air Bags	1,273.80	
24	EFT33940	06/04/2022	PFD FOOD SERVICES			373.85
	INV LB909806	30/03/2022	PFD FOOD SERVICES	KLC Kiosk Refreshments March 2022	373.85	
25	EFT33941	06/04/2022	SEEK LIMITED			324.50
	INV 98354366	18/03/2022	SEEK LIMITED	ADMIN Advertisement for Labourer/Mixed Duties	324.50	
26	EFT33942	06/04/2022	SLAVIN ARCHITECTS PTY LTD			1,237.50
	INV INV-0697	24/03/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Hydraulic Fees	1,237.50	
27	EFT33943	06/04/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT			910.80
	INV 586720	11/03/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	TRANSPORT Printer Cartridges	910.80	
28	EFT33944	06/04/2022	TYREPOWER KATANNING			2,052.00
	INV 147753	23/03/2022	TYREPOWER KATANNING	KA24799 ISUZU Tipper Four Rear Tyres	1,188.00	
	INV 149136	23/03/2022	TYREPOWER KATANNING	1TKV250 Two Tyres & Two Puncture Repairs	864.00	

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29	EFT33945	06/04/2022	WARREN BLACKWOOD WASTE			4,746.40
	INV 00017960	27/03/2022	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 210322 - 230322	4,746.40	
30	EFT33946	06/04/2022	WATER CORPORATION			9,849.96
	INV 9007673962	30/03/2022	WATER CORPORATION	WATER Charges 728 Cullen St 250122 - 290322	1,470.93	
	INV 9007692098	30/03/2022	WATER CORPORATION	WATER Charges 412 Conroy St 010322 - 300422	90.56	
	INV 9007679424	30/03/2022	WATER CORPORATION	WATER Charges Saleyards at Daping St 010322 - 300422	132.95	
	INV 9007674666	30/03/2022	WATER CORPORATION	WATER Charges KAC at Claude St 250122 - 300422	7,341.06	
	INV 9007672871	31/03/2022	WATER CORPORATION	WATER Charges 19 Charles St 310122 - 300422	289.70	
	INV 9015649401	31/03/2022	WATER CORPORATION	WATER Charges 61A Conroy St 310122 - 300422	295.84	
	INV 9015649399	31/03/2022	WATER CORPORATION	WATER Charges 61B Conroy St 310122 - 300422	228.92	
31	EFT33947	06/04/2022	SYNERGY			351.98
	INV 638847540	31/03/2022	SYNERGY	ELECTRICITY Charges Unmetered Powerwatch 280222 - 310322	351.98	
32	EFT33948	14/04/2022	AVANTGARDE TECHNOLOGIES			1,420.10
	INV ES00001710	01/04/2022	AVANTGARDE TECHNOLOGIES	CCTV Maintenance April 2022	1,420.10	
33	EFT33949	14/04/2022	BELGRAVIA HEALTH & LEISURE GROUP			1,318.00
	INV #2748	16/03/2022	BELGRAVIA HEALTH & LEISURE GROUP	KLC Sports Engagement Program Entry Fees	1,318.00	
34	EFT33950	14/04/2022	GYPSY KITCHEN CO			250.00
	INV INV-0027	28/03/2022	GYPSY KITCHEN CO	GOVERNANCE Catering for Council 100322 & Community Meeting 090322	250.00	
35	EFT33951	14/04/2022	BGL SOLUTIONS			2,004.85
	INV INV-0005014	25/03/2022	BGL SOLUTIONS	KLC Hockey Oval Spray for Broadleaf & Insecticide March 2022	819.50	
	INV INV-0005013	25/03/2022	BGL SOLUTIONS	KLC Quartermaine Oval Spray for Broadleaf & Insecticide March 2022	819.50	
	INV INV-0005080	05/04/2022	BGL SOLUTIONS	ADMIN BUILDING Garden Maintenance 050422	365.85	
36	EFT33952	14/04/2022	Liberty Oil Australia Pty Ltd			23,987.50
	INV FI98001401	21/03/2022	Liberty Oil Australia Pty Ltd	BULK Diesel 12,500 Litres March 2022	23,987.50	

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37	EFT33953	14/04/2022	KATANNING SECURITY PROTECTION PTY LTD			1,960.00
	INV 00000540	24/03/2022	KATANNING SECURITY PROTECTION PTY LTD	HARMONY FESTIVAL Friday Night Food Night Crowd Control 180322	1,764.00	
	INV 00000541	28/03/2022	KATANNING SECURITY PROTECTION PTY LTD	ADMIN Alarm Response 280322	196.00	
38	EFT33954	14/04/2022	CANON AUSTRALIA PTY LTD			119.86
	INV 8122094452	17/03/2022	CANON AUSTRALIA PTY LTD	LIBRARY Photocopier Charges 180222 - 170322	119.86	
39	EFT33955	14/04/2022	WINSTON BROTHER ACOUSTIC			500.00
	INV 0012	18/03/2022	WINSTON BROTHER ACOUSTIC	HARMONY FESTIVAL Friday Night Food Night Entertainment	500.00	
40	EFT33956	14/04/2022	IPEC PTY LTD			97.02
	INV 0551-S408620	20/03/2022	IPEC PTY LTD	FREIGHT Charges March 2022	74.94	
	INV 0552-S408620	27/03/2022	IPEC PTY LTD	FREIGHT Charges March 2022	22.08	
41	EFT33957	14/04/2022	Narpyn Law & Conveyancing			1,038.00
	INV 65	07/04/2022	Narpyn Law & Conveyancing	PIESSE LAKE Property General Advice 171221 - 160322	320.21	
	INV 65	07/04/2022	Narpyn Law & Conveyancing	PIESSE LAKE Property General 171221 - 160322	717.79	
42	EFT33958	14/04/2022	Bench Top Men			8,289.00
	INV INV-9169	26/03/2022	Bench Top Men	STAFF HOUSING 8 Austral Tce Supply L-shaped Kitchen Settings	8,289.00	
43	EFT33959	14/04/2022	Philip Swain			10,108.55
	INV 220302	28/02/2022	Philip Swain	CONSULTANTS EHO Services 010322 - 310322	10,108.55	
44	EFT33960	14/04/2022	Association of Caravan Clubs Western Australia			700.00
	INV 00603	01/03/2022	Association of Caravan Clubs Western Australia	TOURISM Caravan & Camping Magazine Half Page Advert March 2022	700.00	
45	EFT33961	14/04/2022	EXURBAN PTY LTD ATF VISTA TRUST TRADING AS EXURBAN RURAL & REGIONAL PLANNING			3,836.47
	INV URP-4155	04/04/2022	EXURBAN PTY LTD ATF VISTA TRUST TRADING AS EXURBAN RURAL & REGIONAL PLANNING	CONSULTANTS General Town Planning Services March 2022	3,836.47	
46	EFT33962	14/04/2022	ABC DISTRIBUTORS WA			943.03
	INV 153034	24/02/2022	ABC DISTRIBUTORS WA	ADMIN Covid PPE Cleaning Supplies	943.03	
47	EFT33963	14/04/2022	AVANT EDGE CONSULTING			2,035.00
	INV 2022-1066	06/04/2022	AVANT EDGE CONSULTING	ADMIN Funding Audit RADS 2021-2023	2,035.00	

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48	EFT33964	14/04/2022	BLIGHTS AUTO ELECTRICS			198.00
	INV 17545	28/03/2022	BLIGHTS AUTO ELECTRICS	SALEYARD Battery for Sweeper	198.00	
49	EFT33965	14/04/2022	BTW RURAL SUPPLIES			631.00
	INV 34275	31/03/2022	BTW RURAL SUPPLIES	WORKS Gasket Suit D Flange	26.00	
	INV 34224	31/03/2022	BTW RURAL SUPPLIES	SALEYARDS Joiner Exit Lock	605.00	
50	EFT33966	14/04/2022	CFC HOLDINGS T/AS CONSTRUCTION EQUIPMENT AUSTRALIA			129,360.00
	INV P3448	31/03/2022	CFC HOLDINGS T/AS CONSTRUCTION EQUIPMENT AUSTRALIA	KA10732 Dynapac Smooth Drum Road Roller CA2500D	129,360.00	
51	EFT33967	14/04/2022	35 DEGREES SOUTH LICENSED SURVEYORS			8,437.00
	INV 00004558	21/03/2022	35 DEGREES SOUTH LICENSED SURVEYORS	PIESSE LAKE Additional Survey & Strata By-Laws & Key Documentation	8,437.00	
52	EFT33968	14/04/2022	D & T WINDOW CLEANING			3,730.00
	INV 1069	29/03/2022	D & T WINDOW CLEANING	ADMIN BUILDING & LIBRARY Window Cleaning Inside & Out	3,730.00	
53	EFT33969	14/04/2022	RAY FORD SIGNS			118.80
	INV 12484	31/03/2022	RAY FORD SIGNS	AIRPORT Amend Phone Numbers on Signs	118.80	
54	EFT33970	14/04/2022	GREAT SOUTHERN FLOOR COVERINGS			4,450.00
	INV 3141	29/03/2022	GREAT SOUTHERN FLOOR COVERINGS	TOWN HALL Supply & Lay Commercial Vinyl to Two Store Rooms & Entry Area	4,450.00	
55	EFT33971	14/04/2022	GREAT SOUTHERN FUEL SUPPLIES			7,143.82
	INV 17004520	22/03/2022	GREAT SOUTHERN FUEL SUPPLIES	PLANT Grease for All Machinery	802.63	
	INV FCRDMRCH22	31/03/2022	GREAT SOUTHERN FUEL SUPPLIES	FUEL Cards March 2022	6,341.19	
56	EFT33972	14/04/2022	HOCKING PLANNING AND ARCHITECTURE PTY LTD			1,375.00
	INV INV-4308	05/04/2022	HOCKING PLANNING AND ARCHITECTURE PTY LTD	WORKS Consultants Assistance to Lodge Application for the Heritage Council Grant	1,375.00	
57	EFT33973	14/04/2022	KATANNING HUB CRC			4,000.00
	INV INV-0438	05/04/2022	KATANNING HUB CRC	TOURISM Services Provided 010122 - 310322	4,000.00	
58	EFT33974	14/04/2022	KATANNING & DISTRICTS POOL ASSOCIATION INC			8,000.00
	INV 52022	05/04/2022	KATANNING & DISTRICTS POOL ASSOCIATION INC	GOVERNANCE Community Grants Program 2021-22 Pool Hall Revamp Project	8,000.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
59	EFT33975	14/04/2022	MARKETFORCE PTY LTD			425.44
	INV 42991	24/03/2022	MARKETFORCE PTY LTD	ADMIN Advertising Various Vacant Positions	425.44	
60	EFT33976	14/04/2022	MCLEODS			2,295.53
	INV 123554	31/03/2022	MCLEODS	ADMIN Lease Agreement Childcare Lot 412 Cnr Conroy & Bokarup Street	1,544.70	
	INV 123873	31/03/2022	MCLEODS	ADMIN Legal Advice 39 Cullen St	750.83	
61	EFT33977	14/04/2022	Message Media			44.88
	INV INV02180047	31/03/2022	Message Media	KLC SE&IP Message Services 010322 - 310322	44.88	
62	EFT33978	14/04/2022	QFH MULTIPARTS			1,558.11
	INV 906507180	03/03/2022	QFH MULTIPARTS	KA1337 Mitsubishi Canter Hydraulic Hoses Taps & Fittings	1,209.44	
	INV 906544463	10/03/2022	QFH MULTIPARTS	KA25498 Mower Hydraulic Tap & Cable Ties	144.10	
	INV 906541201	10/03/2022	QFH MULTIPARTS	KA1337 Fuso Canter Parts Freight	22.00	
	INV 906555744	12/03/2022	QFH MULTIPARTS	KA1337 Fuso Canter Fittings & Caps	204.86	
	INV 906611541	23/03/2022	QFH MULTIPARTS	KA1337 Fuso Canter Cap	5.17	
	INV 906611033	23/03/2022	QFH MULTIPARTS	CREDIT NOTE Price Adjustment	-5.46	
	INV 906614463	23/03/2022	QFH MULTIPARTS	CREDIT NOTE Price Adjustment	-22.00	
63	EFT33979	14/04/2022	NELSONS DRYCLEANING			511.50
	INV 00010567	31/03/2022	NELSONS DRYCLEANING	KLC Dry-cleaning March 2022	411.40	
	INV 00010603	31/03/2022	NELSONS DRYCLEANING	GOVERNANCE Council Dry-cleaning March 2022	100.10	
64	EFT33980	14/04/2022	SLAVIN ARCHITECTS PTY LTD			12,320.00
	INV INV-0701	05/04/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Landscape Consultant	4,400.00	
	INV INV-0702	05/04/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Structural Engineer	7,920.00	
65	EFT33981	14/04/2022	SOUTH REGIONAL TAFE			413.42
	INV A0002685	29/11/2021	SOUTH REGIONAL TAFE	ADJUSTMENT NOTE Fire Suppression Invoice I0017187	-34.30	
	INV I0018359	14/03/2022	SOUTH REGIONAL TAFE	TRAINING Operate Chainsaw Course BB & MP	163.40	



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	INV I0018422	15/03/2022	SOUTH REGIONAL TAFE	TRAINING Working Safely at Heights Course Various Staff	121.84	
	INV I0018438	17/03/2022	SOUTH REGIONAL TAFE	TRAINING First Aid Course Various Staff	162.48	
66	EFT33982	14/04/2022	BURGESS RAWSON (WA) PTY LTD			2,634.12
	INV 14947	01/04/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 310122 - 300422	173.87	
	INV 14955	04/04/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 310122 - 310322	60.04	
	INV 14957	04/04/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 310122 - 310322	633.40	
	INV 14958	04/04/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 310122 - 300422	800.19	
	INV 14956	04/04/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 310122 - 310322	306.20	
	INV 14966	06/04/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Usage Austral Tce 030222 - 040422	660.42	
67	EFT33983	14/04/2022	TREE CRAFT			1,320.00
	INV 00011561	25/03/2022	TREE CRAFT	WORKS Remove Trees with Termites Near Clive St Bridge	1,320.00	
68	EFT33984	14/04/2022	ALBANY V-BELT & RUBBER			594.67
	INV IN350094	23/03/2022	ALBANY V-BELT & RUBBER	PLANT Radiator Blow Gun & Various Parts	572.49	
	INV IN350081	23/03/2022	ALBANY V-BELT & RUBBER	KA24702 Pinch Weld for Rear Panel	22.18	
69	EFT33985	14/04/2022	WARREN BLACKWOOD WASTE			5,241.84
	INV 00017975	04/04/2022	WARREN BLACKWOOD WASTE	WASTE Collection General 210322 - 010422	4,141.84	
	INV 00017987	04/04/2022	WARREN BLACKWOOD WASTE	SANITATION Collection 020322 - 300322	1,100.00	
70	EFT33986	14/04/2022	WATER CORPORATION			19,822.05
	INV 9015188852	01/04/2022	WATER CORPORATION	WATER Charges 89 Clive St 310122 - 310322	300.19	
	INV 9017943102	01/04/2022	WATER CORPORATION	WATER Charges 25 Marmion St 010222 - 300422	308.29	
	INV 9007688494	04/04/2022	WATER CORPORATION	WATER Charges 31 Braeside Rd 010222 - 300422	630.45	
	INV 9018411079	04/04/2022	WATER CORPORATION	WATER Charges Unit 1/6 Hill Way 010222 - 300422	291.56	
	INV 9018411087	04/04/2022	WATER CORPORATION	WATER Charges Unit 2/6 Hill Way 010222 - 300422	258.10	
	INV 9022529707	05/04/2022	WATER CORPORATION	WATER Charges Crosby St 020222 - 040422	83.66	

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	INV 9010523500	05/04/2022	WATER CORPORATION	WATER Charges Aberdeen St 030222 - 040422	224.88	
	INV 9007681057	05/04/2022	WATER CORPORATION	WATER Charges Austral Tce 030222 - 300422	206.45	
	INV 9007681049	05/04/2022	WATER CORPORATION	WATER Charges Austral Tce 010322 - 300422	175.34	
	INV 9007680708	05/04/2022	WATER CORPORATION	WATER Charges House at Crosby St 020222 - 300422	106.30	
	INV 9007680644	05/04/2022	WATER CORPORATION	WATER Charges Baker St Standpipe 010322 - 300422	47.77	
	INV 9007683714	05/04/2022	WATER CORPORATION	WATER Charges Amherst Village 030222 - 300422	5,189.18	
	INV 9007681022	05/04/2022	WATER CORPORATION	WATER Charges 14 Austral Tce 030222 - 300422	149.32	
	INV 9007680994	05/04/2022	WATER CORPORATION	WATER Charges 8 Austral Tce 030222 - 300422	121.21	
	INV 9007680724	05/04/2022	WATER CORPORATION	WATER Charges Pemble St 020222 - 300422	7,385.10	
	INV 9007680716	05/04/2022	WATER CORPORATION	WATER Charges Pemble St 020222 - 300422	1,579.13	
	INV 9007681145	06/04/2022	WATER CORPORATION	WATER Charges 42 Austral Tce 030222 - 300422	80.28	
	INV 9007684864	06/04/2022	WATER CORPORATION	WATER Charges Playground Albion St 030222 - 300422	826.94	
	INV 9007684987	06/04/2022	WATER CORPORATION	WATER Charges Park Albion St 030222 - 300422	230.55	
	INV 9007688427	06/04/2022	WATER CORPORATION	WATER Charges 964 Kojonup Rd 030222 - 050422	589.46	
	INV 9010435295	06/04/2022	WATER CORPORATION	WATER Charges 52 Austral Tce 030222 - 010322	1,037.89	
71	EFT33987	14/04/2022	SYNERGY			12,411.67
	INV 383681160	31/03/2022	SYNERGY	ELECTRICITY Charges Kaatanup Loop 170322 - 310322	51.88	
	INV 338348270	01/04/2022	SYNERGY	ELECTRICITY Charges Streetlighting 040322 - 010422	9,884.77	
	INV 312951080	01/04/2022	SYNERGY	ELECTRICITY Charges 52 Austral Tce 010322 - 010422	2,475.02	
72	EFT33988	14/04/2022	WML CONSULTANTS PTY LTD			1,376.10
	INV 28848	25/03/2022	WML CONSULTANTS PTY LTD	CONSULTANTS Footpath Design	1,376.10	
73	EFT33989	14/04/2022	WYWURRY ELECTRICAL			7,134.85
	INV INV5498	21/03/2022	WYWURRY ELECTRICAL	AAPG Toilets Replace Sensor & Remount Light	237.20	
	INV INV5512	30/03/2022	WYWURRY ELECTRICAL	KLC Replace Hot Water System Pioneer Room	4,423.10	

# Schedule of Accounts Paid - April 2022

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV INV5508	30/03/2022	WYWURRY ELECTRICAL	AMHERST VILLAGE Unit Seven Supply & Install Hotplate & New Circuit & Isolator	1,449.10	
	INV INV5511	30/03/2022	WYWURRY ELECTRICAL	AIRPORT UV & LED Light Replacements	1,025.45	
74	EFT33990	29/04/2022	REGIONAL RETAILERS PTY LTD			370.00
	INV INV-0135	12/04/2022	REGIONAL RETAILERS PTY LTD	WORKS Two Wheel Barrows	370.00	
75	EFT33991	29/04/2022	Westcoast Profilers			100,625.66
	INV 26672	08/03/2022	Westcoast Profilers	WORKS Synnott Ave & Warren Road Sealing	100,625.66	
76	EFT33992	29/04/2022	Activate Motivate			1,497.50
	INV 0000031	21/03/2022	Activate Motivate	KLC Group Fitness Contractor Various Classes 080222 - 260222	430.00	
	INV 0000034	10/04/2022	Activate Motivate	KLC Group Fitness Contractor Various Classes 010322 - 310322	810.00	
	INV 0000033	10/04/2022	Activate Motivate	KLC Group Fitness Contractor Various Classes 010322 - 310322	257.50	
77	EFT33993	29/04/2022	Lorraine Distributors Rapid Clean			396.87
	INV 161816	08/04/2022	Lorraine Distributors Rapid Clean	CLEANING Griddle Pads & Scourers for BBQ Cleaning	396.87	
78	EFT33994	29/04/2022	Abase Pty Ltd T/As ABA Security & Electrical			218.00
	INV 28033	22/03/2022	Abase Pty Ltd T/As ABA Security & Electrical	KLC ABA Tech to Download Alarm System Code List	218.00	
79	EFT33995	29/04/2022	WA Contract Ranger Services P/L			4,207.50
	INV 00003894	14/04/2022	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Relief 280322 - 080422	4,207.50	
80	EFT33996	29/04/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute			7,141.21
	INV R46855	04/04/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA457 Hyundai Staria Load Van Fit Accessories	6,669.49	
	INV R46904	06/04/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA09 Isuzu MU-X Wagon Service & Inspection	471.72	
81	EFT33997	29/04/2022	INTEGRATED ICT			2,274.64
	INV 21649	31/03/2022	INTEGRATED ICT	ADMIN Microsoft Office 365 Subscription March 2022	2,047.49	
	INV 21511	31/03/2022	INTEGRATED ICT	ADMIN Trend Micro Security & Antivirus Subscription March 2022	227.15	
82	EFT33998	29/04/2022	BERNARD SEEER PTY LTD			990.00
	INV 546.002	31/03/2022	BERNARD SEEER PTY LTD	CONSULTANTS Architectural Services for March 2022	990.00	

# Schedule of Accounts Paid - April 2022

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
83	EFT33999	29/04/2022	Grants Empire			1,320.00
	INV 00002081	07/04/2022	Grants Empire	CONSULTANTS Development of State NRM Community Stewardship Grant Application	1,320.00	
84	EFT34000	29/04/2022	ABC DISTRIBUTORS WA			260.59
	INV 153814	14/04/2022	ABC DISTRIBUTORS WA	CLEANING Various Materials for Shire Properties	260.59	
85	EFT34001	29/04/2022	ABLE WESTCHEM			407.28
	INV 554618	11/02/2022	ABLE WESTCHEM	ADMIN BUILDING Soap Dispensers & Anti Bacterial Soap	407.28	
86	EFT34002	29/04/2022	AFGRI Equipment Boyup Brook			586.99
	INV 2567914	26/03/2022	AFGRI Equipment Boyup Brook	PLANT Door Hinges Air Conditioner Hose & Chute	586.99	
87	EFT34003	29/04/2022	AMPAC DEBT RECOVERY (WA) PTY LTD			3,322.00
	INV 83125	31/03/2022	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES Debt Recovery March 2022	3,322.00	
88	EFT34004	29/04/2022	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LTD			117.35
	INV 198530	24/01/2022	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LTD	RECREATION & CULTURE Annual Music Licence for 2021/22	117.35	
89	EFT34005	29/04/2022	AUSTRALIAN TAXATION OFFICE			29,235.00
	INV PAYG	14/04/2022	AUSTRALIAN TAXATION OFFICE	PAYG PAY 21	29,235.00	
90	EFT34006	29/04/2022	BBC ENTERTAINMENT			2,420.00
	INV 2286403	30/03/2022	BBC ENTERTAINMENT	HARMONY FESTIVAL Monster Bubbles Full Payment Due to Event Cancellation 2021/22	2,420.00	
91	EFT34007	29/04/2022	BROOKS HIRE SERVICE PTY LTD			5,741.65
	INV 199577	31/03/2022	BROOKS HIRE SERVICE PTY LTD	WORKS Fairfield Rd Steel Drum Roller Hire (178 Hours)	5,741.65	
92	EFT34008	29/04/2022	BOC GASES AUSTRALIA			183.00
	INV 4030764175	21/03/2022	BOC GASES AUSTRALIA	PLANT Gas for Welding	79.30	
	INV 4030887568	29/03/2022	BOC GASES AUSTRALIA	GAS Bottle Refill March 2022	103.70	
93	EFT34009	29/04/2022	DES BOXALL			596.20
	INV 62	23/02/2022	DES BOXALL	SALEYARDS Pest Control	596.20	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
94	EFT34010	29/04/2022	BTW RURAL SUPPLIES			339.00
	INV 34135	21/03/2022	BTW RURAL SUPPLIES	PLANT Welding Wire & Electrical Gear for Workshop	214.00	
	INV 34176	30/03/2022	BTW RURAL SUPPLIES	PLANT Tungston for Welding	125.00	
95	EFT34011	29/04/2022	BUCHER MUNICIPAL			1,558.28
	INV 1028953	28/03/2022	BUCHER MUNICIPAL	KA25293 Isuzu Truck Water Jet Nozzles & Drive Assembly	1,558.28	
96	EFT34012	29/04/2022	COCA-COLA AMATIL			451.69
	INV 228259694	21/04/2022	COCA-COLA AMATIL	KLC Kiosk Refreshments April 2022	451.69	
97	EFT34013	29/04/2022	CUTTING EDGES EQUIPMENT PARTS PTY LTD			4,893.90
	INV 3322547	31/03/2022	CUTTING EDGES EQUIPMENT PARTS PTY LTD	KA25614 Caterpillar Grader Blades	4,893.90	
98	EFT34014	29/04/2022	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION			2,030.00
	INV PL8814/2022-23	14/04/2022	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	SALEYARDS Annual Licence Fee for Environmental Protection Act 2022/23	2,030.00	
99	EFT34015	29/04/2022	FARMERS CENTRE (1978)			232.42
	INV 429555	13/04/2022	FARMERS CENTRE (1978)	KA25138 Case IH Wiper Motor	232.42	
100	EFT34016	29/04/2022	GOWER INDUSTRIES			639.10
	INV 2894	08/11/2021	GOWER INDUSTRIES	KA1337 Fuso Canter Supplies for Building Patching Truck	436.70	
	INV 2982	31/01/2022	GOWER INDUSTRIES	KA1337 Fuso Canter Flap Wheels Cleaning Wheels & Gloves	202.40	
101	EFT34017	29/04/2022	GRANDE FOOD SERVICE			552.34
	INV 4195095	20/04/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments April 2022	552.34	
102	EFT34018	29/04/2022	HART SPORT			202.00
	INV 20192534	18/03/2022	HART SPORT	KLC Term Sports Badminton Racquet & Shuttleballs	202.00	
103	EFT34019	29/04/2022	HOWARD & HEAVER ARCHITECTS			4,331.25
	INV 00007115	11/04/2022	HOWARD & HEAVER ARCHITECTS	GOVERNANCE Great Southern Aged Accommodation Project Construction Management - Contract Administration	4,331.25	
104	EFT34020	29/04/2022	KATANNING HISTORICAL SOCIETY			10,000.00
	INV 0422	14/04/2022	KATANNING HISTORICAL SOCIETY	GOVERNANCE Building Maintenance Upgrades & Display Equipment Project	10,000.00	

# Schedule of Accounts Paid - April 2022

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
105	EFT34021	29/04/2022	iiNET LIMITED			79.99
	INV 131581600	16/04/2022	iiNET LIMITED	CEO Internet Expenses 010522 - 010622	79.99	
106	EFT34022	29/04/2022	Katanning H Hardware			3,050.12
	INV 101044160	02/03/2022	Katanning H Hardware	KAC 20 Litres Hydrochloric Acid & Pool Test Strips	435.93	
	INV 101044175	02/03/2022	Katanning H Hardware	KA1337 Mitsubishi Canter Materials for Painting & Bolts	264.75	
	INV 101044240	03/03/2022	Katanning H Hardware	KA24951 Mitsubishi Canter Switch & Alloy Tube	50.40	
	INV 102017423	08/03/2022	Katanning H Hardware	ECONOMIC DEVELOPMENT Vibrate Katanning Steel Tubing for Clive St Window Displays	151.62	
	INV 102017431	08/03/2022	Katanning H Hardware	KA25498 John Deere Mower Sheets & Sockets	116.59	
	INV 101044410	08/03/2022	Katanning H Hardware	WORKS Pop Rivet Gun & Packet Pop Rivets	58.95	
	INV 101044502	09/03/2022	Katanning H Hardware	KA1337 Mitsubishi Canter Hole Cutter for Hydraulic Hoses	80.40	
	INV 101044557	10/03/2022	Katanning H Hardware	STAFF HOUSING 8 Austral Tce Topping Compound & Comice Cement	190.80	
	INV 102017518	11/03/2022	Katanning H Hardware	ADMIN Goggles for Covid Cleaning	95.85	
	INV 101044777	14/03/2022	Katanning H Hardware	STAFF HOUSING 8 Austral Tce Ultrahold Precoat	209.90	
	INV 102017646	16/03/2022	Katanning H Hardware	ADMIN Goggles for Covid Cleaning	179.85	
	INV 101044898	16/03/2022	Katanning H Hardware	STAFF HOUSING 8 Austral Tce Ultra Topping Compound	64.95	
	INV 101044908	17/03/2022	Katanning H Hardware	AMHERST VILLAGE Tap Adaptor 12mm Snap On	6.65	
	INV 101044994	18/03/2022	Katanning H Hardware	KA10732 Dynapac Roller Air Duster & Air Coupling	250.75	
	INV 102017762	21/03/2022	Katanning H Hardware	PLANT Restock of Workshop Parts	459.27	
	INV 103000793	30/03/2022	Katanning H Hardware	WORKS Rogers Ave Batteries for Laser	18.90	
	INV 101045582	30/03/2022	Katanning H Hardware	PLANT Orings for Excavator & Swivel Wheels	155.75	
	INV 101045643	31/03/2022	Katanning H Hardware	LAKE EWLYAMARTUP BBQ Gas Bottle Replacement April 2022	70.00	
	INV 101045688	31/03/2022	Katanning H Hardware	COMMUNITIES Metal Lengths & Cables & Electrical Equipment for Window Project	188.81	
107	EFT34023	29/04/2022	NATIONAL LIVESTOCK REPORTING SERVICE			1,237.50
	INV 2400012404	31/03/2022	NATIONAL LIVESTOCK REPORTING SERVICE	SALEYARDS Livestock Reporting March 2022	1,237.50	

# Schedule of Accounts Paid - April 2022

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
108	EFT34024	29/04/2022	QFH MULTIPARTS			184.37
	INV 906667295	31/03/2022	QFH MULTIPARTS	KA24719 Skid Steer Loader Hydraulic Hose	184.37	
109	EFT34025	29/04/2022	PFD FOOD SERVICES			59.00
	INV LB981948	06/04/2022	PFD FOOD SERVICES	KLC Kiosk Refreshments April 2022	59.00	
110	EFT34026	29/04/2022	PRE EMPTIVE STRIKE PTY LTD			660.00
	INV 97393	14/04/2022	PRE EMPTIVE STRIKE PTY LTD	TOURSIM Notepad Maps	660.00	
111	EFT34027	29/04/2022	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)			2,561.20
	INV AA00529746	29/03/2022	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)	ADMIN Photocopier Readings March 2022	2,561.20	
112	EFT34028	29/04/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT			88.00
	INV 588070	05/04/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	KLC Photocopier Readings March 2022	88.00	
113	EFT34029	29/04/2022	OCTAVE HOLDINGS PTY LTD			399.99
	INV JC34037978	11/04/2022	OCTAVE HOLDINGS PTY LTD	KA24621 Toyota Hilux Service	399.99	
114	EFT34030	29/04/2022	TYREPOWER KATANNING			2,888.50
	INV 149385	05/04/2022	TYREPOWER KATANNING	KA108 Isuzu D-Max Two Tyres	765.00	
	INV 149448	07/04/2022	TYREPOWER KATANNING	PLANT Replacement Tyres	2,123.50	
115	EFT34031	29/04/2022	WARREN ELECTRICAL SERVICE			10,886.21
	INV I739687	08/03/2022	WARREN ELECTRICAL SERVICE	PIESSE LAKE Supply & Install SMSB Multi Master Metering	10,886.21	
116	EFT34032	29/04/2022	WEST AUSTRALIAN NEWSPAPERS LTD			600.00
	INV 1007010420220331	31/03/2022	WEST AUSTRALIAN NEWSPAPERS LTD	GOVERNANCE Shire Matters Advertising GSH 100322	600.00	
117	EFT34033	29/04/2022	WESTRAC EQUIPMENT P/L			222.42
	INV PI6862246	02/04/2022	WESTRAC EQUIPMENT P/L	KA24719 Skid Steer Loader Cabin Filters	222.42	
118	EFT34034	29/04/2022	WINC AUSTRALIA PTY LTD			1,501.55
	INV 9038597043	02/03/2022	WINC AUSTRALIA PTY LTD	ADMIN ICT Hardware Jabra Evolve 40 MS Mono Headset	1,080.16	
	INV 9038598612	02/03/2022	WINC AUSTRALIA PTY LTD	ADMIN ICT Hardware DisplayPort Male to HDMI Male Cable & Laptop Carry Case	311.17	

# Schedule of Accounts Paid - April 2022

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV 9038600203	02/03/2022	WINC AUSTRALIA PTY LTD	ADMIN Twenty Face Shields	110.22	
119	EFT34035	29/04/2022	WURTH AUSTRALIA PTY LTD			544.52
	INV 4307948726	04/02/2022	WURTH AUSTRALIA PTY LTD	KA1337 Mitsubishi Canter Silicone	114.18	
	INV 4307949589	04/02/2022	WURTH AUSTRALIA PTY LTD	PLANT Cordless Handheld Lamp & Bodywork Adhesive	430.34	
					<b>EFT Total \$ 608,707.09</b>	

## Payroll Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
120	PAY	13/04/2022	PAYROLL			113,979.64
	PAY	13/04/2022	PAYROLL	Payroll PAY 21	113,979.64	
121	PAY	27/04/2022	PAYROLL			120,193.26
	PAY	27/04/2022	PAYROLL	Payroll PAY 22	120,193.26	
					<b>Pay Total \$ 234,172.90</b>	

## Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
122	SUPER	13/04/2022	Superchoice			16,814.32
	SUPER	13/04/2022	Superchoice	Superannuation Payments April 2022	16,814.32	
123	DD31107.1	29/04/2022	TELSTRA			3,209.37
	INV K156433680-3	21/04/2022	TELSTRA	LANDLINE Charges April 2022	2,352.58	
	INV 3376774455	25/04/2022	TELSTRA	MOBILE Charges April 2022	856.79	
124	DD31108.1	19/04/2022	SG FLEET AUSTRALIA PTY LTD			1,054.37
	INV AUSG00345742	31/03/2022	SG FLEET AUSTRALIA PTY LTD	CESM Vehicle Lease Repayments 070422 - 060522	1,054.37	



# Schedule of Accounts Paid - April 2022

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
SUPER	27/04/2022	Superchoice			15,661.48
SUPER	27/04/2022	Superchoice	Superannuation Payments April 2022	15,661.48	
				<b>Direct Debit Total \$</b>	<b>36,739.54</b>

## General Credit Card Purchases

126

Direct Debit Number	Date	GENERAL Credit Card Purchases			
DD31124.1	28/04/2022	COMMONWEALTH BANK			3,061.96
INV HRAPR22	31/03/2022	COMMONWEALTH BANK	TRAINING Accommodation for CCWA Conference	199.00	
INV EMIAAPR22	01/04/2022	COMMONWEALTH BANK	CREDIT CARD Annual Fee 2022	40.00	
INV EMIAAPR22	03/04/2022	COMMONWEALTH BANK	HOUSING 8 Austral Tce Materials to Tie Down Kitchen Materials	68.90	
INV EMIAAPR22	03/04/2022	COMMONWEALTH BANK	KA566 Fuel for April 2022	95.96	
INV EMIAAPR22	08/04/2022	COMMONWEALTH BANK	CONSULTANTS Parking for Meeting	7.00	
INV EMIAAPR22	08/04/2022	COMMONWEALTH BANK	CONSULTANTS Parking for Meeting	6.15	
INV KLCAPR22	01/04/2022	COMMONWEALTH BANK	CREDIT CARD Annual Fee 2022	40.00	
INV EMCCAPR22	29/03/2022	COMMONWEALTH BANK	PERMITS Annual Firearm Licence 2022	137.00	
INV EMCCAPR22	01/04/2022	COMMONWEALTH BANK	CREDIT CARD Annual Fee 2022	40.00	
INV CEOAPR22	26/03/2022	COMMONWEALTH BANK	ADMIN Computer Subscription Zoom Annual Fee	230.89	
INV CEOAPR22	01/04/2022	COMMONWEALTH BANK	CREDIT CARD Annual Fee 2022	40.00	
INV HRAPR22	01/04/2022	COMMONWEALTH BANK	CREDIT CARD Annual Fee 2022	40.00	
INV CEOAPR22	11/04/2022	COMMONWEALTH BANK	GOVERNANCE Councillor Refreshments	47.34	
INV CEOAPR22	11/04/2022	COMMONWEALTH BANK	ADMIN Computer Subscription Pixieset media	398.08	
INV CESMAPR22	26/03/2022	COMMONWEALTH BANK	BFB Epson Printer & Four Ink Cartridges	364.00	
INV CESMAPR22	01/04/2022	COMMONWEALTH BANK	CREDIT CARD Annual Fee 2022	40.00	
INV HRAPR22	01/04/2022	COMMONWEALTH BANK	TRAINING Accommodation for CCAWA Conference	199.00	
INV HRAPR22	13/04/2022	COMMONWEALTH BANK	GOVERNANCE Gift Card for Staff Leaving TW	257.95	
INV HRAPR22	14/04/2022	COMMONWEALTH BANK	GOVERNANCE Catering for Council Meeting	224.00	
INV HRAPR22	18/04/2022	COMMONWEALTH BANK	ADMIN Survey Monkey Annual Subscription 2022/23	349.09	

# Schedule of Accounts Paid - April 2022

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV HRAPR22	22/04/2022	COMMONWEALTH BANK	TOURISM Occasional Liquor Licence for Taste for Great Southern	54.50	
INV HRAPR22	22/04/2022	COMMONWEALTH BANK	TRAINING Accommodation for Bridge Assessment Course	179.00	
INV EMIAAPR22	28/03/2022	COMMONWEALTH BANK	CONSULTANT Parking for Meeting	4.10	
				<b>Credit Card Totals</b>	<b>\$3,061.96</b>

<b>Cheque Total</b>	\$1,037.75	0.12%
<b>EFT Total</b>	\$608,707.09	68.88%
<b>Payroll Total</b>	\$234,172.90	26.50%
<b>Direct Debit Total</b>	\$36,739.54	4.16%
<b>Credit Card Total</b>	\$3,061.96	0.35%
	<b>\$883,719.24</b>	<b>100.00%</b>



Shire of  
**Katanning**  
Heart of the Great Southern

Monthly Statement of Financial Activity  
For the period ended  
30 April 2022





**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 April 2022**

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

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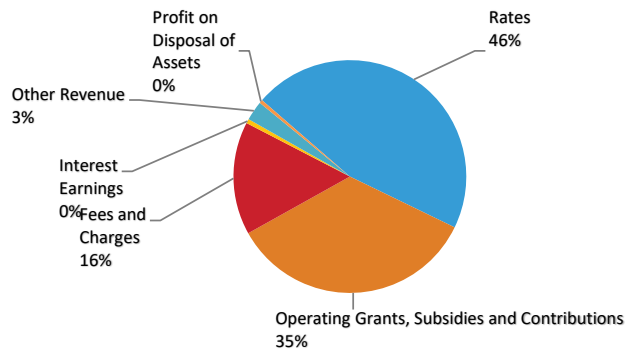
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**MONTHLY FINANCIAL REPORT**  
FOR THE PERIOD ENDED 30 APRIL 2022

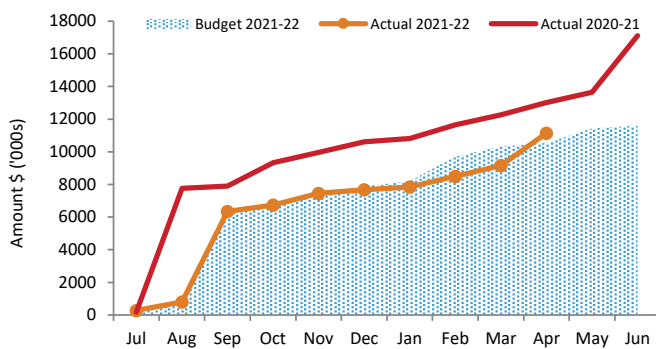
**SUMMARY INFORMATION - GRAPHS**

**OPERATING ACTIVITIES**

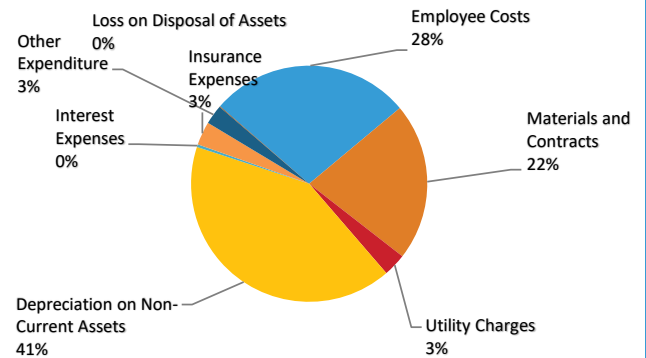
**OPERATING REVENUE**



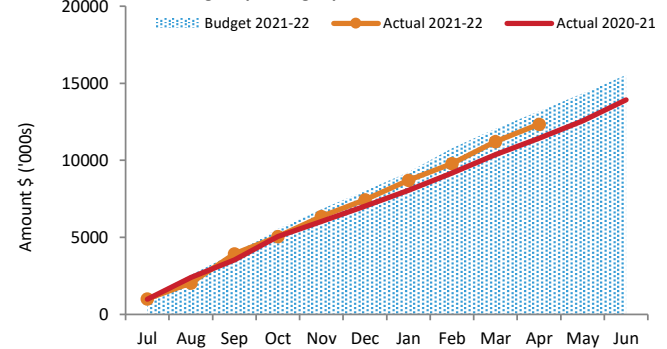
**Budget Operating Revenues -v- Actual**



**OPERATING EXPENSES**



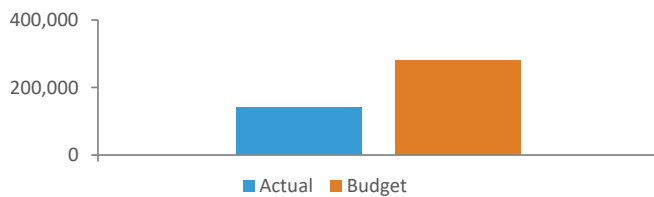
**Budget Operating Expenses -v- YTD Actual**



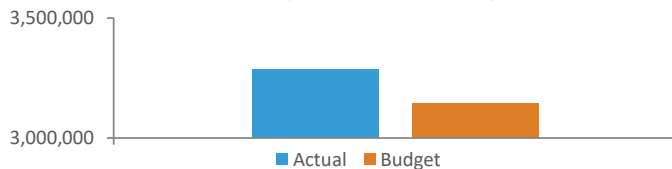
**FINANCING ACTIVITIES**

**BORROWINGS**

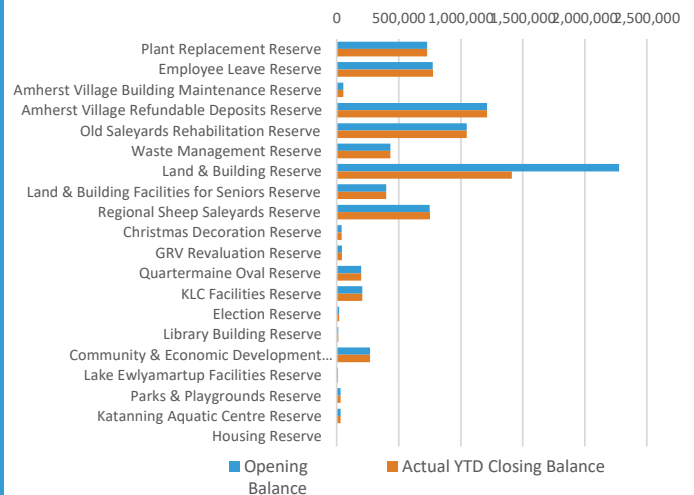
**Principal Repayments**



**Principal Outstanding**



**RESERVES**



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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2022**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

**Funding surplus / (deficit)**

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.33 M	\$2.33 M	\$2.33 M	\$0.00 M
Closing	\$0.03 M	(\$0.04 M)	\$4.21 M	\$4.25 M

Refer to Statement of Financial Activity

**Cash and cash equivalents**

	<b>\$15.04 M</b>	<b>% of total</b>
Unrestricted Cash	\$3.06 M	20.4%
Restricted Cash	\$11.97 M	79.6%

Refer to Note 2 - Cash and Financial Assets

**Payables**

	<b>\$5.97 M</b>	<b>% Outstanding</b>
Trade Payables	\$0.31 M	
Over 30 Days		21.9%
Over 90 Days		0.2%

Refer to Note 5 - Payables

**Receivables**

	<b>\$0.59 M</b>	<b>% Collected</b>
Rates Receivable	\$1.01 M	77.4%
Trade Receivable	\$0.59 M	
Over 30 Days		84.1%
Over 90 Days		83%

Refer to Note 3 - Receivables

**Key Operating Activities**

**Amount attributable to operating activities**

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.08 M)	\$0.19 M	\$2.40 M	\$2.20 M

Refer to Statement of Financial Activity

**Rates Revenue**

YTD Actual	<b>\$4.41 M</b>	<b>% Variance</b>
YTD Budget	\$4.40 M	0.1%

Refer to Note 6 - Rate Revenue

**Operating Grants and Contributions**

YTD Actual	<b>\$3.34 M</b>	<b>% Variance</b>
YTD Budget	\$2.22 M	50.3%

Refer to Note 13 - Operating Grants and Contributions

**Fees and Charges**

YTD Actual	<b>\$1.51 M</b>	<b>% Variance</b>
YTD Budget	\$1.74 M	(13.0%)

Refer to Statement of Financial Activity

**Key Investing Activities**

**Amount attributable to investing activities**

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.04 M)	(\$3.85 M)	(\$1.24 M)	\$2.62 M

Refer to Statement of Financial Activity

**Proceeds on sale**

YTD Actual	<b>\$0.11 M</b>	<b>%</b>
Amended Budget	\$0.25 M	(55.4%)

Refer to Note 7 - Disposal of Assets

**Asset Acquisition**

YTD Actual	<b>\$2.87 M</b>	<b>% Spent</b>
Amended Budget	\$6.07 M	(52.7%)

Refer to Note 8 - Capital Acquisition

**Capital Grants**

YTD Actual	<b>\$1.52 M</b>	<b>% Received</b>
Amended Budget	\$2.15 M	(29.3%)

Refer to Note 8 - Capital Acquisition

**Key Financing Activities**

**Amount attributable to financing activities**

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.82 M	\$1.29 M	\$0.71 M	(\$0.57 M)

Refer to Statement of Financial Activity

**Borrowings**

Principal repayments	<b>\$0.14 M</b>
Interest expense	\$0.05 M
Principal due	\$3.28 M

Refer to Note 9 - Borrowings

**Reserves**

Reserves balance	<b>\$7.67 M</b>
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

**Lease Liability**

Principal repayments	<b>\$0.01 M</b>
Interest expense	\$0.00 M
Principal due	\$0.04 M

Refer to Note 10 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 30 APRIL 2022****STATUTORY REPORTING PROGRAMS**

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

**PROGRAM NAME AND OBJECTIVES****ACTIVITIES****GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and Environmental Health administration.

**EDUCATION AND WELFARE**

To provide services to disadvantaged persons, the elderly, children and youth.

Year round care, housing for the aged and educational services.

**HOUSING**

To provide and maintain staff and elderly residents housing.

Provision and maintenance of staff and elderly residents housing.

**COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish and recycling collection services, operation of rubbish disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of town hall, public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.

**TRANSPORT**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, bridges, footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of Council's Road Plant.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.

**OTHER PROPERTY AND SERVICES**

To monitor and control Council's overheads operating accounts.

Private works operation, plant repair and operational costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,333,382	2,333,382	<b>2,333,382</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Governance		61,540	64,872	<b>93,318</b>	28,446	43.85%	▲
General purpose funding - general rates	6	4,401,800	4,401,801	<b>4,405,146</b>	3,345	0.08%	
General purpose funding - other		1,267,840	982,683	<b>2,719,610</b>	1,736,927	176.75%	▲
Law, order and public safety		217,966	162,944	<b>133,334</b>	(29,610)	(18.17%)	▼
Health		2,550	2,130	<b>9,792</b>	7,662	359.72%	
Education and welfare		414,250	330,463	<b>207,152</b>	(123,311)	(37.31%)	▼
Housing		101,940	95,135	<b>91,225</b>	(3,910)	(4.11%)	
Community amenities		883,543	858,993	<b>839,726</b>	(19,267)	(2.24%)	
Recreation and culture		618,931	400,190	<b>247,371</b>	(152,819)	(38.19%)	▼
Transport		364,306	347,226	<b>247,526</b>	(99,700)	(28.71%)	▼
Economic services		1,415,754	1,101,187	<b>499,779</b>	(601,408)	(54.61%)	▼
Other property and services		139,096	126,176	<b>124,323</b>	(1,853)	(1.47%)	
		<b>9,889,516</b>	<b>8,873,800</b>	<b>9,618,302</b>	744,502		
<b>Expenditure from operating activities</b>							
Governance		(1,147,910)	(972,027)	<b>(946,194)</b>	(25,833)	(2.66%)	
General purpose funding		(299,138)	(243,613)	<b>(219,778)</b>	(23,835)	(9.78%)	
Law, order and public safety		(774,340)	(521,774)	<b>(462,576)</b>	(59,198)	(11.35%)	▼
Health		(234,909)	(210,257)	<b>(153,455)</b>	(56,802)	(27.02%)	▼
Education and welfare		(544,865)	(657,372)	<b>(343,264)</b>	(314,108)	(47.78%)	▼
Housing		(271,847)	(228,777)	<b>(208,006)</b>	(20,771)	(9.08%)	
Community amenities		(1,393,123)	(1,156,861)	<b>(1,105,126)</b>	(51,735)	(4.47%)	
Recreation and culture		(4,565,208)	(3,925,127)	<b>(3,989,912)</b>	64,785	1.65%	
Transport		(4,543,979)	(3,776,049)	<b>(3,582,029)</b>	(194,020)	(5.14%)	
Economic services		(1,626,261)	(1,383,374)	<b>(1,252,462)</b>	(130,912)	(9.46%)	
Other property and services		(96,627)	(107,925)	<b>(71,377)</b>	(36,548)	(33.86%)	▼
		<b>(15,498,207)</b>	<b>(13,183,156)</b>	<b>(12,334,179)</b>	848,977		
Non-cash amounts excluded from operating activities	1(a)	5,524,902	4,501,827	<b>5,112,989</b>	611,162	13.58%	▲
<b>Amount attributable to operating activities</b>		<b>(83,789)</b>	<b>192,471</b>	<b>2,397,112</b>	2,204,641		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	1,772,552	1,662,620	<b>1,523,210</b>	(139,410)	(8.38%)	
Proceeds from disposal of assets	7	253,647	109,465	<b>113,164</b>	3,699	3.38%	
Payments for property, plant and equipment and infrastructure	8	(6,065,290)	(5,624,922)	<b>(2,871,510)</b>	(2,753,412)	(48.95%)	▼
<b>Amount attributable to investing activities</b>		<b>(4,039,091)</b>	<b>(3,852,837)</b>	<b>(1,235,136)</b>	2,617,701		
<b>Financing Activities</b>							
Transfer from reserves	11	2,815,143	1,714,657	<b>865,000</b>	(849,657)	(49.55%)	▼
Payments for principal portion of lease liabilities	10	0	(9,721)	<b>(9,721)</b>	0	0.00%	
Repayment of debentures	9	(280,755)	(139,509)	<b>(139,509)</b>	0	0.00%	
Transfer to reserves	11	(714,890)	(276,270)	<b>(779)</b>	(275,491)	(99.72%)	▼
<b>Amount attributable to financing activities</b>		<b>1,819,498</b>	<b>1,289,157</b>	<b>714,991</b>	(574,166)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>30,000</b>	<b>(37,827)</b>	<b>4,210,349</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 17 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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



**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 30 APRIL 2022****REVENUE****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**NATURE OR TYPE DESCRIPTIONS****EXPENSES****EMPLOYEE COSTS**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,333,382	2,333,382	<b>2,333,382</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	4,401,801	4,401,801	<b>4,405,146</b>	3,345	0.08%	
Operating grants, subsidies and contributions	13	2,928,083	2,221,669	<b>3,338,928</b>	1,117,259	50.29%	▲
Fees and charges		1,884,691	1,735,439	<b>1,509,567</b>	(225,872)	(13.02%)	▼
Interest earnings		99,830	85,189	<b>58,003</b>	(27,186)	(31.91%)	▼
Other revenue		432,510	287,101	<b>261,693</b>	(25,408)	(8.85%)	
Profit on disposal of assets	7	142,601	142,601	<b>44,965</b>	(97,636)	(68.47%)	▼
		<b>9,889,516</b>	<b>8,873,800</b>	<b>9,618,302</b>	744,502		
<b>Expenditure from operating activities</b>							
Employee costs		(4,320,191)	(3,662,234)	<b>(3,396,815)</b>	265,419	7.25%	
Materials and contracts		(4,167,216)	(3,696,036)	<b>(2,664,232)</b>	1,031,804	27.92%	▲
Utility charges		(505,617)	(403,345)	<b>(387,068)</b>	16,277	4.04%	
Depreciation on non-current assets		(5,657,103)	(4,634,028)	<b>(5,103,453)</b>	(469,425)	(10.13%)	▼
Interest expenses		(121,376)	(61,900)	<b>(46,143)</b>	15,757	25.46%	▲
Insurance expenses		(375,761)	(384,439)	<b>(395,137)</b>	(10,698)	(2.78%)	
Other expenditure		(340,543)	(330,774)	<b>(329,431)</b>	1,343	0.41%	
Loss on disposal of assets	7	(10,400)	(10,400)	<b>(11,904)</b>	(1,504)	(14.46%)	
		<b>(15,498,207)</b>	<b>(13,183,156)</b>	<b>(12,334,183)</b>	848,973		
Non-cash amounts excluded from operating activities	1(a)	5,524,902	4,501,827	<b>5,112,989</b>	611,162	13.58%	▲
<b>Amount attributable to operating activities</b>		<b>(83,789)</b>	<b>192,471</b>	<b>2,397,108</b>	2,204,637		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	1,772,552	1,662,620	<b>1,523,210</b>	(139,410)	(8.38%)	
Proceeds from disposal of assets	7	253,647	109,465	<b>113,164</b>	3,699	3.38%	
Payments for property, plant and equipment and infrastructure	8	(6,065,290)	(5,624,922)	<b>(2,871,510)</b>	2,753,412	48.95%	▲
<b>Amount attributable to investing activities</b>		<b>(4,039,091)</b>	<b>(3,852,837)</b>	<b>(1,235,136)</b>	2,617,701		
<b>Financing Activities</b>							
Transfer from reserves	11	2,815,143	1,714,657	<b>865,000</b>	(849,657)	(49.55%)	▼
Payments for principal portion of lease liabilities	10	0	(9,721)	<b>(9,721)</b>	0	0.00%	
Repayment of debentures	9	(280,755)	(139,509)	<b>(139,509)</b>	0	0.00%	
Transfer to reserves	11	(714,890)	(276,270)	<b>(779)</b>	275,491	99.72%	▲
<b>Amount attributable to financing activities</b>		<b>1,819,498</b>	<b>1,289,157</b>	<b>714,991</b>	(574,166)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>30,000</b>	<b>(37,827)</b>	<b>4,210,345</b>	4,248,172		

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2022**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 06 May 2022

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(142,601)	(142,601)	(44,965)
Less: Amherst Reducing Equity		0	0	42,597
Add: Loss on asset disposals	7	10,400	10,400	11,904
Add: Depreciation on assets		5,657,103	4,634,028	5,103,453
<b>Total non-cash items excluded from operating activities</b>		<b>5,524,902</b>	<b>4,501,827</b>	<b>5,112,989</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 30 April 2021	Year to Date 30 April 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(8,535,951)	(9,375,938)	(7,671,730)
Add: Borrowings	9	280,755	96,157	141,246
Add: Provisions - employee	12	671,397	646,664	671,397
Add: Lease liabilities	10	18,557	19,589	8,837
Add: Amherst Deposits		1,182,156	1,190,856	1,224,753
Add: Local Government House Trust		124,637	124,637	124,637
<b>Total adjustments to net current assets</b>		<b>(6,258,449)</b>	<b>(7,298,035)</b>	<b>(5,500,860)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>				
Cash and cash equivalents	2	14,031,684	14,645,520	15,037,593
Rates receivables	3	801,819	844,233	1,014,553
Receivables	3	1,879,382	457,881	585,554
Other current assets	4	12,805	12,839	35,434
<b>Less: Current liabilities</b>				
Payables	5	(6,973,151)	(5,856,977)	(5,967,147)
Borrowings	9	(280,755)	(96,157)	(141,246)
Contract liabilities	12	(189,999)	(251,815)	(173,299)
Lease liabilities	10	(18,557)	(19,589)	(8,837)
Provisions	12	(671,397)	(646,664)	(671,397)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,258,449)</b>	<b>(7,298,035)</b>	<b>(5,500,860)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,333,382</b>	<b>1,791,236</b>	<b>4,210,348</b>

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Petty cash and floats	Cash and cash equivalents	2,200	0	2,200			Nil	On hand
Municipal Bank Account	Cash and cash equivalents	3,061,270	0	3,061,270		CBA	Nil	
OCDF - Main ECH	Cash and cash equivalents	0	4,210,309	4,210,309		CBA	0.05%	
OCDF - Heritage Centre	Cash and cash equivalents	0	92,083	92,083		CBA	0.05%	
Trust Bank Account	Cash and cash equivalents	0	0	0	8,168	CBA	Nil	
Reserves At-call Account	Cash and cash equivalents	0	71,526	71,526		CBA	0.01%	
Reserves At-call - Fixed Term	Cash and cash equivalents	0	1,000,000	1,000,000		CBA	0.32%	25/05/2022
Reserves At-call - Fixed Term	Cash and cash equivalents	0	6,000,000	6,000,000			0.43%	24/06/2022
Reserves At-call - Fixed Term	Cash and cash equivalents	0	600,204	600,204			0.64%	27/06/2022
<b>Total</b>		<b>3,063,470</b>	<b>11,974,123</b>	<b>15,037,592</b>	<b>8,168</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,063,470	11,974,123	15,037,592	8,168			
		<b>3,063,470</b>	<b>11,974,123</b>	<b>15,037,592</b>	<b>8,168</b>			

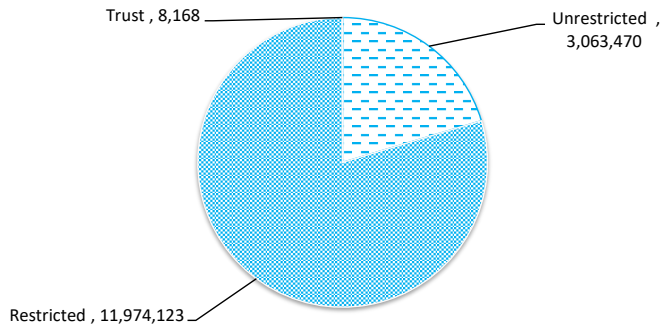
**KEY INFORMATION**

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

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



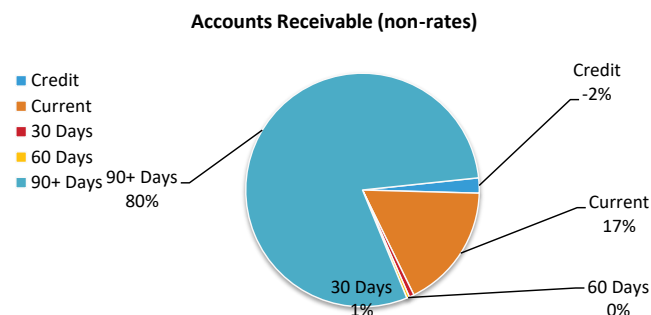
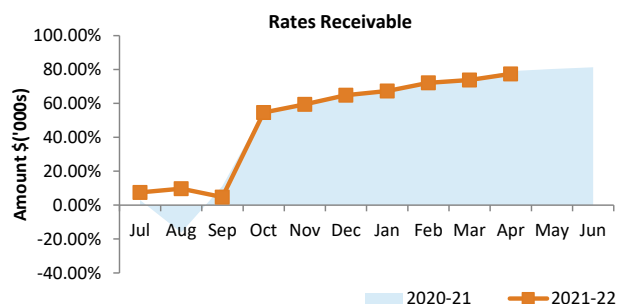
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Rates receivable	30 June 2021	30 Apr 2022
	\$	\$
Opening arrears previous years	652,094	801,820
Opening pensioner deferred rates	231,016	227,141
Rates levied this year	4,183,681	4,405,148
Penalty charges levied this year	98,911	66,217
Less - collections to date	(4,136,742)	(4,258,632)
Equals current outstanding	<b>1,028,960</b>	<b>1,241,693</b>
Less Pensioner deferred rates	(227,141)	(227,141)
<b>Net rates collectable</b>	<b>801,820</b>	<b>1,014,553</b>
% Collected	80.1%	77.4%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(18,590)	152,812	5,966	3,401	701,969	845,557
Percentage	(2.2%)	18.1%	0.7%	0.4%	83%	
<b>Balance per trial balance</b>						
Sundry receivable						845,557
GST receivable						58,464
Allowance for impairment of receivables						(318,467)
Accrued Income						0
<b>Total receivables general outstanding</b>						<b>585,554</b>
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Significant Rates Debtors Outstanding Exceeding \$10,000:

Assessment #	Rates Outstanding	% of Outstanding Rates Total	Comments
A37	\$ 12,458	1.00%	Legal Action
A86	\$ 26,845	2.16%	Legal Action
A108	\$ 16,481	1.33%	Legal Action
A183	\$ 42,294	3.41%	Legal Action
A184	\$ 129,579	10.44%	Legal Action
A267	\$ 17,351	1.40%	Pensioner
A467	\$ 11,147	0.90%	Final Notice Sent
A569	\$ 28,714	2.31%	Issuing PSSO
A682	\$ 12,090	0.97%	Pensioner/DD
A831	\$ 15,521	1.25%	Pensioner
A897	\$ 21,831	1.76%	Legal Action
A1048	\$ 18,936	1.52%	Legal Action
A1061	\$ 10,864	0.87%	Legal Action
A1095	\$ 14,650	1.18%	Pensioner
A1165	\$ 14,940	1.20%	Legal Action
A1192	\$ 14,827	1.19%	Pensioner
A1232	\$ 17,076	1.38%	Pensioner
A1238	\$ 10,603	0.85%	Pensioner
A1260	\$ 18,880	1.52%	Pensioner
A1310	\$ 12,942	1.04%	Deceased Estate
A1347	\$ 26,111	2.10%	Legal Action
A1458	\$ 17,751	1.43%	Pensioner
A1617	\$ 16,699	1.34%	Deceased Estate
A1722	\$ 11,252	0.91%	Final Notice Sent
A2264	\$ 25,132	2.02%	Legal Action
A3222	\$ 42,908	3.46%	Deceased Est.
A3652	\$ 16,323	1.31%	Final Notice Sent
	<b>\$ 624,203</b>	<b>50.27%</b>	

Significant Receivables - General Outstanding Exceeding \$10,000:

Debtor #	Debtor Outstanding	% of Outstanding Receivables - General Total	Age	Comments
Australian Taxation Office	\$ 15,339	1.81%	Current	April BAS
Bride	\$ 250,906	29.67%	90+ Days	Ongoing
Katanning Country Club	\$ 257,244	30.42%	90+ Days & Current	\$142K +90 Days
RACWA Holdings P/L	\$ 17,600	2.08%	Current	Grant funding
Tricoast Holding P/L	\$ 15,653	1.85%	90+ Days	In liquidation
	<b>\$ 556,742</b>	<b>65.84%</b>		

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 April 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and materials	11,442	23,742	0	35,184
<b>Prepayments</b>				
Prepayments	1,363	0	(1,113)	250
<b>Total other current assets</b>	<b>12,805</b>	<b>23,742</b>	<b>(1,113)</b>	<b>35,434</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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.

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.



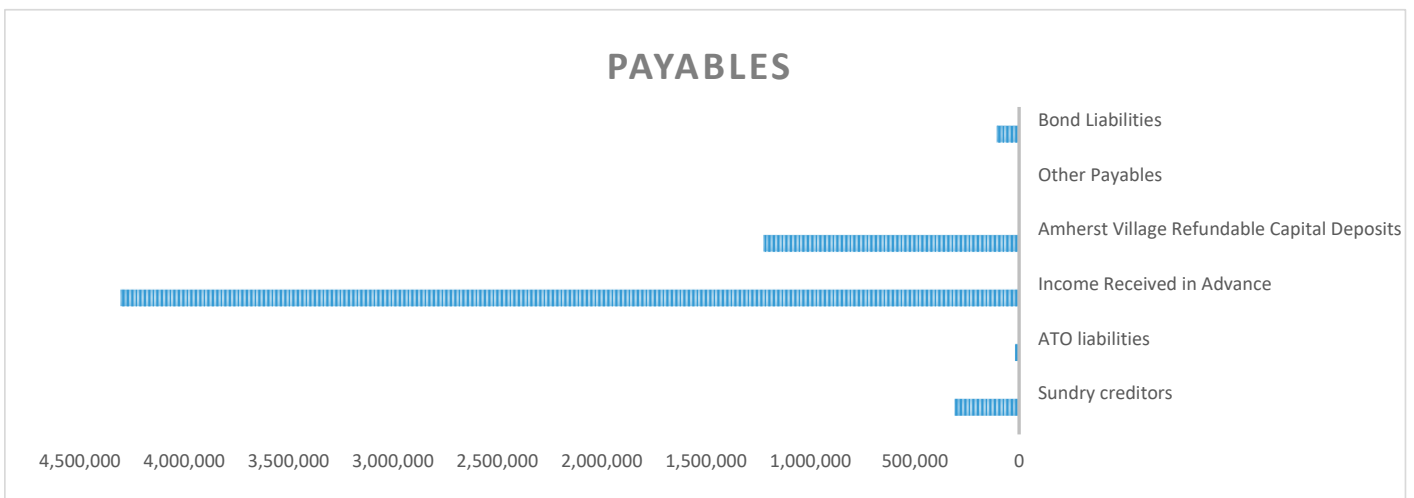
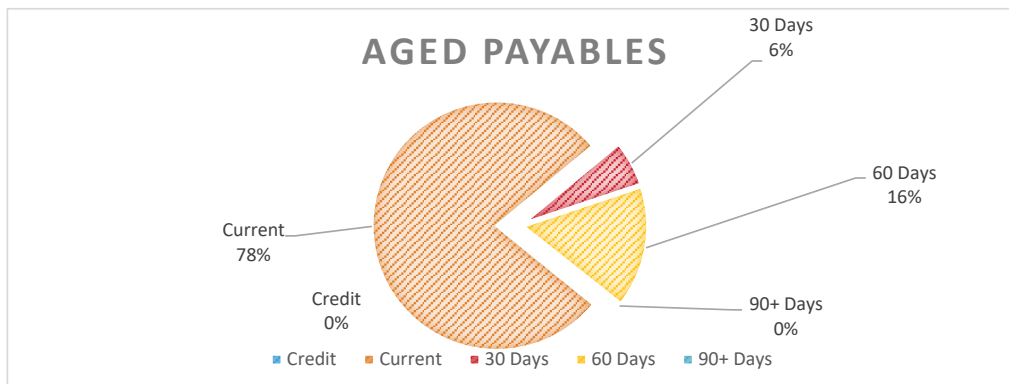
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	243,285	18,362	49,153	520	311,320
Percentage	0%	78.1%	5.9%	15.8%	0.2%	
<b>Balance per trial balance</b>						
Sundry creditors						310,800
ATO liabilities						19,776
Income Received in Advance						4,302,393
Amherst Village Refundable Capital Deposits						1,224,753
Other Payables						329
Bond Liabilities						109,096
<b>Total payables general outstanding</b>						<b>5,967,147</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

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



# 10.2.2

## OPERATING ACTIVITIES

### NOTE 6

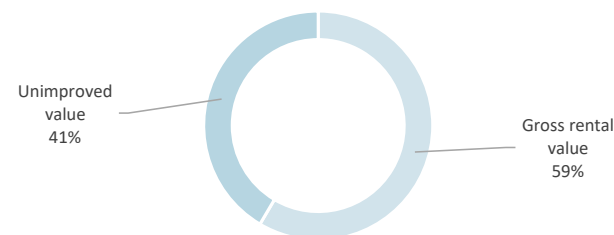
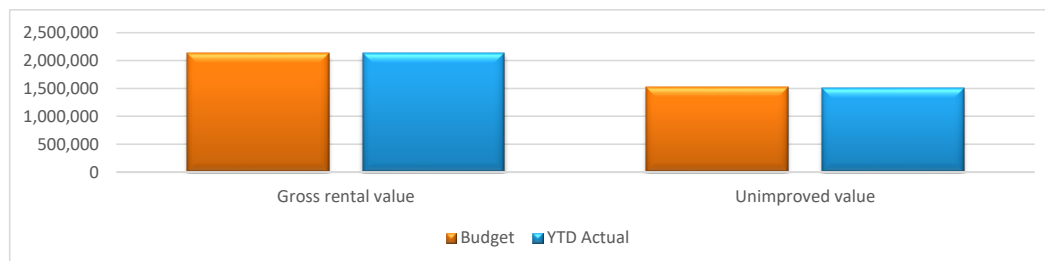
#### RATE REVENUE

#### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2022

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Gross rental value	10.5350	1,506	20,210,525	2,129,178	0	1,000	2,130,178	2,130,877	4,682	411	2,135,970
<b>Unimproved value</b>											
Unimproved value	0.9420	199	160,918,000	1,515,848	2,000	0	1,517,848	1,515,848	(828)	0	1,515,020
<b>Sub-total</b>		<b>1,705</b>	<b>181,128,525</b>	<b>3,645,026</b>	<b>2,000</b>	<b>1,000</b>	<b>3,648,026</b>	<b>3,646,725</b>	<b>3,854</b>	<b>411</b>	<b>3,650,990</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
Gross rental value	1,018	610	3,920,852	620,980	0	0	620,980	620,980	0	0	620,980
<b>Unimproved value</b>											
Unimproved value	1,018	135	7,309,530	137,430	0	0	137,430	137,430	0	0	137,430
<b>Sub-total</b>		<b>745</b>	<b>11,230,382</b>	<b>758,410</b>	<b>0</b>	<b>0</b>	<b>758,410</b>	<b>758,410</b>	<b>0</b>	<b>0</b>	<b>758,410</b>
Discounts & Write-offs							(8,686)				(6,786)
Concessions							(500)				(1,909)
Rates Adjustment							0				(89)
<b>Amount from general rates</b>							<b>4,397,250</b>				<b>4,400,616</b>
Ex-gratia rates							4,550				4,532
<b>Total general rates</b>							<b>4,401,800</b>				<b>4,405,148</b>

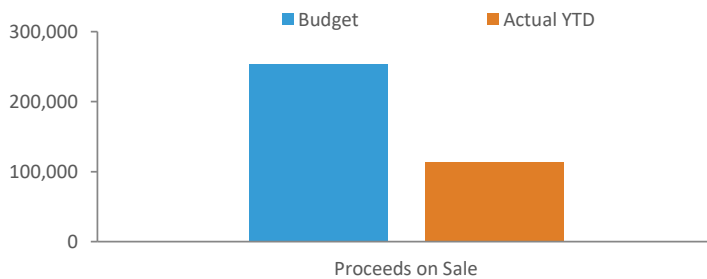
#### KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	<b>Economic services</b>								
L27	77 Piesse Street	0	8,182	0	0	16,000	9,091	0	(6,909)
	<b>Buildings</b>								
	<b>Community amenities</b>								
B2140	Refuse Site - Demountable	0	1,800	0	0	1,636	1,800	164	0
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	Colorado Trailblazer KA472	15,974	30,909	14,935	0	15,199	30,909	15,710	0
	<b>Transport</b>								
	Toyota Hilux KA673	7,090	20,000	12,910	0	3,520	24,545	21,025	0
	Dynapac Roller KA10732	40,000	30,000	0	(10,000)	33,995	29,000	0	(4,995)
	Yale Forklift KA25073	0	6,000	6,000	0	0	0	0	0
	Dynapac Roller KA10732	27,500	80,000	52,500	0	0	0	0	0
	Toro Mower	6,250	25,000	18,750	0	0	0	0	0
	Fuso Canter KA1337	11,250	16,756	5,506	0	9,752	13,273	3,521	0
	Vibrating Hand Roller KA8838	3,400	3,000	0	(400)	0	0	0	0
	Towable Cement Mixer KA13545	0	500	500	0	0	0	0	0
	Colorado 4x4 Ranger KA25235	0	19,000	19,000	0	0	0	0	0
	Hyundai iLoad KA457	0	10,000	10,000	0	0	4,545	4,545	0
	Mazda Utility - KA357	0	2,500	2,500	0	0	0	0	0
		<b>111,464</b>	<b>253,647</b>	<b>142,601</b>	<b>(10,400)</b>	<b>80,102</b>	<b>113,164</b>	<b>44,965</b>	<b>(11,904)</b>

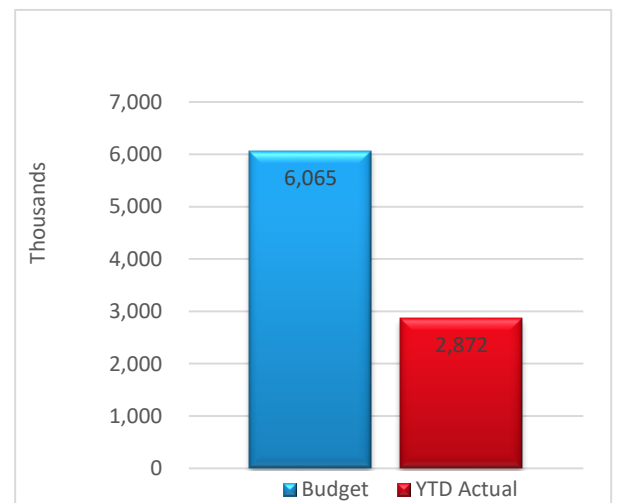


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	349,186	349,188	107,498	(241,690)
Buildings - specialised	1,490,832	1,080,992	247,404	(833,588)
Plant	540,256	540,256	208,356	(331,900)
Equipment	348,166	343,996	145,299	(198,697)
Motor Vehicles	194,200	194,200	116,716	(77,484)
Infrastructure - Roads	1,482,190	1,455,830	968,825	(487,005)
Infrastructure - Footpaths	513,790	513,790	128,529	(385,262)
Infrastructure - Other	1,146,670	1,146,670	948,884	(197,786)
<b>Total Capital Acquisitions</b>	<b>6,065,290</b>	<b>5,624,922</b>	<b>2,871,510</b>	<b>(2,753,412)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	2,153,124	1,662,620	1,523,210	(139,410)
Other (disposals & C/Fwd)	253,647	109,465	113,164	3,699
Cash backed reserves				
Plant Replacement Reserve	336,591	286,105	0	(286,105)
Employee Leave Reserve	30,475	30,475	0	(30,475)
Amherst Village Building Maintenance Reserve	30,000	30,000	0	(30,000)
Old Saleyards Rehabilitation Reserve	155,034	155,034	0	(155,034)
Waste Management Reserve	44,000	44,000	0	(44,000)
Land & Building Reserve	1,875,000	825,000	865,000	40,000
Land & Building Facilities for Seniors Reserve	60,000	110,000	0	(110,000)
Regional Sheep Saleyards Reserve	209,985	209,985	0	(209,985)
Election Reserve	0	6,558	0	(6,558)
Community & Economic Development Projects Reserve	0	7,500	0	(7,500)
Contribution - operations	917,434	2,148,180	370,136	(1,778,044)
<b>Capital funding total</b>	<b>6,065,290</b>	<b>5,624,922</b>	<b>2,871,510</b>	<b>(2,753,412)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.













NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Capital expenditure total

% of  
Completion



Level of completion indicator, please see table at the end of this note for further detail.

Amended								
Account Description		Program	Key Information Note	Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
Buildings - non specialised								
0%		Supertowns - Heritage Precinct - Welcome Precinct	Governance	4	0	0	1,808	1,808
30%		Aged & Key Worker Accommodation Project	Housing	2	349,186	349,188	105,690	(243,498)
Buildings - non specialised Total					349,186	349,188	107,498	(241,690)
Buildings - specialised								
8%		Early Childhood Hub	Governance		1,200,000	800,160	98,268	(701,892)
63%		Katannning Communty Medical Centre	Health	2	60,000	60,000	37,666	(22,334)
130%		Amherst - 3 x Bathroom Renovations	Housing	2	30,000	20,000	39,101	19,101
93%		8 Austral Terrace - Kitchen Upgrade	Housing	1	25,000	25,000	23,354	(1,646)
0%		Refuse Site Shed	Community amenities	1	120,000	120,000	0	(120,000)
49%		KAC - Pool Plant Room Window Replacement	Recreation and Culture		16,632	16,632	8,224	(8,408)
121%		KAC - Pool Dome Shade Shelter Renewal	Recreation and Culture		13,500	13,500	16,349	2,849
95%		Katanning Gallery - Art Storage - Airconditioning and door	Recreation and culture		25,700	25,700	24,443	(1,257)
Buildings - specialised Total					1,490,832	1,080,992	247,404	(833,588)


















NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Capital expenditure total

% of  
Completion



Level of completion indicator, please see table at the end of this note for further detail.

			Amended					
Account Description			Program	Key Information	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				Note				
Plant								
98%		Road Roller KA10732	Transport	1	150,000	150,000	146,600	(3,400)
0%		Forklift KA25073	Transport	1	35,000	35,000	0	(35,000)
0%		Skid Steer Loader KA24719	Transport	1	200,000	200,000	0	(200,000)
0%		Toro Mower Replacement	Transport	1	60,000	60,000	0	(60,000)
0%		Towable Cement Mixer KA13545	Transport	1	5,700	5,700	0	(5,700)
100%		Fuso Canter - Parks & Gardens KA1337	Transport		61,756	61,756	61,756	0
0%		Utility KA24568	Transport	1	27,800	27,800	0	(27,800)
Plant Total					540,256	540,256	208,356	(331,900)
Equipment								
0%		Purchase of Replacement Photocopier	Governance	1	9,000	9,000	0	(9,000)
59%		Purchase of Equipment	Law, order, public safety	1	25,000	20,830	14,625	(6,205)
100%		Installation of strategic CCTV camera’s in Piesse Park and other public areas	Law, order, public safety	2	96,120	96,120	95,656	(464)
0%		CCTV - Town Upgrades	Law, order, public safety		150,000	150,000	0	(150,000)
51%		Driver Reviver Trailer	Law, order, public safety		68,046	68,046	35,018	(33,028)
Equipment Total					348,166	343,996	145,299	(198,697)
Motor Vehicles								
99%		Trailblazer KA472	Governance	2	40,000	40,000	39,726	(274)
100%		Purchase of Utility KA673	Transport	1	37,000	37,000	36,990	(10)
0%		Purchase of Utility KA25235	Transport	1	38,600	38,600	0	(38,600)
100%		Purchase of Utility KA457	Transport	1	40,000	40,000	40,000	0
0%		Purchase of Utility KA357	Transport	1	38,600	38,600	0	(38,600)
Motor Vehicles Total					194,200	194,200	116,716	(77,484)





















NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Capital expenditure total

% of  
Completion



Level of completion indicator, please see table at the end of this note for further detail.

			Amended					
Account Description			Program	Key Information			Variance	
				Note	Budget	YTD Budget	YTD Actual	(Under)/Over
Infrastructure - Roads								
100%		Synott Avenue SLK 0.00-0.43 (RRG)	Transport	2	45,000	45,000	45,000	0
135%		Fairfield Road SLK 6.91-9.11 (RRG)	Transport	2	174,653	174,653	235,651	60,998
110%		Warren Road SLK 10.0-12.1 (RRG)	Transport	2	220,442	220,442	241,857	21,415
77%		Bibiking Road SLK 0.00-4.80 (R2R)	Transport	1	125,888	119,258	97,449	(21,809)
121%		South Marracoonda Road SLK 0.00-5.67 (R2R)	Transport		132,485	132,485	159,920	27,435
0%		Punchimirrup Road SLK 0.00-4.41 (R2R)	Transport	2	90,000	90,000	0	(90,000)
1%		Cullen Street SLK 0.00-0.70 (R2R)	Transport	2	120,000	120,000	1,291	(118,709)
0%		Curlew Street SLK 0.00-1.36 Gravel Resheet	Transport	1	96,561	90,846	0	(90,846)
10%		Mills Street SLK 0.00-1.37 Gravel Resheet	Transport	1	96,057	90,342	9,571	(80,771)
0%		Wanke Street SLK 0.00-1.37 Gravel Resheet	Transport	1	0	0	10,730	10,730
0%		Tree Street SLK 0.00-0.35 Gravel Resheet	Transport	1	49,885	46,775	0	(46,775)
230%		Warren Road SLK 0.97-4.8 (RRG) (C/F)	Transport	4	5,225	5,225	12,016	6,791
73%		Clive Street SLK 1.05-1.93 (RRG) (C/F)	Transport	4	30,511	30,511	22,140	(8,371)
112%		Fairfield Road SLK 4.7-6.91 (RRG) (C/F)	Transport	4	29,154	29,154	32,533	3,379
0%		Wolyaming Road SLK 4.548-11.048 (R2R)	Transport	4	0	0	1,112	1,112
0%		Langaweira Road (R2R)	Transport	4	0	0	491	491
0%		Onslow Road SLK 0-1.4 (R2R)	Transport	4	0	0	6,162	6,162
0%		Council Roads - Rogers Avenue (Park St to Harris St) (C/F)	Transport	1	89,946	87,351	249	(87,102)
15%		Council Roads - Coate Street (Carew St to Conroy St) (C/F)	Transport		78,783	76,188	11,838	(64,350)
83%		Emu Lane Resurfacing (C/F)	Transport		97,600	97,600	80,815	(16,785)
Infrastructure - Roads Total					1,482,190	1,455,830	968,825	(487,005)








NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Capital expenditure total

% of  
Completion



Level of completion indicator, please see table at the end of this note for further detail.

			Amended		YTD Actual	Variance (Under)/Over
Account Description	Program	Key Information	Budget	YTD Budget		
		Note				
Infrastructure - Footpaths						
45% 	Cornwall Street Footpath	Transport	2	190,533	190,533	85,435 (105,098)
2% 	Clive Street West Footpath	Transport		59,075	59,075	1,043 (58,033)
117% 	Austral Terrace - Footpath Upgrade Works	Transport		11,454	11,454	13,410 1,956
108% 	Bokarup Street - Upgrade of footpath	Transport		20,793	20,793	22,399 1,606
90% 	Clive Street - Concrete Footpath Upgrade Works	Transport	2	6,935	6,935	6,243 (693)
	Bokarup Street footpath	Transport		0	0	0 0
0% 	Clive Street - Footpath (Conroy to Piesse Southern Side)	Transport		110,000	110,000	0 (110,000)
0% 	Synott Avenue Footpath (Warren to Braeside)	Transport		115,000	115,000	0 (115,000)
Infrastructure - Footpaths Total				513,790	513,790	128,529 (385,262)















NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Capital expenditure total

% of  
Completion

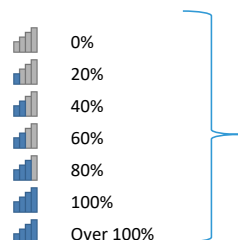


Level of completion indicator, please see table at the end of this note for further detail.

				Amended			
Account Description		Program	Key Information Note	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Infrastructure - Other							
120%	 Supertowns - Heritage Precinct - Piesse Park	Governance	2	433,477	433,477	522,227	88,750
95%	 Kupara Park	Recreation and culture	2	75,460	75,460	71,326	(4,134)
50%	 AAPG - Fence around Tanks	Recreation and culture	1	13,000	13,000	6,454	(6,546)
82%	 KLC - Installation of energy efficient lighting	Recreation and culture	2	53,294	53,294	43,959	(9,335)
0%	 CCTV cameras and storage server at Saleyards	Economic services	1	88,200	88,200	0	(88,200)
70%	 Saleyard Sustainable Energy Improvements	Economic services	2	121,785	121,785	85,537	(36,248)
67%	 KLC Dam Expansion	Economic services	2	223,454	223,454	149,426	(74,028)
0%	 Wayfinding Signage	Economic services		20,000	20,000	0	(20,000)
27%	 Marmion Street – Installation of solar lighting from intersection of Warren Road to Hill Way	Transport		70,000	70,000	19,065	(50,935)
137%	 Airport - Concrete pad and shade shelter for fire operations	Transport	2	18,000	18,000	24,622	6,622
91%	 Airport - Boundary Fencing	Transport	2	24,000	24,000	21,779	(2,221)
75%	 Airport - New windsock lighting	Transport	2	6,000	6,000	4,490	(1,510)
	Katanning Country Club - Strategic Firebreak	Recreation and culture		0	0	0	0
Infrastructure - Other Total				1,146,670	1,146,670	948,884	(197,786)
				6,065,290	5,624,922	2,871,510	(2,753,412)

KEY INFORMATION

- 1 Project has not yet commenced.
- 2 Purchase Order Raised
- 3 Under \$5,000 Capitalisation Threshold transferred to operating Expenditure
- 4 Project Carried forward 20/21



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Repayments - borrowings

Information on borrowings		1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
New Admin Building	158	2,233,871	0	0	47,351	95,601	2,186,520	2,138,270	36,432	99,351
Aged & Key Worker Accommodation	159	688,506	0	0	21,635	43,411	666,871	645,095	5,546	13,580
<b>Other property and services</b>										
Road Sweeper	156	61,243	0	0	30,437	61,243	30,806	0	947	1,434
Tipping Truck	157	39,946	0	0	19,853	39,946	20,093	0	618	935
WaterCart	160	161,846	0	0	8,190	16,415	153,656	145,431	1,052	2,459
CAT Grader (1DPP247)	161	238,009	0	0	12,044	24,139	225,966	213,870	1,548	3,617
<b>Total</b>		3,423,421	0	0	139,509	280,755	3,283,912	3,142,666	46,143	121,376
Current borrowings		280,755					141,246			
Non-current borrowings		3,142,666					3,142,666			
		3,423,421					3,283,912			

All debenture repayments were financed by general purpose revenue.

New borrowings 2021-22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2021.

Unspent borrowings

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2022**

**Movement in carrying amounts**

Information on leases		1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>										
CESM Vehicle - Isuzu D-Max Ute	522401/003	43,303	0	0	5,357	11,502	37,946	31,801	1,231	2,643
<b>Community amenities</b>										
LCDC Vehicle - Holden Colorado	1706081/1	310	0	0	4,052	310	-3,742	0	0	0
<b>Recreation and culture</b>										
Matrix Spin Bicycles (x11)	41	5,570	0	0	311	5,570	5,259	0	0	0
<b>Total</b>		49,183	0	0	9,721	17,382	39,462	31,801	1,231	2,643
Current lease liabilities		18,557					8,837			
Non-current lease liabilities		30,626					30,626			
		49,183					39,463			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2022**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	729,639	580	71	0	0	(336,591)	0	393,628	729,710
Employee Leave Reserve	775,181	620	77	0	0	(30,475)	0	745,326	775,258
Amherst Village Building Maintenance Reserve	53,310	45	5	0	0	(30,000)	0	23,355	53,315
Amherst Village Refundable Deposits Reserve	1,211,049	970	121	80,000	0	0	0	1,292,019	1,211,170
Old Saleyards Rehabilitation Reserve	1,049,033	835	104	0	0	(155,034)	0	894,834	1,049,137
Waste Management Reserve	433,677	345	43	0	0	(54,000)	0	380,022	433,720
Land & Building Reserve	2,276,547	1,815	160	190,460	0	(1,875,000)	(865,000)	593,822	1,411,707
Land & Building Facilities for Seniors Reserve	398,768	320	39	0	0	(110,000)	0	289,088	398,807
Regional Sheep Saleyards Reserve	750,533	600	74	270,000	0	(209,985)	0	811,148	750,607
Christmas Decoration Reserve	40,922	35	4	10,000	0	0	0	50,957	40,926
GRV Revaluation Reserve	41,462	35	4	10,000	0	0	0	51,497	41,466
Quartermaine Oval Reserve	196,861	160	20	50,000	0	0	0	247,021	196,881
KLC Facilities Reserve	206,554	165	21	50,000	0	0	0	256,719	206,575
Election Reserve	19,880	20	2	10,000	0	(6,558)	0	23,342	19,882
Library Building Reserve	12,340	10	1	2,500	0	0	0	14,850	12,341
Community & Economic Development Project Reserve	269,027	215	26	0	0	(7,500)	0	261,742	269,053
Lake Ewlyamartup Facilities Reserve	10,000	10	1	5,000	0	0	0	15,010	10,001
Parks & Playgrounds Reserve	30,584	25	3	15,000	0	0	0	45,609	30,587
Katanning Aquatic Centre Reserve	30,584	25	3	15,000	0	0	0	45,609	30,587
Housing Reserve	0	0	0	100	0	0	0	100	0
	<b>8,535,951</b>	<b>6,830</b>	<b>779</b>	<b>708,060</b>	<b>0</b>	<b>(2,815,143)</b>	<b>(865,000)</b>	<b>6,435,698</b>	<b>7,671,730</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 April 2022
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	13	189,999	9,000	(25,700)	173,299
- non-operating	14	0	0	0	0
<b>Total unspent grants, contributions and reimbursements</b>		189,999	9,000	(25,700)	173,299
Other Contract liabilities [describe]		0			0
Other Contract liabilities [describe]		0			0
Other Contract liabilities [describe]		0			0
<b>Provisions</b>					
Annual leave		326,551			326,551
Long service leave		344,846			344,846
<b>Total Provisions</b>		671,397	0	0	671,397
<b>Total other current assets</b>		<b>861,396</b>	<b>9,000</b>	<b>(25,700)</b>	<b>844,696</b>
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

#### KEY INFORMATION

##### 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.

##### Employee benefits

###### Short-term employee benefits

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

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

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

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

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

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 13**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Liability	Current	Amended Budget	YTD	YTD Revenue
	1 July 2021	in Liability	Reduction (As revenue)	30 Apr 2022	Liability 30 Apr 2022	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
General Purpose Grant (GPF)	0	0	0	0	0	841,282	630,962	1,936,408
Untied Road Grant (GPF)	0	0	0	0	0	267,976	200,982	679,157
Special Bridge Grant (FAGS)	35,545	0	0	35,545	35,545	0	0	0
<b>Law, order, public safety</b>								
BFB LGGS Income	0	0	0	0	0	27,801	24,184	35,068
<b>Education and welfare</b>								
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	0
Thank-A-Volunteer Day Grant Income	0	0	0	0	0	1,500	1,500	1,000
Piaf Grant Income	1,000	0	0	1,000	1,000	1,000	1,000	0
Youth Engagement Grant Income	0	0	0	0	0	10,000	10,000	0
Cultural Awareness	0	0	0	0	0	37,000	37,000	0
Grant Income Indigenous Governance	3,500	0	0	3,500	3,500	3,500	3,500	0
Lotterywest Community Capacity Building (CDOW)				0	0	180,000	180,000	160,000
<b>Recreation and culture</b>								
Regional Venues Improvement Fund Grant	25,770	0	(25,700)	70	70	75,700	75,700	25,700
RETB Exhibition Reimbursements	0	0	0	0	0	4,000	4,000	0
KLC Grant				0	0	71,224	71,224	0
<b>Transport</b>								
Direct Road Grant (MRBD)	0	0	0	0	0	131,070	131,070	131,070
Street Light Subsidy (MRBD)	0	0	0	0	0	2,367	1,970	0
<b>Economic services</b>								
Tourism Attraction And Development Grant	0	0	0	0	0	52,000	52,000	30,000
Auspicing - Hidden Treasures (TOU)	3,965	0	0	3,965	3,965	66,000	66,000	46,000
Drought Affected Communities Grant				0	0	300,000	300,000	0
Local Roads & Community Infrastructure Grant				0	0	78,143	78,143	0
Revitalise and Activate Clive Street Grant				0	0	0	0	16,000
	<b>69,780</b>	<b>0</b>	<b>(25,700)</b>	<b>44,080</b>	<b>44,080</b>	<b>2,151,563</b>	<b>1,870,235</b>	<b>3,060,402</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 13**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Liability	Current	Amended Budget	YTD	YTD Revenue
	1 July 2021	in	Reduction	30 Apr 2022	Liability	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating contributions</b>								
<b>Governance</b>								
Insurance Scheme Surplus (ADM)	0	0	0	0	0	19,611	19,611	19,611
<b>General purpose funding</b>								
ESL Commission (GPF)	0	0	0	0	0	4,000	4,000	4,000
Rates Legal Fees Reimbursement (GPI)	0	0	0	0	0	30,000	25,000	20,073
<b>Law, order, public safety</b>								
CESM Contributions & Reimbursements	0	0	0	0	0	119,460	89,595	65,617
<b>Education and welfare</b>								
Youth Activities Grant Income (CDOW)	0	0	0	0	0	33,000	33,000	33,647
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	0
Harmony Festival Contributions (CDOW)	0	9,000	0	9,000	9,000	62,000	58,683	11,818
<b>Community amenities</b>								
LCDC Vehicle Lease Reimbursement (POE)	0	0	0	0	0	3,555	3,555	3,840
<b>Recreation and culture</b>								
Public Open Space Contribution	0	0	0	0	0	38,000	38,000	38,000
<b>Transport</b>								
Commissions & Contributions (TPL)	0	0	0	0	0	90,000	74,990	80,859
<b>Economic services</b>								
Contributions to Grant Projects	0	0	0	0	0	4,000	4,000	1,060
	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>404,626</b>	<b>351,434</b>	<b>278,526</b>
<b>TOTALS</b>	<b>69,780</b>	<b>9,000</b>	<b>(25,700)</b>	<b>53,080</b>	<b>53,080</b>	<b>2,556,189</b>	<b>2,221,669</b>	<b>3,338,928</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

NOTE 14

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2022	Current Liability 30 Apr 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Governance</b>								
Heritage Centre Project DPIRD Grant Funds (ST)	0	0	0	0	0	180,572	180,572	180,572
Great Southern Aged Accommodation Project Re	0	0	0	0	0	190,460	190,460	190,460
<b>Community amenities</b>								
CLGF Regional re Regional Waste Initiative Incon	0	0	0	0	0	76,000	76,000	0
<b>Transport</b>								
Regional Road Group Funding (CRBD)	0	0	0	0	0	365,660	292,528	286,860
Roads to Recovery Funding (CRBD)	0	0	0	0	0	314,995	279,873	105,000
Grant Income (AERO)	0	0	0	0	0	43,500	36,250	43,500
<b>Economic services</b>								
Local Roads & Community Infrastructure Grant	0	0	0	0	0	200,000	200,000	140,725
Phase 3 Local Roads & Community Infrastructure Grant				0	0	375,000	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,746,187</b>	<b>1,255,683</b>	<b>947,117</b>
<b>Non-operating contributions</b>								
<b>Recreation and culture</b>								
Contribution towards KCC Clubhouse (ORS)	0	0	0	0	0	406,937	406,937	576,093
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>406,937</b>	<b>406,937</b>	<b>576,093</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,153,124</b>	<b>1,662,620</b>	<b>1,523,210</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 15  
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 30 Apr 2022
	\$	\$	\$	\$
Carpark Contribution Liability	8,168	0	0	<b>8,168</b>
Public Open Space Contribution Liability A/c	38,000	0	(38,000)	<b>0</b>
	<b>46,168</b>	<b>0</b>	<b>(38,000)</b>	<b>8,168</b>

**KEY INFORMATION**

Accounts deemed to not be Trust through the final audit process are now held as municipal funds:  
Ag Society Contributions, Katanning Cinema Project Contributions, Local Fire Brigade Funds.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 16  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
<b>Budget adoption</b>			Opening Surplus(Deficit)			(120,219)	(120,219)
1101 Write off Rates		21/12/2021	Operating Revenue			(6,786)	(127,005)
4264 Driver Reviver Trailer			Capital Expenses			(68,046)	(195,051)
222 Election Expenses			Operating Expenses		13,442		(181,609)
0343 Paid Parental Leave			Operating Expenses			(13,905)	(195,514)
1315 Paid Parental Leave			Operating Revenue		13,905		(181,609)
4703 Ranger Relief			Operating Expenses			(85,532)	(267,141)
6831 Pool Chemicals			Operating Expenses			(10,000)	(277,141)
6722 Pool Utilities			Operating Expenses			(10,000)	(287,141)
8605 Overpayments - Refunds			Operating Expenses			(53,000)	(340,141)
8705 Overpayments - Refunds			Operating Revenue		53,000		(287,141)
ED23 Local Roads & Infrastructure Fund Phase 3		OC160/21	Capital Revenue		375,000		87,859
C688 Clive Street Footpath		OC160/21	Capital Expenses			(110,000)	(22,141)
C689 Synnott Avenue Footpath		OC160/21	Capital Expenses			(115,000)	(137,141)
CC07 CCTV Town Upgrade		OC160/21	Operating Expenses			(150,000)	(287,141)
1113 ATO Refund on FBT			Operating Revenue		16,737		(270,404)
2224 Shared EHO Reimbursements			Operating Revenue			(39,736)	(310,140)
4333 Lotterywest Community Capacity Building Grant			Operating Revenue		180,000		(130,140)
GG12 Community Capacity Building Project			Capital Expenses			(180,000)	(310,140)
8383 Fuel Tax Reimbursements			Operating Revenue		8,596		(301,544)
0235 Disposal of 77 Piesse St & Refuse Site Demountable			Operating Revenue		9,982		(291,562)
1132 Administration - LSL Previous Employees			Operating Expenses			(5,368)	(296,930)
1211 Insurance Scheme			Operating Expenses		8,678		(288,252)
2669 Great Southern Aged Accommodation			Capital Revenue		190,460		(97,792)
2660 Heritage Centre Funds			Operating Revenue		180,572		82,780
4192 Art Project - Noongar Story			Operating Expenses			(180,572)	(97,792)
327 Employee Super (FPV)			Operating Expenses		3,360		(94,432)
1622 Salay Costs (FPV)			Operating Expenses		26,102		(68,330)
3370 Employee Super (ANI)			Operating Expenses		7,840		(60,490)
1732 Salary Costs (ANI)			Operating Expenses		45,550		(14,940)
6182 Uniforms			Operating Expenses		700		(14,240)
6202 Training			Operating Expenses		1,980		(12,260)
2082 Salary Costs (HAI)			Operating Expenses		21,000		8,740
2563 Amherst Deposit			Operating Revenue		80,000		88,740

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2022**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
ED18	Drought Funds		Capital Revenue			(200,000)	(111,260)
ED10	Tourism Grant		Operating Revenue		30,000		(81,260)
2703	Grant Income KLC		Operating Revenue		71,224		(10,036)
ED10	Vibrant Katanning		Operating Revenue		22,000		11,964
6691	Transfer from Election Reserve		Reserve Transfers			(13,442)	(1,478)
2497	Transfer from Leave Reserve		Reserve Transfers		30,475		28,997
6377	Transfer to Land & Building Reserve		Reserve Transfers			(190,460)	(161,463)
6981	Transfer to Amherst Deposits Reserve		Reserve Transfers			(80,000)	(241,463)
8002	Salaries - PWO		Operating Expenses		41,463		(200,000)
ED19	Local Roads & Infrastructure Fund Phase 1		Capital Revenue		200,000		0
8410	Gross Salaries		Operating Expenses		113,115		113,115
8500	LESS Gross Salaries Allocated		Operating Expenses			(113,115)	0
OI116	Emergency Welfare Centre Generator	OC45/22	Capital Expenses			(152,000)	(152,000)
2013	Grant Income (OLO)	OC45/22	Capital Revenue		96,000		(56,000)
5815	Transfer from KLC Facilities Reserve	OC45/22	Capital Revenue		56,000		0
				0	1,897,181	(1,897,181)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2022**

**EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	28,446	43.85%	▲ Timing	LSL Reimbursement - \$14,180 (Shire of Collie - L French). Misc income Overpayment - \$7,130
General purpose funding - other	1,736,927	176.75%	▼ Timing	Legal fees lower than expected - \$4,927 Interest on Reserves & Muni fund lower than expected \$5,258. Early Advance of 22.23 FAGS \$1,783,621. Rates Penalty Interest \$21,645 lower than expected.
Law, order and public safety	(29,610)	(18.17%)	▼ Timing	Broadcasting Site Fees \$15,060, CESM Contributions \$23,978 lower than expected. BFB LGGS funding \$7,267 higher than anticipated - additional funding for Insurance.
Education and welfare	(123,311)	(37.31%)	▼ Timing	Harmony Festival funding to be finalised - \$46,865. Other Operating Grant income to be received - \$72,000 lower than expected.
Community amenities	(19,267)	(2.24%)	▼ Timing	CLGF funding \$76,000 yet to be received. Waste Fees - \$6,366, Planning Fees - \$5,169 & Cemetery Charges - \$6,712 lower than expected.
Recreation and culture	(152,819)	(38.19%)	▼ Timing	KCC funding \$169,156 higher than anticipated, due to project overspend. KLC Revenue \$23,522 lower than anticipated. Contract Liability SE&IP funding of \$71,224 to be transferred. Other Culture Grant Funding \$54,000 yet to be received.
Transport	(99,700)	(28.71%)	▼ Timing	Timing of Asset Disposals - Profit on Sale \$29,091 higher than anticipated. R2R funding lower than expected - \$174,873. Aero grant income higher than expected - \$7,250
Economic services	(601,408)	(54.61%)	▼ Timing	Standpipe Income \$12,356, Property Lease fees \$10,000 Auspicing Hidden Treasures \$20,000, Building Fees \$6,129, Saleyards revenue \$160,730, Drought affected communities \$300,000, LRCIP \$137,418 and Tourism Attraction \$19,462 lower than anticipated.
<b>Expenditure from operating activities</b>				
Governance	(25,833)	(2.66%)	▼ Timing	Administration allocation lower than expected. Admin Salary costs \$10,172 higher MoF Final Pay. Computer Software \$13,140 timing issue. Admin Building program \$20,343, Audit Fees \$14,848 Higher than anticipated. Bank Fees \$11,124 - Allocation issue.
General purpose funding	(23,835)	(9.78%)	▼ Timing	Administration allocation lower than expected.
Law, order and public safety	(59,198)	(11.35%)	▼ Timing	Administration allocation lower than expected. Works Program expenses lower than expected - \$27,835. Other Unclaimable expenses lower than expected - \$14,718, Relief Ranger \$10,150 higher than anticipated - timing.
Health	(56,802)	(27.02%)	▼ Timing	Building Program \$7,276 more than expected. Health Consultant & Salary expenses lower than expected - \$30,450
Education and welfare	(314,108)	(47.78%)	▼ Timing	Administration allocation lower than expected. Grant Expenditure lower than expected - \$188,443. Special projects lower than expected - \$51,021. Harmony Festival expenses lower than expected - \$23,346

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2022**

**EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Housing	\$ (20,771)	(9.08%)	Timing	Administration allocation lower than expected. Amherst Utilities \$7,423 higher than anticipated, Amherst Building Program \$26,882 lower than anticipated. Housing reallocations lower than expected - \$9,363. Building Program Staff Housing \$10,506 lower than anticipated.
Community amenities	(51,735)	(4.47%)	▼ Timing	Administration allocation lower than expected. Works Program Refuse Site & Green Waste \$72,591 higher than anticipated. Building Program lower than expected - \$12,457
Recreation and culture	64,785	1.65%	▼ Timing	Administration allocation lower than expected. KAC Utilities \$9,315 higher than anticipated. Relocation of KCC over expended - \$169,481. Building Program - \$45,505, Sports Engagement expenses lower than expected - \$28,300. KLC Salary \$8,939 higher - Managers Final Pay. Works program - \$61,479 lower than expected.
Transport	(194,020)	(5.14%)	Timing	Administration allocation lower than expected. Works Program expenses lower than expected - \$220,252. DoT Bank Fees \$10,812 less - Allocation adjustment
Economic services	(130,912)	(9.46%)	Timing	Administration allocation lower than expected. Old Sale Yard Demolition - \$71,706, Economic Development Services expenses - \$25,000, Economic Development Grant Expenses - \$28,776, Building Program - \$10,496, Standpipe water \$14,863 lower than expected. Building Salaries - \$12,170 higher than anticipated.
Other property and services	(36,548)	(33.86%)	▼ Timing	Administration allocations lower than expected. Annual & Sick Leave Outside Staff - \$55,766, POC Insurance \$13,135 higher than expected.
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(139,410)	(8.38%)	Timing	Grants to be received - Regional Waste - \$76,000 - R2R - \$172,290 - RRG - \$5,670 - Additional Grant received \$169,156 (Katanning Country Club - to be reallocated to Operating Contribution)
Payments for property, plant and equipment and infrastructure	(2,753,412)	(48.95%)	▼ Timing	Projects under spent to date - Early Childhood Hub - \$701,892. GS Aged Accommodation - \$243,498. Road Program - \$487,005. Footpaths - \$385,262. Refuse Site Shed - \$120,000. Plant - \$331,900, Vehicles - \$77,484, CCTV - \$150,000. Driver Reviver Van - \$33,028. CCTV Saleyards - \$88,200. KLC Dam Expansion - \$74,028. Mariom Street Lights - \$50,935.
<b>Financing activities</b>				
Transfer from reserves	(849,657)	(49.55%)	▼ Timing	Reserve transfers to occur year end
Transfer to reserves	(275,491)	(99.72%)	▼ Timing	Reserve transfers to occur year end



Department of  
Local Government, Sport  
and Cultural Industries



## THE KATANNING COUNTRY CLUB

PO Box 100  
KATANNING WA 6317

**ABN:** 248 598 425 60

**Phone:** 9821 1817

**Email:** [kcclub@outlook.com.au](mailto:kcclub@outlook.com.au)

To whom it may concern,

The Katanning Country Club (KCC) Redevelopment Project is close to completion.

The scope of the project has grown significantly since its inception. The final product will far exceed our original proposal and will secure the clubs infrastructure needs for another generation.

The KCC would like to apply for a loan from Treasury through the Shire of Katanning. We would like the council to consider an application for \$250,000 for a period of 10 years.

We are confident the club can meet a \$30,000 annual payment. The KCC is budgeting on an increase in Venue hire and increased turnover by hosting large sporting events. This, combined with a modest increase in membership and fundraising, as well as a reduction in costs through volunteer work, should see the club service its debt and regain its previous strong financial position.

We will be invoiced a further \$350,000 over the next two to three months.

The total spend for the project is expected to be.....\$2.55m

The funding sources to date include

Heritage precinct \$1m  
GRDC \$170,000  
DLGSC \$160,000  
SportAustralia Infrastructure \$248,000  
GRDC \$100,000  
SoK \$90,000  
KCC \$350,000

Pending  
KCC Loan \$250,000

We hope that council will consider this request and we look forward to presenting more detail when required.

Yours Sincerely

David Stade  
KCC Redevelopment Officer

KCC Budget 2022 to 2035																	
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Totals From End of Report	Total Income	\$339,767.42	\$335,230.12	\$359,300.00	\$396,172.00	\$419,108.76	\$447,306.80	\$467,915.22	\$489,639.99	\$514,040.23	\$537,383.36	\$561,863.75	\$589,801.16	\$617,191.16	\$645,965.64	\$678,683.30	\$710,810.27
	Total Expenses (including Loan Repayment)	\$291,963.93	\$430,391.85	\$313,705.00	\$335,410.15	\$351,862.35	\$374,638.12	\$392,038.16	\$410,521.46	\$430,172.38	\$451,082.71	\$473,352.47	\$497,090.59	\$522,415.82	\$549,457.62	\$578,357.23	\$609,268.75
	Profit (Loss)	\$47,803.49	-\$95,161.73	\$45,595.00	\$60,761.85	\$67,246.41	\$72,668.69	\$75,877.07	\$79,118.52	\$83,867.85	\$86,300.65	\$88,511.28	\$92,710.57	\$94,775.34	\$96,508.02	\$100,326.07	\$101,541.52
	Loan Repayment Loan @ (2.5%)			\$250,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$13,919.68			
					\$254,227.00	\$258,558.68	\$262,997.64	\$267,546.58	\$272,208.25	\$276,985.45	\$281,881.09	\$286,898.12	\$292,039.57	\$297,308.56			
	KCC Adult Members			175	180	185	190	195	200	205	208	210	212	215	217	220	222
	Adult Membership Fee			\$100.00	\$100.00	\$100.00	\$110.00	\$110.00	\$110.00	\$120.00	\$120.00	\$120.00	\$130.00	\$130.00	\$130.00	\$140.00	\$140.00
	KCC Junior Members	67	47	82													
	Junior Fee \$10 not included in budget																
Targets to KCC	- Bar	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$28,600.00	\$31,460.00	\$34,606.00	\$38,066.60	\$41,873.26	\$46,060.59	\$50,666.64	\$55,733.31	\$61,306.64	\$67,437.30
	- Bowls	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,200.00	\$10,404.00	\$10,612.08	\$10,824.32	\$11,040.81	\$11,261.62	\$11,486.86	\$11,716.59	\$11,950.93	\$12,189.94
	- Golf	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$32,000.00	\$32,640.00	\$33,292.80	\$33,958.66	\$34,637.83	\$35,330.59	\$36,037.20	\$36,757.94	\$37,493.10	\$38,242.96	\$39,007.82
	- Squash	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,260.00	\$13,525.20	\$13,795.70	\$14,071.62	\$14,353.05	\$14,640.11	\$14,932.91	\$15,231.57	\$15,536.20	\$15,846.93
	- Tennis	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,180.00	\$9,363.60	\$9,550.87	\$9,741.89	\$9,936.73	\$10,135.46	\$10,338.17	\$10,544.93	\$10,755.83	\$10,970.95
KCC INCOME	Donations	\$530.00															
	Cash for containers		\$114.27														
	EFTPOS & Paywave recoup	\$77.96	\$13.91														
	Equipment Hire																
	Events Income																
	Fundraising																
	Insurance Recovery																
	Interest on Income	\$1,756.30	\$204.18														
	Kitchen				\$2,000.00	\$2,200.00	\$2,420.00	\$2,662.00	\$2,928.20	\$3,221.02	\$3,543.12	\$3,897.43	\$4,287.18	\$4,715.90	\$5,187.48	\$5,706.23	\$6,276.86
	Membership KCC	\$19,177.22	\$15,825.54	\$17,500.00	\$18,000.00	\$18,500.00	\$20,900.00	\$21,450.00	\$22,000.00	\$24,600.00	\$24,960.00	\$25,200.00	\$27,560.00	\$27,950.00	\$28,210.00	\$30,800.00	\$31,080.00
	Miscellaneous Sales																
	Sales (ex GST)																
	Sales (inc GST)																
	Sponsorship	\$200.00															
	Sport Membership		\$359.09														
	Uniform Sales		\$1,036.38														
	Venue Hire	\$5,299.64	\$3,663.19	\$4,000.00	\$10,000.00	\$10,500.00	\$11,025.00	\$11,576.25	\$12,155.06	\$12,762.82	\$13,400.96	\$14,071.00	\$14,774.55	\$15,513.28	\$16,288.95	\$17,103.39	\$17,958.56
	Total Income	\$107,041.12	\$101,216.56	\$101,500.00	\$110,000.00	\$111,200.00	\$124,345.00	\$129,568.25	\$135,128.86	\$143,107.15	\$149,246.34	\$155,702.87	\$164,756.71	\$172,361.70	\$180,405.94	\$191,402.19	\$200,768.37
KCC Expenses	Accounting & Audit	\$9,507.00	\$9,482.82	\$9,500.00	\$9,785.00	\$10,078.55	\$10,380.91	\$10,692.33	\$11,013.10	\$11,343.50	\$11,683.80	\$12,034.32	\$12,395.35	\$12,767.21	\$13,150.22	\$13,544.73	\$13,951.07
	Advertising & Website	\$1,159.74	\$324.00	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	\$1,343.92	\$1,384.23	\$1,425.76	\$1,468.53
	Bank Fees	\$1,335.98	\$1,730.34	\$1,700.00	\$1,751.00	\$1,803.53	\$1,857.64	\$1,913.36	\$1,970.77	\$2,029.89	\$2,090.79	\$2,153.51	\$2,218.11	\$2,284.66	\$2,353.20	\$2,423.79	\$2,496.51
	Cleaning																
	Clubhouse Consumables	\$1,947.85	\$1,477.07	\$1,700.00	\$1,751.00	\$1,803.53	\$1,857.64	\$1,913.36	\$1,970.77	\$2,029.89	\$2,090.79	\$2,153.51	\$2,218.11	\$2,284.66	\$2,353.20	\$2,423.79	\$2,496.51
	Co-location Project																
	Depreciation																
	Electricity & Gas	\$6,408.28	\$7,037.65	\$7,000.00	\$7,210.00	\$7,426.30	\$7,649.09	\$7,878.56	\$8,114.92	\$8,358.37	\$8,609.12	\$8,867.39	\$9,133.41	\$9,407.41	\$9,689.64	\$9,980.33	\$10,279.74
	Equipment for Hire																
	Fraudulent Payments		\$94,722.45														
	Freight	\$2.50	\$167.17	\$150.00	\$154.50	\$159.14	\$163.91	\$168.83	\$173.89	\$179.11	\$184.48	\$190.02	\$195.72	\$201.59	\$207.64	\$213.86	\$220.28
	Fundraising & Sponsorship	\$748.64	\$43.64														
	Insurance	\$12,127.41	\$13,287.74	\$14,000.00	\$14,420.00	\$14,852.60	\$15,298.18	\$15,757.12	\$16,229.84	\$16,716.73	\$17,218.23	\$17,734.78	\$18,266.82	\$18,814.83	\$19,379.27	\$19,960.65	\$20,559.47
	Licenses & Permits	\$923.13	\$380.68	\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$671.96	\$692.12	\$712.88	\$734.27
	Maintenance & Repairs	\$6,892.09	\$1,585.31	\$500.00	\$1,600.00	\$1,648.00	\$1,697.44	\$1,748.36	\$1,800.81	\$1,854.84	\$1,910.48	\$1,967.80	\$2,026.83	\$2,087.64	\$2,150.27	\$2,214.77	\$2,281.22
	Merchant Fees																
	Office Expenses																
	Printing & Stationery	\$930.82	\$2,892.56	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77	\$2,898.19	\$2,985.13	\$3,074.68	\$3,166.93	\$3,261.93	\$3,359.79	\$3,460.58	\$3,564.40	\$3,671.33
	Affiliation Expenses																
	Security																
	Shire Rates	\$4,808.64	\$2,565.71	\$2,600.00	\$2,678.00	\$2,758.34	\$2,841.09	\$2,926.32	\$3,014.11	\$3,104.54	\$3,197.67	\$3,293.60	\$3,392.41	\$3,494.18	\$3,599.01	\$3,706.98	\$3,818.19
	Sport Affiliation Expenses		\$584.32														
	Stock Purchases (ex GST)																
	Stock Purchases (inc GST)																
	Subscriptions & Memberships	\$952.49	\$413.62														
	Superannuation	\$2,025.11	\$3,419.61	\$4,200.00	\$4,515.00	\$4,858.35	\$5,232.79	\$5,641.33	\$6,087.29	\$6,574.29	\$7,106.35	\$7,687.84	\$8,323.62	\$9,018.98	\$9,779.77	\$10,612.40	\$11,523.93
	Telephone & Internet	\$1,501.00	\$1,687.25	\$1,700.00	\$1,751.00	\$1,803.53	\$1,857.64	\$1,913.36	\$1,970.77	\$2,029.89	\$2,090.79	\$2,153.51	\$2,218.11	\$2,284.66	\$2,353.20	\$2,423.79	\$2,496.51
	Trophies & Prizes		\$444.55														
	Uniform Purchases		\$782.73														
	Wages - Cleaner	\$41,276.81	\$35,169.82	\$15,000.00	\$15,450.00	\$15,913.50	\$16,390.91	\$16,882.63	\$17,389.11	\$17,910.78	\$18,448.11	\$19,001.55	\$19,571.60	\$20,158.75	\$20,763.51	\$21,386.41	\$22,028.01



		KCC Budget 2022 to 2035															
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Wages - Office			\$27,000.00	\$29,700.00	\$32,670.00	\$35,937.00	\$39,530.70	\$43,483.77	\$47,832.15	\$52,615.36	\$57,876.90	\$63,664.59	\$70,031.05	\$77,034.15	\$84,737.57	\$93,211.32
	Water rates & Usage	\$2,561.99	\$2,479.54	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77	\$2,898.19	\$2,985.13	\$3,074.68	\$3,166.93	\$3,261.93	\$3,359.79	\$3,460.58	\$3,564.40	\$3,671.33
	<b>Total Expenses</b>	<b>\$95,109.48</b>	<b>\$180,678.58</b>	<b>\$91,550.00</b>	<b>\$97,460.50</b>	<b>\$102,671.22</b>	<b>\$108,266.94</b>	<b>\$114,282.10</b>	<b>\$120,754.43</b>	<b>\$127,725.31</b>	<b>\$135,240.14</b>	<b>\$143,348.73</b>	<b>\$152,105.71</b>	<b>\$161,571.06</b>	<b>\$171,810.58</b>	<b>\$182,896.53</b>	<b>\$194,908.22</b>
	<b>KCC PROFIT/LOSS</b>	<b>\$11,931.64</b>	<b>-\$79,462.02</b>	<b>\$9,950.00</b>	<b>\$12,539.50</b>	<b>\$8,528.79</b>	<b>\$16,078.06</b>	<b>\$15,286.15</b>	<b>\$14,374.44</b>	<b>\$15,381.84</b>	<b>\$14,006.19</b>	<b>\$12,354.14</b>	<b>\$12,651.00</b>	<b>\$10,790.65</b>	<b>\$8,595.36</b>	<b>\$8,505.66</b>	<b>\$5,860.15</b>
<b>BAR Income</b>	Sales (ex GST)	\$102,400.01	\$94,729.63	\$110,000.00	\$130,000.00	\$143,000.00	\$150,150.00	\$157,657.50	\$165,540.38	\$173,817.39	\$182,508.26	\$191,633.68	\$201,215.36	\$211,276.13	\$221,839.93	\$232,931.93	\$244,578.53
	Sales (inc GST)																
	EFTPOS Cost Recoup		\$1.42														
	Fundraising		\$272.73														
	Sponsorship		\$100.00														
	<b>Total Income</b>	<b>\$102,400.01</b>	<b>\$95,103.78</b>	<b>\$110,000.00</b>	<b>\$130,000.00</b>	<b>\$143,000.00</b>	<b>\$150,150.00</b>	<b>\$157,657.50</b>	<b>\$165,540.38</b>	<b>\$173,817.39</b>	<b>\$182,508.26</b>	<b>\$191,633.68</b>	<b>\$201,215.36</b>	<b>\$211,276.13</b>	<b>\$221,839.93</b>	<b>\$232,931.93</b>	<b>\$244,578.53</b>
<b>Expenses</b>	Stock Purchases (ex GST)	\$40,599.67	\$40,478.42	\$45,000.00	\$55,500.00	\$61,050.00	\$64,102.50	\$67,307.63	\$70,673.01	\$74,206.66	\$77,916.99	\$81,812.84	\$85,903.48	\$90,198.65	\$94,708.59	\$99,444.02	\$104,416.22
	Stock Purchases (inc GST)																
	<b>KCC Contribution</b>	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$28,600.00	\$31,460.00	\$34,606.00	\$38,066.60	\$41,873.26	\$46,060.59	\$50,666.64	\$55,733.31	\$61,306.64	\$67,437.30
	Fundraising & Permits		\$25.45														
	Licenses & Permits	\$104.10	\$1,146.81	\$1,200.00	\$1,236.00	\$1,273.08	\$1,311.27	\$1,350.61	\$1,391.13	\$1,432.86	\$1,475.85	\$1,520.12	\$1,565.73	\$1,612.70	\$1,661.08	\$1,710.91	\$1,762.24
	Maintennce & Repairs	\$25.45															
	Sports Equipment		\$21.81														
	Wages	\$36,670.01	\$29,512.23	\$30,000.00	\$33,000.00	\$36,300.00	\$38,115.00	\$40,020.75	\$42,021.79	\$44,122.88	\$46,329.02	\$48,645.47	\$51,077.75	\$53,631.63	\$56,313.21	\$59,128.87	\$62,085.32
	Superannuation	\$2,384.25	\$2,740.43	\$3,000.00	\$3,300.00	\$3,630.00	\$3,811.50	\$4,002.08	\$4,202.18	\$4,412.29	\$4,632.90	\$4,864.55	\$5,107.77	\$5,363.16	\$5,631.32	\$5,912.89	\$6,208.53
	<b>Total Expenses</b>	<b>\$105,783.48</b>	<b>\$99,925.15</b>	<b>\$105,200.00</b>	<b>\$119,036.00</b>	<b>\$128,253.08</b>	<b>\$133,340.27</b>	<b>\$141,281.06</b>	<b>\$149,748.10</b>	<b>\$158,780.68</b>	<b>\$168,421.36</b>	<b>\$178,716.24</b>	<b>\$189,715.31</b>	<b>\$201,472.79</b>	<b>\$214,047.51</b>	<b>\$227,503.33</b>	<b>\$241,909.61</b>
	<b>Profit/Loss (Bar)</b>	<b>-\$3,383.47</b>	<b>-\$4,821.37</b>	<b>\$4,800.00</b>	<b>\$10,964.00</b>	<b>\$14,746.92</b>	<b>\$16,809.73</b>	<b>\$16,376.44</b>	<b>\$15,792.27</b>	<b>\$15,036.71</b>	<b>\$14,086.90</b>	<b>\$12,917.43</b>	<b>\$11,500.05</b>	<b>\$9,803.33</b>	<b>\$7,792.42</b>	<b>\$5,428.60</b>	<b>\$2,668.92</b>
<b>BOWLS Income</b>	Stock Sales																
	Cash for Containers	\$758.27	\$2,337.77	\$2,400.00	\$2,472.00	\$2,546.16	\$2,622.54	\$2,701.22	\$2,782.26	\$2,865.73	\$2,951.70	\$3,040.25	\$3,131.46	\$3,225.40	\$3,322.16	\$3,421.83	\$3,524.48
	Competition Fees	\$3,091.91	\$7,891.05	\$7,800.00	\$8,190.00	\$8,435.70	\$8,688.77	\$8,949.43	\$9,217.92	\$9,494.45	\$9,779.29	\$10,072.67	\$10,374.85	\$10,686.09	\$11,006.68	\$11,336.88	\$11,676.98
	Donations																
	Fundraising	\$1,914.27	\$2,818.38	\$3,000.00	\$3,300.00	\$3,630.00	\$3,811.50	\$4,002.08	\$4,202.18	\$4,412.29	\$4,632.90	\$4,864.55	\$5,107.77	\$5,363.16	\$5,631.32	\$5,912.89	\$6,208.53
	Green Fees		\$939.73														
	Other Income		\$361.91														
	Sponsorship	\$1,100.00	\$4,395.46	\$4,500.00	\$4,950.00	\$5,445.00	\$5,717.25	\$6,003.11	\$6,303.27	\$6,618.43	\$6,949.35	\$7,296.82	\$7,661.66	\$8,044.74	\$8,446.98	\$8,869.33	\$9,312.80
	Sport membership	\$1,232.98	\$3,620.38	\$3,600.00	\$3,780.00	\$3,969.00	\$4,167.45	\$4,375.82	\$4,594.61	\$4,824.34	\$5,065.56	\$5,318.84	\$5,584.78	\$5,864.02	\$6,157.22	\$6,465.08	\$6,788.34
	Sport Subscriptions		\$330.90														
	<b>Total Income</b>	<b>\$8,097.43</b>	<b>\$22,695.58</b>	<b>\$21,300.00</b>	<b>\$22,692.00</b>	<b>\$24,025.86</b>	<b>\$25,007.52</b>	<b>\$26,031.67</b>	<b>\$27,100.24</b>	<b>\$28,215.24</b>	<b>\$29,378.80</b>	<b>\$30,593.12</b>	<b>\$31,860.52</b>	<b>\$33,183.42</b>	<b>\$34,564.36</b>	<b>\$36,006.00</b>	<b>\$37,511.13</b>
<b>Expenses</b>	Advertising		\$966.55	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	\$1,343.92	\$1,384.23	\$1,425.76	\$1,468.53
	Coaching Expenses																
	Depreciation																
	Feight	\$30.00	\$44.00	\$45.00	\$46.35	\$47.74	\$49.17	\$50.65	\$52.17	\$53.73	\$55.34	\$57.00	\$58.71	\$60.48	\$62.29	\$64.16	\$66.08
	Fundraising Expenses	\$401.15	\$7,612.84	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	\$1,343.92	\$1,384.23	\$1,425.76	\$1,468.53
	<b>KCC Contribution</b>		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,200.00	\$10,404.00	\$10,612.08	\$10,824.32	\$11,040.81	\$11,261.62	\$11,486.86	\$11,716.59	\$11,950.93	\$12,189.94
	Maintenance & Repairs		\$4,809.08	\$1,200.00	\$1,236.00	\$1,273.08	\$1,311.27	\$1,350.61	\$1,391.13	\$1,432.86	\$1,475.85	\$1,520.12	\$1,565.73	\$1,612.70	\$1,661.08	\$1,710.91	\$1,762.24
	Office Expenses		\$483.64	\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$335.98	\$346.06	\$356.44	\$367.13
	Affiliation Expenses	\$1,132.73	\$2,199.09	\$2,300.00	\$2,369.00	\$2,440.07	\$2,513.27	\$2,588.67	\$2,666.33	\$2,746.32	\$2,828.71	\$2,913.57	\$3,000.98	\$3,091.01	\$3,183.74	\$3,279.25	\$3,377.63
	Equipment inc Sport Equipment	\$178.54	\$1,335.45	\$1,400.00	\$1,442.00	\$1,485.26	\$1,529.82	\$1,575.71	\$1,622.98	\$1,671.67	\$1,721.82	\$1,773.48	\$1,826.68	\$1,881.48	\$1,937.93	\$1,996.07	\$2,055.95
	Trophies & Prizes	\$1,000.00	\$115.00	\$1,000.00	\$1,100.00	\$1,210.00	\$1,331.00	\$1,464.10	\$1,610.51	\$1,771.56	\$1,948.72	\$2,143.59	\$2,357.95	\$2,593.74	\$2,853.12	\$3,138.43	\$3,452.27
	<b>Total Expenses</b>	<b>\$2,742.42</b>	<b>\$27,565.65</b>	<b>\$18,195.00</b>	<b>\$18,510.85</b>	<b>\$18,843.18</b>	<b>\$19,193.17</b>	<b>\$19,762.14</b>	<b>\$20,355.49</b>	<b>\$20,974.85</b>	<b>\$21,621.98</b>	<b>\$22,298.81</b>	<b>\$23,007.41</b>	<b>\$23,750.08</b>	<b>\$24,529.27</b>	<b>\$25,347.70</b>	<b>\$26,208.32</b>
	<b>Profit/Loss (Bowls)</b>	<b>\$5,355.01</b>	<b>-\$4,870.07</b>	<b>\$3,105.00</b>	<b>\$4,181.15</b>	<b>\$5,182.68</b>	<b>\$5,814.35</b>	<b>\$6,269.53</b>	<b>\$6,744.75</b>	<b>\$7,240.40</b>	<b>\$7,756.82</b>	<b>\$8,294.32</b>	<b>\$8,853.11</b>	<b>\$9,433.34</b>	<b>\$10,035.09</b>	<b>\$10,658.30</b>	<b>\$11,302.81</b>
<b>GOLF Income</b>	Competition Fees	\$16,589.29	\$25,448.46	\$25,000.00	\$26,250.00	\$27,562.50	\$28,940.63	\$30,387.66	\$31,907.04	\$33,502.39	\$35,177.51	\$36,936.39	\$38,783.21	\$40,722.37	\$42,758.48	\$44,896.41	\$47,141.23
	Donations		\$909.09														
	Fundraising	\$18,442.02	\$7,112.74	\$19,000.00	\$19,950.00	\$20,947.50	\$21,994.88	\$22,654.72	\$23,334.36	\$24,034.39	\$24,755.43	\$25,498.09	\$26,263.03	\$27,050.92	\$27,862.45	\$28,698.32	\$29,559.27
	Green Fees																
	Insurance Recoveries																
	Junior Sport Income																
	Other Income		\$205.69														
	Sponsorship	\$8,782.72	\$8,381.37	\$9,000.00	\$9,450.00	\$9,922.50	\$10,418.63	\$10,939.56	\$11,486.53	\$12,060.86	\$12,663.90	\$13,297.10	\$13,961.95	\$14,660.05	\$15,393.05	\$16,162.71	\$16,970.84
	Sport membership	\$26,268.16	\$25,061.92	\$25,000.00	\$26,250.00	\$27,562.50	\$28,940.63	\$30,387.66	\$31,907.04	\$33,502.39	\$35,177.51	\$36,936.39	\$38,783.21	\$40,722.37	\$42,758.48	\$44,896.41	\$47,141.23
	Sport Subscriptions	\$543.64	\$68.18														
	<b>Total Income</b>	<b>\$70,625.83</b>	<b>\$67,187.45</b>	<b>\$78,000.00</b>	<b>\$81,900.00</b>	<b>\$85,995.00</b>	<b>\$90,294.75</b>	<b>\$94,369.59</b>	<b>\$98,634.98</b>	<b>\$103,100.04</b>	<b>\$107,774.35</b>	<b>\$112,667.96</b>	<b>\$117,791.40</b>	<b>\$123,155.70</b>	<b>\$128,772.47</b>	<b>\$134,653.85</b>	<b>\$140,812.57</b>



		KCC Budget 2022 to 2035															
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Expenses	Advertising & Website	\$164.64	\$543.55	\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$671.96	\$692.12	\$712.88	\$734.27
	Coaching Expenses																
	Consulting																
	Depreciation																
	Electricity & Gas	\$2,732.04	\$1,864.08	\$1,900.00	\$1,957.00	\$2,015.71	\$2,076.18	\$2,138.47	\$2,202.62	\$2,268.70	\$2,336.76	\$2,406.86	\$2,479.07	\$2,553.44	\$2,630.04	\$2,708.95	\$2,790.21
	Freight	\$76.82	\$178.18	\$160.00	\$164.80	\$169.74	\$174.84	\$180.08	\$185.48	\$191.05	\$196.78	\$202.68	\$208.76	\$215.03	\$221.48	\$228.12	\$234.97
	Fuel & Oils	\$2,744.63	\$2,474.00	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77	\$2,898.19	\$2,985.13	\$3,074.68	\$3,166.93	\$3,261.93	\$3,359.79	\$3,460.58	\$3,564.40	\$3,671.33
	Fundraising Expenses	\$2,949.49	\$4,601.60	\$3,500.00	\$3,605.00	\$3,713.15	\$3,824.54	\$3,939.28	\$4,057.46	\$4,179.18	\$4,304.56	\$4,433.70	\$4,566.71	\$4,703.71	\$4,844.82	\$4,990.16	\$5,139.87
	KCC Contribution	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$32,000.00	\$32,640.00	\$33,292.80	\$33,958.66	\$34,637.83	\$35,330.59	\$36,037.20	\$36,757.94	\$37,493.10	\$38,242.96	\$39,007.82
	Licenses & Permits	\$1,266.15	\$66.15	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	\$1,343.92	\$1,384.23	\$1,425.76	\$1,468.53
	Maintenance & Repairs	\$14,652.57	\$22,517.74	\$15,000.00	\$15,450.00	\$15,913.50	\$16,390.91	\$16,882.63	\$17,389.11	\$17,910.78	\$18,448.11	\$19,001.55	\$19,571.60	\$20,158.75	\$20,763.51	\$21,386.41	\$22,028.01
	Mower Payments (Capital Item)																
	Office Expenses																
	Printing & Stationery	\$489.45	\$362.55	\$350.00	\$360.50	\$371.32	\$382.45	\$393.93	\$405.75	\$417.92	\$430.46	\$443.37	\$456.67	\$470.37	\$484.48	\$499.02	\$513.99
	Affiliation Expenses	\$3,345.41	\$4,581.04	\$4,500.00	\$4,635.00	\$4,774.05	\$4,917.27	\$5,064.79	\$5,216.73	\$5,373.24	\$5,534.43	\$5,700.47	\$5,871.48	\$6,047.62	\$6,229.05	\$6,415.92	\$6,608.40
	Equipment inc Sport Equipment	\$41.46	\$2,617.93														
	Subscriptions & Memberships	\$1,602.00															
	Trophies & Prizes	\$2,174.67	\$1,481.87	\$10,000.00	\$10,300.00	\$10,609.00	\$10,927.27	\$11,255.09	\$11,592.74	\$11,940.52	\$12,298.74	\$12,667.70	\$13,047.73	\$13,439.16	\$13,842.34	\$14,257.61	\$14,685.34
	Water Rates & Usage																
	Total Expenses	\$54,239.33	\$63,288.69	\$61,410.00	\$62,592.30	\$63,810.07	\$75,064.37	\$76,996.30	\$78,979.79	\$81,016.26	\$83,107.16	\$85,253.99	\$87,458.31	\$89,721.69	\$92,045.76	\$94,432.20	\$96,882.74
	Profit/Loss (Golf)	\$16,386.50	\$3,898.76	\$16,590.00	\$19,307.70	\$22,184.93	\$15,230.38	\$17,373.29	\$19,655.18	\$22,083.78	\$24,667.19	\$27,413.96	\$30,333.09	\$33,434.02	\$36,726.71	\$40,221.65	\$43,929.84
SQUASH Income	Competition Fees	\$7,600.85	\$246.31	\$6,000.00	\$6,180.00	\$6,365.40	\$6,556.36	\$6,753.05	\$6,955.64	\$7,164.31	\$7,379.24	\$7,600.62	\$7,828.64	\$8,063.50	\$8,305.40	\$8,554.57	\$8,811.20
	Donations																
	Fundraising	\$20,557.44	\$16,911.22	\$7,000.00	\$7,700.00	\$8,470.00	\$9,317.00	\$10,248.70	\$11,273.57	\$11,837.25	\$12,429.11	\$13,050.57	\$13,703.09	\$14,388.25	\$15,107.66	\$15,863.05	\$16,656.20
	Junior Sport Income																
	Sponsorship	\$1,887.27	\$2,231.81	\$2,200.00	\$2,310.00	\$2,425.50	\$2,546.78	\$2,674.11	\$2,807.82	\$2,948.21	\$3,095.62	\$3,250.40	\$3,412.92	\$3,583.57	\$3,762.75	\$3,950.88	\$4,148.43
	Sport Membership	\$40.91	\$3,598.19	\$3,500.00	\$3,675.00	\$3,858.75	\$4,051.69	\$4,254.27	\$4,466.99	\$4,690.33	\$4,924.85	\$5,171.09	\$5,429.65	\$5,701.13	\$5,986.19	\$6,285.50	\$6,599.77
	Sport Subscriptions & Affiliation Fees	\$1,408.96	-\$227.25														
	Venue Hire	\$159.09															
	Total Income	\$31,654.52	\$22,760.28	\$18,700.00	\$19,865.00	\$21,119.65	\$22,471.82	\$23,930.14	\$25,504.02	\$26,640.11	\$27,828.83	\$29,072.68	\$30,374.30	\$31,736.45	\$33,162.00	\$34,653.99	\$36,215.60
Expenses	Advertising																
	Coaching Expenses		\$254.55														
	Depreciation																
	Entertainment		\$1,100.00														
	Freight	\$27.70															
	Fundraising & Sponsorship		\$22,128.19	\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$671.96	\$692.12	\$712.88	\$734.27
	KCC Contribution	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,260.00	\$13,525.20	\$13,795.70	\$14,071.62	\$14,353.05	\$14,640.11	\$14,932.91	\$15,231.57	\$15,536.20	\$15,846.93
	Maintenance & Repairs	\$1,413.36	\$128.08	\$1,200.00	\$1,236.00	\$1,273.08	\$1,311.27	\$1,350.61	\$1,391.13	\$1,432.86	\$1,475.85	\$1,520.12	\$1,565.73	\$1,612.70	\$1,661.08	\$1,710.91	\$1,762.24
	Affiliation Expenses	\$945.45	\$136.37	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	\$1,343.92	\$1,384.23	\$1,425.76	\$1,468.53
	Equipment inc Sport Equipment	\$381.82	\$738.18	\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$671.96	\$692.12	\$712.88	\$734.27
	Trophies & Prizes			\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	1229.87	1266.77	1304.77	1343.92	1384.23	1425.76	1468.53
	Total Expenses	\$15,768.33	\$37,485.37	\$17,200.00	\$17,326.00	\$17,455.78	\$17,589.45	\$17,987.14	\$18,394.15	\$18,810.72	\$19,237.09	\$19,673.48	\$20,120.16	\$20,577.36	\$21,045.35	\$21,524.40	\$22,014.77
	Profit/Loss (Squash)	\$15,886.19	-\$14,725.09	\$1,500.00	\$2,539.00	\$3,663.87	\$4,882.37	\$5,943.00	\$7,109.87	\$7,829.38	\$8,591.74	\$9,399.20	\$10,254.15	\$11,159.08	\$12,116.65	\$13,129.59	\$14,200.83
TENNIS Income	Competition Fees	\$7,513.74	-\$339.10	\$7,000.00	\$7,350.00	\$7,717.50	\$7,949.03	\$8,187.50	\$8,433.12	\$8,686.11	\$8,946.70	\$9,215.10	\$9,491.55	\$9,776.30	\$10,069.59	\$10,371.67	\$10,682.82
	Donations																
	Fundraising	\$5,393.77	\$9,985.96	\$8,500.00	\$9,350.00	\$10,285.00	\$10,799.25	\$11,339.21	\$11,906.17	\$12,501.48	\$13,126.56	\$13,782.88	\$14,472.03	\$15,195.63	\$15,955.41	\$16,753.18	\$17,590.84
	Junior Sport Income	\$5,645.51	\$8,909.09	\$6,500.00	\$6,825.00	\$7,166.25	\$7,381.24	\$7,602.67	\$7,830.75	\$8,065.68	\$8,307.65	\$8,556.88	\$8,813.58	\$9,077.99	\$9,350.33	\$9,630.84	\$9,919.77
	Sponsorship	\$909.09	\$1,045.45	\$1,500.00	\$1,575.00	\$1,653.75	\$1,736.44	\$1,823.26	\$1,914.42	\$2,010.14	\$2,110.65	\$2,216.18	\$2,326.99	\$2,443.34	\$2,565.51	\$2,693.78	\$2,828.47
	Sport Membership		\$5,875.25	\$5,500.00	\$5,775.00	\$6,063.75	\$6,245.66	\$6,433.03	\$6,626.02	\$6,824.80	\$7,029.55	\$7,240.43	\$7,457.65	\$7,681.38	\$7,911.82	\$8,149.17	\$8,393.65
	Sports Subscriptions & Affiliation	\$122.76	\$789.82	\$800.00	\$840.00	\$882.00	\$926.10	\$972.41	\$1,021.03	\$1,072.08	\$1,125.68	\$1,181.96	\$1,241.06	\$1,303.12	\$1,368.27	\$1,436.69	\$1,508.52
	Venue Hire	\$363.64															
	Total Income	\$19,948.51	\$26,266.47	\$29,800.00	\$31,715.00	\$33,768.25	\$35,037.71	\$36,358.08	\$37,731.52	\$39,160.30	\$40,646.78	\$42,193.44	\$43,802.87	\$45,477.75	\$47,220.93	\$49,035.34	\$50,924.07
Expenses	Advertising																
	Coaching Expenses	\$7,232.73	\$8,018.18	\$7,000.00	\$7,210.00	\$7,426.30	\$7,649.09	\$7,878.56	\$8,114.92	\$8,358.37	\$8,609.12	\$8,867.39	\$9,133.41	\$9,407.41	\$9,689.64	\$9,980.33	\$10,279.74
	Depreciation																
	Freight																
	Fundraising & Sponsorship	\$180.90	\$1,421.37	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	\$1,343.92	\$1,384.23	\$1,425.76	\$1,468.53
	KCC Contribution	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,180.00	\$9,363.60	\$9,550.87	\$9,741.89	\$9,936.73	\$10,135.46	\$10,338.17	\$10,544.93	\$10,755.83	\$10,970.95
	Maintenance & Repairs		\$172.72	\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93	\$119.41	\$122.99	\$126.68	\$130.48	\$134.39	\$138.42	\$142.58	\$146.85
	Affiliation Expenses	\$906.81	\$953.41	\$950.00	\$978.50	\$1,007.86	\$1,038.09	\$1,069.23	\$1,101.31	\$1,134.35	\$1,168.38	\$1,203.43	\$1,239.53	\$1,276.72	\$1,315.02	\$1,354.47	\$1,395.11
	Equipment inc Sport Equipment	\$551.36	\$1,742.73	\$1,200.00	\$1,236.00	\$1,273.08	\$1,311.27	\$1,350.61	\$1,391.13	\$1,432.86	\$1,475.85	\$1,520.12	\$1,565.73	\$1,612.70	\$1,661.08	\$1,710.91	\$1,762.24

KCC Budget 2022 to 2035																
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Trophies & Prizes	\$449.09	\$140.00	\$900.00	\$927.00	\$954.81	\$983.45	\$1,012.96	\$1,043.35	\$1,074.65	\$1,106.89	\$1,140.09	\$1,174.30	\$1,209.52	\$1,245.81	\$1,283.18	\$1,321.68
Venue Hire																
<b>Total Expenses</b>	<b>\$18,320.89</b>	<b>\$21,448.41</b>	<b>\$20,150.00</b>	<b>\$20,484.50</b>	<b>\$20,829.04</b>	<b>\$21,183.91</b>	<b>\$21,729.42</b>	<b>\$22,289.51</b>	<b>\$22,864.56</b>	<b>\$23,454.98</b>	<b>\$24,061.21</b>	<b>\$24,683.68</b>	<b>\$25,322.84</b>	<b>\$25,979.14</b>	<b>\$26,653.07</b>	<b>\$27,345.10</b>
<b>Profit/Loss (Tennis)</b>	<b>\$1,627.62</b>	<b>\$4,818.06</b>	<b>\$9,650.00</b>	<b>\$11,230.50</b>	<b>\$12,939.22</b>	<b>\$13,853.81</b>	<b>\$14,628.66</b>	<b>\$15,442.01</b>	<b>\$16,295.74</b>	<b>\$17,191.80</b>	<b>\$18,132.23</b>	<b>\$19,119.18</b>	<b>\$20,154.91</b>	<b>\$21,241.79</b>	<b>\$22,382.27</b>	<b>\$23,578.97</b>
<b>Loan Repayment</b>				\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$13,919.68		
<b>OVERALL Profit/Loss</b>	<b>\$47,803.49</b>	<b>-\$95,161.73</b>	<b>\$45,595.00</b>	<b>\$30,761.85</b>	<b>\$37,246.41</b>	<b>\$42,668.69</b>	<b>\$45,877.07</b>	<b>\$49,118.52</b>	<b>\$53,867.85</b>	<b>\$56,300.65</b>	<b>\$58,511.28</b>	<b>\$62,710.57</b>	<b>\$80,855.66</b>	<b>\$96,508.02</b>	<b>\$100,326.07</b>	<b>\$101,541.52</b>
<b>Accumulated Profit</b>			<b>\$45,595.00</b>	<b>\$76,356.85</b>	<b>\$113,603.26</b>	<b>\$156,271.94</b>	<b>\$202,149.01</b>	<b>\$251,267.53</b>	<b>\$305,135.38</b>	<b>\$361,436.03</b>	<b>\$419,947.31</b>	<b>\$482,657.88</b>	<b>\$563,513.54</b>	<b>\$660,021.56</b>	<b>\$760,347.63</b>	<b>\$861,889.15</b>
<b>Loan @ (2.5%)</b>			<b>\$250,000.00</b>	<b>\$226,250.00</b>	<b>\$201,906.25</b>	<b>\$176,953.91</b>	<b>\$151,377.75</b>	<b>\$125,162.20</b>	<b>\$98,291.25</b>	<b>\$70,748.53</b>	<b>\$42,517.25</b>	<b>\$13,580.18</b>	<b>\$0.00</b>			



## THE KATANNING COUNTRY CLUB

PO Box 100  
KATANNING WA 6317

**ABN:** 248 598 425 60

**Phone:** 9821 1817

**Email:** [kcclub@outlook.com.au](mailto:kcclub@outlook.com.au)



Department of  
Local Government, Sport  
and Cultural Industries



Hello Denise,

Please see below some notes to go with the Katanning Country Club Inc budget that is attached. Can you check these and offer some feedback on how to rewrite these if required?

Many Thanks,

Ian Hanna

Vice Chairperson – KCC

Email: [hann2304@westnet.com.au](mailto:hann2304@westnet.com.au)

Phone: 0427 215076

### Notes for Budget.

1. The KCC controls all accounts. While the sports have individual P & L's these are only for their internal management. All funds are held in accounts controlled by the KCC Management Committee.
2. The 4 Sporting clubs are unincorporated and are essentially affiliates to the KCC.
3. All members of the KCC pay a \$100 annual fee. This is considered a social membership similar to the way many other clubs operate.
4. The Sporting Clubs are set annual profit targets which are reviewed often. They reach these targets through user pays arrangements that include annual memberships and green/court fees while also holding tournaments as well as other fundraising events such as quiz nights etc.

5. The current expenditure will result in the main clubhouse (with kitchen and bar) generating its own significant income stream. The full potential of this may not be reflected in the budget.
6. The KCC took a hit with a major scam in 2021 which has seen a net loss to the club of approximately \$70,000. This was incredibly unfortunate and a huge shock to the KCC and the Management Committee.
7. After removing all COVID related assistance and amounts lost to criminal activity, it is pleasing to see that the KCC has returned break even results for 2020 and 2021. These are great results with the club not being able to operate as normal with COVID restrictions and major interruption and disruption due to the capital works on the club facilities which have drawn out longer than anticipated.
8. While it is always difficult to accurately predict the future, the future seems very bright. We are going to have facilities that will be the envy of many and there are many members who are waiting eagerly for the works to be finished so they can begin to plan and organise many major events.
9. There are areas of this budget that will become clearer when the Clubhouse is fully operational again. There will be opportunities that arise that will further strengthen this budget.
10. When the renovations are complete, and the Club is functioning normally, there will be opportunities to look at the cost structures to ensure that all expense items including paid employees are efficient and effective.
11. There is already a list of suggested opportunities to attract a new range of patrons. The merits of these suggestions will be discussed and decisions made when the building is complete.
12. Some major events booked but not included in budget are:
  - a. Harley Owners Group (HOGS) – September 2022. In excess of 150 Harley Davidson motorbikes and their owners who are looking forward to contributing financially to the KCC and the Katanning Community
  - b. WA State Sand Greens Golf Tournament – 2024. This is a 4 day event that attracts the cream of the amateur golfers in the state along with club golfers from all over the state.





## THE KATANNING COUNTRY CLUB

PO Box 100  
KATANNING WA 6317

**ABN:** 248 598 425 60

**Phone:** 9821 1817

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Department of  
Local Government, Sport  
and Cultural Industries



The Katanning Country Club ( KCC ) is seeking support from the Shire of Katanning in the form of a \$250,000 loan. These funds will be used to pay for the remainder of the works on the Redevelopment project which is near to completion.

The KCC has viewed this Redevelopment Project as a rare opportunity to upgrade nearly all of our facilities. Hence, the project has grown significantly since its inception.

A \$250,000 shortfall represents 10% of total project expenditure and a level of debt that the club is confident it can manage.

The Katanning Country Club financial position as at April 13 2022

Cash at bank \$364,951.04

Outstanding grant payments

DLGSC \$40,000+gst

GSDC \$25,000+gst

Total \$436,451

Outstanding Expenses

Purchase order payment \$129,209 inc

Variation. \$220,000 inc

Claim 7 \$120,000

Fraudulent payment \$141,000

Sports Aust spending \$50,000

Floor coverings \$25,000

Total \$685,209

Shortfall \$248,758

Throughout the project we have tried to limit unnecessary spending without compromising on the final product. Taking on a loan has always been considered acceptable if it means the building could generate more income as a function venue. This would also enable the current membership to enjoy a more modern facility while sharing some of the burden of repaying the debt with the members of the future.

We hope the Shire of Katanning appreciates the value of the KCC to our community and the wider region and supports our request for financial assistance to complete this important project.



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# KATANNING COUNTRY CLUB INC

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*Strategic Business Plan (2022 – 2035)*



APRIL 2022  
LOT 2 ROUND DRIVE  
Katanning WA 6317

# Katanning Country Club Inc

PO Box 100

KATANNING WA 6317

ABN: 248 598 425 60

Phone: 9821 1817

Email: [kcclub@outlook.com.au](mailto:kcclub@outlook.com.au)



## Strategic Business Plan (2022 – 2032)

### **Our Mission:**

To foster, promote and widen participation in Bowls, Golf, Squash and Tennis through provision of quality facilities in a family friendly, supportive, and positive environment.

### **Our Vision:**

To become the venue of choice for social and corporate events in Katanning whilst providing first class sporting arenas and facilities for the members.

### **Our Values:**

Having respect for and appreciation of our fellow members, volunteers, guests and supporters.

Involving our Club in the community by making our facilities available to various organisations, groups and community members.

Actively seek opportunities that encourage community members to play Bowls, Golf, Squash and Tennis with emphasis on sportsmanship and social development of all involved.

Develop and maintain effective communication across all mediums with our members, local community and business partners.

To foster, encourage and reward volunteers.

### **Introduction and Background:**

The Katanning Country Club has a rich history and has produced many champions. The KCC has become very important to the fabric and potential of Katanning, not only as a provider of sporting facilities which provide many physical benefits along with equally important mental health benefits, but also as another quality asset to the region for social and corporate functions. The KCC, in providing quality options and facilities that are important in attracting and retaining quality people to the town, assist with the Katanning



Shire Councils strategies to develop the three key pillars of our society (education, health and law & order). Having facilities in our community such as the KCC also has a positive impact on the business community and will aid in attracting new and established business to our region.

While the KCC's sporting infrastructure was of a high to very high standard, it was recognised that the main clubhouse had become tired and in need of some major repair. With the support of the Katanning Shire, funding was sort from several funding bodies to undertake a major renovation project that has included a new tennis room, extension of the main function room, improved kitchen, new cool room, new bar, new toilet block and new secure children's playground. This project has extended beyond the funding available and will exhaust KCC's cash reserves and require an additional loan facility to complete the project.

This Strategic Business Plan seeks to address several points.

- Address points raised in the SWOT analysis
- Create strategies and plans to maximise the use of the function room
- Attract more major sporting and social events
- Create increased turnover and profitability of bar and kitchen
- Attract new members to all sports and the Club itself
- Attract junior members and provide coaching and mentoring programmes
- Improve communication between all members
- Create a collaborative approach among volunteers and tasks undertaken
- Acknowledge and support all volunteers
- Pay down anticipated debt and build a cash reserve for future maintenance and capital works

### **Katanning Country Club Structure:**

The Katanning Country Club is a predominately volunteer managed and operated not for profit sporting organisation which avails its facilities to community members and groups and corporate organisations.

Land and infrastructure are owned and registered under The Katanning Country Club Inc and is managed by the Management Committee. This committee consists of Chairperson, Vice Chairperson and 4 general committee members, all of whom are elected from the general membership. Added to this group is a delegate (usually the President) from each sport and a secretary/treasurer as a paid position.

Each sport has their own committee for the purpose of organising and controlling sporting events and tournaments, but ultimately operate under the constitution of the Katanning Country Club. The Katanning Country Club Management Committee control all finances and no major expenses can be incurred without the approval of this committee.

Funds are raised through several methods.

- Membership fee payable to the Katanning Country Club.
- Membership to the individual sports that covers affiliation fees, use of facilities etc.
- Each of the sports are given a profit target which can be derived from weekly sport, major events, and other fundraising ventures.
- Hire of the clubhouse and associated facilities for private or corporate functions.
- Social functions organised by the KCC Management Committee.
- Members and guests purchasing food & drinks during or after playing a sport.

## **Self-Assessment/SWOT:**

- **Administration**  
The KCC is governed by the Management Committee.  
The Club runs its financial year from January 1 to December 31.  
Paid employees include Casual Bar staff, Cleaner and Secretary/Treasurer.  
Any working volunteers for bar operations are RSA (Responsible Service of Alcohol) qualified and endorsed by the WA Department of Racing, Gaming and Liquor.
- **Facilities**  
The facilities of the KCC are first class. The facilities include bowls, golf, squash and tennis arenas, and a clubhouse that has a bar and kitchen facilities.  
The bowls facilities are very new, having recently relocated from its old premises to the grounds of the KCC. It has 12 synthetic rinks. Golf has a fully reticulated 18-hole sand green course, which has been lauded as one of the best in the State if not the Nation. Squash has 4 courts under the main clubhouse roof. Tennis has 10 courts with 8 under lights.
- **Members**  
A total of 240 individuals are financial members of the KCC. This is made up of 165 adults and 75 juniors.
- **Volunteers**  
KCC has a very dedicated and passionate group of volunteers across all sports who put in many hours of work to ensure that the facilities are kept in top condition and the Club is successful.
- **Finances**  
The KCC has historically managed its finances responsibly and held a financially sound position.
- **Target Market**  
The KCC is an inclusive organisation who welcomes all people from all backgrounds within a wide radius of Katanning.
- **Demographics**  
The average age across the membership varies depending on which sport they participate in, with tennis and squash enjoying a younger average age. Some sports are dealing with an increasing average age of participants, which highlights the need to market to the junior and young adult section of the community.

## **SWOT Analysis**

A SWOT analysis has been undertaken for the KCC and each of the sporting clubs. There are many commonalities in the assessments which provide a firm basis for developing a good forward-thinking business plan. There are several weaknesses and threats which need a strategy for safeguarding against future failure. Each consolidated analysis is below and a summary of it is worthy of note that many of the comments aligned across the 5 segments of the Club.

There are several key findings from the SWOT.

- Fantastic facilities across all facets of the Club
- Licensed premises and kitchen
- Cheapest bar prices in Katanning
- Known for successful management of major events
- Dedicated and hardworking volunteers
- Many opportunities for more events across all sports
- Opportunities to increase the use of the clubhouse
- Opportunities to engage the wider community
- Clubs are struggling with their fundraising
- Communications between bodies needs work
- There is a shortage of volunteers to share the load
- Memberships are declining
- Opportunities need coordinating
- Access for the wider community is not being considered
- Social events are not happening
- No long term vision

*(For full SWOT Analysis refer to Appendix as attached to this document)*

### **Business Growth and Development:**

In an environment where it has become increasingly more difficult to attract participants, members, and sponsors, it is imperative that the KCC develops sound and achievable strategies to address these challenges. In an environment where it is becoming increasingly more expensive to provide services, both sporting and social, for our members and guests, the KCC could focus on strategies that result in the attendance and use of the facilities by the general community.

Strategies that are currently being developed or could be developed include.

- KCC Management Committee members working closely with each sport to guide and assist them in reaching their profit targets.
- KCC Management Committee members to work with all members to develop a KCC community with a "One Club" approach.
- Continue to encourage all sports to support each other when holding major events or fundraising ventures.
- Create a list of fundraising opportunities.
- Develop a strategy to attract private and corporate functions.
- Develop an attractive venue hire package.
- Create new and novel ideas for social functions.
- Set out and promote clubhouse opening times.
- Investigate opportunities to attract patrons during "off peak" times, such as 'new mothers' group, special interest groups, and Sunday sessions.
- Communicate with other non KCC sports and offer facilities for their use.
- Further develop strategies to attract, mentor, and retain junior members of all sports.
- Strengthen relationships with local schools.
- Develop and maintain a multimedia marketing strategy.

## Balance Sheet and Budget:

### Balance Sheet

Katanning Country Club  
As at 31 December 2021

	31-Dec-21	31-Dec-20
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	552,858.30	716,099.46
Trade and Other Receivables	29,730.07	16,949.02
Inventories	3,305.00	6,755.74
Other Assets	43,556.07	5,485.99
<b>Total Current Assets</b>	<b>629,449.44</b>	<b>745,290.21</b>
<b>Non-Current Assets</b>		
Property, Plant and Equipment	1,414,507.13	1,203,032.55
<b>Total Non-Current Assets</b>	<b>1,414,507.13</b>	<b>1,203,032.55</b>
<b>Total Assets</b>	<b>2,043,956.57</b>	<b>1,948,322.76</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Trade and Other Payables	173,851.23	12,500.70
Tax Liabilities		5,963.14
<b>Total Current Liabilities</b>	<b>173,851.23</b>	<b>18,463.84</b>
<b>Non-Current Liabilities</b>		
Trade and Other Payables	192,461.30	112,216.76
<b>Total Non-Current Liabilities</b>	<b>192,461.30</b>	<b>112,216.76</b>
<b>Total Liabilities</b>	<b>366,312.53</b>	<b>130,680.60</b>
<b>Net Assets</b>	<b>1,677,644.04</b>	<b>1,817,642.16</b>
<b>Equity</b>		
Retained Earnings	1,677,644.04	1,817,642.16
<b>Total Equity</b>	<b>1,677,644.04</b>	<b>1,817,642.16</b>

	2020	2021	2022	2023	2024	2025	2026	2027
<b>Loan Repayment</b>				\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
<b>Loan @ (2.5%)</b>			\$250,000.00	\$226,250.00	\$201,906.25	\$176,953.91	\$151,377.75	\$125,162.20
<b>KCC Adult Members</b>	240 (not all fina	165	175	180	185	190	195	200
<b>Adult Membership Fee</b>		\$100.00	\$100.00	\$100.00	\$100.00	\$110.00	\$110.00	\$110.00
<b>KCC Junior Members</b>	47	75	82	90	95	100	105	110
<b>Junior Fee \$10 not included in budget</b>								
<b>KCC INCOME</b>								
Cash for Containers	\$758.27	\$2,452.04	\$2,400.00	\$2,472.00	\$2,546.16	\$2,622.54	\$2,701.22	\$2,782.26
Competition Fees	\$34,795.79	\$34,186.45	\$45,800.00	\$47,970.00	\$50,081.10	\$52,134.78	\$54,277.64	\$56,513.72
Donations	\$530.00	\$909.09						
Fundraising	\$46,307.50	\$37,101.03	\$37,500.00	\$40,300.00	\$43,332.50	\$45,922.63	\$48,244.71	\$50,716.28
Green Fees		\$939.73	\$1,000.00	\$1,050.00	\$1,102.50	\$1,157.63	\$1,215.51	\$1,276.28
Interest on Income	\$1,756.30	\$204.18						
Junior Sport Income	\$5,645.51	\$8,446.05	\$6,500.00	\$6,825.00	\$7,166.25	\$7,381.24	\$7,602.67	\$7,830.75
Kitchen				\$2,000.00	\$2,200.00	\$2,420.00	\$2,662.00	\$2,928.20
Membership KCC	\$19,177.22	\$15,825.54	\$15,909.09	\$16,363.64	\$16,818.18	\$17,272.73	\$17,727.27	\$18,181.82
Sales	\$102,400.01	\$94,744.96	\$110,000.00	\$130,000.00	\$143,000.00	\$150,150.00	\$157,657.50	\$165,540.38
Sponsorship	\$12,879.08	\$16,154.09	\$17,200.00	\$18,285.00	\$19,446.75	\$20,419.09	\$21,440.04	\$22,512.04
Sport Subscriptions & Affiliation Fees	\$29,617.41	\$39,476.48	\$38,600.00	\$40,530.00	\$42,556.50	\$44,563.06	\$46,666.29	\$48,870.94
Uniform Sales		\$1,036.38						
Venue Hire	\$5,822.37	\$3,663.19	\$4,000.00	\$10,000.00	\$10,500.00	\$11,025.00	\$11,576.25	\$12,155.06
<b>Total Income</b>	<b>\$259,689.46</b>	<b>\$255,139.21</b>	<b>\$278,909.09</b>	<b>\$315,795.64</b>	<b>\$338,749.94</b>	<b>\$355,068.70</b>	<b>\$371,771.10</b>	<b>\$389,307.73</b>
<b>KCC EXPENSES</b>								
Accounting & Audit	\$9,507.00	\$9,482.82	\$9,500.00	\$9,785.00	\$10,078.55	\$10,380.91	\$10,692.33	\$11,013.10
Advertising & Website	\$1,324.38	\$1,834.10	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77	\$2,898.19
Sport Affiliation Expenses	\$6,330.40	\$8,454.23	\$8,750.00	\$9,012.50	\$9,282.88	\$9,561.36	\$9,848.20	\$10,143.65
Bank Fees	\$1,335.98	\$1,730.34	\$1,700.00	\$1,751.00	\$1,803.53	\$1,857.64	\$1,913.36	\$1,970.77
Clubhouse Consumables	\$1,947.85	\$1,477.07	\$1,700.00	\$1,751.00	\$1,803.53	\$1,857.64	\$1,913.36	\$1,970.77
Coaching Expenses	\$7,232.73	\$8,272.73	\$7,000.00	\$7,210.00	\$7,426.30	\$7,649.09	\$7,878.56	\$8,114.92
Electricity & Gas	\$9,140.32	\$8,937.73	\$8,900.00	\$9,167.00	\$9,442.01	\$9,725.27	\$10,017.03	\$10,317.54
Entertainment		\$1,100.00						
Equipment inc Sport Equipment	\$1,153.18	\$6,456.10	\$3,100.00	\$3,193.00	\$3,288.79	\$3,387.45	\$3,489.08	\$3,593.75
Fraudulent Payments		\$94,722.45						
Freight	\$137.02	\$389.35	\$355.00	\$365.65	\$376.62	\$387.92	\$399.56	\$411.54
Fuel & Oils	\$2,744.63	\$2,474.00	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77	\$2,898.19
Fundraising & Sponsorship Exp	\$4,280.18	\$35,833.09	\$6,000.00	\$6,180.00	\$6,365.40	\$6,556.36	\$6,753.05	\$6,955.64
Insurance	\$12,127.41	\$13,287.74	\$14,000.00	\$14,420.00	\$14,852.60	\$15,298.18	\$15,757.12	\$16,229.84
Licenses & Permits	\$2,293.38	\$1,593.64	\$2,700.00	\$2,781.00	\$2,864.43	\$2,950.36	\$3,038.87	\$3,130.04
Maintenance & Repairs	\$22,983.47	\$29,212.93	\$18,000.00	\$19,625.00	\$20,213.75	\$20,820.16	\$21,444.77	\$22,088.11
Office Expenses	\$1,420.27	\$3,738.75	\$3,100.00	\$3,193.00	\$3,288.79	\$3,387.45	\$3,489.08	\$3,593.75
Shire Rates	\$4,808.64	\$2,565.71	\$2,600.00	\$2,678.00	\$2,758.34	\$2,841.09	\$2,926.32	\$3,014.11
Stock Purchases	\$40,599.67	\$40,387.51	\$45,000.00	\$55,500.00	\$61,050.00	\$64,102.50	\$67,307.63	\$70,673.01
Subscriptions & Memberships	\$2,554.49	\$413.62						
Superannuation	\$4,409.36	\$6,160.04	\$7,200.00	\$7,815.00	\$8,488.35	\$9,044.29	\$9,643.41	\$10,289.95
Telephone & Internet	\$1,501.00	\$1,687.25	\$1,700.00	\$1,751.00	\$1,803.53	\$1,857.64	\$1,913.36	\$1,970.77
Trophies & Prizes	\$3,623.76	\$2,181.42	\$12,900.00	\$13,357.00	\$13,834.71	\$14,334.45	\$14,857.65	\$15,405.87
Uniform Purchases		\$782.73						
Wages	\$77,946.82	\$64,682.05	\$72,000.00	\$78,150.00	\$84,883.50	\$90,442.91	\$96,434.08	\$102,894.67
Water rates & Usage	\$2,561.99	\$2,479.54	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77	\$2,898.19
<b>Total Expenses</b>	<b>\$221,963.93</b>	<b>\$350,336.94</b>	<b>\$233,705.00</b>	<b>\$255,410.15</b>	<b>\$271,862.36</b>	<b>\$284,638.11</b>	<b>\$298,158.16</b>	<b>\$312,476.35</b>
<b>Loan Repayment</b>				\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
<b>Profit/(Loss)</b>	<b>\$37,725.53</b>	<b>-\$95,197.73</b>	<b>\$45,204.09</b>	<b>\$30,385.49</b>	<b>\$36,887.58</b>	<b>\$40,430.59</b>	<b>\$43,612.95</b>	<b>\$46,831.39</b>
<b>Reserve Fund</b>				\$45,204.09	\$75,589.58	\$112,477.16	\$152,907.75	\$196,520.70
<b>Loan Repayment Plan</b>				\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
<b>Loan @ (2.5%)</b>			\$250,000.00	\$226,250.00	\$201,906.25	\$176,953.91	\$151,377.75	\$125,162.20

	2028	2029	2030	2031	2032	2033	2034	2035
<b>Loan Repayment</b>	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$13,919.68			
<b>Loan @ (2.5%)</b>	<b>\$98,291.25</b>	<b>\$70,748.53</b>	<b>\$42,517.25</b>	<b>\$13,580.18</b>	<b>\$0.00</b>			
KCC Adult Members	205	208	210	212	215	217	220	222
Adult Membership Fee	\$120.00	\$120.00	\$120.00	\$130.00	\$130.00	\$130.00	\$140.00	\$140.00
KCC Junior Members	110	113	115	117	120	122	125	127
Junior Fee \$10 not included in budget								
<b>KCC INCOME</b>								
Cash for Containers	\$2,865.73	\$2,951.70	\$3,040.25	\$3,131.46	\$3,225.40	\$3,322.16	\$3,421.83	\$3,524.48
Competition Fees	\$58,847.27	\$61,282.74	\$63,824.77	\$66,478.24	\$69,248.25	\$72,140.15	\$75,159.52	\$78,312.24
Donations								
Fundraising	\$52,785.41	\$54,943.99	\$57,196.09	\$59,545.93	\$61,997.96	\$64,556.84	\$67,227.44	\$70,014.84
Green Fees	\$1,340.10	\$1,407.10	\$1,477.46	\$1,551.33	\$1,628.89	\$1,710.34	\$1,795.86	\$1,885.65
Interest on Income								
Junior Sport Income	\$8,065.68	\$8,307.65	\$8,556.88	\$8,813.58	\$9,077.99	\$9,350.33	\$9,630.84	\$9,919.77
Kitchen	\$3,221.02	\$3,543.12	\$3,897.43	\$4,287.18	\$4,715.90	\$5,187.48	\$5,708.23	\$6,276.88
Membership KCC	\$18,636.36	\$18,909.09	\$19,090.91	\$19,272.73	\$19,545.45	\$19,727.27	\$20,000.00	\$20,181.82
Sales	\$173,817.39	\$182,508.26	\$191,633.68	\$201,215.36	\$211,276.13	\$221,839.93	\$232,931.93	\$244,578.53
Sponsorship	\$23,637.65	\$24,819.53	\$26,060.50	\$27,363.53	\$28,731.71	\$30,168.29	\$31,676.71	\$33,260.54
Sport Subscriptions & Affiliation Fees	\$51,181.97	\$53,604.57	\$56,144.21	\$58,806.61	\$61,597.78	\$64,524.05	\$67,592.02	\$70,808.64
Uniform Sales								
Venue Hire	\$12,762.82	\$13,400.96	\$14,071.00	\$14,774.55	\$15,513.28	\$16,288.95	\$17,103.39	\$17,958.56
<b>Total Income</b>	<b>\$407,161.39</b>	<b>\$425,678.71</b>	<b>\$444,993.18</b>	<b>\$465,240.50</b>	<b>\$486,558.74</b>	<b>\$508,815.80</b>	<b>\$532,245.77</b>	<b>\$556,721.92</b>
<b>KCC EXPENSES</b>								
Accounting & Audit	\$11,343.50	\$11,683.80	\$12,034.32	\$12,395.35	\$12,767.21	\$13,150.22	\$13,544.73	\$13,951.07
Advertising & Website	\$2,985.13	\$3,074.68	\$3,166.93	\$3,261.93	\$3,359.79	\$3,460.58	\$3,564.40	\$3,671.33
Sport Affiliation Expenses	\$10,447.96	\$10,761.40	\$11,084.24	\$11,416.77	\$11,759.27	\$12,112.05	\$12,475.41	\$12,849.67
Bank Fees	\$2,029.89	\$2,090.79	\$2,153.51	\$2,218.11	\$2,284.66	\$2,353.20	\$2,423.79	\$2,496.51
Clubhouse Consumables	\$2,029.89	\$2,090.79	\$2,153.51	\$2,218.11	\$2,284.66	\$2,353.20	\$2,423.79	\$2,496.51
Coaching Expenses	\$8,358.37	\$8,609.12	\$8,867.39	\$9,133.41	\$9,407.41	\$9,689.64	\$9,980.33	\$10,279.74
Electricity & Gas	\$10,627.07	\$10,945.88	\$11,274.25	\$11,612.48	\$11,960.86	\$12,319.68	\$12,689.27	\$13,069.85
Entertainment								
Equipment inc Sport Equipment	\$3,701.56	\$3,812.61	\$3,926.99	\$4,044.80	\$4,166.14	\$4,291.12	\$4,419.86	\$4,552.45
Fraudulent Payments								
Freight	\$423.89	\$436.61	\$449.70	\$463.19	\$477.09	\$491.40	\$506.15	\$521.33
Fuel & Oils	\$2,985.13	\$3,074.68	\$3,166.93	\$3,261.93	\$3,359.79	\$3,460.58	\$3,564.40	\$3,671.33
Fundraising & Sponsorship Exp	\$7,164.31	\$7,379.14	\$7,600.62	\$7,828.64	\$8,063.50	\$8,305.40	\$8,554.57	\$8,811.20
Insurance	\$16,716.73	\$17,218.23	\$17,734.78	\$18,266.82	\$18,814.83	\$19,379.27	\$19,960.65	\$20,559.47
Licenses & Permits	\$3,223.94	\$3,320.66	\$3,420.28	\$3,522.89	\$3,628.57	\$3,737.43	\$3,849.55	\$3,965.04
Maintenance & Repairs	\$22,750.75	\$23,433.28	\$24,136.27	\$24,860.36	\$25,606.17	\$26,374.36	\$27,165.59	\$27,980.56
Office Expenses	\$3,701.56	\$3,812.61	\$3,926.99	\$4,044.80	\$4,166.14	\$4,291.12	\$4,419.86	\$4,552.45
Shire Rates	\$3,104.54	\$3,197.67	\$3,293.60	\$3,392.41	\$3,494.18	\$3,599.01	\$3,706.98	\$3,818.19
Stock Purchases	\$74,206.66	\$77,916.99	\$81,812.84	\$85,903.48	\$90,198.65	\$94,708.59	\$99,444.02	\$104,416.22
Subscriptions & Memberships								
Superannuation	\$10,986.58	\$11,739.25	\$12,552.39	\$13,431.39	\$14,382.14	\$15,411.09	\$16,525.29	\$17,732.47
Telephone & Internet	\$2,029.89	\$2,090.79	\$2,153.51	\$2,218.11	\$2,284.66	\$2,353.20	\$2,423.79	\$2,496.51
Trophies & Prizes	\$15,980.78	\$16,584.22	\$17,218.15	\$17,884.75	\$18,586.35	\$19,235.50	\$20,104.98	\$20,927.82
Uniform Purchases								
Wages	\$109,865.81	\$117,392.49	\$125,523.92	\$134,313.93	\$143,821.42	\$154,110.87	\$165,252.85	\$177,324.65
Water rates & Usage	\$2,985.13	\$3,074.68	\$3,166.93	\$3,261.93	\$3,359.79	\$3,460.58	\$3,564.40	\$3,671.33
<b>Total Expenses</b>	<b>\$327,649.06</b>	<b>\$343,740.37</b>	<b>\$360,818.04</b>	<b>\$378,955.61</b>	<b>\$398,233.28</b>	<b>\$418,648.09</b>	<b>\$440,564.67</b>	<b>\$463,815.79</b>
<b>Loan Repayment</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$13,919.68</b>			
<b>Profit/(Loss)</b>	<b>\$49,512.33</b>	<b>\$51,938.34</b>	<b>\$54,175.14</b>	<b>\$56,284.89</b>	<b>\$74,405.78</b>	<b>\$90,167.71</b>	<b>\$91,681.10</b>	<b>\$92,906.13</b>
<b>Reserve Fund</b>	<b>\$243,352.08</b>	<b>\$292,864.42</b>	<b>\$344,802.75</b>	<b>\$398,977.89</b>	<b>\$455,262.78</b>	<b>\$529,668.56</b>	<b>\$619,836.26</b>	<b>\$711,517.37</b>
<b>Loan Repayment Plan</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$13,919.68</b>			
<b>Loan @ (2.5%)</b>	<b>\$98,291.25</b>	<b>\$70,748.53</b>	<b>\$42,517.25</b>	<b>\$13,580.18</b>	<b>\$0.00</b>			

## Notes to Budget.

1. All COVID related assistance and monies related to funding received and accounts paid for work as part of the renovation have been removed from years 2020 and 2021 and no reference made of those building costs going forward.
2. The KCC Management Committee controls all accounts. While the sports report individual P & L's to the monthly KCC meetings, all the funds are held in accounts controlled by the KCC Management Committee.
3. The KCC took a hit with a major scam in 2021 which has seen a net loss to the club of approximately \$70,000. \$94,722.45 is noted in 2021 under Fraudulent payments. \$25,000 total has been received since from Westpac and Commonwealth Banks as gratuitous payments. This was incredibly unfortunate and a huge shock to the KCC and the Management Committee.
4. The figure of \$35,833.09 in 2021 under Fundraising & sponsorship expenses is inflated as a result of approximately \$21,000 of expenses for the previous 2 years Squash club cropping programme.
5. While it is always difficult to accurately predict the future, the future seems very bright. We are going to have facilities that will be the envy of many and there are many members who are waiting eagerly for the works to be finished so they can begin to plan and organise many major events.
6. There are areas of this budget that will become clearer when the Clubhouse is fully operational again. There will be opportunities that arise that will further strengthen this budget.
7. When the renovations are complete, and the Club is functioning normally, there will be opportunities to look at the cost structures to ensure that all expense items including paid employees are efficient and effective.
8. There is already a list of suggested opportunities to attract a new range of patrons. The merits of these suggestions will be discussed, and decisions made when the building is complete.
9. Some major events booked but not included in budget are:
  - a. Harley Owners Group (HOGS) – September 2022. In excess of 150 Harley Davidson motorbikes and their owners who are looking forward to contributing financially to the KCC and the Katanning Community
  - b. WA State Sand Greens Golf Tournament – 2024. This is a 4-day event that attracts the cream of the amateur golfers in the state along with club golfers from all over the state.

## Appendix 1

### SWOT Analysis

It should be noted that several responses are not indicative of past practises but are reflective of the current disruptions to normal activity caused by COVID restrictions and the refurbishment project.

#### KATANNING COUNTRY CLUB

STRENGTHS	WEAKNESSES
Soon to have fabulous new clubhouse	No clear plan for the future
Licensed premises and grounds	Poor communication between sports and club
Town which attracts tourists	Not looking after sponsors very well
Strong relationship with very proactive Shire	Not recognising club champions very well
Small but active group of volunteers	Limited numbers of juniors (except tennis)
Stable staff	Difficulty filling committee positions
Major sporting centre in town	No long-term financial plan
Suitable for regional sporting events	No business Plan
Formal and strong Constitution	All events are sport focussed
Bar and dining facilities	Bar needs to be open more often
Commercial kitchen	Kitchen is under-utilised
Meet TFN and GST requirements	Visitors can attend the bar at member prices
Hold the ABN for the club	No value in social membership
KCC membership is cheap	Sports clubs do not support each other very well
Soon to be disabled friendly	No appreciable bylaws or member standards
All four sports have refurbished or renewed facilities	No hot meals or fast foods for drinking members
	No taxi support for members needing transport home
	Very few young people
	No strategy to arrest declining membership numbers
	Membership payment options
	No support for the non-sportsperson (children's playground, decent coffee, hot snack food like bucket of chips, family-oriented activities)



**OPPORTUNITIES****THREATS**

Capacity to be major function centre	Redevelopment may exceed ability to repay and fund facility
Attract major sporting events	Lack of new volunteers and burnout of current volunteers
Restructuring of Club and sporting management	High cost of maintaining venues and sporting facilities
Restructure financing of the Club and sports	Division between sports
Establish a Reserve fund	Financial pressures
Involve ethnic communities	Perceived high cost of membership
Appoint an events and marketing person	Dwindling number of players
Create family friendly environment	Vandalism
Cater for Weddings and Funerals	Litigation
Establish a social venue besides hotels and Dome	Lack of revenue raising forcing membership costs up
Create a long-term vision for the survival of the club	Financial cost of club falling on decreasing membership
New clubhouse creates opportunity for new business model for club	
Share the workload better	
Establish and maintain Facebook and webpage	
Invite other sporting clubs to share clubhouse (even if they don't play here)	

**BOWLS****STRENGTHS****WEAKNESSES**

New 12 rink green	Perception that bowls is for old people
Strong pennant participation	Low membership
Good relationship with Bowls WA	Poor communications between Bowls and KCC
Katanning Klassic Bowls event	No juniors
Small but active club	Limited opportunity with shared clubroom
Flexibility in paying membership	Membership too expensive
Can host major league and zone events	
Good member support for open days and gala events	
Advertising space for sponsors	

**OPPORTUNITIES****THREATS**

After school activities	Unwillingness of local newspaper to print results
Recruit new members	Volunteer burnout
Hold fun days	
Improved promotion of events	

**GOLF****STRENGTHS****WEAKNESSES**

Award winning golf course	Ageing and declining membership
Major events (Classic)	Members apprehensive to take on committee positions
Flexible membership options	Club members unwilling to change
Mi Club golf booking system	Course underutilised
Good relationship with Golf WA	Members are self-fulfilling
Soon to have modern facilities	Disagree with KCC monetary targets
Reticulated fairways	Volunteer burnout
Members travel to support other clubs and events	Members lack vision and consideration for the future

**OPPORTUNITIES****THREATS**

More state and regional competitions	Dependence on Water Corp
Promote Corporate golf	Volunteer ageing and have burnout
Cross Promotion with Business	Membership considered expensive and rising in cost
Establish buddy clubs	Vandalism
Golf club and golf cart hire	Increasing compliance requirements
Invite other sports to participate in special golf events	Rising costs
Venue promotion	Competitive fundraising market
Create family friendly environment	
Partner with businesses like Dome for tourist trade	
Hold golf clinics and other training/help days	
Invite potential new members to events and fun days	
Invite businesses to hold corporate days	
Make potential new members feel welcome (official greeter?)	
Junior development programme	

## SQUASH

### STRENGTHS

### WEAKNESSES

Upgraded courts	Retaining players
New clubhouse	Attracting juniors
Kitchen facilities	Paying fees on time

### OPPORTUNITIES

### THREATS

Wheatbelt team champions	Fundraising fatigue
Increase number of players	Attracting Sponsors
	Attracting committee members and volunteers
	KCC fundraising targets higher than fundraising ability

## TENNIS

### STRENGTHS

### WEAKNESSES

New tennis rooms	No weekend tennis
Pennants fun format	No high school student options
Good strong committee	Low membership numbers
Quiz night is good fundraiser	Ageing surfaces of tennis courts
Strong relationship with KCC management with mutual respect	No social tennis
Club is financial	Tennis is shut down over winter
Good relationship with Tennis West	Core committee members based out of town and are seasonal workers (farmers)
	Member cost is prohibitive
	Recalcitrant subs payers

### OPPORTUNITIES

### THREATS

Inter-own pennants	Decreasing pennants playing numbers
New playing surfaces	Competition from other summer sports for players
Bigger events	Competition for funding
Creche	Potential increase in fees payable to KCC after renovations completed
Cardio tennis and other fitness-based tennis	
Interact with high school PE program	
Inter club activities	
Cross sport participation	
Better relationships with other clubs	
Weekend social tennis	
Junior tennis	
Mixed and mixed doubles events	

**The Katanning Country Club Inc.**  
**ABN 24 859 842 560**

**Annual Report - 31 December 2019**

## **The Katanning Country Club Inc.**

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### **General information**

The financial statements cover the Katanning Country Club Inc. (the incorporated association) as an individual entity. The financial statements are presented in Australian dollars, which is the incorporated association's functional and presentation currency.

The Katanning Country Club Inc. is incorporated and domiciled in Western Australia. Its registered office and principal place of business are:

#### **Registered office & Principal place of business**

Lot 2 Round Drive  
Katanning WA 6317

The financial statements were authorised for issue on 17 March 2020.

**The Katanning Country Club Inc.**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 31 December 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Sale of goods		96,195	117,707
Cost of sales		(44,870)	(77,623)
<b>Gross profit from sales</b>		<b>51,325</b>	<b>40,084</b>
Grant income		797,888	49,700
Sporting activity revenue		62,090	66,822
Other revenue		95,915	30,176
<b>Total revenue</b>		<b>1,007,218</b>	<b>186,782</b>
<b>Expenses</b>			
Accounting expenses		(7,138)	(10,201)
Advertising expenses		(788)	(4,635)
Depreciation expenses		(54,405)	(48,559)
Employee benefits expenses		(38,625)	(14,831)
Impairment of financial assets		-	(216)
Other expenses		(94,598)	(45,288)
<b>Total expenses</b>		<b>(195,554)</b>	<b>(123,730)</b>
Surplus before income tax expense		811,664	63,052
Income tax expense		-	-
Surplus after income tax expense for the year attributable to the members		811,664	63,052
Other comprehensive income for the year, net of tax		-	-
Total comprehensive surplus for the year attributable to the members		811,664	63,052

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of financial position**  
**As at 31 December 2019**

	<b>Note</b>	<b>2019 \$</b>	<b>2018 \$</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	389,935	215,854
Trade and other receivables	4	82,328	6,480
Inventories		9,124	7,867
Total current assets		<u>481,387</u>	<u>230,201</u>
<b>Non-current assets</b>			
Property, plant and equipment	5	<u>1,068,778</u>	<u>411,472</u>
Total non-current assets		<u>1,068,778</u>	<u>411,472</u>
<b>Total assets</b>		<u><b>1,550,165</b></u>	<u><b>641,673</b></u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	6	5,480	7,750
Other liabilities	7	<u>107,941</u>	<u>8,843</u>
Total current liabilities		<u>113,421</u>	<u>16,593</u>
<b>Total liabilities</b>		<u><b>113,421</b></u>	<u><b>16,593</b></u>
<b>Net assets</b>		<u><b>1,436,744</b></u>	<u><b>625,080</b></u>
<b>Equity</b>			
Retained earnings		<u>1,436,744</u>	<u>625,080</u>
<b>Total equity</b>		<u><b>1,436,744</b></u>	<u><b>625,080</b></u>

*The above statement of financial position should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of changes in equity**  
**For the year ended 31 December 2019**

	<b>Retained earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>At 31 December 2018</b>	625,080	625,080
Surplus for the year	811,664	811,664
<b>At 31 December 2019</b>	<b>1,436,744</b>	<b>1,436,744</b>

*The above statement of changes in equity should be read in conjunction with the accompanying notes*



**The Katanning Country Club Inc.**  
**Statement of cash flows**  
**For the year ended 31 December 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from customers		976,240	261,455
Payments to suppliers and employees		(189,546)	(151,050)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>786,694</b>	<b>110,405</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payments for property, plant & equipment		(711,711)	(107,833)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>(711,711)</b>	<b>(107,833)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayments for finance lease		(99,098)	(9,227)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>(99,098)</b>	<b>(9,227)</b>
<b>Net increase in cash and cash equivalents</b>		<b>174,081</b>	<b>(6,655)</b>
Cash and cash equivalents at the beginning of the year		215,854	222,509
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>		<b>389,935</b>	<b>215,854</b>

*The above statement of cash flows should be read in conjunction with the accompanying notes*

## **Note 1. Significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### **New or amended Accounting Standards and Interpretations adopted**

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. Their impact on the financial performance and position of the incorporated association from the adoption of the new or amended Accounting Standards and Interpretations was not material.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

### **Basis of preparation**

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the incorporated association's constitution.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cashflows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

### *Historical cost convention*

The financial statements have been prepared under the historical cost convention.

### *Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

### **Revenue recognition**

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

#### *Sales revenue*

Bar sales are recognised when received or receivable.

#### *Donations*

Donations are recognised at the time the pledge is made.

#### *Membership*

Membership fees are recognised as revenue when due.

#### *Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

#### *Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**Note 1. Significant accounting policies (continued)**

**Income tax**

The incorporated association is subject to income tax in accordance with the "principle of mutuality" whereby income derived from non-members visiting the incorporated association and using its facilities is assessable to income tax together with income from the investment of the incorporated association's funds. The incorporated association did not derive a taxable income in the current and previous years.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, 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.

**Trade and other receivables**

Other receivables are recognised at amortised cost, less any provision for impairment.

**Property, plant and equipment**

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Plant and equipment	1-10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

**Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

**Trade and other payables**

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Note 1. Significant accounting policies (continued)**

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 31 December 2017. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Note 2. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results.

There are no judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Note 3. Current assets - cash and cash equivalents**

	2019 \$	2018 \$
Cash on hand	2,000	2,000
Westpac – cheque account	249,801	77,101
Westpac – sundry account	3,134	1,753
Westpac – term deposit	135,000	135,000
	<u>389,935</u>	<u>215,854</u>

**Note 4. Current assets - trade and other receivables**

	2019 \$	2018 \$
Debtors	8,824	3,523
Prepayments	64,100	2,957
GST	9,404	-
	<u>82,328</u>	<u>6,480</u>

**The Katanning Country Club Inc.**  
**Notes to the financial statements**  
**31 December 2019**

**Note 5. Non-current assets - property, plant and equipment**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Leasehold improvements – at cost	269,577	269,577
Less: Accumulated depreciation	<u>(263,741)</u>	<u>(256,594)</u>
	<u>5,836</u>	<u>12,983</u>
Plant and equipment – at cost	1,913,074	1,201,363
Less: Accumulated depreciation	<u>(850,132)</u>	<u>(802,875)</u>
	<u>1,062,943</u>	<u>398,489</u>
	<u><u>1,068,778</u></u>	<u><u>411,471</u></u>

**Note 6. Current liabilities - trade and other payables**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Trade payables	3,125	2,764
Creditors – PAYG withholding	2,056	1,958
Member prepayments	30	-
Gift vouchers	268	1,055
GST payable	<u>-</u>	<u>1,974</u>
	<u><u>5,480</u></u>	<u><u>7,750</u></u>

**Note 7. Other liabilities**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Finance lease – current	-	8,843
Unused grant funding	<u>107,941</u>	<u>-</u>
	<u><u>107,941</u></u>	<u><u>8,843</u></u>

**Note 8. Remuneration of auditors**

During the financial year, the following fees were paid or payable for services provided by RSM Australia Pty Ltd, the auditor of the incorporated association:

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Review of the financial statements	3,100	3,000
	<u><u>3,100</u></u>	<u><u>3,000</u></u>

**Note 9. Contingent liabilities**

The incorporated association had no contingent liabilities as at 31 December 2019.

**The Katanning Country Club Inc.**  
**Notes to the financial statements**  
**31 December 2019**

**Note 10. Commitments**

The incorporated association had no commitments for expenditure as at 31 December 2019 (2018: nil).

**Note 11. Events after the reporting period**

No matter or circumstance has arisen since 31 December 2019 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

**The Katanning Country Club**  
**Detailed statement of profit or loss**  
**31 December 2019**

In the committee' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Act 2015;
- the attached financial statements and notes comply with the Accounting Standards as described in Note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 31 December 2019 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers



---

President

17 March 2020  
Katanning Country Club

**RSM Australia Pty Ltd**

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**AUDITOR'S INDEPENDENCE DECLARATION**

As lead auditor for the review of the financial report of the Katanning Country Club Inc. for the year ended 31 December 2019, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.

**RSM**

RSM AUSTRALIA PTY LTD

  
ALASDAIR WHYTE  
Director

Perth, WA  
Dated: 17 March 2020

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RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

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**INDEPENDENT AUDITOR'S REVIEW REPORT  
TO THE MEMBERS OF  
THE KATANNING COUNTRY CLUB INC.**

We have reviewed the accompanying financial report, being a special purpose financial report of the Katanning Country Club Inc. ("the Incorporated Association"), which comprises the statement of financial position as at 31 December 2019, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Officers' declaration.

*Officers' Responsibility for the Financial Report*

The Officers of the Incorporated Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015* and the needs of the members. The Officer's responsibility also includes such internal control that the Officer's determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation* (ASRE 2415), in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report does not satisfy the requirements of Part 5 Division 3 of the *Associations Incorporation Act 2015* including: giving a true and fair view of the financial position and performance of the association as at 31 December 2019 and its performance for the year ended on that date; and complying with the Australian Accounting Standards. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**THE POWER OF BEING UNDERSTOOD**  
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### *Other Information*

Management is responsible for the other information. The other information comprises the information included in the detailed statement of profit or loss for the year ended 31 December 2019 but does not include the financial report and the auditor's review report thereon.

Our conclusion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### *Basis for Qualified Conclusion*

Revenue from sporting activities of \$62,090 (2018: \$66,822) is a significant source of revenue for the Incorporated Association. The Incorporated Association has determined that it is impracticable to establish control over the collection of revenue from sporting activities prior to entry into its financial records. Accordingly, as the evidence available to us regarding revenue from this source was limited, our review procedures with respect to revenue from sporting activities had to be restricted to the amounts recorded in the financial records. We therefore are unable to express a conclusion whether the revenue from sporting activities for the Incorporated Association are complete.

### *Qualified Conclusion*

Except for matter described in the *Basis for Qualified Conclusion* section of our report, based on our review, nothing has come to our attention that causes us to believe that the financial report of the Katanning Country Club Inc. does not satisfy the requirements of Part 5 Division 3 of the *Associations Incorporation Act 2015* including:

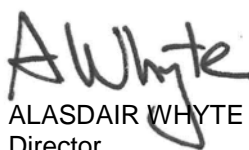
- (a) giving a true and fair view of the Incorporated Association's financial position as at 31 December 2019 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Part 5 Division 3 of the *Associations Incorporation Act 2015*.

### *Basis of Accounting*

Without modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Officer's financial reporting responsibilities under the *Associations Incorporation Act 2015*. As a result, the financial report may not be suitable for another purpose.

**RSM**

RSM AUSTRALIA PTY LTD

  
ALASDAIR WHYTE  
Director

Perth, WA  
Dated: 17 March 2020

**The Katanning Country Club Inc.**  
**ABN 24 859 842 560**

**Annual Report - 31 December 2020**

**The Katanning Country Club Inc.****Contents****31 December 2020**

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**General information**

The financial statements cover the Katanning Country Club Inc. (the incorporated association) as an individual entity. The financial statements are presented in Australian dollars, which is the incorporated association's functional and presentation currency.

The Katanning Country Club Inc. is incorporated and domiciled in Western Australia. Its registered office and principal place of business are:

**Registered office & Principal place of business**

Lot 2 Round Drive  
Katanning WA 6317

The financial statements were authorised for issue on 15 March 2021.

**The Katanning Country Club Inc.**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 31 December 2020**

	<b>Note</b>	<b>2020</b> <b>\$</b>	<b>2019</b> <b>\$</b>
<b>Revenue</b>			
Sale of goods		103,182	96,195
Cost of sales		<u>(43,889)</u>	<u>(44,870)</u>
<b>Gross profit from sales</b>		<b>59,293</b>	<b>51,325</b>
Grant income		316,340	797,888
Sporting activity revenue		167,612	62,090
Other revenue	<b>3</b>	<u>87,040</u>	<u>95,915</u>
<b>Total revenue</b>		<b><u>630,285</u></b>	<b><u>1,007,218</u></b>
<b>Expenses</b>			
Accounting expenses		(9,507)	(7,138)
Advertising expenses		(1,324)	(788)
Depreciation expenses		(68,018)	(54,405)
Employee benefits expenses		(82,356)	(38,625)
Other expenses		<u>(87,992)</u>	<u>(94,598)</u>
<b>Total expenses</b>		<b><u>(249,197)</u></b>	<b><u>(195,554)</u></b>
Surplus before income tax expense		381,088	811,664
Income tax expense		<u>-</u>	<u>-</u>
Surplus after income tax expense for the year attributable to the members		381,088	811,664
Other comprehensive income for the year, net of tax		<u>-</u>	<u>-</u>
Total comprehensive surplus for the year attributable to the members		<b><u>381,088</u></b>	<b><u>811,664</u></b>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of financial position**  
**As at 31 December 2020**

	<b>Note</b>	<b>2020</b> <b>\$</b>	<b>2019</b> <b>\$</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	<b>4</b>	714,858	389,935
Trade and other receivables	<b>5</b>	16,662	82,328
Inventories		6,756	9,124
Total current assets		<u>738,276</u>	<u>481,387</u>
<b>Non-current assets</b>			
Property, plant and equipment	<b>6</b>	1,203,033	1,068,778
Total non-current assets		<u>1,203,033</u>	<u>1,068,778</u>
<b>Total assets</b>		<b><u>1,941,309</u></b>	<b><u>1,550,165</u></b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	<b>7</b>	11,260	5,480
Total current liabilities		<u>11,260</u>	<u>5,480</u>
<b>Non-current liabilities</b>			
Deferred revenue	<b>8</b>	112,217	107,941
Total non-current liabilities		<u>112,217</u>	<u>107,941</u>
<b>Total liabilities</b>		<b><u>123,477</u></b>	<b><u>113,421</u></b>
<b>Net assets</b>		<b><u>1,817,832</u></b>	<b><u>1,436,744</u></b>
<b>Equity</b>			
Retained earnings		<u>1,817,832</u>	<u>1,436,744</u>
<b>Total equity</b>		<b><u>1,817,832</u></b>	<b><u>1,436,744</u></b>

*The above statement of financial position should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of changes in equity**  
**For the year ended 31 December 2020**

	<b>Retained earnings</b>	<b>Total equity</b>
	<b>\$</b>	<b>\$</b>
<b>At 31 December 2019</b>	1,436,744	1,436,744
Surplus for the year	381,088	381,088
<b>At 31 December 2020</b>	<b>1,817,832</b>	<b>1,817,832</b>

*The above statement of changes in equity should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of cash flows**  
**For the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>		
Receipts from customers	744,116	976,240
Payments to suppliers and employees	(216,920)	(189,546)
<b>Net cash from operating activities</b>	<b>527,196</b>	<b>786,694</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant & equipment	(202,273)	(711,711)
<b>Net cash used in investing activities</b>	<b>(202,273)</b>	<b>(711,711)</b>
<b>Cash flows from financing activities</b>		
Repayments for finance lease	-	99,098
<b>Net cash used in financing activities</b>	<b>-</b>	<b>99,098</b>
<b>Net increase in cash and cash equivalents</b>	<b>324,923</b>	<b>174,081</b>
Cash and cash equivalents at the beginning of the year	389,935	215,854
<b>Cash and cash equivalents at the end of the year</b>	<b>714,858</b>	<b>389,935</b>

*The above statement of cash flows should be read in conjunction with the accompanying notes*



## **Note 1. Significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### **New or amended Accounting Standards and Interpretations adopted**

The incorporated association has adopted all the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. Their impact on the financial performance and position of the incorporated association from the adoption of the new or amended Accounting Standards and Interpretations was not material.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

#### *Impact of adoption*

AASB 15, AASB 16 and AASB 1058 were adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained profits as at 1 July 2019. The impact of the new Accounting Standard compared with the previous Accounting Standards on the current reporting is not material.

### **Basis of preparation**

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the incorporated association's constitution.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cashflows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

#### *Historical cost convention*

The financial statements have been prepared under the historical cost convention.

#### *Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

### **Revenue recognition**

The incorporated association recognises revenue as follows:

#### *Sales revenue*

Bar sales are recognised when received or receivable.

#### *Donations*

Donations are recognised at the time the pledge is made.

#### *Grants*

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

#### *Membership*

Membership fees are recognised as revenue when due.

**Note 1. Significant accounting policies (continued)**

*Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

*Sporting activity revenue*

Sporting activity revenue is recognised when it is received or when the right to receive payment is established.

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**Income tax**

The incorporated association is subject to income tax in accordance with the "principle of mutuality" whereby income derived from non-members visiting the incorporated association and using its facilities is assessable to income tax together with income from the investment of the incorporated association's funds. The incorporated association did not derive a taxable income in the current and previous years.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, 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.

**Trade and other receivables**

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

**Property, plant and equipment**

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Plant and equipment	1-10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

**Note 1. Significant accounting policies (continued)**

**Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

**Trade and other payables**

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Deferred revenue**

Deferred revenue represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 31 December 2019. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Note 2. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. There are no judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

*Coronavirus (COVID-19) pandemic*

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

**The Katanning Country Club Inc.**  
**Notes to the financial statements**  
**31 December 2020**

**Note 3. Other Revenue**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Membership	19,177	15,750
Events	5,822	5,254
Fundraising	46,118	43,806
Sponsorship	12,879	25,596
Donations	530	202
Interest income	1,756	4,202
Other revenue	758	1,105
	<hr/>	<hr/>
Other Revenue	<u>87,040</u>	<u>95,915</u>

**Note 4. Current assets - cash and cash equivalents**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	2,000	2,000
Westpac – cheque account	575,710	249,801
Westpac – sundry account	707	3,134
Westpac – term deposit	136,441	135,000
	<hr/>	<hr/>
	<u>714,858</u>	<u>389,935</u>

**Note 5. Current assets - trade and other receivables**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Debtors	14,954	8,824
Prepayments	7,671	64,100
GST	(5,963)	9,404
	<hr/>	<hr/>
	<u>16,662</u>	<u>82,328</u>

**The Katanning Country Club Inc.**  
**Notes to the financial statements**  
**31 December 2020**

**Note 6. Non-current assets - property, plant and equipment**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Leasehold improvements – at cost	269,577	269,577
Less: Accumulated depreciation	<u>(266,622)</u>	<u>(263,741)</u>
	<u>2,955</u>	<u>5,836</u>
Plant and equipment – at cost	2,115,348	1,913,074
Less: Accumulated depreciation	<u>(915,270)</u>	<u>(850,132)</u>
	<u>1,200,078</u>	<u>1,062,942</u>
	<u><u>1,203,033</u></u>	<u><u>1,068,778</u></u>

**Note 7. Current liabilities - trade and other payables**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Trade payables	1,641	3,126
Creditors – PAYG withholding	4,516	2,056
Member prepayments	-	30
Gift vouchers	613	268
Wages payable – payroll	2,139	-
Superannuation payable	<u>2,351</u>	<u>-</u>
	<u><u>11,260</u></u>	<u><u>5,480</u></u>

**Note 8. Deferred revenue**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Deferred revenue	<u>112,217</u>	<u>107,941</u>
	<u><u>112,217</u></u>	<u><u>107,941</u></u>

**Note 9. Remuneration of auditors**

During the financial year, the following fees were paid or payable for services provided by RSM Australia Pty Ltd, the auditor of the incorporated association:

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Review of the financial statements	3,200	3,100
	<u><u>3,200</u></u>	<u><u>3,100</u></u>

**Note 10. Contingent liabilities**

The incorporated association had no contingent liabilities as at 31 December 2020.

**Note 11. Commitments**

The incorporated association had no commitments for expenditure as at 31 December 2020 (2019: nil).

**Note 12. Events after the reporting period**

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has had no significant impact on the incorporated association up to 31 December 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.


No matter or circumstance has arisen since 31 December 2020 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

**The Katanning Country Club**  
**Committee Members' declaration**  
**31 December 2020**

In the committee's opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Act 2015;
- the attached financial statements and notes comply with the Accounting Standards as described in Note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 31 December 2020 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers

  
President

15 March 2021  
Katanning Country Club

**RSM Australia Partners**

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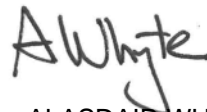
**AUDITOR'S INDEPENDENCE DECLARATION**

As lead auditor for the review of the financial report of the Katanning Country Club Inc. for the year ended 31 December 2020, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.

**RSM**

RSM AUSTRALIA PTY LTD



ALASDAIR WHYTE  
Director

Perth, WA  
Dated: 15 March 2021



**RSM Australia Partners**

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**INDEPENDENT AUDITOR'S REVIEW REPORT  
TO THE MEMBERS OF  
THE KATANNING COUNTRY CLUB INC.**

**Report on the Financial Report**

We have reviewed the accompanying financial report, being a special purpose financial report of the Katanning Country Club Inc, which comprises the statement of financial position as at 31 December 2020, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Committee Members' declaration.

*Committee Members' Responsibility for the Financial Report*

The Committee Members of the Katanning Country Club Inc are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015* and the needs of the members. The Committee Members' responsibility also includes such internal control that the Committee Members' determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation* (ASRE 2415), in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report does not satisfy the requirements the *Associations Incorporation Act 2015* including: giving a true and fair view of the financial position and performance of the association as at 31 December 2020 and its performance for the year ended on that date; and complying with the Australian Accounting Standards. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**THE POWER OF BEING UNDERSTOOD**  
**AUDIT | TAX | CONSULTING**

RSM Australia Partners is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Partners ABN 36 965 185 036

Liability limited by a scheme approved under Professional Standards Legislation

### *Other Information*

The Committee Members is responsible for the other information. The other information comprises the information included in the detailed statement of profit or loss for the year ended 31 December 2020 but does not include the financial report and the auditor's review report thereon.

Our conclusion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

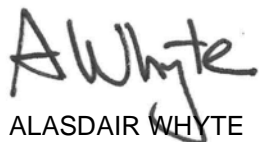
### *Conclusion*

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of the Katanning Country Club Inc. does not satisfy the requirements of Part 5 Division 3 of the *Associations Incorporation Act 2015* including:

- (a) giving a true and fair view of the Katanning Country Club Inc's financial position as at 31 December 2020 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Part 5 Division 3 of the *Associations Incorporation Act 2015*.

### *Basis of Accounting*

Without modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committee's financial reporting responsibilities under the *Associations Incorporation Act 2015*. As a result, the financial report may not be suitable for another purpose.



ALASDAIR WHYTE  
Partner  
RSM AUSTRALIA PARTNERS

Perth, WA  
Dated: 15 March 2021

**The Katanning Country Club Inc.**  
**ABN 24 859 842 560**

**Annual Report - 31 December 2021**

## **The Katanning Country Club Inc.**

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### **General information**

The financial statements cover the Katanning Country Club Inc. (the incorporated association) as an individual entity. The financial statements are presented in Australian dollars, which is the incorporated association's functional and presentation currency.

The Katanning Country Club Inc. is incorporated and domiciled in Western Australia. Its registered office and principal place of business are:

#### **Registered office & Principal place of business**

Lot 2 Round Drive  
Katanning WA 6317

**The Katanning Country Club Inc.**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 31 December 2021**

	Note	2021 \$	2020 \$
<b>Revenue</b>			
Sale of goods		94,745	103,182
Cost of sales		<u>(43,838)</u>	<u>(43,889)</u>
<b>Gross profit from sales</b>		<b>50,907</b>	<b>59,293</b>
Grant income		23,090	316,340
Sporting activity revenue		82,778	167,612
Other revenue	3	<u>77,617</u>	<u>87,040</u>
<b>Total revenue</b>		<b>234,392</b>	<b>630,285</b>
<b>Expenses</b>			
Accounting expenses		(9,483)	(9,507)
Advertising expenses		(1,834)	(1,324)
Depreciation expenses		(64,440)	(68,018)
Employee benefits expenses		(70,842)	(82,356)
Other expenses		<u>(227,791)</u>	<u>(87,992)</u>
<b>Total expenses</b>		<b>(374,390)</b>	<b>(249,197)</b>
(Deficit)/Surplus for the year		(139,998)	381,088
Other comprehensive income for the year		-	-
Total comprehensive (loss)/surplus for the year attributable to the members		<u>(139,998)</u>	<u>381,088</u>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of financial position**  
**As at 31 December 2021**

	<b>Note</b>	<b>2021</b> \$	<b>2020</b> \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	<b>4</b>	551,589	714,858
Trade and other receivables	<b>5</b>	73,477	16,662
Inventories		3,305	6,756
Total current assets		<u>628,371</u>	<u>738,276</u>
<b>Non-current assets</b>			
Property, plant and equipment	<b>6</b>	<u>1,414,507</u>	<u>1,203,033</u>
Total non-current assets		<u>1,414,507</u>	<u>1,203,033</u>
<b>Total assets</b>		<u><b>2,042,878</b></u>	<u><b>1,941,309</b></u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	<b>7</b>	<u>172,583</u>	<u>11,260</u>
Total current liabilities		<u>172,583</u>	<u>11,260</u>
<b>Non-current liabilities</b>			
Deferred revenue	<b>8</b>	<u>192,461</u>	<u>112,217</u>
Total non-current liabilities		<u>192,461</u>	<u>112,217</u>
<b>Total liabilities</b>		<u><b>365,044</b></u>	<u><b>123,477</b></u>
<b>Net assets</b>		<u><b>1,677,834</b></u>	<u><b>1,817,832</b></u>
<b>Equity</b>			
Retained earnings		<u>1,677,834</u>	<u>1,817,832</u>
<b>Total equity</b>		<u><b>1,677,834</b></u>	<u><b>1,817,832</b></u>

*The above statement of financial position should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of changes in equity**  
**For the year ended 31 December 2021**

	<b>Retained earnings</b>	<b>Total equity</b>
	<b>\$</b>	<b>\$</b>
<b>At 31 December 2019</b>	1,436,744	1,436,744
Surplus for the year	381,088	381,088
<b>At 31 December 2020</b>	<b>1,817,832</b>	<b>1,817,832</b>
 <b>At 31 December 2020</b>	 1,817,832	 1,817,832
(Deficit) for the year	(139,998)	(139,998)
<b>At 31 December 2021</b>	<b>1,677,834</b>	<b>1,677,834</b>

*The above statement of changes in equity should be read in conjunction with the accompanying notes*

**The Katanning Country Club Inc.**  
**Statement of cash flows**  
**For the year ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>		
Receipts from customers	301,659	744,116
Payments to suppliers and employees	(189,014)	(216,920)
<b>Net cash from operating activities</b>	<b>112,645</b>	<b>527,196</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant & equipment	(275,914)	(202,273)
<b>Net cash used in investing activities</b>	<b>(275,914)</b>	<b>(202,273)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(163,269)</b>	<b>324,923</b>
Cash and cash equivalents at the beginning of the year	714,858	389,935
<b>Cash and cash equivalents at the end of the year</b>	<b>551,589</b>	<b>714,858</b>

*The above statement of cash flows should be read in conjunction with the accompanying notes*



**Note 1. Significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The incorporated association has adopted all the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**Basis of preparation**

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the incorporated association's constitution and *Association Incorporation Act 2015 (WA)*.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cashflows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

*Historical cost convention*

The financial statements have been prepared under the historical cost convention.

*Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

**Revenue recognition**

The incorporated association recognises revenue as follows:

*Sales revenue*

Bar sales are recognised when received or receivable.

*Donations*

Donations are recognised at the time the pledge is made.

*Grants*

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

*Membership*

Membership fees are recognised as revenue when due.

**Note 1. Significant accounting policies (continued)**

*Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

*Sporting activity revenue*

Sporting activity revenue is recognised when it is received or when the right to receive payment is established.

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**Income tax**

The incorporated association is subject to income tax in accordance with the "principle of mutuality" whereby income derived from non-members visiting the incorporated association and using its facilities is assessable to income tax together with income from the investment of the incorporated association's funds. The incorporated association did not derive a taxable income in the current and previous years.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, 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.

**Trade and other receivables**

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

**Property, plant and equipment**

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Plant and equipment	1-10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

## **Note 1. Significant accounting policies (continued)**

### **Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

### **Trade and other payables**

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

### **Deferred revenue**

Deferred revenue represents the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

### **Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

### **New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 31 December 2021. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

## **Note 2. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. There are no judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### *Coronavirus (COVID-19) pandemic*

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

**The Katanning Country Club Inc.**  
**Notes to the financial statements**  
**31 December 2021**

**Note 3. Other Revenue**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Membership	15,826	19,177
Venue Hire	3,663	5,822
Fundraising	37,101	46,118
Sponsorship	16,154	12,879
Donations	909	530
Interest Income	204	1,756
Other Income	3,760	758
	<u>77,617</u>	<u>87,040</u>

**Note 4. Current assets - cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Cash on Hand	1,490	2,000
Westpac – cheque account	413,303	575,710
Westpac – sundry account	151	707
Westpac – term deposit	136,645	136,441
	<u>551,589</u>	<u>714,858</u>

**Note 5. Current assets - trade and other receivables**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Debtors	7,831	14,954
Prepayments	45,810	7,671
GST	19,836	(5,963)
	<u>73,477</u>	<u>16,662</u>

**The Katanning Country Club Inc.**  
**Notes to the financial statements**  
**31 December 2021**

**Note 6. Non-current assets - property, plant and equipment**

	2021 \$	2020 \$
Leasehold improvements – at cost	269,577	269,577
Less: Accumulated depreciation	<u>(267,184)</u>	<u>(266,622)</u>
	2,393	2,955
Plant and equipment – at cost	2,391,262	2,115,348
Less: Accumulated depreciation	<u>(979,148)</u>	<u>(915,270)</u>
	1,412,114	1,200,078
	<u>1,414,507</u>	<u>1,203,033</u>

**Note 7. Current liabilities - trade and other payables**

	2021 \$	2020 \$
Trade payables	151,971	1,641
Creditors – PAYG withholding	2,654	4,516
Australian Taxation Office	14,889	-
Gift vouchers	1,029	613
Wages payable – payroll	1,319	2,139
Superannuation payable	<u>721</u>	<u>2,351</u>
	172,583	11,260

**Note 8. Deferred revenue**

	2021 \$	2020 \$
Deferred revenue	<u>192,461</u>	<u>112,217</u>
	192,461	112,217

**Note 9. Remuneration of auditors**

During the financial year, the following fees were paid or payable for services provided by RSM Australia Pty Ltd, the auditor of the incorporated association:

	2021 \$	2020 \$
Review of the financial statements	3,500	3,200
	<u>3,500</u>	<u>3,200</u>

**Note 10. Contingent liabilities**

The incorporated association had no contingent liabilities as at 31 December 2021 (2020: Nil).

**The Katanning Country Club Inc.**  
**Notes to the financial statements**  
**31 December 2021**

**Note 11. Commitments**

The incorporated association had no commitments for expenditure as at 31 December 2021 (2020: Nil).

**Note 12. Events after the reporting period**

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has had no significant impact on the incorporated association up to 31 December 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

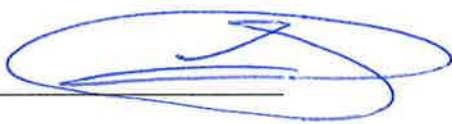
No matter or circumstance has arisen since 31 December 2021 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

**The Katanning Country Club**  
**Committee Members' declaration**  
**31 December 2021**

In the committee's opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Act 2015 (WA);
- the attached financial statements and notes comply with the Accounting Standards as described in Note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 31 December 2021 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers



\_\_\_\_\_  
President

16 February 2022

**RSM Australia Pty Ltd**

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**AUDITOR'S INDEPENDENCE DECLARATION**

As lead auditor for the review of the financial report of the Katanning Country Club Inc. for the year ended 31 December 2021, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.

*Rsm*

RSM AUSTRALIA PTY LTD



AIK KONG TING  
Director

Perth, WA  
Dated: 16 February 2022

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**INDEPENDENT AUDITOR'S REVIEW REPORT  
TO THE MEMBERS OF  
THE KATANNING COUNTRY CLUB INC.**

**Report on the Financial Report**

We have reviewed the accompanying financial report, being a special purpose financial report of the Katanning Country Club Inc., which comprises the statement of financial position as at 31 December 2021, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Committee Members' declaration.

*Committee Members' Responsibility for the Financial Report*

The Committee Members of the Katanning Country Club Inc. are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015* and the needs of the members. The Committee Members' responsibility also includes such internal control that the Committee Members' determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation* (ASRE 2415), in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report does not satisfy the requirements the *Associations Incorporation Act 2015 (WA)* including: giving a true and fair view of the financial position and performance of the Katanning Country Club Inc. as at 31 December 2021 and its performance for the year ended on that date; and complying with the Australian Accounting Standards. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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### *Other Information*

The Committee Members is responsible for the other information. The other information comprises the information included in the detailed statement of profit or loss for the year ended 31 December 2021 but does not include the financial report and the auditor's review report thereon.

Our conclusion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### *Conclusion*

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of the Katanning Country Club Inc. does not satisfy the requirements of Part 5 Division 3 of the *Associations Incorporation Act 2015 (WA)* including:

- (a) giving a true and fair view of the Katanning Country Club Inc.'s financial position as at 31 December 2021 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Part 5 Division 3 of the *Associations Incorporation Act 2015 (WA)*.

### *Basis of Accounting*

Without modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committee's financial reporting responsibilities under the *Associations Incorporation Act 2015 (WA)*. As a result, the financial report may not be suitable for another purpose.



RSM AUSTRALIA PTY LTD



AIK KONG TING  
Director

Perth, WA  
Dated: 16 February 2022