



# Ordinary Council Meeting Agenda

*24 February 2026*



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**Shire of Dalwallinu**

**NOTICE OF MEETING**

NOTICE is hereby given that the next Ordinary Meeting of Council of the Shire of Dalwallinu will be held on Tuesday, 24 February 2026 in the Council Chambers, Dalwallinu commencing at 5.00pm.

Signed:



Jean Knight JP

**Chief Executive Officer**

19 / 02 / 2026

Date

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## **SHIRE OF DALWALLINU**

**AGENDA** for the Ordinary Meeting of Council to be held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 24 February 2026 commencing at 5.00pm.

### **PRESIDING OFFICER DECLARATION**

In accordance with the Local Government Act, this public meeting is being recorded. The recording will be archived and available on Councils website [www.dalwallinu.wa.gov.au](http://www.dalwallinu.wa.gov.au). Persons attending this meeting in the public gallery may be recorded.

Persons participating in public question time will be recorded as part of the meeting proceedings. I request all participants maintain a respectful and professional demeanour throughout the proceedings. Any use of profanity, disrespectful language, or disruptive behaviour may result in removal from the meeting.

Thank you for your cooperation.

### **1. OPENING & ANNOUNCEMENT OF VISITORS**

The Chairperson (President) opened the meeting at \_\_\_\_ pm.

### **2. ANNOUNCEMENTS OF PRESIDING MEMBER**

### **3. ATTENDANCE RECORD**

#### **3.1 Present**

##### **Councillors**

Shire President	Cr KL Carter
Deputy President	Cr MM Harms
	Cr SC Carter
	Cr JL Counsel
	Cr S Dawson
	Cr S Hickleton

Chief Executive Officer	Ms JM Knight
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##### **Public**

#### **3.2 Apologies**

#### **3.3 Leave of Absence Previously Granted**

Cr DS Cream

### **4 DECLARATIONS OF INTEREST**

### **5 PUBLIC QUESTION TIME**

#### **5.1 Response to Previous Public Questions Taken on Notice**

Nil



**5.2 Public Question Time**

**6 MINUTES OF PREVIOUS MEETINGS**

**6.1 Ordinary Council Meeting – 16 December 2025**

**MOTION**

Moved Cr  
Seconded Cr

That the Minutes of the Ordinary Meeting of Council held 16 December 2025 be confirmed

**0/0**

**6.2 Audit, Risk & Improvement Committee Minutes – 16 December 2025**

**MOTION**

Moved Cr  
Seconded Cr

That the Unconfirmed Minutes of the Audit, Risk & Improvement Committee meeting held 16 December 2025 be received by Council.

**0/0**

**7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS**

**7.1 Petitions**

**7.2 Presentations**

**7.3 Deputations**

**7.4 Delegates Reports/Submissions**

**8 METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)**

As agreed.



**9      REPORTS**

**9.1    WORKS & SERVICES**

There were Nil reports from Works & Services this month.



## **9.2 PLANNING & DEVELOPMENT**

There were Nil reports from Planning & Development Services this month.



### **9.3 CORPORATE SERVICES**

#### **9.3.1 Accounts for Payment for December 2025\***

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Christie Andrews, Finance Officer
<b>Supervised by</b>	Hanna Jolly, Manager Corporate Services
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Summary of Accounts for Payment

#### **Purpose of Report**

Council is requested to consider the acceptance and approval of the Schedule of Accounts for Payment.

#### **Background**

A list of invoices paid for the month of December 2025 from the Municipal Account to the sum of \$1,574,272.40 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$1,912,730.73. There were no payments from the Trust Account. Total payments from all accounts being \$1,912,730.73 have been listed for Council's ratification.

#### **Consultation**

In accordance with the requirements of the *Local Government Act 1995* a list of accounts paid, by approval of the Chief Executive Officer under Council's delegated authority, is to be completed for each month showing:

- The payees names
- The amount of the payments
- Sufficient information to identify the payment
- The date of the payment

The attached list meets the requirements of the Financial Regulations,

In addition to the above statutory requirements, Financial Management Regulation Section 13(4) requires 'the total of the other outstanding accounts be calculated and a statement be presented to Council at the next Council meeting'.

#### **Legislative Implications**

##### **State**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

#### **Policy Implications**

Nil



**Financial Implications**

Payments are in accordance with the adopted budget for 2025/2026.

**General Function Implications**

Nil

**Strategic Implications**

Nil

**Site Inspection**

Not applicable

**Sustainability & Climate Change Implications****Economic implications**

There are no known significant economic implications associated with this proposal.

**Social implications**

There are no known significant social implications associated with this proposal.

**Environmental implications**

There are no known significant environmental implications associated with this proposal.

**Officer Comment**

Accounts for Payments are in accordance with the adopted budget for 2025/2026 or authorised by separate resolution.

**Officer Recommendation**

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in December 2025 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$1,912,730.73 consisting of:

Bank Fees	\$1,210.58
EFT Payments (EFT17833-EFT17935)	\$1,574,272.40
<i>Bunnings Trade EFT17889 \$49.23</i>	
<i>Wex Australia EFT17852 \$2,733.21</i>	
EFT Payments (Payroll)	\$189,737.70
Direct Debit – Credit Card (DD18601.1)	\$4,409.88
Direct Debit – Superannuation (DD18586.1, DD18589.1 & DD18600.1)	\$40,127.47
Direct Debit – Payments to Department of Transport	\$102,972.70



## Officer Recommendation/Council Resolution

### MOTION

Moved                    Cr  
Seconded                Cr

0/0



EFT PAYMENTS FOR THE MONTH OF DECEMBER 2025

Chq/EFT	Date	Name	Description	Amount
EFT17833	04/12/2025	Bridgestone Service Centre Dalwallinu	Tyres - water tanker	660.00
EFT17834	04/12/2025	AVON WASTE	Waste collections - Nov 25	20,959.27
EFT17835	04/12/2025	TELSTRA	Assorted phone usage to 18/11 Services Charges to 18/12	280.36
EFT17836	04/12/2025	SYNERGY	Electricity Usage Sep-Nov 25	1,555.09
EFT17837	04/12/2025	TRUCK CENTRE (WA) PTY LTD	Service DL 80	2,176.16
EFT17838	04/12/2025	ROWDY'S ELECTRICAL	Install ceiling fans 6B Cousins Road	1,059.35
EFT17839	04/12/2025	AMPAC DEBT RECOVERY	Debt recovery costs for Oct 25	2,277.00
EFT17840	04/12/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Service on DL122	3,243.27
EFT17841	04/12/2025	DALLCON	Drainage Material, concrete & stab sand	72,420.70
EFT17842	04/12/2025	IXOM OPERATIONS PTY LTD	Container service fee - Nov 25	81.84
EFT17843	04/12/2025	ELLAINE NOR TABUNYAG OFIAZA	Bond return	280.00
EFT17844	04/12/2025	DOMAIN DIGITAL	IT Services - Dec 25	7,053.20
EFT17845	04/12/2025	Gazz's Maintenance Services	Townscape Maintenance & Cleaning - Nov 25	3,935.00
EFT17846	04/12/2025	JAMIE FALLS	Bond return	560.00
EFT17847	04/12/2025	BOEKEMAN MACHINERY	Service for DL134 & DL186	687.62
EFT17848	09/12/2025	On Hold On Line	Monthly on-hold message - Dec 25	77.00
EFT17849	09/12/2025	Elders Rural Services Australia Limited	Chemicals for Dalwallinu ovals	657.80
EFT17850	09/12/2025	JOHN R WALLIS ENGINEERING	Submersible Pump	465.00
EFT17851	09/12/2025	T-quip (Tocojepa Pty Ltd T/as)	Parts for DL9047	157.88
EFT17852	09/12/2025	Wex Australia Pty Ltd	Fuel - Nov 25	2,733.21
EFT17853	09/12/2025	AUSTRALIA POST - SHIRE	Postage charges - Nov 25	283.09
EFT17854	09/12/2025	BOC LIMITED	Monthly container rental - Nov 2025	39.77
EFT17855	09/12/2025	OFFICEWORKS	November Stationery order	635.55
EFT17856	09/12/2025	ST JOHN AMBULANCE DALWALLINU	Workplace Essentials Refill Pack	80.00
EFT17857	09/12/2025	Building and Construction Industry Training Board	BCITF levies collected Nov 25	212.15
EFT17858	09/12/2025	Oneschool Global Wa Ltd	Refund of hire fees - event cancelled	186.50
EFT17859	09/12/2025	Team Global Express Pty Ltd	Freight Charges - Nov 25	1,334.24
EFT17860	09/12/2025	STEWART & HEATON CLOTHING CO PTY LTD	Bushfire Uniforms	656.81
EFT17861	09/12/2025	BITUTEK PTY LTD	Various roads seal & primer	306,319.21
EFT17862	09/12/2025	The Old Convent Dalwallinu	Catering staff Christmas Party	2,970.00
EFT17863	09/12/2025	MCLEODS LAWYERS PTY LTD	Legal advice	11,177.76
EFT17864	09/12/2025	TALIS CONSULTANTS PTY LTD ATF TALIS UNIT TRUST	RAMM update	770.00
EFT17865	09/12/2025	DALWALLINU FOODWORKS	Assorted supplies for Admin, Council and Events - Nov 25	420.06
EFT17866	09/12/2025	WEST COAST STABILISERS	Wet mix 3374 m2 Pithara East Rd - Extra required	11,028.60

Chq/EFT	Date	Name	Description	Amount
EFT17867	09/12/2025	E FIRE & SAFETY	Fire indicator panel testing - Nov 25	528.00
EFT17868	09/12/2025	TRACTUS AUSTRALIA	Tyres - DL9346	3,066.00
EFT17869	09/12/2025	RICOH AUSTRALIA PTY LTD (RICOH FINANCE)	Lease fees photocopiers to 14/1/26	390.61
EFT17870	09/12/2025	DOMAIN DIGITAL	Upgrade Salto	1,089.00
EFT17871	09/12/2025	TELAIR PTY LTD	Installation of Fibre internet to Shire Admin & NBN Service fee - Dec 25	18,986.27
EFT17872	09/12/2025	Kleen West Distributors	Cleaning products - Nov 25	1,897.06
EFT17873	09/12/2025	MAGIQ SOFTWARE LIMITED	First Phase Implementation & Annual Subscription Fees	119,267.50
EFT17874	09/12/2025	Dept of Local Government Industry Regulation & Safety	BSL collected - Nov 25	1,353.18
EFT17875	09/12/2025	Mavilin R Ofiaza	Bond return	280.00
EFT17876	09/12/2025	Antony Mcclenaghan	Bond return	50.00
EFT17877	09/12/2025	BOEKEMAN MACHINERY	Service - DL281	290.00
EFT17878	09/12/2025	LANDGATE	Assorted valuation charges Ag - Nov 25	51.68
EFT17879	10/12/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	Emergency Services Levy	33,276.19
EFT17880	10/12/2025	ROWDY'S ELECTRICAL	Assorted electrical works	230.56
EFT17881	10/12/2025	Delta Agribusiness WA Pty Ltd	Assorted goods - Nov 25	1,993.96
EFT17882	10/12/2025	WEST COAST STABILISERS	Grading Services - Nov 25	45,507.00
EFT17883	10/12/2025	FRONTLINE FIRE AND RESCUE EQUIPMENT	Face Respirators	940.10
EFT17884	10/12/2025	Maximum Drainage	Drainage Carot Well Road	39,075.30
EFT17885	10/12/2025	Rylan Concrete	Kerb Locke St, Kalannie	26,406.05
EFT17886	10/12/2025	Perth Bouncy Castle Hire	Children's Entertainment for Street Party	4,221.05
EFT17887	10/12/2025	PAYWISE PTY LTD	Novated Lease Charges - Dec 25	1,556.10
EFT17888	10/12/2025	FULCHER CONTRACTORS PTY LTD	WSFN Road Rehabilitation Works	288,972.97
EFT17889	11/12/2025	BUNNINGS TRADE	Assorted goods for building maintenance - Nov 25	49.23
EFT17890	11/12/2025	FULCHER CONTRACTORS PTY LTD	WSFN Road Rehabilitation Works	288,972.97
EFT17891	23/12/2025	SETON AUSTRALIA	Pool chemicals	153.04
EFT17892	23/12/2025	KEITH LESLIE CARTER	Member attendance & travel - Q2	3,877.76
EFT17893	23/12/2025	IAN HYDE	ARIC Attendance	120.00
EFT17894	23/12/2025	RBC - RURAL	Meterplan charge - Dec 25	940.63
EFT17895	23/12/2025	Bridgestone Service Centre Dalwallinu	Repair puncture DL151	112.00
EFT17896	23/12/2025	TELSTRA	Assorted phone usage charges to 6/12, Service charges to 6/01	1,678.29
EFT17897	23/12/2025	THE ROYAL LIFE SAVING SOCIETY OF AUSTRALIA	CPR poster	27.50
EFT17898	23/12/2025	DALWALLINU WHEATLAND MOTEL	Bond return	190.00
EFT17899	23/12/2025	ST JOHN AMBULANCE DALWALLINU	Defib pads for pool	114.75
EFT17900	23/12/2025	Building and Construction Industry Training Board	CTF collected Nov 25	1,973.50
EFT17901	23/12/2025	SYNERGY	Electricity Usage Sep - Nov 25	8,136.25
EFT17902	23/12/2025	SHANNON DAWSON	Member attendance - Q2	1,840.00

Chq/EFT	Date	Name	Description	Amount
EFT17903	23/12/2025	STEVEN CLIFFORD CARTER	Member attendance - Q2	1,840.00
EFT17904	23/12/2025	WILSONS SIGN SOLUTIONS	Councillor Name plates	71.50
EFT17905	23/12/2025	ROWDY'S ELECTRICAL	Electrical repairs - Dec 25	1,606.09
EFT17906	23/12/2025	Hanna Kristina Jolly	Wester Power extended outage claim 14-16 Dec	120.00
EFT17907	23/12/2025	JEMMA LOUISE COUNSEL	Member attendance & travel - Q2	2,275.28
EFT17908	23/12/2025	Doug Burke	Western Power extended outage claim, 14-16 Dec 25	120.00
EFT17909	23/12/2025	LIBERTY PLUMBING & GAS	Works to solar system at Unit 3/11 James street	700.00
EFT17910	23/12/2025	Jean Maree Knight	Wester Power extended outage claim 14-16 Dec 25	120.00
EFT17911	23/12/2025	Totally Workwear Joondalup	Uniforms for employee 436	390.00
EFT17912	23/12/2025	DIANE SHIRLEY CREAM	Member attendance - Q2	1,960.00
EFT17913	23/12/2025	Shane Hickleton	Member attendance - Q2	1,720.00
EFT17914	23/12/2025	Dalwallinu Baptist Church	Bond return	560.00
EFT17915	23/12/2025	WHEATBEATS PRODUCTIONS	DJ Services for Street Party	770.00
EFT17916	23/12/2025	Hall & Wilcox Lawyers	Contract preparation for Sale of Wubin Hall	1,756.45
EFT17917	23/12/2025	Rodney Malcolm Broad	Western Power Extended Outage claim, 14-16 Dec	120.00
EFT17918	23/12/2025	Maximum Drainage	Drainage Leahy Street	38,896.00
EFT17919	23/12/2025	SIMPLY DATA SERVICES PTY LTD	Vehicle Tracking Subscription to 14/3/26	148.50
EFT17920	23/12/2025	Dalwallinu & Districts CWA	Community Grant Scheme donation	1,000.00
EFT17921	23/12/2025	Dry Kirkness (Audit) Pty Ltd	Reg17 Audit and FM Review 2025/26	21,304.34
EFT17922	23/12/2025	Paul Burridge	Fuel for DL7504	176.61
EFT17923	23/12/2025	BABA MARDA ROAD SERVICES	Additional signage hire - Nov 25	723.80
EFT17924	23/12/2025	Aaro Group Pty Ltd	Sewerage Upgrade - Main Line	37,029.51
EFT17925	23/12/2025	JLT RISK SOLUTIONS PTY LTD	LGIS Regional Risk Co-ordinator Program	6,600.00
EFT17926	23/12/2025	PAYWISE PTY LTD	Novated Lease Charges - Dec 25	1,556.10
EFT17927	23/12/2025	TIM DAVIES LANDSCAPING PTY LTD	Consultants - Memorial Park Upgrade - Concept Design	10,280.33
EFT17928	23/12/2025	Bret-abbey O'brien	Bond return	560.00
EFT17929	23/12/2025	NATIONAL GRID LINK POWER PTY LTD	Sports Lighting at Dalwallinu Oval progress payment	83,679.71
EFT17930	23/12/2025	Matiakala Mlotshwa	SECONDARY DUX AWARD - 2025	250.00
EFT17931	23/12/2025	Midwest Pest Management	Bond return	50.00
EFT17932	23/12/2025	Isabelle Cole	DDHS Primary Dux Award 2025	110.00
EFT17933	23/12/2025	B G Sawyer & W P Sawyer	Bond return	560.00
EFT17934	23/12/2025	MELISSA MAE HARMS	Member attendance & travel - Q2	1,620.19
EFT17935	23/12/2025	DALWALLINU COMMUNITY RESOURCE CENTRE	DDC Cover for Mondays and Tuesdays for Jul 25	550.00
				1,574,272.40

**DIRECT DEBITS FOR THE MONTH OF DECEMBER 2025**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD18586.1	04/12/2025	Precision Administration Services Pty Ltd	Super contributions pe021225	13,477.45
DD18589.1	18/12/2025	Precision Administration Services Pty Ltd	Super contributions pe161225	13,506.50
DD18600.1	30/12/2025	Precision Administration Services Pty Ltd	Super contributions pe301225	13,143.52
				40,127.47

CREDIT CARD PAYMENTS FOR THE MONTH OF DECEMBER 2025

Chq/EFT	Date	User	Name	Description	Amount
DD18601.1	22/12/2025	Jean Knight	Aussie Broadband	Monthly charge for internet at Dalwallinu Rec Centre	79.00
	22/12/2025	Jean Knight	WA Newspapers Pty Ltd	Monthly charge for on-line newspapers	32.00
	22/12/2025	Hanna Jolly	Starlink	Monthly charge for Starlink statellite Wifi	160.00
	18/12/2025	Jean Knight	Dunnings Northam	Fuel for DL2	119.64
	18/12/2025	Jean Knight	Perth Applincance Spares	Oven part 6 McLevie Way, Dalwallinu	69.90
	16/12/2025	Hanna Jolly	Starlink	Monthly charge for Starlink statellite Wifi	8.98
	11/12/2025	Jean Knight	BP Wubin	Refreshments for bush fire volunteers	677.60
	08/12/2025	Jean Knight	Smart Dollar	Table clothes for Street Party	12.50
	08/12/2025	Jean Knight	Dan Murphy's	Stock for Street Party	249.88
	05/12/2025	Jean Knight	Muscle Mania Fitness	Replacement resistance bands for Gym	294.85
	03/12/2025	Jean Knight	ChargeFox	EV station management fee	79.86
	03/12/2025	Jean Knight	PFD Foods	Burger patties & cheese for Street Party	430.45
	03/12/2025	Jean Knight	Picwal Australia Pty Ltd (Hydrocell)	Pressure washer, spray kit & chemicals	1203.99
	02/12/2025	Jean Knight	PTC Shop	Ipad covers	303.98
	02/12/2025	Jean Knight	Geraldton Mowers	Brushcutter heads	396.00
	02/12/2025	Jean Knight	Caltex Dalwallinu	Ice for Street Party	55.00
	01/12/2025	Jean Knight	Smart Dollar	Ticket book for food at Street party	2.99
	01/12/2025	Hanna Jolly	Starlink	Monthly charge for Starlink statellite Wifi	55.46
	28/11/2025	Jean Knight	Coles	Soft drink for Staff Christmas Party	27.00
	28/11/2025	Hanna Jolly	Shire of Dalwallinu	LR Drivers License application for employee 442	150.80
					4,409.88

CHARGE CARDS PAYMENTS FOR THE MONTH OF DECEMBER 2025

Chq/EFT	Card Name	Card Type	Date	User	Description	Amount
EFT17889	Bunnings Trade	Store Card	27/11/2025	Sheree Sundstrom	Paint roller cover for stock	16.03
					Twin head flood light for Richardson Park	24.70
					Half moon magnet for Admin	8.50
EFT17852	Wex Australia Pty Ltd	Fuel Card	03/11/2025	Darren Streets	Fuel for DL186 (Pool)	68.00
			10/11/2025	Darren Streets	Fuel for DL186 (Pool)	70.03
			14/11/2025	Hanna Jolly	Fuel for DL186 (Pool)	64.59
			17/11/2025	Darren Streets	Fuel for DL186 (Pool)	49.01
			24/11/2025	Automatic Charge	Annual card fee (DL186)	14.00
			24/11/2025	Automatic Charge	Annual card fee (DL151)	14.00
			14/11/2025	Samantha Dickins	Fuel for DL151 (Dalw Bush Fire)	153.04
			24/11/2025	Automatic Charge	Annual card fee (DL379)	14.00
			01/11/2025	Jean Knight	Fuel for DL 2 (CEO)	182.75
			12/11/2025	Jean Knight	Fuel for DL 2 (CEO)	160.60
			24/11/2025	Automatic Charge	Annual card fee (DL2)	14.00
			27/11/2025	Jean Knight	Fuel for DL 2 (CEO)	118.72
			31/10/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	85.10
			03/11/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	58.33
			07/11/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	46.58
			10/11/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	68.29
			13/11/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	44.39
			17/11/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	83.45
			22/11/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	104.94
			24/11/2025	Automatic Charge	Annual card fee (DL89)	14.00
			27/11/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	69.77
			01/11/2025	Hanna Jolly	Fuel for DL 131 (MCS)	100.63
			07/11/2025	Hanna Jolly	Fuel for DL 131 (MCS)	90.83
			11/11/2025	Hanna Jolly	Fuel for DL 131 (MCS)	92.88
			14/11/2025	Hanna Jolly	Fuel for DL 131 (MCS)	80.17
			24/11/2025	Automatic Charge	Annual card fee (DL131)	14.00
			26/11/2026	Hanna Jolly	Fuel for DL 131 (MCS)	100.05
			24/11/2025	Automatic Charge	Annual card fee (DL281)	14.00
			06/11/2025	Douglas Burke	Fuel for DL 492 (MPDS)	98.28
			17/11/2025	Douglas Burke	Fuel for DL 492 (MPDS)	99.02
			24/11/2025	Automatic Charge	Annual card fee (DL492)	14.00
			04/11/2025	Damien Thorpe	Fuel for DL 102 (Cleaner)	52.13
			13/11/2025	Damien Thorpe	Fuel for DL 102 (Cleaner)	54.01
			24/11/2025	Automatic Charge	Annual card fee (DL102)	14.00
			25/11/2025	Damien Thorpe	Fuel for DL 102 (Cleaner)	63.30
			04/11/2025	David Hughes	Fuel for sundry plant	82.32
			06/11/2025	David Hughes	Fuel for sundry plant	86.35
			19/11/2025	David Hughes	Fuel for sundry plant	151.65
			24/11/2025	Automatic Charge	Annual card fee (Sundry Plant)	14.00
			24/11/2025	Automatic Charge	Annual card fee (DL475)	14.00
						2,782.44



# Commonwealth Bank

Commonwealth Bank of Australia  
ABN 48 123 124 AFSL and  
Australian credit licence 234945

# Consolidated Statement

## Corporate Charge Card

Page 1 of 1

053

SHIRE OF DALWALLINU  
PO BOX 141  
DALWALLINU WA 6609

### SHIRE OF DALWALLINU

Facility number **XXXX XXXX XXXX XXXX**

Statement period **27 Nov 2025 - 24 Dec 2025**

Next statement end date **23 Jan 2026**

### ENQUIRIES 13 1576

24 hours a day, 7 days a week

### Account summary

Facility credit limit	\$20,000.00
Total number of accounts	2
Accounts active this period	2

### Your payment

Your AutoPay amount of \$4,409.88 will be deducted from your account XXXXXX-XXXXXXX on 25 Dec 2025.

### Transactions

Date	Transaction details	Total Amount (\$)
24 Dec	AUTO PAYMENT - THANK YOU	4,409.88-
	Interest on purchases	17.990% 0.00
	Interest on cash advances	17.990% 0.00

### Account details

Cardholder Name	Account Number	Credit Limit (\$)	Balance (\$)
JOLLY,HANNA	XXXX XXXX XXXX XXXX	5,000.00	454.24
KNIGHT,JEAN	XXXX XXXX XXXX XXXX	15,000.00	3,955.64

----- End of statement -----

# Shire of Dalwallinu Municipal Account

## Payroll December 2025

04/12/2025	Payroll fortnight ending 02/12/2025	\$ 64,310.67
18/12/2025	Payroll fortnight ending 16/12/2025	\$ 64,382.16
30/12/2025	Payroll fortnight ending 30/12/2025	\$ 61,044.87
	TOTAL	<u><u>\$ 189,737.70</u></u>

## Bank Fees December 2025

15/12/2025	Bpay Transaction Fee (Muni)	\$ 94.05
02/12/2025	CBA Merchant Fee (Muni)	\$ 986.30
15/12/2025	CBA Transfer Fees	\$ 49.23
15/12/2025	CBA Account Service Fee	\$ 81.00
	TOTAL	<u><u>\$ 1,210.58</u></u>

## Direct Debit Payments December 2025

29/12/2025	Superannuation Payments (Pay endings 02/12/2025, 16/12/2025 & 30/12/2025)	\$ 40,127.47
1-31/12/2025	Credit Card Payments	\$ 4,409.88
	Payments to Department of Transport Licensing	\$ 102,972.70
	TOTAL	<u><u>\$ 147,510.05</u></u>

### 9.3.2 Monthly Financial Statements for December 2025\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations

#### **Purpose of Report**

Council is requested to receive and accept the Financial Reports for the month end 31 December 2025.

#### **Background**

There is a statutory requirement that Financial Reports be recorded in the Minutes of the meeting to which they are presented. The Financial Reports, as circulated, give an overview of the current financial position of the Shire and the status of capital income and expenditure.

#### **Consultation**

Nil

#### **Legislative Implications**

##### **State**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996 s34(1), s19(1)(2) and s34(2)*

#### **Policy Implications**

Nil

#### **Financial Implications**

Nil

#### **General Function Implications**

Nil

#### **Strategic Implications**

Nil

#### **Site Inspection**

Site inspection undertaken: Not applicable

#### **Sustainability & Climate Change Implications**

##### **Economic implications**

There are no known significant economic implications associated with this proposal.



*Social implications*

There are no known significant social implications associated with this proposal.

*Environmental implications*

There are no known significant environmental implications associated with this proposal.

**Officer Comment**

Financial Reports as at last day of business of the previous month are appended, for the period ending 31 December 2025. It is to be noted that the opening balances in these financial statements are not finalised as further adjustments for 2024-2025 may be required for yearend accruals.

Attached for council's consideration are:

1. Statement of Financial Activity
2. Variance Reports
3. Investments Held
4. Bank Reconciliations

As per Council resolution, all items that have a variance of more than \$10,000 have been noted on the variance reports.

**Officer Recommendation**

That the Council accept the Financial Reports as submitted for the month ending 31 December 2025.

**Officer Recommendation/Council Resolution**

**MOTION**

Moved	Cr
Seconded	Cr

0/0



**SHIRE OF DALWALLINU**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the required statement of financial activity and statement of financial position)**  
**For the period ended 31 December 2025**

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

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**SHIRE OF DALWALLINU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

Supplementary Information	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/ (b)	Var.	
	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	3,835,036	3,835,036	<b>3,833,789</b>	(1,247)	(0.03%)	
Rates excluding general rates		50,983	50,983	<b>50,982</b>	(1)	(0.00%)	
Grants, subsidies and contributions	14	2,736,522	1,582,666	<b>1,656,702</b>	74,036	4.68%	
Fees and charges		1,435,188	1,061,801	<b>1,075,532</b>	13,731	1.29%	
Interest revenue		346,131	175,656	<b>231,727</b>	56,071	31.92%	
Other revenue		100	48	<b>0</b>	(48)	(100.00%)	
Profit on asset disposals	6	162,727	32,727	<b>0</b>	(32,727)	(100.00%)	
	<b>8,566,687</b>	<b>6,738,917</b>	<b>6,848,732</b>	109,815	1.63%		
<b>Expenditure from operating activities</b>							
Employee costs		(2,935,949)	(1,505,996)	<b>(1,290,678)</b>	215,318	14.30%	
Materials and contracts		(3,391,739)	(1,802,024)	<b>(1,482,194)</b>	319,830	17.75%	
Utility charges		(491,334)	(245,161)	<b>(204,956)</b>	40,205	16.40%	
Depreciation		(6,108,419)	(3,054,128)	<b>(6,260)</b>	3,047,868	99.80%	
Finance costs		(93,862)	(46,704)	<b>(18,949)</b>	27,755	59.43%	
Insurance		(222,023)	(220,984)	<b>(216,342)</b>	4,642	2.10%	
Other expenditure		(145,660)	(74,438)	<b>(68,245)</b>	6,193	8.32%	
Loss on asset disposals	6	(17,800)	(17,800)	<b>0</b>	17,800	100.00%	
	<b>(13,406,786)</b>	<b>(6,967,235)</b>	<b>(3,287,624)</b>	3,679,611	52.81%	▲	
Non-cash amounts excluded from operating activities	Note 2(b)	5,956,046	3,031,755	<b>6,260</b>	(3,025,495)	(99.79%)	
<b>Amount attributable to operating activities</b>		<b>1,115,947</b>	<b>2,803,437</b>	<b>3,567,368</b>	763,931	27.25%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	6,133,942	3,486,345	<b>2,173,952</b>	(1,312,393)	(37.64%)	
Proceeds from disposal of assets	6	409,727	409,727	<b>0</b>	(409,727)	(100.00%)	
	<b>6,543,669</b>	<b>3,896,072</b>	<b>2,173,952</b>	(1,722,120)	(44.20%)		
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(1,791,536)	(1,134,676)	<b>(716,675)</b>	418,001	36.84%	
Payments for construction of infrastructure	5	(8,643,278)	(5,280,254)	<b>(2,854,149)</b>	2,426,105	45.95%	
<b>Amount attributable to investing activities</b>		<b>(3,891,145)</b>	<b>(2,518,858)</b>	<b>(1,396,873)</b>	1,121,985	44.54%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	731,039	144,173	<b>144,173</b>	0	0.00%	
	<b>731,039</b>	<b>144,173</b>	<b>144,173</b>		0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(214,362)	(147,296)	<b>(147,296)</b>	0	0.00%	
Payments for principal portion of lease liabilities	12	(12,619)	(6,259)	<b>(6,259)</b>	0	0.00%	
Transfer to reserves	4	(1,448,910)	(1,014,302)	<b>(1,086,892)</b>	(72,590)	(7.16%)	
	<b>(1,675,891)</b>	<b>(1,167,857)</b>	<b>(1,240,448)</b>	(72,590)	(6.22%)	▲	
<b>Amount attributable to financing activities</b>		<b>(944,852)</b>	<b>(1,023,684)</b>	<b>(1,096,275)</b>	(72,590)	(7.09%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>							
Amount attributable to operating activities		3,720,050	3,720,050	<b>3,541,148</b>	(178,902)	(4.81%)	
Amount attributable to investing activities		1,115,947	2,803,437	<b>3,567,368</b>	763,931	27.25%	
Amount attributable to financing activities		(3,891,145)	(2,518,858)	<b>(1,396,873)</b>	1,121,985	44.54%	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>2,980,945</b>	<b>4,615,369</b>	1,634,424	54.83%	

**KEY INFORMATION**

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

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF DALWALLINU**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Supplementary Information		
		30 June 2025	31 December 2025
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	10,061,350	12,471,361
Trade and other receivables		442,048	1,345,421
Inventories	8	9,260	9,439
<b>TOTAL CURRENT ASSETS</b>		<b>10,512,658</b>	<b>13,826,221</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		4,175	4,175
Investment in associate	16	139,334	139,334
Property, plant and equipment		38,695,005	39,400,720
Infrastructure		272,601,556	275,466,666
Right-of-use assets		27,219	20,960
<b>TOTAL NON-CURRENT ASSETS</b>		<b>311,467,289</b>	<b>315,031,855</b>
<b>TOTAL ASSETS</b>		<b>321,979,947</b>	<b>328,858,076</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	565,646	282,125
Other liabilities	13	29,293	1,565,630
Lease liabilities	12	12,618	6,377
Borrowings	11	214,362	67,066
Employee related provisions	13	433,815	428,036
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,255,734</b>	<b>2,349,234</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12	15,991	15,991
Borrowings	11	2,472,584	2,472,584
Employee related provisions		41,301	41,301
Other provisions		173,293	173,293
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,703,169</b>	<b>2,703,169</b>
<b>TOTAL LIABILITIES</b>		<b>3,958,903</b>	<b>5,052,403</b>
<b>NET ASSETS</b>		<b>318,021,044</b>	<b>323,805,673</b>
<b>EQUITY</b>			
Retained surplus		62,380,650	67,222,560
Reserve accounts	4	6,189,582	7,132,301
Revaluation surplus		249,450,812	249,450,812
<b>TOTAL EQUITY</b>		<b>318,021,044</b>	<b>323,805,673</b>

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

# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2025

## 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

#### ***Local Government Act 1995 requirements***

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

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

### Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

### SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 23 December 2025

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Amended	Last	Year
		Budget	Year	to Date
		Opening	Closing	31 December 2025
<b>Current assets</b>				
Cash and cash equivalents	3	\$ 11,708,133	\$ 10,061,350	\$ 12,471,361
Trade and other receivables		269,668	442,048	1,345,421
Inventories	8	18,901	9,260	9,439
		11,996,702	10,512,658	13,826,221
<b>Less: current liabilities</b>				
Trade and other payables	9	(482,763)	(565,646)	(282,125)
Other liabilities	13	(11,159)	(29,293)	(1,565,630)
Lease liabilities	12	(12,061)	(12,618)	(6,377)
Borrowings	11	(317,147)	(214,362)	(67,066)
Employee related provisions	13	(391,047)	(433,815)	(428,036)
Other provisions	13	(702,925)	0	0
		(1,917,102)	(1,255,734)	(2,349,234)
<b>Net current assets</b>		<b>10,079,600</b>	<b>9,256,924</b>	<b>11,476,987</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(5,620,297)	(5,715,776)	(6,861,619)
<b>Closing funding surplus / (deficit)</b>		<b>4,459,303</b>	<b>3,541,148</b>	<b>4,615,368</b>

**(b) Non-cash amounts 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*.

Non-cash amounts excluded from operating activities	Amended	YTD	YTD	
	Budget	Budget	Actual	
	\$	\$	\$	
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(162,727)	(32,727)	0
Add: Loss on asset disposals	6	17,800	17,800	0
Add: Depreciation		6,108,419	3,054,128	6,260
Movement in current employee provisions associated with restricted cash		(7,446)	(7,446)	0
<b>Total non-cash amounts excluded from operating activities</b>		<b>5,956,046</b>	<b>3,031,755</b>	<b>6,260</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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.

Adjustments to net current assets	Amended	Last	Year	
	Budget	Year	to Date	
	Opening	Closing	31 December 2025	
	\$	\$	\$	
Less: Reserve accounts	4	(6,189,582)	(6,189,582)	(7,132,301)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	317,147	214,362	67,066
- Current portion of lease liabilities	12	12,061	12,618	6,377
- Current portion of other provisions held in reserve		240,077	246,826	197,239
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(5,620,297)</b>	<b>(5,715,776)</b>	<b>(6,861,619)</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.

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**3 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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	<b>74,036</b>	<b>4.68%</b>	▲
Financial Assistance Grant payments higher than budgeted			Permanent
<b>Fees and charges</b>	<b>13,731</b>	<b>1.29%</b>	▲
Timing variance			Timing
<b>Interest revenue</b>	<b>56,071</b>	<b>31.92%</b>	▲
Timing variance			Timing
<b>Other revenue</b>	<b>(48)</b>	<b>(100.00%)</b>	▼
Timing variance			Timing
<b>Profit on asset disposals</b>	<b>(32,727)</b>	<b>(100.00%)</b>	▼
No asset disposals processed YTD			Timing
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	<b>215,318</b>	<b>14.30%</b>	▼
Salaries & Wages less than budgeted			Timing
<b>Materials and contracts</b>	<b>319,830</b>	<b>17.75%</b>	▼
Various small timing variances			Timing
<b>Utility charges</b>	<b>40,205</b>	<b>16.40%</b>	▼
Various small timing variances			Timing
<b>Depreciation</b>	<b>3,047,868</b>	<b>99.80%</b>	▼
Depreciation not processed for July to December 2025			Timing
<b>Finance costs</b>	<b>27,755</b>	<b>59.43%</b>	▼
Timing variance			Timing
<b>Loss on asset disposals</b>	<b>17,800</b>	<b>100.00%</b>	▲
No asset disposals processed YTD			Timing
<b>Non-cash amounts excluded from operating activities</b>	<b>(3,025,495)</b>	<b>(99.79%)</b>	▼
Depreciation not processed for July to December 2025			Timing
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	<b>(1,312,393)</b>	<b>(37.64%)</b>	▼
Timing variance			Timing
<b>Proceeds from disposal of assets</b>	<b>(409,727)</b>	<b>(100.00%)</b>	▼
Timing variance			Timing
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	<b>418,001</b>	<b>36.84%</b>	▼
Timing variance - see note 5 for details			Timing
<b>Payments for construction of infrastructure</b>	<b>2,426,105</b>	<b>45.95%</b>	▼
Timing variance - see note 5 for details			Timing
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	<b>(72,590)</b>	<b>(7.16%)</b>	▲
See note 4 for details			Timing
<b>Surplus or deficit at the start of the financial year</b>	<b>(178,902)</b>	<b>(4.81%)</b>	▼
Financials statement yet to be audited			Permanent
<b>Surplus or deficit after imposition of general rates</b>	<b>1,634,424</b>	<b>54.83%</b>	▲
Due to variances described above			

**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**

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**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

**Funding surplus / (deficit)**

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.72 M	\$3.72 M	\$3.54 M	(\$0.18 M)
Closing	\$0.00 M	\$2.98 M	\$4.62 M	\$1.63 M

Refer to Statement of Financial Activity

**Cash and cash equivalents**

	\$12.47 M	% total
Unrestricted Cash	\$5.34 M	42.8%
Restricted Cash	\$7.13 M	57.2%

Refer to 3 - Cash and Financial Assets

**Payables**

	\$0.28 M	% Outstanding
Trade Payables	\$0.17 M	
0 to 30 Days		99.5%
Over 30 Days		0.5%
Over 90 Days		0.1%

Refer to 9 - Payables

**Receivables**

	\$1.08 M	% Collected
Rates Receivable	\$0.27 M	94.4%
Trade Receivable	\$1.08 M	% Outstanding
Over 30 Days		1.0%
Over 90 Days		0.3%

Refer to 7 - Receivables

**Key Operating Activities**

**Amount attributable to operating activities**

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.12 M	\$2.80 M	\$3.57 M	\$0.76 M

Refer to Statement of Financial Activity

**Rates Revenue**

YTD Actual	\$3.83 M	% Variance
YTD Budget	\$3.84 M	(0.0%)

Refer to 10 - Rate Revenue

**Grants and Contributions**

YTD Actual	\$1.66 M	% Variance
YTD Budget	\$1.58 M	4.7%

Refer to 14 - Grants and Contributions

**Fees and Charges**

YTD Actual	\$1.08 M	% Variance
YTD Budget	\$1.06 M	1.3%

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)
(\$3.89 M)	(\$2.52 M)	(\$1.40 M)	\$1.12 M

Refer to Statement of Financial Activity

**Proceeds on sale**

YTD Actual	\$0.00 M	%
Amended Budget	\$0.41 M	(100.0%)

Refer to 6 - Disposal of Assets

**Asset Acquisition**

YTD Actual	\$2.85 M	% Spent
Amended Budget	\$8.64 M	(67.0%)

Refer to 5 - Capital Acquisitions

**Capital Grants**

YTD Actual	\$2.17 M	% Received
Amended Budget	\$6.13 M	(64.6%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

**Amount attributable to financing activities**

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.94 M)	(\$1.02 M)	(\$1.10 M)	(\$0.07 M)

Refer to Statement of Financial Activity

**Borrowings**

Principal repayments	(\$0.15 M)
Interest expense	(\$0.02 M)
Principal due	\$2.54 M

Refer to 11 - Borrowings

**Reserves**

Reserves balance	\$7.13 M
Interest earned	\$0.11 M

Refer to 4 - Cash Reserves

**Lease Liability**

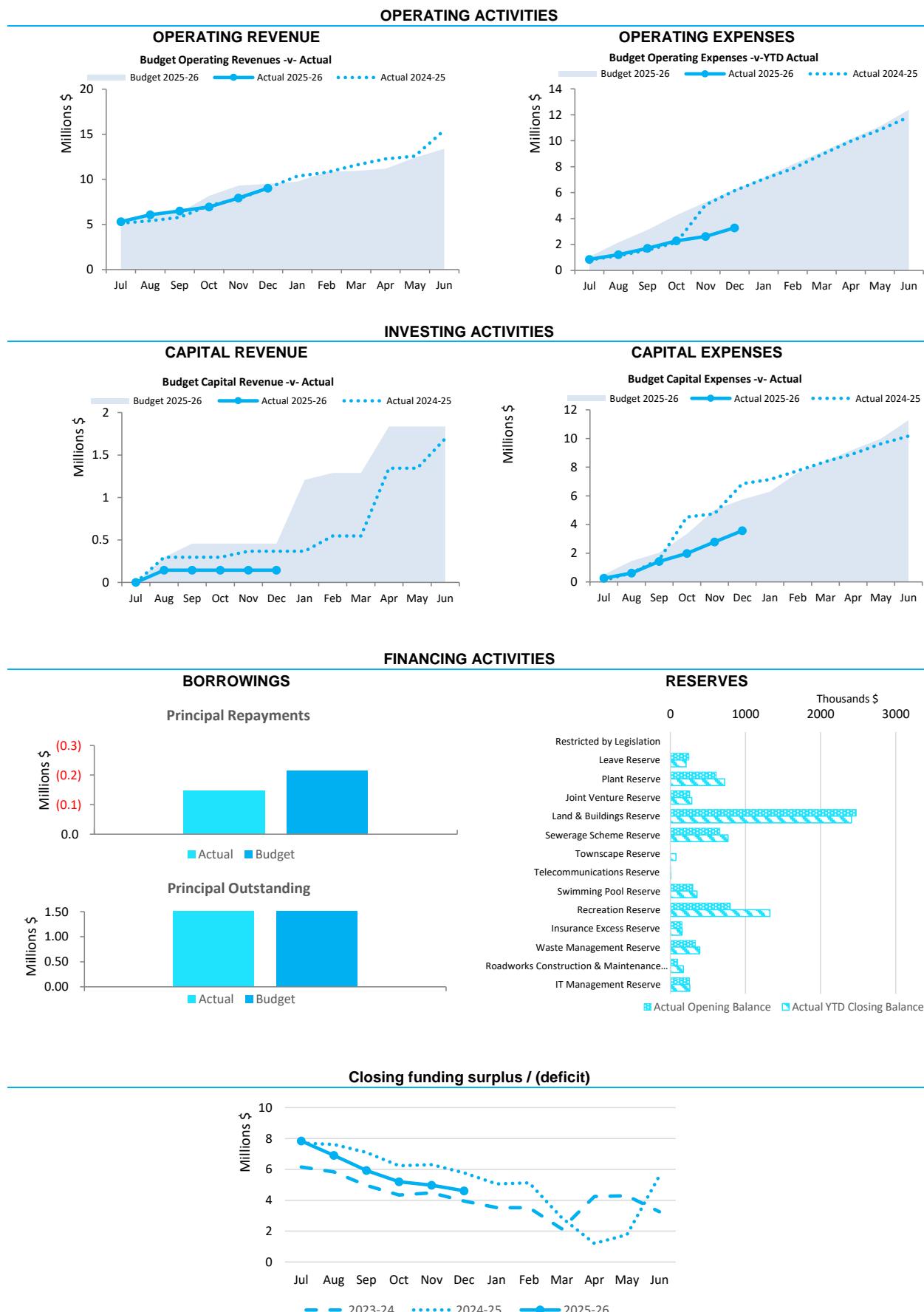
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

Refer to Note 12 - Lease Liabilities

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

**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 KEY INFORMATION - GRAPHICAL**



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

**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Business Online Saver	Cash and cash equivalents	580,307		580,307		Bank	3.05%	At call
Municipal Account	Cash and cash equivalents	98,801		98,801		Bank	3.00%	At call
Term Deposit - Reserves	Cash and cash equivalents	(0)	7,132,301	7,132,301		Bank	4.20%	3/03/2026
Term Deposit - Municipal Excc	Cash and cash equivalents	4,659,702		4,659,702		Bank	3.81%	7/01/2026
Floats Held	Cash and cash equivalents	250		250		Shire float	0.00%	At call
<b>Total</b>		<b>5,339,060</b>	<b>7,132,301</b>	<b>12,471,361</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		5,339,060	7,132,301	12,471,361	0			
		<b>5,339,060</b>	<b>7,132,301</b>	<b>12,471,361</b>	<b>0</b>			

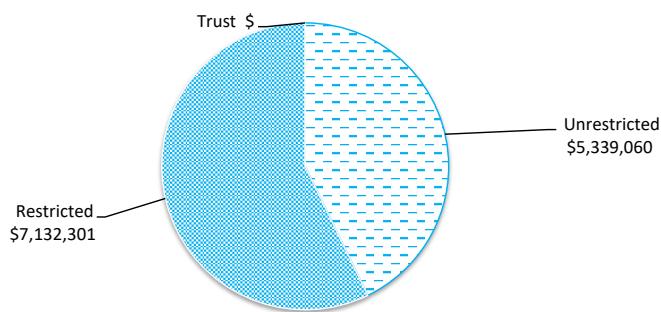
**KEY INFORMATION**

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



**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Leave Reserve	246,824	8,146	0	(39,117)	215,853	246,824	3,834	0	(39,117)	211,541
Plant Reserve	611,406	20,176	100,000	0	731,582	611,406	11,519	100,000	0	722,925
Joint Venture Reserve	259,716	8,571	21,320	0	289,607	259,716	4,675	21,320	0	285,711
Land & Buildings Reserve	2,473,535	81,627	270,000	(268,414)	2,556,748	2,473,535	41,360	0	(105,056)	2,409,839
Sewerage Scheme Reserve	657,620	21,701	97,433	0	776,754	657,620	12,285	97,433	0	767,338
Townscape Reserve	0	2,475	75,000	0	77,475	0	771	75,000	0	75,771
Telecommunications Reserve	553	18	0	0	571	553	9	0	0	562
Swimming Pool Reserve	299,119	9,871	50,000	(294,933)	64,057	299,119	5,646	50,000	0	354,765
Recreation Reserve	800,376	26,412	505,357	0	1,332,145	800,376	18,929	505,357	0	1,324,662
Insurance Excess Reserve	154,326	5,093	0	0	159,419	154,326	2,648	0	0	156,974
Waste Management Reserve	334,648	11,043	50,000	0	395,691	334,648	6,256	50,000	0	390,904
Roadworks Construction & Main	97,665	3,223	73,069	0	173,957	97,665	2,427	73,069	0	173,161
IT Management Reserve	253,794	8,375	0	(128,575)	133,594	253,794	4,355	0	0	258,149
	<b>6,189,582</b>	<b>206,731</b>	<b>1,242,179</b>	<b>(731,039)</b>	<b>6,907,453</b>	<b>6,189,582</b>	<b>114,713</b>	<b>972,179</b>	<b>(144,173)</b>	<b>7,132,301</b>

SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended			
	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land - freehold land	86,858	0	44,112	44,112
Buildings - non-specialised	1,085,916	515,914	373,767	(142,147)
Furniture and equipment	55,426	55,426	26,811	(28,615)
Plant and equipment	563,336	563,336	271,985	(291,351)
<b>Acquisition of property, plant and equipment</b>	<b>1,791,536</b>	<b>1,134,676</b>	<b>716,675</b>	<b>(418,001)</b>
Infrastructure - roads	6,913,048	3,550,024	2,646,960	(903,064)
Infrastructure - Other	1,662,785	1,662,785	207,190	(1,455,595)
Infrastructure - Footpaths	67,445	67,445	0	(67,445)
<b>Acquisition of infrastructure</b>	<b>8,643,278</b>	<b>5,280,254</b>	<b>2,854,149</b>	<b>(3,262,106)</b>
<b>Total capital acquisitions</b>	<b>10,434,814</b>	<b>6,414,930</b>	<b>3,570,825</b>	<b>(3,680,107)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	6,133,942	3,486,345	2,173,952	(1,312,393)
Other (disposals & C/Fwd)	409,727	409,727	0	(409,727)
Reserve accounts				
Leave Reserve	0	6,895	39,117	32,222
Land & Buildings Reserve	268,414	81,356	105,056	23,700
Townscape Reserve	0	76,849	0	(76,849)
Swimming Pool Reserve	294,933	0	0	0
Roadworks Construction & Maintenance Reserve	0	131,878	0	(131,878)
IT Management Reserve	128,575	0	0	0
Contribution - operations	3,199,223	2,823,706	1,252,700	(1,571,006)
<b>Capital funding total</b>	<b>10,434,814</b>	<b>7,016,756</b>	<b>3,570,825</b>	<b>(3,445,931)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

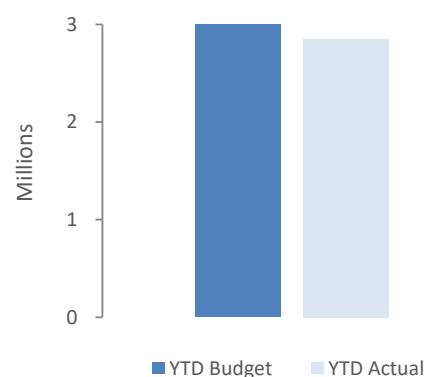
**Initial recognition and measurement for assets held at cost**

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

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

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

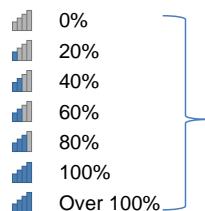
**Payments for Capital Acquisitions**



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

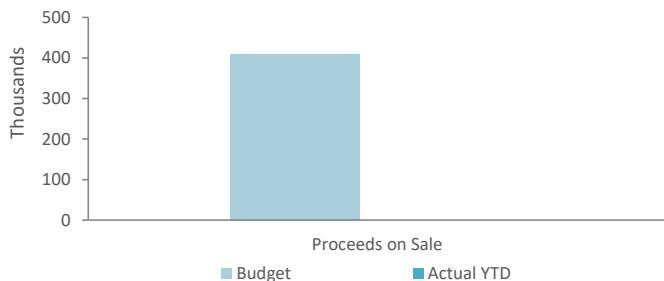
Level of completion indicator, please see table at the end of this note for further detail.

Amended

	Account Description	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$	\$	\$	\$
<b>LAND</b>					
E111837	PUB HALL - Capital Expenditure - Land	56,858	0	44,112	(44,112)
E135876	OTH ECON - Capital Expenditure - Purchase of Land	30,000	0	0	0
<b>BUILDINGS</b>					
E053847	OTH LOPS -Capital Expenditure - Buildings Disaster Resilience DF	28,248	28,248	3,430	24,818
K89	Dalwallinu Medical Centre - Capital Upgrade	17,255	17,255	17,255	0
K117	1 Wattle Close, Dalwallinu - FO rates - Capital Upgrade	27,500	27,500	0	27,500
K116	36 Annetts Rd, Dalwallinu - CSO - Capital Upgrade	25,300	25,300	0	25,300
K123	6B Cousins Rd, Dalwallinu - WM - Capital Upgrade	10,945	10,945	10,945	0
K151	68A Annetts Road, Dalwallinu (3x2) - Capital Upgrade	146,495	146,494	102,543	43,951
K152	68B Annetts Road (2x1) - Capital Upgrade	215,095	215,094	92,597	122,497
K12	Wilfred Thomas Lodge - Capital Upgrade	36,300	36,300	84,400	(48,100)
K153	Aged Housing Myers St - Capital Upgrade	450,000	0	0	0
K103	11 A Anderson Way, Dalwallinu - Accountant - Capital Upgrade	8,778	8,778	8,778	0
K8	Dalwallinu Town Hall - Capital Upgrade	120,000	0	40,797	(40,797)
K14	Pioneer House Building Upgrade	0	0	13,023	(13,023)
<b>ROADS</b>					
E121700	ROAD CON - Regional Road Group	734,750	467,164	453,998	13,166
E121720	ROAD CON - Roads To Recovery	1,232,813	610,188	475,777	134,411
E121735	ROAD CON - WSFN	4,042,805	2,021,376	1,202,498	818,878
E121730	ROAD CON - Shire Road Program	396,156	198,048	55,065	142,983
E121736	ROAD CON - Commodity Route	506,524	253,248	459,622	(206,374)
<b>OTHER INFRASTRUCTURE</b>					
O36	Sewerage Line Upgrade - Main Line	369,925	369,925	33,663	336,262
O95	Aquatic Centre Other Infrastructure Upgrade	530,095	530,095	0	530,095
O11	Dalwallinu Oval Capital Upgrades	492,356	492,356	76,072	416,284
O30	Dalwallinu Playground (Arts Centre) - Capital Upgrade	72,250	72,250	11,638	60,612
O18	Wubin Playground	40,000	40,000	0	40,000
O39	Pithara Park - Capital Upgrade	68,103	68,103	34,492	33,611
O29	Kalannie Sports Pavilion Other Infrastructure - Capital Upgrade	19,169	19,169	0	19,169
O10	Recreation Precinct Car Park Shelter	38,500	38,500	24,237	14,263
O40	Dalwallinu Recreation Precinct Fence - Capital Upgrade	32,387	32,387	27,087	5,300
<b>FOOTPATH CONSTRUCTION</b>					
F0184	Wasley Street - capital upgrade footpath	67,445	67,445	0	67,445
<b>PLANT &amp; EQUIPMENT</b>					
E073835	OTH HEALTH - Capital Expenditure - Plant & Equipment	17,500	17,500	15,262	2,238
DL147	Purchase of Tipper Truck	110,000	110,000	104,136	5,864
DL9346	Purchase of Prime Mover	270,000	270,000	0	270,000
CP010	Purchase of Skid Steer Trailer	10,000	10,000	11,695	(1,695)
CP001	Purchase Sundry Plant	15,000	15,000	0	15,000
E145801	ADMIN - CEO's Vehicle DL 2	78,000	78,000	78,056	(56)
E145802	ADMIN - MCS Vehicle - DL 131	62,836	62,836	62,836	0
<b>FURNITURE &amp; FIXTURES</b>					
E073846	OTH HEALTH - Capital Expenditure Furniture & Equipment	27,016	27,016	26,811	205
E145805	ADMIN - Capital Expenditure - Furniture & Equipment	28,410	28,410	0	28,410
		<b>10,434,814</b>	<b>6,414,930</b>	<b>3,570,825</b>	<b>2,844,105</b>

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land &amp; Buildings</b>									
	Sale of McNeill St lots	75,000	120,000	45,000	0	0	0	0	0
	Sale of Roberts Rd lots	65,000	150,000	85,000	0	0	0	0	0
<b>Plant and equipment</b>									
	Sale of Med Centre Generator	4,000	4,000	0	0	0	0	0	0
	Sale of DL9346	67,800	50,000	0	(17,800)	0	0	0	0
	Sale of DL487	7,500	12,000	4,500	0	0	0	0	0
	Sale of Skid Steer Trailer	500	2,000	1,500	0	0	0	0	0
	Sale of DL2	35,000	59,000	24,000	0	0	0	0	0
	Sale of DL186	10,000	12,727	2,727	0	0	0	0	0
		<b>264,800</b>	<b>409,727</b>	<b>162,727</b>	<b>(17,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 RECEIVABLES

4,336,786

Rates receivable	30 Jun 2025	31 Dec 2025
Opening arrears previous years	\$ 46,638	\$ 39,389
Levied this year	4,336,786	4,690,699
Less - collections to date	(4,344,035)	(4,464,401)
Gross rates collectable	<b>39,389</b>	<b>265,687</b>
<b>Net rates collectable</b>	<b>39,389</b>	<b>265,687</b>
% Collected	99.1%	94.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(323)	1,068,940	7,470	164	3,483	1,079,734
Percentage	0.0%	99.0%	0.7%	0.0%	0.3%	
<b>Balance per trial balance</b>						
Trade receivables	(323)	1,068,940	7,470	164	3,483	1,079,734
<b>Total receivables general outstanding</b>						<b>1,079,734</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

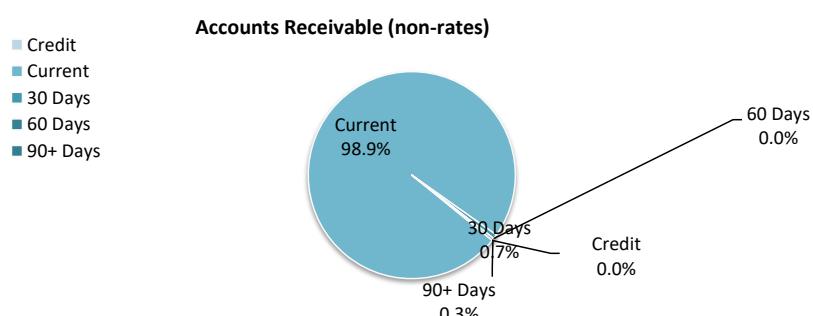
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance</b>
				<b>31 December 2025</b>
<b>Other current assets</b>				
<b>Inventory</b>				
Inventories Fuel & Materials	9,260	121,785	(121,606)	9,439
<b>Total other current assets</b>	<b>9,260</b>	<b>121,785</b>	<b>(121,606)</b>	<b>9,439</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

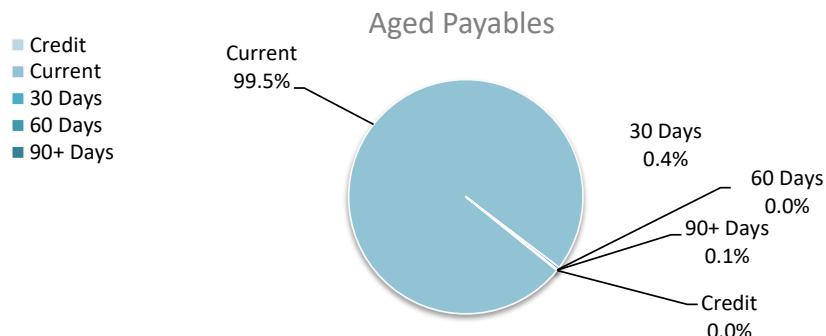
**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	128,933	501	0	154	129,587
Percentage	0.0%	99.5%	0.4%	0.0%	0.1%	
<b>Balance per trial balance</b>						
Sundry creditors	0	168,428	501	0	154	169,083
Accrued salaries and wages						(3,231)
ATO liabilities						46,765
Accrued interest on loans						45,554
Bonds & Deposits Held						23,954
<b>Total payables general outstanding</b>						<b>282,125</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue	Budget						YTD Actual		
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate Revenue	Total Revenue	Rate Revenue	Interim Rate Revenue	Total Revenue
RATE TYPE			\$	\$	\$		\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.083440	402	6,391,982	533,347	0	533,347	533,347	39	533,386
<b>Unimproved value</b>									
Unimproved Value	0.008710	358	381,939,500	3,326,693	100	3,326,793	3,326,693	1,629	3,328,322
<b>Sub-Total</b>		<b>760</b>	<b>388,331,482</b>	<b>3,860,040</b>	<b>100</b>	<b>3,860,140</b>	<b>3,860,040</b>	<b>1,668</b>	<b>3,861,708</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
GRV - Dalwallinu	666	36	149,590	23,976	0	23,976	23,976	0	23,976
GRV - Kalannie	666	33	182,697	21,978	0	21,978	21,978	0	21,978
GRV - Other Towns	666	75	292,999	49,950	0	49,950	49,950	0	49,950
<b>Unimproved value</b>									
UV - Rural	776	38	1,305,689	29,488	0	29,488	29,488	0	29,488
UV - Mining	776	29	322,206	22,504	0	22,504	22,504	0	22,504
<b>Sub-total</b>		<b>211</b>	<b>2,253,181</b>	<b>147,896</b>	<b>0</b>	<b>147,896</b>	<b>147,896</b>	<b>0</b>	<b>147,896</b>
Discount						(173,000)			(175,815)
<b>Amount from general rates</b>						<b>3,835,036</b>			<b>3,833,789</b>
Ex-gratia rates						50,983			50,982
<b>Total general rates</b>						<b>3,886,019</b>			<b>3,884,771</b>

11 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Dalwallinu Discovery Centre	157	271,804	0	0	(32,637)	(65,648)	239,167	206,156	(1,701)	(5,851)
Dalwallinu Recreation Centre	159	2,334,035	0	0	(33,552)	(67,607)	2,300,483	2,266,428	(16,554)	(86,518)
Bell St Subdivision	160	81,107	0	0	(81,107)	(81,107)	-0	0	(104)	(449)
<b>Total</b>		<b>2,686,946</b>	<b>0</b>	<b>0</b>	<b>(147,296)</b>	<b>(214,362)</b>	<b>2,539,650</b>	<b>2,472,584</b>	<b>(18,359)</b>	<b>(92,818)</b>
Current borrowings		214,362					67,066			
Non-current borrowings		2,472,584					2,472,584			
		<b>2,686,946</b>					<b>2,539,650</b>			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

## 12 LEASE LIABILITIES

### Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Gymnasium Equipment	E6N0162493	\$ 17,964	0	0	\$ (4,337)	\$ (8,785)	\$ 13,627	\$ 9,179	\$ (359)	\$ (617)
Administration Photocopiers	Ricoh	10,646	0	0	(1,922)	(3,834)	8,724	6,812	(231)	(427)
<b>Total</b>		<b>28,610</b>	<b>0</b>	<b>0</b>	<b>(6,259)</b>	<b>(12,619)</b>	<b>22,351</b>	<b>15,991</b>	<b>(590)</b>	<b>(1,044)</b>
Current lease liabilities		12,618					6,377			
Non-current lease liabilities		15,991					15,991			
		<b>28,609</b>					<b>22,368</b>			

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.

13 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening	Liability	Liability	Closing
		Balance 1	transferred		
		\$	\$	\$	\$
<b>Other liabilities</b>					
Contract liabilities		29,293	0	3,710,289	(2,173,952)
<b>Total other liabilities</b>		<b>29,293</b>	<b>0</b>	<b>3,710,289</b>	<b>(2,173,952)</b>
<b>Employee Related Provisions</b>					
Provision for annual leave		224,951	0	0	224,951
Provision for long service leave		208,864	0	0	(5,779)
<b>Total Provisions</b>		<b>433,815</b>	<b>0</b>	<b>0</b>	<b>428,036</b>
<b>Total other current liabilities</b>		<b>463,108</b>	<b>0</b>	<b>3,710,289</b>	<b>(2,179,731)</b>
<b>Amounts shown above include GST (where applicable)</b>					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

**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 Related Provisions**

**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 employee related 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.

**Capital grant/contribution liabilities**

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.

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in (As revenue)	Liability 31 Dec 2025	Current Liability 31 Dec 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General Purpose Grant - WA Government	0	0	0	0	0	1,137,914	568,956	635,676
Untied Roads Grant - WA Government	0	0	0	0	0	674,552	337,276	390,909
DFES Operating Grant	0	0	0	0	0	61,979	30,988	21,685
Direct Grant - Main Roads	0	0	0	0	0	429,914	429,914	437,158
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,304,359</b>	<b>1,367,134</b>	<b>1,485,428</b>
<b>Contributions</b>								
Collection of Legal Costs	0	0	0	0	0	25,000	12,498	5,359
Miscellaneous Reimbursements - GOV	0	0	0	0	0	1,300	648	155
Miscellaneous Reimbursements - HEALTH	0	0	0	0	0	8,219	4,106	4,702
Miscellaneous Reimbursements - PRE SCHOOL	0	0	0	0	0	17,265	8,630	7,945
Miscellaneous Reimbursements - OTH WELFARE	0	0	0	0	0	200	100	0
Miscellaneous Reimbursements - STAFF HOUSING	0	0	0	0	0	12,130	6,066	9,469
Miscellaneous Reimbursements - OTH HOUSING	0	0	0	0	0	16,157	8,074	6,499
Miscellaneous Reimbursements - SEW	0	0	0	0	0	1,000	0	0
Miscellaneous Reimbursements - OTH COM	0	0	0	0	0	1,976	984	2,458
Containers Deposit Scheme Income	0	0	0	0	0	1,000	498	907
Collection Metal Rubbish	0	0	0	0	0	250	125	0
Miscellaneous Reimbursements - REC & CUL	0	0	0	0	0	159,536	79,760	20,604
Miscellaneous Reimbursements - ROAD MAIN	0	0	0	0	0	500	246	254
Street Light Contribution - Main Roads	0	0	0	0	0	5,500	2,748	0
Miscellaneous Reimbursements - ECON SERV	0	0	0	0	0	76,104	38,045	29,754
Miscellaneous Reimbursements - OTH PRO & SERV	0	0	0	0	0	39,047	19,520	41,224
Fuel Rebates - ATO	0	0	0	0	0	45,000	22,498	30,566
Parental Leave Reimbursements - ADMIN	0	0	0	0	0	21,979	10,986	11,377
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,163</b>	<b>215,532</b>	<b>171,273</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,736,522</b>	<b>1,582,666</b>	<b>1,656,702</b>

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	1 July 2025 Liability	Increase in Liability	Decrease in Liability (As revenue)	31 Dec 2025 Liability	31 Dec 2025 Current Liability			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES LG Resilience Fund Grant	0	0	0	0	0	29,293	29,293	3,430
CSRF Grant - SWIM	0	0	0	0	0	147,467	0	0
Club Night Light Program Grant - OTH REC	0	0	0	0	0	200,000	0	0
Main Roads - Regional Road Group ROAD CON	0	0	0	0	0	489,834	244,916	302,665
Dept. Infr. - Roads to Recovery ROAD CON	0	0	0	0	0	1,156,926	1,156,926	475,777
Main Roads - Wheatbelt Secondary Freight Program ROA	0	0	0	0	0	3,773,188	1,886,594	1,122,291
Main Roads - Commodity Route ROAD CON	0	0	0	0	0	337,235	168,616	269,788
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,133,943</b>	<b>3,486,345</b>	<b>2,173,952</b>

**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**16 INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

Aggregate carrying amount of interests in Local Government House accounted for using the equity method are reflected in the table below.

**Carrying amount at 1 July**  
**Carrying amount at 30 June**

Amended Budget Revenue	\$	YTD Budget	\$	YTD Revenue Actual
	0		0	139,334
	0		0	139,334

**SIGNIFICANT ACCOUNTING POLICIES**

**Investments in associates**

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**Shire of Dalwallinu**  
**Bank Reconciliation**  
**as at 31 December 2025**

<b>Balance as per General Ledger as at 1 December 2025</b> A910000 - Municipal Fund A910001 - Telenet Saver	27,789.83 1,222,034.02	1,249,823.85		1,249,823.85
<b>Add Cash Receipts</b> Daily Receipts BPAY Receipts Interest Received Transfer from Muni Excess Funds Term Deposit		1,049,081.25 89,331.57 3,602.29 200,000.00		1,342,015.11 2,591,838.96
<b>Less Cash Payments</b> EFT Payments - Payroll EFT Payments ( EFT17833-EFT17935 ) Direct Debit - Credit Cards (DD18601.1) Direct Debit - Superannuation Payments Bank Fees Direct Debit - Payment to DoT		189,737.70 1,574,272.40 4,409.88 40,127.47 1,210.58 102,972.70		1,912,730.73
<b>Balance as per General Ledger as at 31 December 2025</b> A910000 - Municipal Fund A910001 - Telenet Saver	98,801.43 580,306.80	679,108.23	0.00	679,108.23
<b>Add</b>				
<b>Less</b>				679,108.23
<b>Balance as per Bank Statements as at 31 December 2025</b> CBA Muni Cheque Account - xxxx379 CBA Business Online Saver - xxxx395	98,801.43 580,306.80	679,108.23	0.00	679,108.23

Prepared by

*MS* 7/1/26

Reviewed by

*BB* 20/1/26

**Shire of Dalwallinu**  
**Trust Bank Reconciliation**  
**as at 31 December 2025**

<b>Balance as per General Ledger as at 1 December 2025</b>				
2T9900000 - Trust Fund		0.00	0.00	0.00
<b>Add Cash Receipts</b>				0.00
				0.00
<b>Less Cash Payments</b>				0.00
			0.00	0.00
<b>Balance as per General Ledger as at 31 December 2025</b>				
2T9900000 - Trust Fund		0.00	0.00	0.00
<b>Add</b>				
<b>Less</b>				
<b>Balance as per Bank Statements as at 31 December 2025</b>				
2T9900000 - Trust Fund		0.00	0.00	0.00

O

Prepared by

 5/1/2026

Reviewed by

 5/1/2026

### 9.3.3 Accounts for Payment for January 2026\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Summary of Accounts for Payment

#### Purpose of Report

Council is requested to consider the acceptance and approval of the Schedule of Accounts for Payment.

#### Background

A list of invoices paid for the month of January 2026 from the Municipal Account to the sum of \$502,566.24 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$753,966.12. There were no payments from the Trust Account. Total payments from all accounts being \$753,966.12 have been listed for Council's ratification.

#### Consultation

In accordance with the requirements of the *Local Government Act 1995* a list of accounts paid, by approval of the Chief Executive Officer under Council's delegated authority, is to be completed for each month showing:

- The payees names
- The amount of the payments
- Sufficient information to identify the payment
- The date of the payment

The attached list meets the requirements of the Financial Regulations,

In addition to the above statutory requirements, Financial Management Regulation Section 13(4) requires 'the total of the other outstanding accounts be calculated and a statement be presented to Council at the next Council meeting'.

#### Legislative Implications

##### State

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

#### Policy Implications

Nil

#### Financial Implications

Payments are in accordance with the adopted budget for 2025/2026.



**General Function Implications**

Nil

**Strategic Implications**

Nil

**Site Inspection**

Not applicable

**Sustainability & Climate Change Implications***Economic implications*

There are no known significant economic implications associated with this proposal.

*Social implications*

There are no known significant social implications associated with this proposal.

*Environmental implications*

There are no known significant environmental implications associated with this proposal.

**Officer Comment**

Accounts for Payments are in accordance with the adopted budget for 2025/2026 or authorised by separate resolution.

**Officer Recommendation**

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in January 2026 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$753,966.12 consisting of:

Bank Fees	\$895.96
EFT Payments (EFT17936-EFT18007)	\$502,566.24
<i>Bunnings Trade EFT18001 \$221.68</i>	
<i>Wex Australia EFT17985 \$2,554.40</i>	
EFT Payments (Payroll)	\$125,885.43
Direct Debit – Credit Card (DD18601.1)	\$1,054.95
Direct Debit – Superannuation (DD18622.1 & DD18637.1)	\$26,834.21
Direct Debit – Payments to Department of Transport	\$87,529.15
Direct Debit – WA Treasury Corporation guarantee fee	\$9,200.18

**Officer Recommendation/Council Resolution****MOTION**

Moved            Cr  
Seconded        Cr

0/0



EFT PAYMENTS FOR THE MONTH OF JANUARY 2026

Chq/EFT	Date	Name	Description	Amount
EFT17936	08/01/2026	On Hold On Line	Monthly on-hold message - Jan 26	77.00
EFT17937	08/01/2026	JOHN R WALLIS ENGINEERING	Assorted supplies for Works - Dec 25	440.70
EFT17938	08/01/2026	AUSTRALIA POST - SHIRE	Postage charges - Dec 25	50.46
EFT17939	08/01/2026	BOC LIMITED	Monthly container rental - Dec 25	41.09
EFT17940	08/01/2026	TELSTRA	Phone usage to 18/12, service/rental to 18/1	278.65
EFT17941	08/01/2026	DEPUTY COMMISSIONER OF TAXATION	Business Activity Statement - Dec 25	46,765.00
EFT17942	08/01/2026	AUST COMMUNICATIONS & MEDIA AUTHORITY	Licence to 16/1/27	1,085.00
EFT17943	08/01/2026	OFFICEWORKS	Stationery	273.00
EFT17944	08/01/2026	SYNERGY	Electricity Usage Oct - Dec 25	13,765.83
EFT17945	08/01/2026	Team Global Express Pty Ltd	Freight charges - Dec 25	261.83
EFT17946	08/01/2026	STEWART & HEATON CLOTHING CO PTY LTD	Bushfire Uniforms	7,596.01
EFT17947	08/01/2026	REFUEL AUSTRALIA	Diesel	15,307.20
EFT17948	08/01/2026	G & M COUNSEL	Equipment hire - Dec 25	2,750.00
EFT17949	08/01/2026	ROWDY'S ELECTRICAL	Electrical repairs - Dec 25	3,690.18
EFT17950	08/01/2026	ACCESS 1 SECURITY SYSTEMS	Alarm monitoring to 30/3/26	283.92
EFT17951	08/01/2026	AMPAC DEBT RECOVERY	Debt recovery costs - Dec 25	3,352.80
EFT17952	08/01/2026	R N R AUTO ELECTRICS	Repairs to Kalannie Fire Tender	525.10
EFT17953	08/01/2026	DALLCON	Concrete deliveries - Dec 25	1,485.00
EFT17954	08/01/2026	WA CONTRACT RANGER SERVICES PTY LTD	Provision of Ranger Services - Dec 25	1,980.00
EFT17955	08/01/2026	Landmark Products Pty Ltd	Shelter installation - Pithara Park	4,180.00
EFT17956	08/01/2026	DALWALLINU FOODWORKS	Assorted supplies for Admin, Council and Events - Dec 25	571.08
EFT17957	08/01/2026	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	Purchase of Buntine Town Hall	19,250.00
EFT17958	08/01/2026	E FIRE & SAFETY	Fire indicator panel testing - Dec 25	528.00
EFT17959	08/01/2026	TRACTUS AUSTRALIA	Wubin bushfire appliance Tyre	329.00
EFT17960	08/01/2026	RICOH AUSTRALIA PTY LTD (RICOH FINANCE)	Photocopier Lease fee to 14/2/26	390.61
EFT17961	08/01/2026	TELAIR PTY LTD	NBN service fee - Jan 26	572.29
EFT17962	08/01/2026	Maximum Drainage	Drainage - Arthur Street, Wubin	27,966.40
EFT17963	08/01/2026	DEPT OF WATER & ENVIRONMENTAL REGULATION	Controlled waste tracking forms	440.00
EFT17964	08/01/2026	Gazz's Maintenance Services	Townscape Maintenance & Cleaning - Dec 25	5,074.00
EFT17965	08/01/2026	Bradford Air (C P & L M Bradford Pty Ltd T/as)	Air conditioner repairs - 8 Pioneer Place	623.70
EFT17966	08/01/2026	Matthew David Nixon	Rates refund	158.51
EFT17967	08/01/2026	CHG-MERIDIAN Australia Pty Limited	Gym Equipment lease to 31/3/26	2,585.25

Chq/EFT	Date	Name	Description	Amount
EFT17968	08/01/2026	PAYWISE PTY LTD	Novated Lease Charges -PE30/12/25	1,556.10
EFT17969	08/01/2026	Dept of Local Government Industry Regulation & Safety	BSL - Dec 25	56.62
EFT17970	08/01/2026	Signarama Malaga	Deposit for new street banners	606.48
EFT17971	08/01/2026	KALANNIE SPORT & RECREATION CLUB INC	Donation for Kalannie Wheatstock	4,000.00
EFT17972	08/01/2026	Wubin Trading Co	Stock	180.00
EFT17973	08/01/2026	BOEKEMAN MACHINERY	Parts for DL2	299.66
EFT17974	08/01/2026	DALWALLINU COMMUNITY RESOURCE CENTRE	Annual membership Package 2026 & DDC Cover - Nov 25	3,300.00
EFT17975	15/01/2026	ROWDY'S ELECTRICAL	Electrical works at Richardson Park	651.86
EFT17976	15/01/2026	MCLEODS LAWYERS PTY LTD	Legal Advice - Dec 25	449.68
EFT17977	15/01/2026	WCP CIVIL PTY LTD	Supply & Lay Asphalt	106,574.83
EFT17978	15/01/2026	DOMAIN DIGITAL	IT Charges - Jan 26	1,452.55
EFT17979	15/01/2026	PAYWISE PTY LTD	Novated Lease Charges - PE13/01/26	1,556.10
EFT17980	15/01/2026	Siovan Thomas	Bond return	15.00
EFT17981	22/01/2026	JOHN R WALLIS ENGINEERING	Assorted supplies for Works - Dec 25	270.43
EFT17982	22/01/2026	RBC - RURAL	Meterplan charge - Jan 26	492.41
EFT17983	22/01/2026	T-quip (Tocojepa Pty Ltd T/as)	Parts for DL209	146.19
EFT17984	22/01/2026	WATER CORPORATION	Water Usage Nov 25 - Jan 26, Service Charge Jan - Feb 26	20,521.81
EFT17985	22/01/2026	Wex Australia Pty Ltd	Fuel - Dec 25	2,554.40
EFT17986	22/01/2026	Bridgestone Service Centre Dalwallinu	Tyre repair - DL73	50.50
EFT17987	22/01/2026	AVON WASTE	Waste collections for Dec 25	21,591.49
EFT17988	22/01/2026	TELSTRA	Phone usage to 6/1, Service charges to 6/2	1,622.45
EFT17989	22/01/2026	BURGESS RAWSON (WA) PTY LTD	Water Usage Wubin Wheatbin Museum Nov 25 - Jan 26	36.44
EFT17990	22/01/2026	SYNERGY	Electricity Usage Nov 25 -Jan 26	19,182.12
EFT17991	22/01/2026	STEWART & HEATON CLOTHING CO PTY LTD	Bushfire Uniform order	314.16
EFT17992	22/01/2026	REFUEL AUSTRALIA	Diesel	14,130.00
EFT17993	22/01/2026	ACCESS 1 SECURITY SYSTEMS	Depot Alarm repairs & New battery for ELC	1,408.00
EFT17994	22/01/2026	R N R AUTO ELECTRICS	Parts - DL10573	156.20
EFT17995	22/01/2026	IXOM OPERATIONS PTY LTD	Container service fee - Dec 25	84.57
EFT17996	22/01/2026	Jane Praefke	Bond return	280.00
EFT17997	22/01/2026	WEST COAST STABILISERS	Maintenance Grading - Dec 25	31,185.00
EFT17998	22/01/2026	DOMAIN DIGITAL	IT Charges - Jan 26	3,000.25
EFT17999	22/01/2026	Kleen West Distributors	Cleaning products	253.88
EFT18000	22/01/2026	Three Sons Pty Ltd	GP Services & Cleaning contribution - Jan - Mar 26	74,403.33
EFT18001	22/01/2026	BUNNINGS TRADE	Assorted building maintenance items - Dec 25	221.68

Chq/EFT	Date	Name	Description	Amount
EFT18002	22/01/2026	Hersey's Safety Pty Ltd	IBC cover	226.60
EFT18003	22/01/2026	Martin Grant	Gravel Pushing - Dec 25	11,033.00
EFT18004	22/01/2026	BABA MARDA ROAD SERVICES	Traffic Control - Dec 25	12,228.65
EFT18005	22/01/2026	Omnicom Media Group Australia Pty Ltd	Tender advertising RFT2526-05	665.26
EFT18006	22/01/2026	Independent Rural Pty Ltd	Assorted Goods - Dec 25	2,443.43
EFT18007	22/01/2026	DALWALLINU COMMUNITY RESOURCE CENTRE	DDC Cover - Dec 25	687.50
				502,566.24

**DIRECT DEBITS FOR THE MONTH OF JANUARY 2026**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD18622.1	15/01/2026	Precision Administration Services Pty Ltd	Super contributions pe 130126	13,402.97
DD18636.1	27/01/2026	Commononwealth Bank of Australia	Credit Card Payment	1,054.95
DD18637.1	29/01/2026	Precision Administration Services Pty Ltd	Super contributions pe 270126	13,431.24
				27,889.16

CREDIT CARD PAYMENTS FOR THE MONTH OF JANUARY 2026

Chq/EFT	Date	User	Name	Description	Amount
DD18636.1	06/01/2026	Jean Knight	Chargefox	EV Station Management Fee 1/12/25 - 31/12/25	82.52
	15/01/2026	Jean Knight	Appliance Testing Supplies	Test & Tag Stickers & Plug Adaptor	227.59
	19/01/2026	Jean Knight	WA Newspapers Pty Ltd	Monthly charge for on-line newspapers	32.00
	19/01/2026	Jean Knight	Sunny Bunny Solar Power	Solar Light for Shelter at Pithara Park	279.24
	20/01/2026	Jean Knight	Spotlight	Aprons for Catering at events	18.00
	21/01/2026	Hanna Jolly	Starlink	Monthly charge for Starlink statellite Wifi	160.00
	22/01/2026	Jean Knight	Aussie Broadband	Monthly charge for internet at Dalwallinu Rec Centre	79.00
	23/01/2026	Jean Knight	Uxuan Sport	Locking clips for Games Table at Youth Lounge	176.60
					1,054.95

CHARGE CARDS PAYMENTS FOR THE MONTH OF JANUARY 2026

Chq/EFT	Card Name	Card Type	Date	User	Description	Amount
EFT17985	Wex Australia Pty Ltd	Fuel Card	03/12/2025	Darren Streets	Fuel for DL 186	116.01
			15/12/2025	Darren Streets	Fuel for DL 186	105.42
			03/12/2025	Gareth Barnes	Fuel for DL 379 (Wubin Fire Truck)	129.96
			10/12/2025	Gareth Barnes	Fuel for DL 379 (Wubin Fire Truck)	112.67
			04/12/2025	Jean Knight	Fuel for DL 2 (CEO)	112.15
			13/12/2025	Jean Knight	Fuel for DL 2 (CEO)	128.85
			22/12/2025	Jean Knight	Fuel for DL 2 (CEO)	139.01
			04/12/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	46.23
			09/12/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	71.84
			12/12/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	46.82
			15/12/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	74.87
			19/12/2025	Olufemi Onikola	Fuel for DL 89 (Doctor)	47.39
			06/12/2025	Hanna Jolly	Fuel for DL 131 (MCS)	90.15
			10/12/2025	Hanna Jolly	Fuel for DL 131 (MCS)	99.93
			22/12/2025	Hanna Jolly	Fuel for DL 131 (MCS)	99.72
			27/12/2025	Hanna Jolly	Fuel for DL 131 (MCS)	84.02
			07/12/2025	Rodney Broad	Fuel for DL 281 (WS)	199.89
			04/12/2025	Douglas Burke	Fuel for DL 492 (MPDS)	97.66
			11/12/2025	Douglas Burke	Fuel for DL 492 (MPDS)	102.35
			19/12/2025	Douglas Burke	Fuel for DL 492 (MPDS)	100.11
			04/12/2025	Damien Thorpe	Fuel for DL 102 (Cleaner)	48.33
			12/12/2025	Damien Thorpe	Fuel for DL 102 (Cleaner)	46.34
			29/12/2025	Damien Thorpe	Fuel for DL 102 (Cleaner)	54.20
			28/11/2025	David Hughes	Fuel for sundry plant	103.00
			11/12/2025	David Hughes	Fuel for sundry plant	107.51
			15/12/2025	David Hughes	Fuel for sundry plant	88.27
			30/12/2025	David Hughes	Fuel for sundry plant	101.70
EFT18001	Bunnings Trade	Store Card	06/12/2025	Sheree Sundstrom	Blind for Wilfred Thomas Lodge	73.80
			06/12/2025	Sheree Sundstrom	Clothesline & tap for 7 South Street	128.90
			18/12/2025	Sheree Sundstrom	Door closer for 4 Dowie Street	18.98
						2,776.08



Commonwealth Bank

Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL and  
Australian credit licence 234945

# Consolidated Statement

## Corporate Charge Card

Page 1 of 2

053

SHIRE OF DALWALLINU  
PO BOX 141  
DALWALLINU WA 6609

### SHIRE OF DALWALLINU

Facility number XXXX XXXX XXXX XXXX

Statement period 25 Dec 2025 - 23 Jan 2026

Next statement end date 25 Feb 2026

### ENQUIRIES 13 1576

24 hours a day, 7 days a week

### Account summary

Facility credit limit	\$20,000.00
Total number of accounts	2
Accounts active this period	2

### Your payment

Your AutoPay amount of \$1,054.95 will be deducted from your account XXXXXX-XXXXXXX on 26 Jan 2026.

### Transactions

Date	Transaction details	Total Amount (\$)
23 Jan	AUTO PAYMENT - THANK YOU	1,054.95-
	Interest on purchases	0.00
	Interest on cash advances	0.00

### Account details

Cardholder Name	Account Number	Credit Limit (\$)	Balance (\$)
JOLLY,HANNA	XXXX XXXX XXXX XXXX	5,000.00	239.00
KNIGHT,JEAN	XXXX XXXX XXXX XXXX	15,000.00	815.95

----- End of statement -----

# Shire of Dalwallinu Municipal Account

## Payroll January 2026

15/01/2026	Payroll fortnight ending 13/01/2026	\$ 62,331.29
29/01/2026	Payroll fortnight ending 27/01/2026	\$ 63,554.14
	<b>TOTAL</b>	<b>\$ 125,885.43</b>

## Bank Fees January 2026

15/01/2026	Bpay Transaction Fee (Muni)	\$ 126.72
02/01/2026	CBA Merchant Fee (Muni)	\$ 634.34
15/01/2026	CBA Transfer Fees	\$ 53.90
15/01/2026	CBA Account Service Fee	\$ 81.00
	<b>TOTAL</b>	<b>\$ 895.96</b>

## Direct Debit Payments January 2026

	Superannuation Payments (Pay endings 13/01/2026 & 27/1/2026)	\$ 26,834.21
27/01/2026	Credit Card Payments	\$ 1,054.95
09/10/2025	Loan Payment 157 - Discovery Centre	
23/01/2026	Government Guarantee Fee - loans 157 (DDC), 159 (Rec Centre) and 160 (Bell Street)	\$ 9,200.18
1-31/01/2026	Payments to Department of Transport Licensing	\$ 87,529.15
	<b>TOTAL</b>	<b>\$ 124,618.49</b>

### 9.3.4 Monthly Financial Statements for January 2026\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations

#### **Purpose of Report**

Council is requested to receive and accept the Financial Reports for the month end 31 January 2026.

#### **Background**

There is a statutory requirement that Financial Reports be recorded in the Minutes of the meeting to which they are presented. The Financial Reports, as circulated, give an overview of the current financial position of the Shire and the status of capital income and expenditure.

#### **Consultation**

Nil

#### **Legislative Implications**

##### State

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996 s34(1), s19(1)(2) and s34(2)*

#### **Policy Implications**

Nil

#### **Financial Implications**

Nil

#### **General Function Implications**

Nil

#### **Strategic Implications**

Nil

#### **Site Inspection**

Site inspection undertaken: Not applicable

#### **Sustainability & Climate Change Implications**

##### Economic implications

There are no known significant economic implications associated with this proposal.

##### Social implications

There are no known significant social implications associated with this proposal.



### Environmental implications

There are no known significant environmental implications associated with this proposal.

### **Officer Comment**

Financial Reports as at last day of business of the previous month are appended, for the period ending 31 January 2026. It is to be noted that the opening balances in these financial statements are not finalised as further adjustments for 2024-2025 may be required for yearend accruals.

Attached for council's consideration are:

1. Statement of Financial Activity
2. Variance Reports
3. Investments Held
4. Bank Reconciliations

As per Council resolution, all items that have a variance of more than \$10,000 have been noted on the variance reports.

### **Officer Recommendation**

That the Council accept the Financial Reports as submitted for the month ending 31 January 2026.

### **Officer Recommendation/Council Resolution**

#### MOTION

Moved                    Cr  
Seconded                Cr

0/0



# SHIRE OF DALWALLINU

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 January 2026

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

### **TABLE OF CONTENTS**

#### ***Statements required by regulation***

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**SHIRE OF DALWALLINU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

Supplementary Information	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance*	Variance*	Var.				
				\$ (c) - (b)	% ((c) - (b))/ (b)					
<b>OPERATING ACTIVITIES</b>										
<b>Revenue from operating activities</b>										
General rates	10	3,835,036	3,835,036	<b>3,833,789</b>	(1,247)	(0.03%)				
Rates excluding general rates		50,983	50,983	<b>50,982</b>	(1)	(0.00%)				
Grants, subsidies and contributions	14	2,736,522	1,618,408	<b>1,717,768</b>	99,360	6.14%				
Fees and charges		1,435,188	1,124,302	<b>1,148,622</b>	24,320	2.16%				
Interest revenue		346,131	186,834	<b>249,195</b>	62,361	33.38%				
Other revenue		100	56	<b>0</b>	(56)	(100.00%)				
Profit on asset disposals	6	162,727	32,727	<b>0</b>	(32,727)	(100.00%)				
		<b>8,566,687</b>	<b>6,848,346</b>	<b>7,000,356</b>	152,010	2.22%				
<b>Expenditure from operating activities</b>										
Employee costs		(2,935,949)	(1,715,344)	<b>(1,487,348)</b>	227,996	13.29%				
Materials and contracts		(3,391,739)	(2,074,584)	<b>(1,746,801)</b>	327,783	15.80%				
Utility charges		(491,334)	(245,932)	<b>(261,995)</b>	(16,063)	(6.53%)				
Depreciation		(6,108,419)	(3,564,379)	<b>(8,673)</b>	3,555,706	99.76%				
Finance costs		(93,862)	(46,858)	<b>(28,320)</b>	18,538	39.56%				
Insurance		(222,023)	(221,751)	<b>(216,342)</b>	5,409	2.44%				
Other expenditure		(145,660)	(76,353)	<b>(70,669)</b>	5,684	7.44%				
Loss on asset disposals	6	(17,800)	(17,800)	<b>0</b>	17,800	100.00%				
		<b>(13,406,786)</b>	<b>(7,963,001)</b>	<b>(3,820,148)</b>	4,142,853	52.03%				
Non-cash amounts excluded from operating activities	Note 2(b)	5,956,046	3,542,006	<b>8,673</b>	(3,533,333)	(99.76%)				
<b>Amount attributable to operating activities</b>		<b>1,115,947</b>	<b>2,427,351</b>	<b>3,188,881</b>	761,530	31.37%				
<b>INVESTING ACTIVITIES</b>										
<b>Inflows from investing activities</b>										
Proceeds from capital grants, subsidies and contributions	15	6,133,942	3,608,803	<b>2,651,109</b>	(957,694)	(26.54%)				
Proceeds from disposal of assets	6	409,727	409,727	<b>0</b>	(409,727)	(100.00%)				
		<b>6,543,669</b>	<b>4,018,530</b>	<b>2,651,109</b>	(1,367,421)	(34.03%)				
<b>Outflows from investing activities</b>										
Payments for property, plant and equipment	5	(1,791,536)	(1,134,676)	<b>(746,010)</b>	388,666	34.25%				
Payments for construction of infrastructure	5	(8,643,278)	(5,838,658)	<b>(3,449,679)</b>	2,388,979	40.92%				
<b>Amount attributable to investing activities</b>		<b>(3,891,145)</b>	<b>(2,954,804)</b>	<b>(1,544,580)</b>	1,410,224	47.73%				
<b>FINANCING ACTIVITIES</b>										
<b>Inflows from financing activities</b>										
Transfer from reserves	4	731,039	144,173	<b>144,173</b>	0	0.00%				
		<b>731,039</b>	<b>144,173</b>	<b>144,173</b>	0	0.00%				
<b>Outflows from financing activities</b>										
Repayment of borrowings	11	(214,362)	(147,296)	<b>(147,296)</b>	0	0.00%				
Payments for principal portion of lease liabilities	12	(12,619)	(8,673)	<b>(8,673)</b>	0	0.00%				
Transfer to reserves	4	(1,448,910)	(1,014,302)	<b>(1,086,892)</b>	(72,590)	(7.16%)				
		<b>(1,675,891)</b>	<b>(1,170,271)</b>	<b>(1,242,862)</b>	(72,590)	(6.20%)				
<b>Amount attributable to financing activities</b>		<b>(944,852)</b>	<b>(1,026,098)</b>	<b>(1,098,689)</b>	(72,590)	(7.07%)				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>										
<b>Surplus or deficit at the start of the financial year</b>										
Amount attributable to operating activities		3,720,050	3,720,050	<b>3,541,148</b>	(178,902)	(4.81%)				
Amount attributable to investing activities		1,115,947	2,427,351	<b>3,188,881</b>	761,530	31.37%				
Amount attributable to financing activities		(3,891,145)	(2,954,804)	<b>(1,544,580)</b>	1,410,224	47.73%				
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>2,166,499</b>	<b>4,086,760</b>	(72,590)	(7.07%)				
					1,920,261	88.63%				

**KEY INFORMATION**

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

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF DALWALLINU  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

	Supplementary Information		
		30 June 2026	31 January 2026
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	10,061,350	13,048,492
Trade and other receivables		442,048	303,691
Inventories	8	9,260	9,860
<b>TOTAL CURRENT ASSETS</b>		<b>10,512,658</b>	<b>13,362,043</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		4,175	4,175
Investment in associate	16	139,334	139,334
Property, plant and equipment		38,695,005	39,430,055
Infrastructure		272,601,556	276,062,195
Right-of-use assets		27,219	18,546
<b>TOTAL NON-CURRENT ASSETS</b>		<b>311,467,289</b>	<b>315,654,305</b>
<b>TOTAL ASSETS</b>		<b>321,979,947</b>	<b>329,016,348</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	565,646	823,832
Other liabilities	13	29,293	1,088,473
Lease liabilities	12	12,618	3,843
Borrowings	11	214,362	67,066
Employee related provisions	13	433,815	428,036
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,255,734</b>	<b>2,411,250</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12	15,991	15,991
Borrowings	11	2,472,584	2,472,584
Employee related provisions		41,301	41,301
Other provisions		173,293	173,293
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,703,169</b>	<b>2,703,169</b>
<b>TOTAL LIABILITIES</b>		<b>3,958,903</b>	<b>5,114,419</b>
<b>NET ASSETS</b>		<b>318,021,044</b>	<b>323,901,929</b>
<b>EQUITY</b>			
Retained surplus		62,380,650	67,318,816
Reserve accounts	4	6,189,582	7,132,301
Revaluation surplus		249,450,812	249,450,812
<b>TOTAL EQUITY</b>		<b>318,021,044</b>	<b>323,901,929</b>

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

# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2026

## 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

#### **Local Government Act 1995 requirements**

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

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

### Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

### SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 February 2026

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Amended	Last	Year
		Budget	Year	to Date
		Opening	Closing	31 January 2026
<b>Current assets</b>				
Cash and cash equivalents	3	\$ 11,708,133	\$ 10,061,350	\$ 13,048,492
Trade and other receivables		269,668	442,048	303,691
Inventories	8	18,901	9,260	9,860
		11,996,702	10,512,658	13,362,043
<b>Less: current liabilities</b>				
Trade and other payables	9	(482,763)	(565,646)	(823,832)
Other liabilities	13	(11,159)	(29,293)	(1,088,473)
Lease liabilities	12	(12,061)	(12,618)	(3,843)
Borrowings	11	(317,147)	(214,362)	(67,066)
Employee related provisions	13	(391,047)	(433,815)	(428,036)
Other provisions	13	(702,925)	0	0
		(1,917,102)	(1,255,734)	(2,411,250)
<b>Net current assets</b>		<b>10,079,600</b>	<b>9,256,924</b>	<b>10,950,793</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(5,620,297)	(5,715,776)	(6,864,033)
<b>Closing funding surplus / (deficit)</b>		<b>4,459,303</b>	<b>3,541,148</b>	<b>4,086,760</b>

**(b) Non-cash amounts 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*.

Non-cash amounts excluded from operating activities	Amended	YTD	YTD	
	Budget	Budget	Actual	
	\$	\$	\$	
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(162,727)	(32,727)	0
Add: Loss on asset disposals	6	17,800	17,800	0
Add: Depreciation		6,108,419	3,564,379	8,673
Movement in current employee provisions associated with restricted cash		(7,446)	(7,446)	0
<b>Total non-cash amounts excluded from operating activities</b>		<b>5,956,046</b>	<b>3,542,006</b>	<b>8,673</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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.

Adjustments to net current assets	Amended	Last	Year	
	Budget	Year	to Date	
	Opening	Closing	31 January 2026	
Less: Reserve accounts	4	(6,189,582)	(6,189,582)	(7,132,301)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	317,147	214,362	67,066
- Current portion of lease liabilities	12	12,061	12,618	3,843
- Current portion of other provisions held in reserve		240,077	246,826	197,359
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(5,620,297)</b>	<b>(5,715,776)</b>	<b>(6,864,033)</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.

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**3 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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	<b>99,360</b>	<b>6.14%</b>	▲
Financial Assistance Grant payments higher than budgeted		Permanent	
<b>Fees and charges</b>	<b>24,320</b>	<b>2.16%</b>	▲
Timing variance		Timing	
<b>Interest revenue</b>	<b>62,361</b>	<b>33.38%</b>	▲
Interest more than budgeted		Permanent	
<b>Other revenue</b>	<b>(56)</b>	<b>(100.00%)</b>	▼
Timing variance		Timing	
<b>Profit on asset disposals</b>	<b>(32,727)</b>	<b>(100.00%)</b>	▼
No asset disposals processed YTD		Timing	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	<b>227,996</b>	<b>13.29%</b>	▼
Salaries & Wages less than budgeted		Timing	
<b>Materials and contracts</b>	<b>327,783</b>	<b>15.80%</b>	▼
Various small timing variances		Timing	
<b>Utility charges</b>	<b>(16,063)</b>	<b>(6.53%)</b>	▲
Various small timing variances		Timing	
<b>Depreciation</b>	<b>3,555,706</b>	<b>99.76%</b>	▼
Depreciation not processed for July to January 2026		Timing	
<b>Finance costs</b>	<b>18,538</b>	<b>39.56%</b>	▼
Timing variance		Timing	
<b>Loss on asset disposals</b>	<b>17,800</b>	<b>100.00%</b>	▲
No asset disposals processed YTD		Timing	
<b>Non-cash amounts excluded from operating activities</b>	<b>(3,533,333)</b>	<b>(99.76%)</b>	▼
Depreciation not processed for July to January 2026		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	<b>(957,694)</b>	<b>(26.54%)</b>	▼
Timing variance		Timing	
<b>Proceeds from disposal of assets</b>	<b>(409,727)</b>	<b>(100.00%)</b>	▼
Timing variance		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	<b>388,666</b>	<b>34.25%</b>	▼
Timing variance - see note 5 for details		Timing	
<b>Payments for construction of infrastructure</b>	<b>2,388,979</b>	<b>40.92%</b>	▼
Timing variance - see note 5 for details		Timing	
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	<b>(72,590)</b>	<b>(7.16%)</b>	▲
See note 4 for details		Timing	
<b>Surplus or deficit at the start of the financial year</b>	<b>(178,902)</b>	<b>(4.81%)</b>	▼
Financials statement yet to be audited		Permanent	
<b>Surplus or deficit after imposition of general rates</b>	<b>1,920,261</b>	<b>88.63%</b>	▲
Due to variances described above			

**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**

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**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

**Funding surplus / (deficit)**

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.72 M	\$3.72 M	\$3.54 M	(\$0.18 M)
Closing	\$0.00 M	\$2.17 M	\$4.09 M	\$1.92 M

Refer to Statement of Financial Activity

**Cash and cash equivalents**

	\$13.05 M	% total
Unrestricted Cash	\$5.92 M	45.3%
Restricted Cash	\$7.13 M	54.7%

Refer to 3 - Cash and Financial Assets

**Payables**

	\$0.82 M	% Outstanding
Trade Payables	\$0.75 M	
0 to 30 Days		99.8%
Over 30 Days		0.2%
Over 90 Days		0.0%

Refer to 9 - Payables

**Receivables**

	\$0.08 M	% Collected
Rates Receivable	\$0.22 M	95.4%
Trade Receivable	\$0.08 M	% Outstanding
Over 30 Days		11.9%
Over 90 Days		11.5%

Refer to 7 - Receivables

**Key Operating Activities**

**Amount attributable to operating activities**

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.12 M	\$2.43 M	\$3.19 M	\$0.76 M

Refer to Statement of Financial Activity

**Rates Revenue**

YTD Actual	\$3.83 M	% Variance
YTD Budget	\$3.84 M	(0.0%)

Refer to 10 - Rate Revenue

**Grants and Contributions**

YTD Actual	\$1.72 M	% Variance
YTD Budget	\$1.62 M	6.1%

Refer to 14 - Grants and Contributions

**Fees and Charges**

YTD Actual	\$1.15 M	% Variance
YTD Budget	\$1.12 M	2.2%

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)
(\$3.89 M)	(\$2.95 M)	(\$1.54 M)	\$1.41 M

Refer to Statement of Financial Activity

**Proceeds on sale**

YTD Actual	\$0.00 M	%
Amended Budget	\$0.41 M	(100.0%)

Refer to 6 - Disposal of Assets

**Asset Acquisition**

YTD Actual	\$3.45 M	% Spent
Amended Budget	\$8.64 M	(60.1%)

Refer to 5 - Capital Acquisitions

**Capital Grants**

YTD Actual	\$2.65 M	% Received
Amended Budget	\$6.13 M	(56.8%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

**Amount attributable to financing activities**

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.94 M)	(\$1.03 M)	(\$1.10 M)	(\$0.07 M)

Refer to Statement of Financial Activity

**Borrowings**

Principal repayments	(\$0.15 M)
Interest expense	(\$0.03 M)
Principal due	\$2.54 M

Refer to 11 - Borrowings

**Reserves**

Reserves balance	\$7.13 M
Interest earned	\$0.11 M

Refer to 4 - Cash Reserves

**Lease Liability**

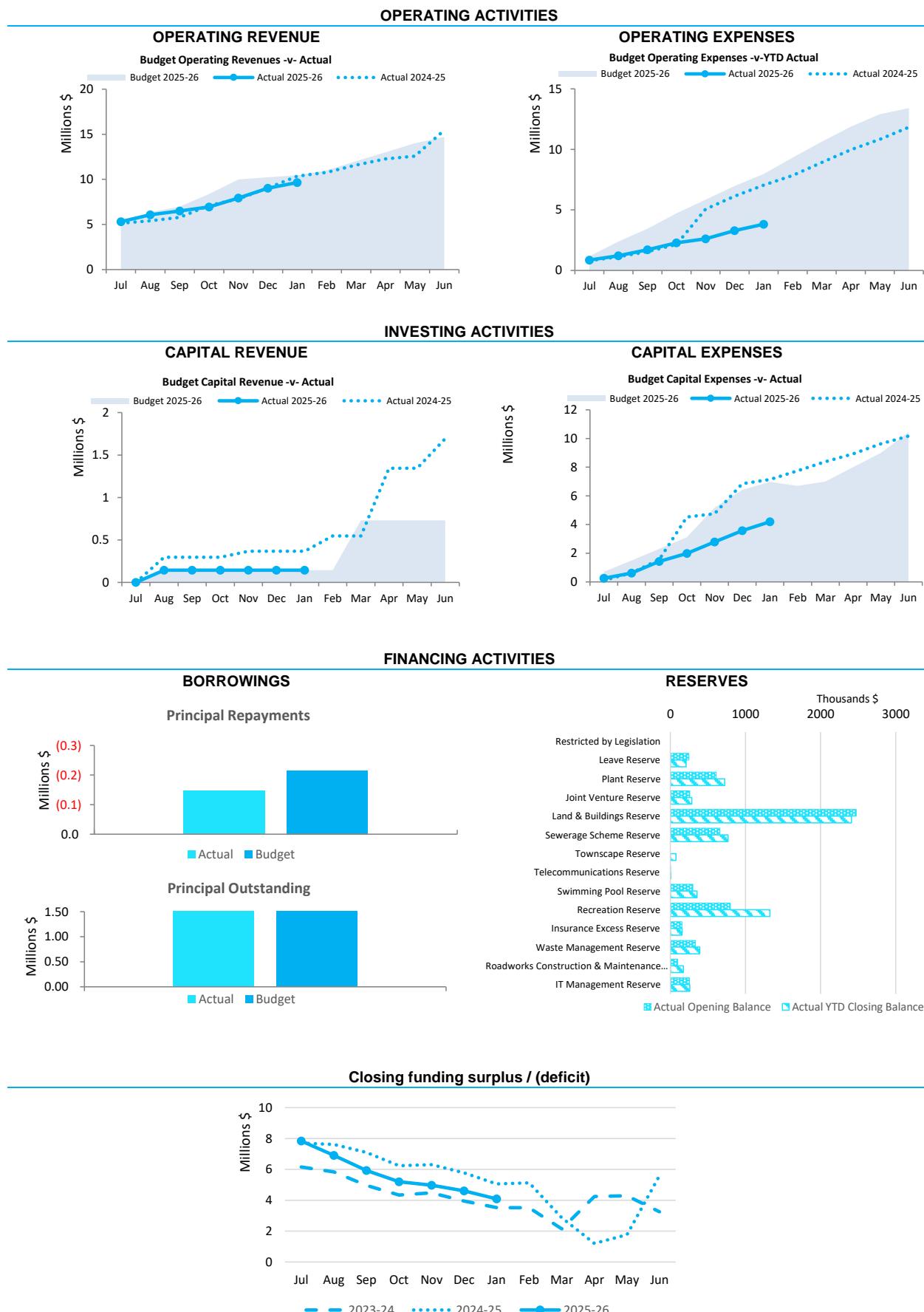
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

Refer to Note 12 - Lease Liabilities

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

**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 KEY INFORMATION - GRAPHICAL**



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

**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Business Online Saver	Cash and cash equivalents	1,927,235		1,927,235		Bank	3.05%	At call
Municipal Account	Cash and cash equivalents	64,313		64,313		Bank	3.00%	At call
Term Deposit - Reserves	Cash and cash equivalents	(0)	7,132,301	7,132,301		Bank	4.20%	3/03/2026
Term Deposit - Municipal Excce	Cash and cash equivalents	3,924,394		3,924,394		Bank	3.82%	7/02/2026
Floats Held	Cash and cash equivalents	250		250		Shire float	0.00%	At call
<b>Total</b>		<b>5,916,191</b>	<b>7,132,301</b>	<b>13,048,492</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		5,916,191	7,132,301	13,048,492		0		
		<b>5,916,191</b>	<b>7,132,301</b>	<b>13,048,492</b>	<b>0</b>			

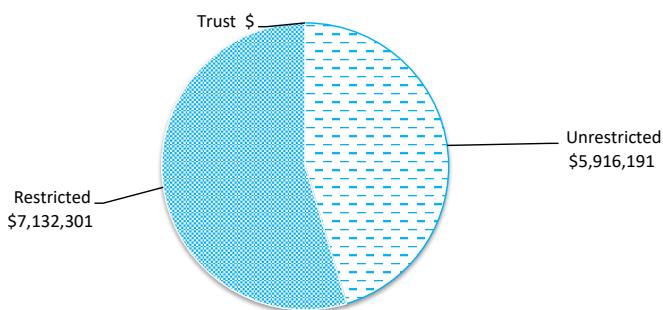
**KEY INFORMATION**

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



**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Leave Reserve	246,824	8,146	0	(39,117)	215,853	246,824	3,834	0	(39,117)	211,541
Plant Reserve	611,406	20,176	100,000	0	731,582	611,406	11,519	100,000	0	722,925
Joint Venture Reserve	259,716	8,571	21,320	0	289,607	259,716	4,675	21,320	0	285,711
Land & Buildings Reserve	2,473,535	81,627	270,000	(268,414)	2,556,748	2,473,535	41,360	0	(105,056)	2,409,839
Sewerage Scheme Reserve	657,620	21,701	97,433	0	776,754	657,620	12,285	97,433	0	767,338
Townscape Reserve	0	2,475	75,000	0	77,475	0	771	75,000	0	75,771
Telecommunications Reserve	553	18	0	0	571	553	9	0	0	562
Swimming Pool Reserve	299,119	9,871	50,000	(294,933)	64,057	299,119	5,646	50,000	0	354,765
Recreation Reserve	800,376	26,412	505,357	0	1,332,145	800,376	18,929	505,357	0	1,324,662
Insurance Excess Reserve	154,326	5,093	0	0	159,419	154,326	2,648	0	0	156,974
Waste Management Reserve	334,648	11,043	50,000	0	395,691	334,648	6,256	50,000	0	390,904
Roadworks Construction & Main	97,665	3,223	73,069	0	173,957	97,665	2,427	73,069	0	173,161
IT Management Reserve	253,794	8,375	0	(128,575)	133,594	253,794	4,355	0	0	258,149
	<b>6,189,582</b>	<b>206,731</b>	<b>1,242,179</b>	<b>(731,039)</b>	<b>6,907,453</b>	<b>6,189,582</b>	<b>114,713</b>	<b>972,179</b>	<b>(144,173)</b>	<b>7,132,301</b>

SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended			
	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land - freehold land	86,858	0	42,521	42,521
Buildings - non-specialised	1,085,916	515,914	404,693	(111,221)
Furniture and equipment	55,426	55,426	26,811	(28,615)
Plant and equipment	563,336	563,336	271,985	(291,351)
<b>Acquisition of property, plant and equipment</b>	<b>1,791,536</b>	<b>1,134,676</b>	<b>746,010</b>	<b>(388,666)</b>
Infrastructure - roads	6,913,048	4,108,428	3,219,533	(888,895)
Infrastructure - Other	1,662,785	1,662,785	230,146	(1,432,639)
Infrastructure - Footpaths	67,445	67,445	0	(67,445)
<b>Acquisition of infrastructure</b>	<b>8,643,278</b>	<b>5,838,658</b>	<b>3,449,679</b>	<b>(3,166,310)</b>
<b>Total capital acquisitions</b>	<b>10,434,814</b>	<b>6,973,334</b>	<b>4,195,689</b>	<b>(3,554,976)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	6,133,942	3,608,803	2,651,109	(957,694)
Other (disposals & C/Fwd)	409,727	409,727	0	(409,727)
Reserve accounts				
Leave Reserve	0	6,895	39,117	32,222
Land & Buildings Reserve	268,414	81,356	105,056	23,700
Townscape Reserve	0	76,849	0	(76,849)
Swimming Pool Reserve	294,933	0	0	0
Roadworks Construction & Maintenance Reserve	0	131,878	0	(131,878)
IT Management Reserve	128,575	0	0	0
Contribution - operations	3,199,223	3,259,652	1,400,408	(1,859,244)
<b>Capital funding total</b>	<b>10,434,814</b>	<b>7,575,160</b>	<b>4,195,689</b>	<b>(3,379,471)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

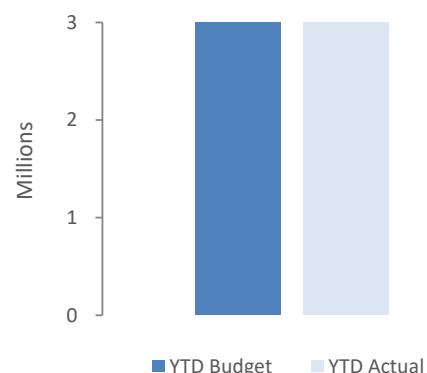
**Initial recognition and measurement for assets held at cost**

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

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

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

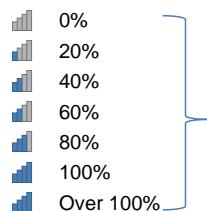
**Payments for Capital Acquisitions**



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

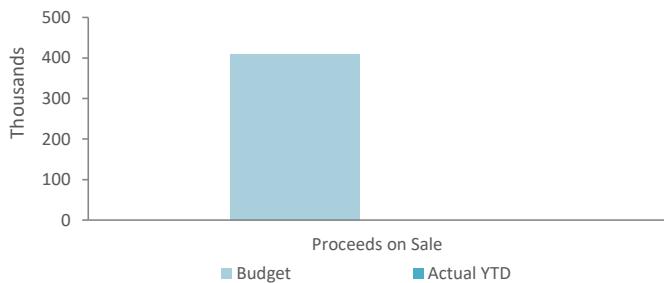
Level of completion indicator, please see table at the end of this note for further detail.

Amended

	Account Description	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$	\$	\$	\$
<b>LAND</b>					0
E111837	PUB HALL - Capital Expenditure - Land	56,858	0	42,521	(42,521)
E135876	OTH ECON - Capital Expenditure - Purchase of Land	30,000	0	0	0
<b>BUILDINGS</b>					
E053847	OTH LOPS -Capital Expenditure - Buildings Disaster Resilience DF	28,248	28,248	3,430	24,818
K89	Dalwallinu Medical Centre - Capital Upgrade	17,255	17,255	17,255	0
K117	1 Wattle Close, Dalwallinu - FO rates - Capital Upgrade	27,500	27,500	0	27,500
K116	36 Annetts Rd, Dalwallinu - CSO - Capital Upgrade	25,300	25,300	0	25,300
K123	6B Cousins Rd, Dalwallinu - WM - Capital Upgrade	10,945	10,945	10,945	0
K151	68A Annetts Road, Dalwallinu (3x2) - Capital Upgrade	146,495	146,494	102,543	43,951
K152	68B Annetts Road (2x1) - Capital Upgrade	215,095	215,094	92,597	122,497
K12	Wilfred Thomas Lodge - Capital Upgrade	36,300	36,300	84,400	(48,100)
K153	Aged Housing Myers St - Capital Upgrade	450,000	0	30,926	(30,926)
K103	11 A Anderson Way, Dalwallinu - Accountant - Capital Upgrade	8,778	8,778	8,778	0
K8	Dalwallinu Town Hall - Capital Upgrade	120,000	0	40,797	(40,797)
K14	Pioneer House Building Upgrade	0	0	13,023	(13,023)
<b>ROADS</b>					
E121700	ROAD CON - Regional Road Group	734,750	511,758	627,838	(116,080)
E121720	ROAD CON - Roads To Recovery	1,232,813	711,886	475,777	236,109
E121735	ROAD CON - WSFN	4,042,805	2,358,272	1,601,232	757,040
E121730	ROAD CON - Shire Road Program	396,156	231,056	55,065	175,991
E121736	ROAD CON - Commodity Route	506,524	295,456	459,622	(164,166)
<b>OTHER INFRASTRUCTURE</b>					0
O36	Sewerage Line Upgrade - Main Line	369,925	369,925	33,663	336,262
O95	Aquatic Centre Other Infrastructure Upgrade	530,095	530,095	0	530,095
O11	Dalwallinu Oval Capital Upgrades	492,356	492,356	76,072	416,284
O30	Dalwallinu Playground (Arts Centre) - Capital Upgrade	72,250	72,250	11,638	60,612
O18	Wubin Playground	40,000	40,000	0	40,000
O39	Pithara Park - Capital Upgrade	68,103	68,103	34,746	33,357
O29	Kalannie Sports Pavilion Other Infrastructure - Capital Upgrade	19,169	19,169	22,702	(3,533)
O10	Recreation Precinct Car Park Shelter	38,500	38,500	24,237	14,263
O40	Dalwallinu Recreation Precinct Fence - Capital Upgrade	32,387	32,387	27,087	5,300
<b>FOOTPATH CONSTRUCTION</b>					0
F0184	Wasley Street - capital upgrade footpath	67,445	67,445	0	67,445
<b>PLANT &amp; EQUIPMENT</b>					
E073835	OTH HEALTH - Capital Expenditure - Plant & Equipment	17,500	17,500	15,262	2,238
DL147	Purchase of Tipper Truck	110,000	110,000	104,136	5,864
DL9346	Purchase of Prime Mover	270,000	270,000	0	270,000
CP010	Purchase of Skid Steer Trailer	10,000	10,000	11,695	(1,695)
CP001	Purchase Sundry Plant	15,000	15,000	0	15,000
E145801	ADMIN - CEO's Vehicle DL 2	78,000	78,000	78,056	(56)
E145802	ADMIN - MCS Vehicle - DL 131	62,836	62,836	62,836	0
<b>FURNITURE &amp; FIXTURES</b>					
E073846	OTH HEALTH - Capital Expenditure Furniture & Equipment	27,016	27,016	26,811	205
E145805	ADMIN - Capital Expenditure - Furniture & Equipment	28,410	28,410	0	28,410
		<b>10,434,814</b>	<b>6,973,334</b>	<b>4,195,689</b>	<b>2,777,645</b>

6 DISPOSAL OF ASSETS

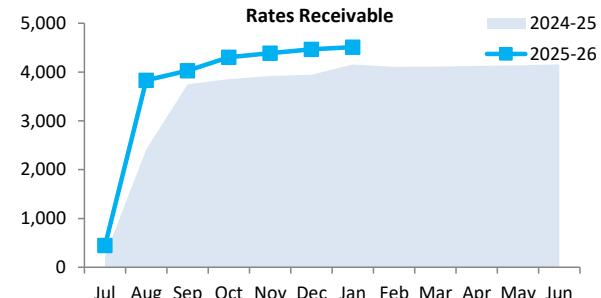
Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land &amp; Buildings</b>									
	Sale of McNeill St lots	75,000	120,000	45,000	0	0	0	0	0
	Sale of Roberts Rd lots	65,000	150,000	85,000	0	0	0	0	0
<b>Plant and equipment</b>									
	Sale of Med Centre Generator	4,000	4,000	0	0	0	0	0	0
	Sale of DL9346	67,800	50,000	0	(17,800)	0	0	0	0
	Sale of DL487	7,500	12,000	4,500	0	0	0	0	0
	Sale of Skid Steer Trailer	500	2,000	1,500	0	0	0	0	0
	Sale of DL2	35,000	59,000	24,000	0	0	0	0	0
	Sale of DL186	10,000	12,727	2,727	0	0	0	0	0
		<b>264,800</b>	<b>409,727</b>	<b>162,727</b>	<b>(17,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**7 RECEIVABLES**

4,336,786

Rates receivable	30 June 2025	31 Jan 2026
Opening arrears previous years	\$ 46,638	\$ 39,389
Levied this year	4,336,786	4,690,699
Less - collections to date	(4,344,035)	(4,510,890)
Gross rates collectable	<b>39,389</b>	<b>219,198</b>
<b>Net rates collectable</b>	<b>39,389</b>	<b>219,198</b>
% Collected	99.1%	95.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(26)	32,534	138	0	4,225	36,871
Percentage	(0.1%)	88.2%	0.4%	0.0%	11.5%	
<b>Balance per trial balance</b>						
Trade receivables	(26)	32,534	138	0	4,225	36,871
GST receivable						47,622
<b>Total receivables general outstanding</b>						<b>84,493</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

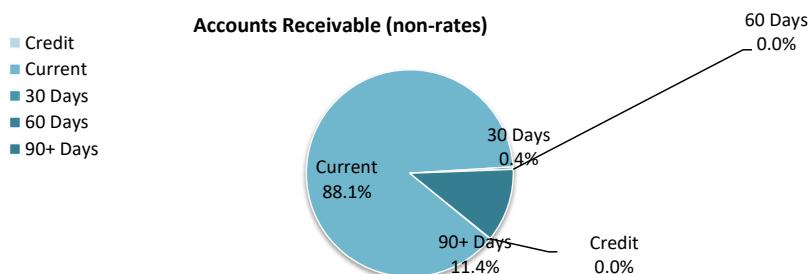
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance</b>
				<b>31 January 2026</b>
<b>Other current assets</b>				
<b>Inventory</b>				
Inventories Fuel & Materials	9,260	134,794	(134,194)	9,860
<b>Total other current assets</b>	<b>9,260</b>	<b>134,794</b>	<b>(134,194)</b>	<b>9,860</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

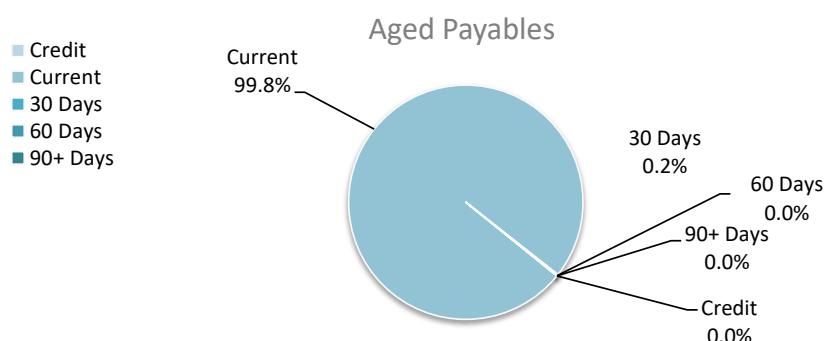
**OPERATING ACTIVITIES**

**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	712,840	1,163	316	178	714,496
Percentage	0.0%	99.8%	0.2%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	752,336	1,163	316	178	753,992
Accrued salaries and wages						(3,283)
Accrued interest on loans						48,720
Bonds & Deposits Held						24,403
<b>Total payables general outstanding</b>						<b>823,832</b>
<b>Amounts shown above include GST (where applicable)</b>						

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue	Budget						YTD Actual		
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate Revenue	Total Revenue	Rate Revenue	Interim Rate Revenue	Total Revenue
RATE TYPE			\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.083440	402	6,391,982	533,347	0	533,347	533,347	39	533,386
<b>Unimproved value</b>									
Unimproved Value	0.008710	358	381,939,500	3,326,693	100	3,326,793	3,326,693	1,629	3,328,322
<b>Sub-Total</b>		<b>760</b>	<b>388,331,482</b>	<b>3,860,040</b>	<b>100</b>	<b>3,860,140</b>	<b>3,860,040</b>	<b>1,668</b>	<b>3,861,708</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
GRV - Dalwallinu	666	36	149,590	23,976	0	23,976	23,976	0	23,976
GRV - Kalannie	666	33	182,697	21,978	0	21,978	21,978	0	21,978
GRV - Other Towns	666	75	292,999	49,950	0	49,950	49,950	0	49,950
<b>Unimproved value</b>									
UV - Rural	776	38	1,305,689	29,488	0	29,488	29,488	0	29,488
UV - Mining	776	29	322,206	22,504	0	22,504	22,504	0	22,504
<b>Sub-total</b>		<b>211</b>	<b>2,253,181</b>	<b>147,896</b>	<b>0</b>	<b>147,896</b>	<b>147,896</b>	<b>0</b>	<b>147,896</b>
Discount						(173,000)			(175,815)
<b>Amount from general rates</b>						<b>3,835,036</b>			<b>3,833,789</b>
Ex-gratia rates						50,983			50,982
<b>Total general rates</b>						<b>3,886,019</b>			<b>3,884,771</b>

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Dalwallinu Discovery Centre	157	271,804	0	0	(32,637)	(65,648)	239,167	206,156	(2,607)	(5,851)
Dalwallinu Recreation Centre	159	2,334,035	0	0	(33,552)	(67,607)	2,300,483	2,266,428	(24,728)	(86,518)
Bell St Subdivision	160	81,107	0	0	(81,107)	(81,107)	-0	0	(224)	(449)
<b>Total</b>		<b>2,686,946</b>	<b>0</b>	<b>0</b>	<b>(147,296)</b>	<b>(214,362)</b>	<b>2,539,650</b>	<b>2,472,584</b>	<b>(27,559)</b>	<b>(92,818)</b>
Current borrowings		214,362					67,066			
Non-current borrowings		2,472,584					2,472,584			
		<b>2,686,946</b>					<b>2,539,650</b>			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

## 12 LEASE LIABILITIES

### Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Gymnasium Equipment	E6N0162493	\$ 17,964	0	0	\$(6,458)	\$(8,785)	\$ 11,506	\$ 9,179	\$(500)	\$(617)
Administration Photocopiers	Ricoh	10,646	0	0	(2,215)	(3,834)	8,431	6,812	(262)	(427)
<b>Total</b>		<b>28,610</b>	<b>0</b>	<b>0</b>	<b>(8,673)</b>	<b>(12,619)</b>	<b>19,937</b>	<b>15,991</b>	<b>(761)</b>	<b>(1,044)</b>
Current lease liabilities		12,618					3,843			
Non-current lease liabilities		15,991					15,991			
		<b>28,609</b>					<b>19,834</b>			

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.

13 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening	Liability	Liability	Closing
		Balance 1	transferred		
		\$	\$	\$	\$
<b>Other liabilities</b>					
Contract liabilities		29,293	0	3,710,289	(2,651,109)
<b>Total other liabilities</b>		<b>29,293</b>	<b>0</b>	<b>3,710,289</b>	<b>(2,651,109)</b>
<b>Employee Related Provisions</b>					
Provision for annual leave		224,951	0	0	224,951
Provision for long service leave		208,864	0	0	(5,779)
<b>Total Provisions</b>		<b>433,815</b>	<b>0</b>	<b>0</b>	<b>428,036</b>
<b>Total other current liabilities</b>		<b>463,108</b>	<b>0</b>	<b>3,710,289</b>	<b>(2,656,888)</b>
<b>Amounts shown above include GST (where applicable)</b>					
<b>A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14</b>					

**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 Related Provisions**

**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 employee related 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.

**Capital grant/contribution liabilities**

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.

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in (As revenue)	Liability 31 Jan 2026	Current Liability 31 Jan 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General Purpose Grant - WA Government	0	0	0	0	0	1,137,914	568,956	635,676
Untied Roads Grant - WA Government	0	0	0	0	0	674,552	337,276	390,909
DFES Operating Grant	0	0	0	0	0	61,979	30,988	65,374
Direct Grant - Main Roads	0	0	0	0	0	429,914	429,914	437,158
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,304,359</b>	<b>1,367,134</b>	<b>1,529,117</b>
<b>Contributions</b>								
Collection of Legal Costs	0	0	0	0	0	25,000	14,580	6,917
Miscellaneous Reimbursements - GOV	0	0	0	0	0	1,300	656	155
Miscellaneous Reimbursements - HEALTH	0	0	0	0	0	8,219	4,790	5,894
Miscellaneous Reimbursements - PRE SCHOOL	0	0	0	0	0	17,265	10,068	8,478
Miscellaneous Reimbursements - OTH WELFARE	0	0	0	0	0	200	100	0
Miscellaneous Reimbursements - STAFF HOUSING	0	0	0	0	0	12,130	6,066	10,002
Miscellaneous Reimbursements - OTH HOUSING	0	0	0	0	0	16,157	9,419	7,251
Miscellaneous Reimbursements - SEW	0	0	0	0	0	1,000	1,000	0
Miscellaneous Reimbursements - OTH COM	0	0	0	0	0	1,976	1,148	2,574
Containers Deposit Scheme Income	0	0	0	0	0	1,000	581	907
Collection Metal Rubbish	0	0	0	0	0	250	125	0
Miscellaneous Reimbursements - REC & CUL	0	0	0	0	0	159,536	93,048	22,062
Miscellaneous Reimbursements - ROAD MAIN	0	0	0	0	0	500	287	254
Street Light Contribution - Main Roads	0	0	0	0	0	5,500	3,206	0
Miscellaneous Reimbursements - ECON SERV	0	0	0	0	0	76,104	44,383	34,084
Miscellaneous Reimbursements - OTH PRO & SERV	0	0	0	0	0	39,047	22,755	44,688
Fuel Rebates - ATO	0	0	0	0	0	45,000	26,246	34,004
Parental Leave Reimbursements - ADMIN	0	0	0	0	0	21,979	12,816	11,377
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,163</b>	<b>251,274</b>	<b>188,650</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,736,522</b>	<b>1,618,408</b>	<b>1,717,768</b>

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	1 July 2025 Liability	Increase in Liability	Decrease in Liability (As revenue)	31 Jan 2026 Liability	Current Liability 31 Jan 2026			
<b>Capital grants and subsidies</b>								
DFES LG Resilience Fund Grant	0	0	0	0	0	29,293	29,293	3,430
CSRF Grant - SWIM	0	0	0	0	0	147,467	0	0
Club Night Light Program Grant - OTH REC	0	0	0	0	0	200,000	0	0
Main Roads - Regional Road Group ROAD CON	0	0	0	0	0	489,834	367,374	407,684
Dept. Infr. - Roads to Recovery ROAD CON	0	0	0	0	0	1,156,926	1,156,926	475,777
Main Roads - Wheatbelt Secondary Freight Program ROAF	0	0	0	0	0	3,773,188	1,886,594	1,494,430
Main Roads - Commodity Route ROAD CON	0	0	0	0	0	337,235	168,616	269,788
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,133,943</b>	<b>3,608,803</b>	<b>2,651,109</b>

**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**16 INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

Aggregate carrying amount of interests in Local Government House accounted for using the equity method are reflected in the table below.

**Carrying amount at 1 July**  
**Carrying amount at 30 June**

Amended Budget Revenue	\$	YTD Budget	\$	YTD Revenue Actual
	0		0	139,334
	0		0	139,334

**SIGNIFICANT ACCOUNTING POLICIES**

**Investments in associates**

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**Shire of Dalwallinu**  
**Bank Reconciliation**  
**as at 31 January 2026**

<b>Balance as per General Ledger as at 1 January 2026</b> A910000 - Municipal Fund A910001 - Telenet Saver	98,801.43 580,306.80	679,108.23		679,108.23
<b>Add Cash Receipts</b> Daily Receipts BPAY Receipts Interest Received Transfer from Muni Excess Funds Term Deposit		1,255,281.58 58,955.84 2,168.35 750,000.00		2,066,405.77 2,745,514.00
<b>Less Cash Payments</b> EFT Payments - Payroll EFT Payments ( EFT17936-EFT18007 ) Direct Debit - Credit Cards (DD18636.1) Direct Debit - Superannuation Payments Bank Fees Loans 157, 159 & 160 Guarantee Fee Direct Debit - Payment to DoT		125,885.43 502,566.24 1,054.95 26,834.21 895.96 9,200.18 87,529.15		753,966.12
<b>Balance as per General Ledger as at 31 January 2026</b> A910000 - Municipal Fund A910001 - Telenet Saver	64,312.94 1,927,234.94	1,991,547.88	0.00	1,991,547.88
<b>Add</b>				
<b>Less</b>				
Banking 30/01/26, received on 2/02/2026				160.78
				1,991,387.10
<b>Balance as per Bank Statements as at 31 January 2026</b> CBA Muni Cheque Account - xxxx379 CBA Business Online Saver - xxxx395	64,152.16 1,927,234.94	0.00		1,991,387.10

Prepared by



5/2/2026

Reviewed by

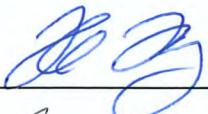


5/2/2026

**Shire of Dalwallinu**  
**Trust Bank Reconciliation**  
**as at 31 January 2026**

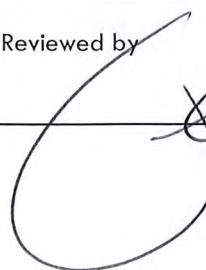
<b>Balance as per General Ledger as at 1 January 2026</b> 2T9900000 - Trust Fund	0.00	0.00		0.00
<b>Add Cash Receipts</b>				0.00
<b>Less Cash Payments</b>				0.00
<b>Balance as per General Ledger as at 31 January 2026</b> 2T9900000 - Trust Fund	0.00	0.00	0.00	0.00
<b>Add</b>				
<b>Less</b>				
<b>Balance as per Bank Statements as at 31 January 2026</b> 2T9900000 - Trust Fund	0.00	0.00	0.00	0.00

Prepared by



5/2/2026

Reviewed by



5/2/2026

### 9.3.5 Award of RFT2526-05 Removal & Replacement of Bowling Green Surface\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/28 – Financial Management - Tendering
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Tender Matrix

#### Purpose of Report

Council is requested to consider the tender received for RFT2526-05 Removal & replacement of bowling green surface for the Dalwallinu Bowling Green.

#### Background

The existing bowling greens were installed in 2011. The greens are nearly at the end of their useful life, and the Dalwallinu Sports Club have requested that these be removed and replaced in time for a regional tournament to be played in Dalwallinu in 2027.

At the Ordinary Council Meeting held 25 November 2025, Council resolved the following:

#### 'MOTION 1050'

Moved Cr SC Carter  
Seconded Cr S Hickleton

#### *That Council:*

1. Authorises the Chief Executive Officer to call for tenders for the Replacement of the Dalwallinu Bowling Green Surface;
2. Sets the qualitative criteria as follows:

Price	55%
Relevant Experience in similar projects	25%
Ability to meet delivery Timeframe	15%
Tenderer's WHS Policies & Procedures	5%

**CARRIED 7/0'**

As per the *Local Government Act 1995* and *Local Government (Functions & General) Regulations 1998* and *Local Government (Administration) Regulations 1996*, advertising was carried out in the following manner:

- The West (Saturday 26 November 2025)
- Shire of Dalwallinu Website
- Shire of Dalwallinu Facebook Page
- Shire of Dalwallinu Administration & Library Noticeboards
- Totally Locally & Kalannie Kapers

Tender documentation was issued to three (3) interested parties.



## **Consultation**

Manager Works & Services  
Manager Corporate Services  
Glen Jones – Dalwallinu Sports Club

## **Legislative Implications**

### State

*Local Government Act 1995*  
*Local Government (Functions & General) Regulations 1996*  
*Local Government (Administration) Regulations 1996*

## **Policy Implications**

### Local

Council Policy 3.3 Regional Price Preference  
Council Policy 3.5 Purchasing

## **Financial Implications**

There has been no allocation in the 2025-2026 budget for this project.  
Should Council wish to proceed, an amendment would be required to the 2025-2026 budget.

### **Project Cost:**

Description	Amount (ex GST)
Removal & Replacement of Synthetic Turf	\$410,100
Cash Contribution from Dalwallinu Sports Club	\$205,050
Transfer from Sport & Recreation Reserve	\$205,050
<b>TOTAL:</b>	<b>\$410,100</b>

An email received on 2 February 2026, confirmed that the Dalwallinu Sports club will commit to 50% of the project cost.

## **General Function Implications**

Nil

## **Strategic Implications**

Nil

## **Site Inspection**

Site inspection undertaken: No

## **Sustainability & Climate Change Implications**

### Economic implications

There are no known significant economic implications associated with this proposal.

### Social implications

There are no known significant social implications associated with this proposal.



### Environmental implications

There are no known significant environmental implications associated with this proposal.

### **Officer Comment**

Tenders closed 2:00pm, Wednesday 21 January 2026 and were opened at 2:05pm, Wednesday 21 January 2026 by the Chief Executive Officer, Technical Support Officer and Finance Officer.

One (1) tender were received from Evergreen Synthetic Grass. This tender provided quotes for the Gold surface as requested in the Tender Specs but also the Ultra Plus and Dry Max surfaces.

The tenders were assessed by the Chief Executive Officer, Manager Works & Services, Manager Corporate Services and Glen Jones (President Dalwallinu Sports Club), with the following qualitative criteria:

Price	55%
Relevant Experience in Similar Projects	25%
Ability to meet delivery timeframe	15%
Tenderer's WHS Policies & Procedures	5%

The tender matrix is attached to this report.

The only tender submitted achieved a score of 86.75. Evergreen Synthetic Grass is very experienced in projects of this type, and the Shire has utilised this company previously for the bowling green replacement at Kalannie which is still in excellent condition.

### **Officer Recommendation**

That Council:

1. Award RFT2526-05 Removal & replacement of bowling green surface to Evergreen Synthetic Grass (Gold surface) at the quoted price of \$410,100.00 ex GST;
2. Authorise the Chief Executive Officer to enter into a contract with Evergreen Synthetic Grass as per the tender documentation;
3. Request the Chief Executive Officer correspond with the Dalwallinu Sports Club regarding the cash financial contribution of \$205,050.00 ex GST;
4. That Council amend the 2025-2026 budget as follows:
  - Addition of New Project (Job O41) - \$410,100.00
  - Addition of Transfer from Recreation Reserve (I113925) - \$205,050.00
  - Addition of Contribution from Dalwallinu Sports Club (I113078) - \$205,050.00

### **Officer Recommendation/Council Resolution**

#### **MOTION**

Moved                    Cr  
Seconded                Cr

0/0



Business Name	QUALITATIVE CRITERIA						WHS Policies			COMPLIANCE CRITERIA			
	Price		Relevant Experience		Timeliness of Delivery		WHS Policies		Rank		NON-WEIGHTED		
	55%		25%		15%		5%		100%		Compliance with the Specification contained in the Request	Compliance with the Conditions of Tendering this RFT	Compliance with and completion of the Price Schedule
	Score 0- 5	Weighted Score	Score 0- 5	Weighted Score	Score 0- 5	Weighted Score	Score 0- 5	Weighted Score	TOTAL		Y/N	Y/N	Y/N
Evergreen	5.00	55.00	3.75	18.75	3.25	9.75	3.25	3.25	86.75	1	Y	Y	Y

Score	Rating	Guide
5	Excellent	Demonstrated excellence, substantially exceeds minimum requirements, a number of superior features
4	Good	Exceeds requirements in some respects
3	Fair	Meets minimum requirements with no material concerns or deficiencies
2	Marginal	Some areas of concern in relation to ability to meet minimum Requirements or some deficiencies
1	Poor	Fails to meet minimum Requirements in several respects, contained insufficient or unclear information
0	Fail	Fails to meet minimum Requirements in all respects or did not respond
3	Y/N answer	Yes
0	Y/N answer	No

### 9.3.6 Adoption of the 2025-2026 Budget Review\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/15 Budgeting - Reviews
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	<b>Absolute Majority</b>
<b>Attachments</b>	Budget Review Report for 2025/2026 including Statement of Budget Review and accompanying notes

#### Purpose of Report

Council is requested to consider and adopt the Budget Review as presented in the Statement of Financial Activity for the period of 1 July 2025 to 31 December 2025.

#### Background

A statement of Financial Activity incorporating year to date budget variations and forecasts to 30 June 2026 for the period ending 31 December 2025 is presented for consideration. The *Local Government (Financial Management) Regulations 1996*, regulation 33A as amended, requires that local government is to carry out a budget review between 1 January and the last day of February in each financial year. A copy of the review and determination is to be provided to the Department of Local Government, Industry Regulation and Safety (LGIRS) within 14 days of the adoption of the review.

#### Consultation

Chief Executive Officer  
Manager of Works and Services

#### Legislative Implications

##### State

*Local Government (Financial Management) Regulations 1996, Regulation 33A*

#### Policy Implications

Nil

#### Financial Implications

Financial implications are outlined in the detail section of this report.

#### Strategic Implications

The budget review has been developed based on existing strategic planning documents adopted by Council.

#### Site Inspection

Site inspection undertaken: Not applicable



## **Sustainability & Climate Change Implications**

### Economic implications

There are no known significant economic implications associated with this proposal.

### Social implications

There are no known significant social implications associated with this proposal.

### Environmental implications

There are no known significant environmental implications associated with this proposal.

## **Officer Comment**

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. Council adopted a \$10,000 minimum for the reporting of material variances to be used in the statements of financial activity and the annual budget review. Features of the budget review include:

Attached for council's consideration are:

Description	Decrease in Available Cash	Increase in Available Cash	Amended Budget Running Balance
<b>Budget Adoption - Closing Funds</b>	\$ (178,903)	\$ (178,903)	
General rates	(1,190)		(180,093)
Grants, subsidies and contributions		469,300	289,207
Fees and charges		16,826	306,033
Interest revenue		27,900	333,933
Employee Costs		4,500	338,433
Materials and contracts	(173,824)		164,609
Utility charges	(4,500)		160,109
Insurance		6,800	166,909
Capital grants, subsidies and contributions		98,538	265,447
Purchase of capital – land & buildings		138,857	408,114
Purchase of capital - plant & equipment	(18,112)		390,002
Construction of capital - roads	(99,106)		290,896
Purchase of capital – other infrastructure	(307,850)		(16,954)
Changes to transfers from reserves		203,450	186,496
Changes to transfers to reserves	(182,686)		0.00
	(966,171)	966,171	0.00

The variance between the Shire's estimated brought forward figure in the Adopted Budget and the audited Annual Financial Statements amounted to \$178,903 deficit. This was made up of extra contractor progress payment for construction of 2 x dwellings in Dalwallinu which was applicable for 2024/2025 financial year.



**Officer Recommendation**

That Council adopt the budget review with the variations as detailed in the pages 6 to 7 in the attachment (attachment 9.3.6.1) totalling \$0 surplus/deficit and that the 2025/2026 budget be amended accordingly.

**Officer Recommendation/Council Resolution****MOTION**

Moved                    Cr  
Seconded                Cr

**A0/0**



**SHIRE OF DALWALLINU**

**BUDGET REVIEW REPORT**

**FOR THE PERIOD ENDED 31 DECEMBER 2025**

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

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SHIRE OF DALWALLINU  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2025

Note	Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance (b) - (a)		
	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual				
	\$	\$	\$				
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	4.1	3,835,036	3,835,036	3,833,789	3,833,846 (1,190) ▼		
Rates excluding general rates		50,983	50,983	50,982	50,983 0		
Grants, subsidies and contributions	4.2	2,736,522	2,736,522	1,656,702	3,205,822 469,300 ▲		
Fees and charges	4.3	1,435,188	1,435,188	1,075,532	1,452,014 16,826 ▲		
Interest revenue	4.4	346,131	346,131	231,727	374,031 27,900 ▲		
Other revenue		100	100	0	100 0		
Profit on asset disposals		162,727	162,727	0	162,727 0		
		8,566,687	8,566,687	6,848,732	9,079,523 512,836		
<b>Expenditure from operating activities</b>							
Employee costs	4.5	(2,935,949)	(2,935,949)	(1,290,678)	(2,931,449) 4,500 ▲		
Materials and contracts	4.6	(3,391,739)	(3,391,739)	(1,482,194)	(3,565,563) (173,824) ▼		
Utility charges	4.7	(491,334)	(491,334)	(204,956)	(495,834) (4,500) ▼		
Depreciation		(6,108,419)	(6,108,419)	(6,260)	(6,108,419) 0		
Finance costs		(93,862)	(93,862)	(18,949)	(93,862) 0		
Insurance	4.8	(222,023)	(222,023)	(216,342)	(215,223) 6,800 ▲		
Other expenditure		(145,660)	(145,660)	(68,245)	(145,660) 0		
Loss on asset disposals		(17,800)	(17,800)	0	(17,800) 0		
		(13,406,786)	(13,406,786)	(3,287,624)	(13,573,810) (167,024)		
Non-cash amounts excluded from operating activities		5,956,046	5,956,046	6,260	5,956,046 0		
<b>Amount attributable to operating activities</b>		1,115,947	1,115,947	3,567,368	1,461,759 345,812		
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Capital grants, subsidies and contributions	4.9	6,133,942	6,133,942	2,173,952	6,232,480 98,538 ▲		
Proceeds from disposal of assets		409,727	409,727	0	409,727 0		
		6,543,669	6,543,669	2,173,952	6,642,207 98,538		
<b>Outflows from investing activities</b>							
Purchase of land and buildings	4.10	(1,172,774)	(1,172,774)	(417,879)	(1,033,917) 138,857 ▲		
Purchase of plant and equipment	4.11	(563,336)	(563,336)	(271,985)	(581,448) (18,112) ▼		
Purchase of furniture and equipment		(55,426)	(55,426)	(26,811)	(55,426) 0		
Purchase and construction of infrastructure-roads	4.12	(6,913,048)	(6,913,048)	(2,646,960)	(7,012,154) (99,106) ▼		
Purchase and construction of infrastructure-other	4.13	(1,730,230)	(1,730,230)	(207,190)	(2,038,080) (307,850) ▼		
		(10,434,814)	(10,434,814)	(3,570,825)	(10,721,025) (286,211)		
<b>Amount attributable to investing activities</b>		(3,891,145)	(3,891,145)	(1,396,873)	(4,078,818) (187,673)		
<b>FINANCING ACTIVITIES</b>							
<b>Cash inflows from financing activities</b>							
Transfers from reserve accounts	4.14	731,039	731,039	144,173	934,489 203,450 ▲		
		731,039	731,039	144,173	934,489 203,450		
<b>Cash outflows from financing activities</b>							
Payments for principal portion of lease liabilities		(12,619)	(12,619)	(6,259)	(12,619) 0		
Repayment of borrowings		(214,362)	(214,362)	(147,296)	(214,362) 0		
Transfers to reserve accounts	4.15	(1,448,910)	(1,448,910)	(1,086,892)	(1,631,596) (182,686) ▼		
		(1,675,891)	(1,675,891)	(1,240,447)	(1,858,577) (182,686)		
<b>Amount attributable to financing activities</b>		(944,852)	(944,852)	(1,096,274)	(924,088) 20,764		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>							
Amount attributable to operating activities	4.16	3,720,050	3,720,050	3,541,147	3,541,147 (178,903) ▼		
Amount attributable to investing activities		1,115,947	1,115,947	3,567,368	1,461,759 345,812		
Amount attributable to financing activities		(3,891,145)	(3,891,145)	(1,396,873)	(4,078,818) (187,673)		
<b>Surplus or deficit after imposition of general rates</b>		(944,852)	(944,852)	(1,096,274)	(924,088) 20,764		
		0	0	4,615,368	0 0		

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

## 1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

### **Local Government Act 1995 requirements**

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

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

*Local Government (Financial Management) Regulations 1996*, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review 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.

### **Year to Date Actual balances**

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

### **Rounding off figures**

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

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

### **Critical accounting estimates and judgements**

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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the budget review.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

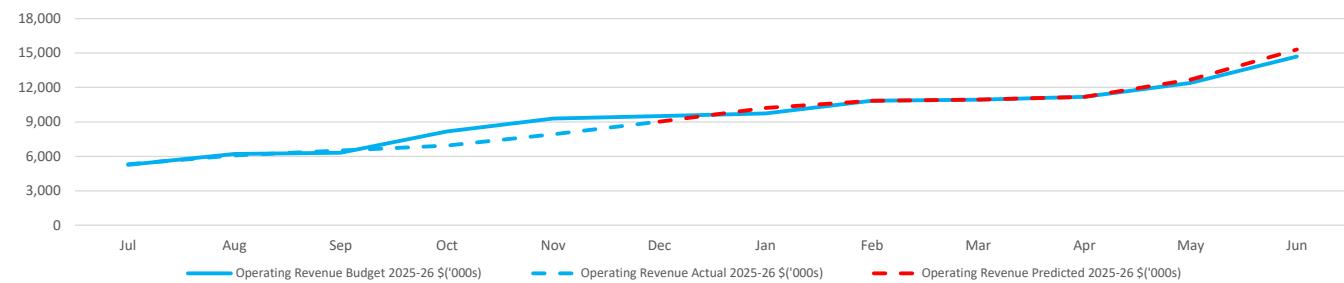
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

### **MATERIAL ACCOUNTING POLICIES**

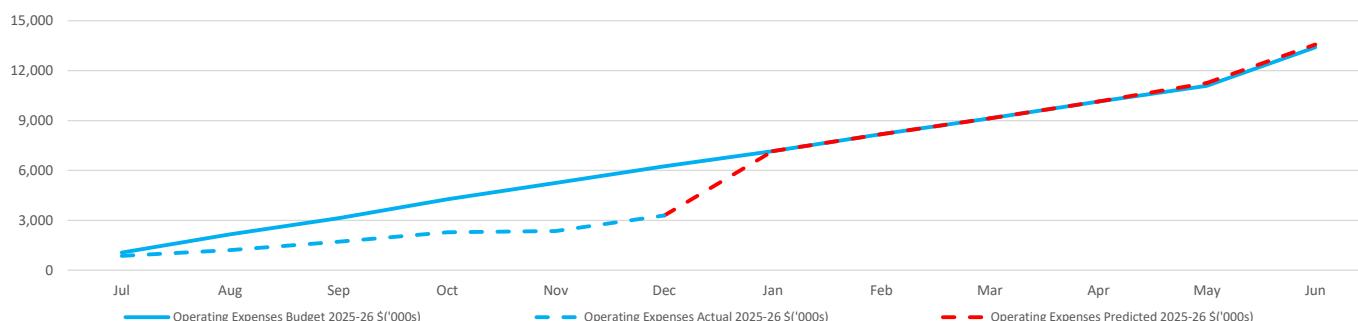
Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW

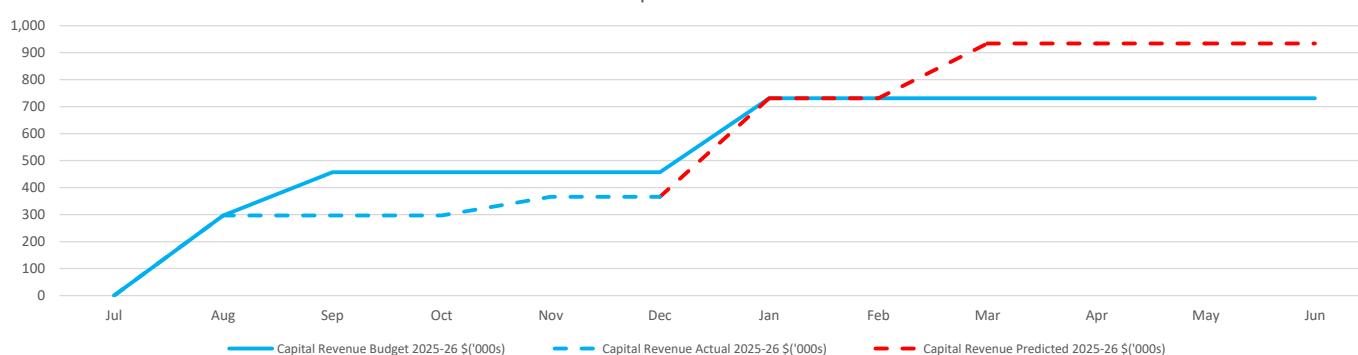
Operating Revenue



Operating Expenses



Capital Revenue



Capital Expenditure



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

(a) Composition of estimated net current assets	Audited* Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Current assets</b>					
Cash and cash equivalents	10,061,350	7,076,174	7,076,174	12,471,361	7,076,174
Trade and other receivables	442,047	430,352	430,352	1,345,421	430,352
Inventories	9,260	16,923	16,923	9,439	16,923
	10,512,657	7,523,449	7,523,449	13,826,221	7,523,449
<b>Less: current liabilities</b>					
Trade and other payables	(565,645)	(382,502)	(382,502)	(282,125)	(382,502)
Capital grant/contribution liability	(29,293)	(29,293)	(29,293)	(1,565,630)	(29,293)
Lease liabilities	(12,618)	(12,619)	(12,619)	(6,377)	(12,619)
Borrowings	(214,362)	(136,810)	(136,810)	(67,066)	(136,810)
Employee related provisions	(433,815)	(433,815)	(433,815)	(428,036)	(433,815)
	(1,255,733)	(995,039)	(995,039)	(2,349,234)	(995,039)
<b>Net current assets</b>	<b>9,256,924</b>	<b>6,528,410</b>	<b>6,528,410</b>	<b>11,476,987</b>	<b>6,528,410</b>
Less: Total adjustments to net current assets					
<b>Closing funding surplus / (deficit)</b>	<b>(5,715,777)</b>	<b>(6,528,410)</b>	<b>(6,528,410)</b>	<b>(6,861,619)</b>	<b>(6,528,410)</b>
	<b>3,541,147</b>	<b>0</b>	<b>0</b>	<b>4,615,368</b>	<b>0</b>

(b) Current assets and liabilities excluded from budgeted deficiency

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.

	Audited* Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Adjustments to net current assets</b>					
Less: Reserve accounts	(6,189,582)	(6,907,453)	(6,907,453)	(7,132,301)	(6,907,453)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	214,362	136,810	136,810	67,066	136,810
- Current portion of lease liabilities	12,618	12,619	12,619	6,377	12,619
- Employee benefit provisions	246,825	(7,446)	(7,446)		(7,446)
- Current portion of provisions held in reserve	0	237,060	237,060	197,239	237,060
<b>Total adjustments to net current assets</b>	<b>(5,715,777)</b>	<b>(6,528,410)</b>	<b>(6,528,410)</b>	<b>(6,861,619)</b>	<b>(6,528,410)</b>

(c) Non-cash amounts 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*.

	Audited* Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	(242,576)	(162,727)	(162,727)	0	(162,727)
Less: Movement in liabilities associated with restricted cash	4,357	0	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	6,215	0	0	0	0
Add: Loss on disposal of assets	170,650	17,800	17,800	0	17,800
Add: Depreciation on assets	5,662,103	6,108,419	6,108,419	6,260	6,108,419
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	2,704	0	0	0	0
Employee benefit provisions	17,091	(7,446)	(7,446)	0	(7,446)
Other provisions	(87,140)				
<b>Non-cash amounts excluded from operating activities</b>	<b>5,533,404</b>	<b>5,956,046</b>	<b>5,956,046</b>	<b>6,260</b>	<b>5,956,046</b>

(d) Investing activities excluded from budgeted deficiency

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

	Audited* Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Adjustments to investing activities</b>					
Movement in non-current capital grant/contribution liability	(29,293)	0	0	0	0
<b>Non cash amounts excluded from investing activities</b>	<b>(29,293)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**SHIRE OF DALWALLINU**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 PREDICTED VARIANCES**

	<b>Variance</b>
	\$
<b>Revenue from operating activities</b>	
4.1 <b>General rates</b>	(1,190) ▼
Discount on rates	(2,815)
Interim rates - current & prior years	1,625
4.2 <b>Grants, subsidies and contributions</b>	469,300 ▲
Reimbursement - rates legal fees	(5,000)
Financial assistance grants - general	133,439
Financial assistance grants - roads	107,266
DFES operating grant	14,237
Reimbursement - DFHNC oval lights	(19,486)
Reimbursement - Bowling green	205,050
Reimbursement - Community Water Supply Program subject to approval	20,682
Main roads direct grant	7,244
PWOH - Reimbursement - Motor vehicle	25,550
POC - Reimbursements	1,000
4.3 <b>Fees and charges</b>	16,826 ▲
Bulk recycling charges	2,568
Town planning liquor control	58
Dalwallinu Aquatic Centre - Fees	4,500
Kalannie caravan park fees	7,500
Building licence fees	3,000
Aged housing - rental income	(800)
4.4 <b>Interest revenue</b>	27,900 ▲
Interest revenue - rates	2,900
Interest revenue - general	25,000
<b>Expenditure from operating activities</b>	
4.5 <b>Employee costs</b>	4,500 ▲
PWOH - Superannuation	4,500
4.6 <b>Materials and contracts</b>	(173,824) ▼
Rates legal costs/debt Recovery	5,000
Members conference expenses	8,500
Election expenses	6,000
Legal fees	(48,000)
Subscriptions	(2,200)
Electronic agendas	3,200
Member training programs	4,270
Fire vehicles operating expenses	(3,500)
Fire protective equipment	(8,500)
15 Rayner St - carport and aircon replacement	(6,741)
Household refuse - 2 x sea containers	(7,500)
Cemetery signage	(1,000)
Dalwallinu Community Arts Building - Sewer pump pit	(12,250)
Dalwallinu Aquatic Centre - Microphone	(500)
Kalannie Oval contractor	(31,680)
Other Sport & Rec Consultants - Memorial Park & Community Water Supplies Scheme subject to approval	(46,870)
Other Sport & Rec - Dalwallinu Recreation centre roller door & amplifier	(4,885)
Other Sport & Rec - Kalannie Sports Club maintenance	(2,500)
Shire of Dalwallinu - Depot storage 2 x sea containers	(7,500)
PWOH - Work platform and other small equipment	(8,500)
PWOH - Safety clothing and equipment	1,700
PWOH - Training	(6,000)
PWOH - Motor vehicle costs	(25,550)
PWOH - Road counter subscription	1,500
POC - Plant parts	(1,000)
Computer operating expenses	(13,000)
Administration -consultants (IT health check and annual financial report)	10,000
Administration -Shire building operation	3,000
4.7 <b>Utility charges</b>	(4,500) ▼
Kalannie Oval water	(4,500)
4.8 <b>Insurance</b>	6,800 ▲
	6,800



**SHIRE OF DALWALLINU**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 PREDICTED VARIANCES**

	<b>Variance</b>
	\$
<b>Inflows from investing activities</b>	
4.9 Capital grants, subsidies and contributions	98,538 ▲
Regional Road Group	98,538
<b>Outflows from investing activities</b>	
4.10 Purchase of land and buildings	138,857 ▲
68 Annets Road 3x2 house	27,154
68 Annets Road 2x1 house	92,219
New aged housing	(25,796)
Wilfred Thomas Lodge	(61,123)
Buntine Hall - fees	(2,800)
Dalwallinu town hall painting	79,203
Op shop land	30,000
4.11 Purchase of plant and equipment	(18,112) ▼
Medical Centre generator	2,238
Dalwallinu Dam - Chlorishield combo system	(22,200)
Sundry plant	1,850
4.12 Purchase and construction of infrastructure-roads	(99,106) ▼
Pithara East Road SLK 22.86 - 27.86	(60,124)
Wubin Gunyidi Road SLK0.00-2.00 - capital upgrade	(87,682)
Locke Road - Capital Upgrade	48,700
4.13 Purchase and construction of infrastructure-other	(307,850) ▼
Dalwallinu Aquatic Centre - filters	(5,210)
Other Rec & Sport - Dalwallinu oval lights	79,905
Other Rec & Sport - Wubin shade sails	40,000
Other Rec & Sport - Kalannie netball court	(3,533)
Other Rec & Sport - Dalwallinu multipurpose court lights	(22,000)
Other Rec & Sport - Dalwallinu bowling green	(410,100)
Other Rec & Sport - Dalwallinu Rec Centre carpark shelter	14,263
Other Rec & Sport - Dalwallinu Rec Centre fence	5,300
Footpath Construction	(6,475)
<b>Cash inflows from financing activities</b>	
4.14 Transfers from reserve accounts	203,450 ▲
Transfer from Land & Buildings reserve - Wilfred Thomas Lodge renovations	44,400
Transfer from recreation reserve - Bowling green	205,050
Transfer from Land & Buildings reserve - Op Shop land	(30,000)
Transfer from IT reserves reserve - IT health check	(16,000)
<b>Cash outflows from financing activities</b>	
4.15 Transfers to reserve accounts	(182,686) ▼
Transfer to Recreation Centre Reserve - Memorial Park upgrade	(100,000)
Transfer to Recreation Centre Reserve - General	(82,686)
4.16 Surplus or deficit at the start of the financial year	(178,903) ▼

### 9.3.7 Financial Management Review and Risk Management Review\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	GO/9 – Internal Audit
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Final Report from Dry Kirkness

#### Purpose of Report

Council is requested to consider the report from Dry Kirkness relating to Council's systems and procedures for financial management, risk management, internal controls and legislative compliance.

#### Background

Audit Regulation 17 of the *Local Government (Audit) Regulations 1996* was introduced in February 2013. The regulation requires that the Chief Executive Officer is to review the appropriateness and effectiveness of the local government's systems and procedures in relation to:

- Risk management; and
- Internal Control; and
- Legislative compliance.

Each of the above matters are to be reviewed not less than once in every three (3) financial years. The last review was presented to the Audit Committee in February 2023.

Regulation 5(2) (c) of the *Local Government (Financial Management) Regulations 1996* states that the Chief Executive Officer is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every three (3) financial years) and report to the local government the results of those reviews.

The last Financial Management Review was undertaken by Dry Kirkness in August 2022.

Request for Quote was sent to three (3) Audit Firms from the WALGA preferred supplier list in April 2025. Three quotes were received and Dry Kirkness were engaged to perform the above reviews. These reviews were undertaken in October 2025 and final report provided in December 2025.

#### Consultation

Chief Executive Officer

#### Legislative Implications

##### State

*Local Government (Audit) Regulations 1996*

*Local Government (Financial Management) Regulations 1996*



### **Policy Implications**

Nil

### **Financial Implications**

Nil

### **General Function Implications**

Nil

### **Strategic Implications**

*Shire of Dalwallinu Council Plan 2025-2025*

Outcome 11 – Visionary leadership and responsible governance

### **Site Inspection**

Site inspection undertaken: No

### **Sustainability & Climate Change Implications**

#### Economic implications

There are no known significant economic implications associated with this proposal.

#### Social implications

There are no known significant social implications associated with this proposal.

#### Environmental implications

There are no known significant environmental implications associated with this proposal.

### **Officer Comment**

An Audit, Risk & Improvement Committee meeting was held on 16 December 2025 where the Committee resolved the following:

#### **'MOTION**

*Moved Cr SC Carter*

*Seconded Cr KL Carter*

*That the Audit, Risk and Improvement Committee recommends that Council:*

- receives the independent Financial Management Review;*
- receives the Chief Executive Officer's Review of the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal controls and legislative compliance as detailed in the attached report.*

**4/0**

**For:** *Mr IW Hyde, Mr N Wallis, Cr KL Carter, Cr SC Carter, Cr S Dawson*

**Against:** *Nil'*

Appendix 3 of the *Operational Guidelines Number 09 – Audit in Local Government* (issued by the Department of Local Government, Industry Regulation & Safety) lists issues that should be considered for inclusion in the Chief Executive Officer's Review of Risk Management, Internal Control and Legislative Compliance; as follows:



## a) Risk Management

Number	Details	Comment
1	<i>Does the local government have an effective risk management system?</i>	<p>A suitable risk management framework has been adopted which aims to balance a documented, structured and systematic process with the current size and complexity of the Shire along with existing time, resource and workload pressures.</p> <p>Council <i>Policy 7.11 Risk Management</i> (adopted in 2014) establishes the framework for effective risk management within the Shire. The aim of the policy is to achieve best practice risk management in accordance with AS/NZS ISO 31000:2018 Risk Management.</p> <p>In 2014, LGIS Risk Management was engaged to assist Council with the development of a Risk Management Governance Framework and Risk Management Procedures. At the time, Risk Profile Sheets (Risk register) were developed for identified risks. These were reviewed and updated in September 2025.</p>
2	<i>Are material operating risks to the local government being appropriately considered?</i>	<p>The adopted Risk Management Framework is based on a “Three Lines of Defence” model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance.</p> <p>In summary, operational areas of the Shire are considered the 1<sup>st</sup> Line of Defence – Managers are responsible for ensuring that risks are identified, assessed, managed, monitored and reported. The Manager Corporate Services acts as the primary 2<sup>nd</sup> Line of Defence – the position owns and manages the framework for risk management. Internal and External audit are the 3<sup>rd</sup> Line of Defence – providing independent verification on the effectiveness of processes and systems.</p> <p>By operating within the framework, risks are managed effectively to support the delivery of the Strategic, Corporate and Operational Plans.</p> <p>The Risk Management Framework has been subject to review by the Senior Management Team (September 2025). As a result, 22 major risk themes were identified for assessment, being:</p> <ul style="list-style-type: none"> <li>(1) Misconduct</li> <li>(2) External theft and fraud (inc Cyber Crime)</li> <li>(3) Business disruption</li> <li>(4) Damage to Physical Assets</li> <li>(5) Errors, omissions, delays</li> <li>(6) Failure of IT &amp; Communications Systems &amp; Infrastructure</li> <li>(7) Failure to fulfil statutory, regulatory or compliance requirements</li> <li>(8) Providing inaccurate advice/information</li> <li>(9) Inadequate project/change management</li> <li>(10) Inadequate organisation and community emergency management</li> <li>(11) Inadequate document management processes</li> <li>(12) Inadequate employee and visitor safety &amp; security</li> <li>(13) Inadequate engagement of Community/Stakeholders/Elected members</li> <li>(14) Inadequate Procurement, disposal or tender practices</li> <li>(15) Inadequate asset management</li> <li>(16) Inadequate Financial, Accounting or Business Acumen</li> <li>(17) Inadequate Natural Environmental Management</li> <li>(18) Inadequate Stock Management</li> </ul>



		<p>(19) Inadequate Supplier/Contract Management  (20) Inadequate people Management  (21) Ineffective management of facilities/venues/events  (22) Not meeting Community expectations</p> <p>Updated/reviewed Risk Profile Assessment Sheets can be found in the Shire's risk dashboard.</p>
3	<i>Does the local government have a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time?</i>	<p>The Shire identified in the 2014 review that a Business Continuity Plan was to be developed.</p> <p>The Business Continuity Plan has been developed and adopted by Council on 26 June 2018. The review of the Plan was endorsed by Council in March 2024.</p>
4	<p><i>How effective are the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:</i></p> <p><i>a) Potential non-compliance with legislation, regulations and standards and the local government's policies;</i></p> <p><i>b) Important accounting judgements or estimates that prove to be wrong;</i></p> <p><i>c) Litigation and claims;</i></p> <p><i>d) Misconduct, fraud and theft; and</i></p> <p><i>e. Significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety and how they are managed by the local government.</i></p>	<p>Refer to the Shire's risk dashboard.</p> <p>In addition, commencing in July 2022, the CEO has introduced a Project Plan for all Capex Projects over \$50K. This has the following:</p> <ul style="list-style-type: none"> <li>• Project Milestones</li> <li>• Risk Assessment</li> <li>• Financial Implications</li> <li>• Project Deliverables</li> </ul> <p>These are to be completed prior to commencement of each project and completed at the end so that the deliverables can be examined. They are then stored in a file in the CEO Office.</p>
5	<i>Are regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, provided to ensure that identified risks are monitored and new risks are identified, mitigated and reported.</i>	<p>All new work sites are risk assessed (Take 5 and/or Job Safety Analysis – JSA) and documented by staff and contractors. Risk assessment will be produced and appropriate arrangements put in place for public events.</p> <p>Training is regularly programmed for specific and high risk activities, including first aid, chainsaw, manual handling, workplace behaviours and compilation of JSA's.</p> <p>SWMS have been developed for all areas of the outside Crew's tasks. All employees sign onto SWMS's. SWMS were reviewed by staff in March 2025.</p> <p>Notes are taken of daily pre-start meetings.</p> <p>Additional emphasis has been placed on WSH at Toolbox meetings and staff attend WSH meetings (held every three weeks) to increase awareness throughout the organisation.</p> <p>All contractors, employees and volunteers are required to undertake the LGIS Contractor induction (Part A – online and Part B – onsite). As part of this process, contractors are required to provide all insurance and licence documentation. This is stored on a software package called Velpic. This produces reminders when inductions, insurances, qualifications and licenses are expiring.</p> <p>Adhoc audits are undertaken by the CEO on civil works contractors on road projects.</p>



6	<p><i>Are the local government's processes to manage insurable risks adequate? How adequate is insurance cover, and if applicable, the level of self-insurance?</i></p>	<p>The Shire's insurance cover and policy coverage is reviewed annually with the Shire's Insurance Broker (LGIS) to ensure appropriate insurances and cover amounts are in place.</p> <p><i>Local Government (Financial Management) Regulations 1996, Regulation 17A</i> requires the revaluation of assets within a period of at least three (3) years but no more than five (5) years after the day on which the asset was valued or revalued.</p> <p>Land and Buildings were last revalued in 2022 and will be revalued in 2027;</p> <p>Roads &amp; Other Infrastructure were last revalued in 2023 and will be revalued in 2028.</p> <p>During non-revaluation years, insurance values are generally adjusted in accordance with CPI movements.</p>
7	<p><i>Has the effectiveness of the local government's internal control system been reviewed with management and the internal and external auditors?</i></p>	<p>Yes. In accordance with the <i>Local Government (Financial Management) Regulations 1996</i> the last internal financial management review was conducted by Dry Kirkness in August 2022. The review was presented to Council for endorsement on February 2023 – two significant findings were noted and processes have been amended to rectify the findings.</p> <p>The scope of the review by Dry Kirkness covered the following:</p> <ul style="list-style-type: none"> <li>A. Review risk management systems and operating risks</li> <li>B. Review business continuity plan</li> <li>C. Assess internal processes with regard to; <ul style="list-style-type: none"> <li>Potential non-compliance with legislation. Regulations and local government's policies;</li> <li>Important accounting judgements or estimates;</li> <li>Litigation and claims;</li> <li>Misconduct, fraud and theft;</li> <li>Significant business risks.</li> </ul> </li> </ul> <p>Extract from report:</p> <p><i>"From the work performed during our review, we note that the financial management is generally in good order. In particular, we found that all major controls in relation to financial controls for the receiving of monies, control over expenditure, payroll, revenue and record keeping are in place and functional"</i></p> <p>The most recent review was undertaken by Dry Kirkness in October 2025.</p> <p>The duties and key areas the Shire had reviewed (but not limited to) for the period 1 July 2024 to 30 September 2025 include:</p> <ul style="list-style-type: none"> <li>• Bank reconciliations and Petty Cash</li> <li>• Trust Funds</li> <li>• Receipts and receivables</li> <li>• Rates</li> <li>• Fees and Charges</li> <li>• Purchases, payments and payables (Including Purchase Orders)</li> <li>• Salaries and wages</li> <li>• Credit Card procedures</li> <li>• Fixed Assets (Including acquisition and disposal of property)</li> <li>• Cost and administration overhead allocations</li> <li>• Minutes of meetings</li> <li>• Budget</li> <li>• Financial Reports</li> <li>• Registers (including Annual and Primary Returns)</li> <li>• Delegations</li> <li>• Audit Committee</li> </ul>



		<ul style="list-style-type: none"> <li>• Insurance</li> <li>• Storage of documents/record keeping</li> <li>• Plan for the future</li> <li>• General compliance and other matters</li> </ul> <p>The final report was received on 11 December 2025 and is attached to this report.</p>
8	<i>Does management have controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk?</i>	<p>In relation to unusual transactions that are once off, a credit card is used. The Chief Executive Officer and Manager Corporate Services are allocated credit cards and have an assigned credit limits. Guidelines for the use of credit cards are documented in Council Policy 3.8.</p> <p>Council has an '<i>Investment of Funds</i>' Policy 3.4 which states:</p> <p>Surplus funds to be deposited with any savings bank operating under the <i>Banking Act 1959 (Commonwealth) section 5</i>, in accordance with the <i>Trustees Act 1962 Part III</i> as amended from time to time.</p> <p>The Manager Corporate Services is to maintain control over investments and to record the details of principal, interest, bank rates and maturity date in a register for same and report to Council monthly as to the status of investments and details of each lodgement in terms of the <i>Local Government (Financial Management) Regulations 1996</i>.</p> <p>Additionally, no transfer of funds can be transacted without the Chief Executive Officer co-signing the transfer request.</p>
9	<i>How effective and robust is the local government's procurement framework, with a focus on the probity and transparency of policies and procedures/processes? Are these procedures/processes being applied?</i>	<p>Council's purchasing is undertaken in accordance with its adopted Purchasing Policy 3.5, in accordance with the <i>Local Government (Functions and General) Regulations 1996</i>.</p> <p>A review of the policy is undertaken annually to ensure its relevance. The last review was undertaken in March 2025.</p> <p>The broad objective of Council's purchasing policy is to:</p> <ul style="list-style-type: none"> <li>• Ensure conformity to processes that are designed to achieve best value for money;</li> <li>• Improve accountability;</li> <li>• Encourage commercial competition on the basis that all tenders will be assessed against the same criteria;</li> <li>• Ensure consideration of environmental; impact and whole of life costs; and</li> <li>• Preserve public and tenderer confidence in local government processes; and</li> </ul> <p>These objectives are underpinned by five essential principles as follows:</p> <ul style="list-style-type: none"> <li>• Open competition;</li> <li>• Transparency of process;</li> <li>• Value for money;</li> <li>• Accountability; and</li> <li>• Monitoring and evaluating performance.</li> </ul> <p>All authorised staff are aware of the processes for procurement and are reminded regularly by email of their obligations to abide by Council policy.</p> <p>For any purchase over \$10,000 all employees are to follow the Request for Quotation (RFQ) procedure.</p>



		<p>This includes a:</p> <p>Form 1 for a description of the project, who is being sent the quote, selection criteria and closing date.</p> <p>Form 2 is what is sent out to the contractors/supplier.</p> <p>Form 3 is the compilation of the quotes received and awarding of the work. This is signed by the Officer and co-signed by the CEO on all occasions. The Form 3 is attached to the PO and all documentation is stored in the RFQ file in the CEO Office.</p> <p>The RFQ's are internally audited by a third party on a quarterly basis.</p>
10	<p><i>Should the need arise, does the Audit Committee meet periodically with key management, internal and external auditors and compliance staff to understand and discuss any changes in the local government's control environment?</i></p>	<p>There are six (6) members of Council on the Audit, Risk and Improvement Committee. Two (2) independent members and four (4) Councillors.</p> <p>The Committee meet with its Auditor every year to discuss the results of the annual audit and otherwise meets as and when required.</p> <p>The Administration is the driver of the Audit, Risk and Improvement Committee. Commencing in June 2025 the Audit committee will meet minimum three (3) times per year. New Terms of Reference were adopted in March 2025 and be provided with the following:</p> <p>Corporate Calendar  Compliance register (previous 4 months)  Findings of latest FMR (until all matters are finalised)  Findings of Reg17 Review (until all matters are finalised)  Annual Audit Findings (until all matters are finalised)  CAR findings (until all matters are finalised)</p>
11	<p><i>Have fraud and misconduct risks been identified, analysed and evaluated? Has an appropriate treatment plan been implemented, communicated and monitored? Is there regular reporting and ongoing management of fraud and misconduct risks?</i></p>	<p>Yes – refer to the Shire of Dalwallinu risk theme “External Theft and Fraud’ in the risk dashboard.</p> <p>100 Point ID Verification, qualification, license, WWC etc checks are now verified prior to a new employee commencing.</p> <p>Each employee is to now complete an Annual Declaration advising if anything has changed in their circumstances.</p> <p>There have been no reported cases of fraud.</p> <p>In addition, training was conducted with staff on Public Interest Disclosures in August 2025.</p> <p>Council adopted the first Fraud and Corruption Control Plan in September 2019. This is reviewed every two years and with last review date being September 2025.</p>

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.



The following controls have been reviewed:

Number	Details	Comment
1	<i>Separation of roles and functions processing and authorising</i>	<p>All financial roles have appropriate levels of separation, which have been confirmed by Council's Auditors, i.e. Creditors payments cannot be approved by the staff member processing the accounts.</p> <p>Access levels are checked by the Manager corporate Services showing all employees access levels.</p>
2	<i>Control of approval of documents, letters and financial records</i>	<p>Council has a number of internal policies that deal with these issues, including for example:</p> <p>Council Policy 1.12 Use of Common Seal          Council Policy 3.4 Investment of Surplus Funds          Council Policy 3.2 Significant Accounting Policies          Council Policy 3.7 Direct Electronic Payments          Council Policy 3.15 Purchasing Cards          Council Policy 3.5 Purchasing</p> <p>All correspondence if not signed by the Chief Executive officer is signed by the respective Manager.</p> <p>All transaction and changes to any internal record on Council's software package is traceable, via the internal audit function.</p> <p>All financial records/reconciliations are approved by the Manager Corporate Services/Senior Finance Officer.</p> <p>Document control pages have been applied to all major internal documents, so that any changes are recorded and tracked appropriately.</p> <p>In accordance with <i>Local Government (Financial Management) Regulation 34(1)</i>, the Manager Corporate Services prepares, each month, a statement of financial activity reporting on revenue and expenditure for the month in question.</p> <p>An audited financial statement is included as part of the Annual Report. The independent Auditors Report for 2023-2024 noted that:</p> <p><i>In my opinion, the financial report is:</i></p> <ul style="list-style-type: none"> <li>(I.) <i>based on proper accounts and records</i></li> <li>(II.) <i>presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period</i></li> <li>(III.) <i>in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.</i></li> </ul> <p>The 2024-2025 Audit report is not available as yet.</p>
3	<i>Limit of direct physical access to assets and records</i>	<p>All building and vehicle keys are stored in various locked key cabinets, restricting general access by staff.</p> <p>Fuel receipts for fuel which is purchased using the fuel cards are collected and reconciled on a monthly basis.</p> <p>Record access is controlled via the Synergy software that allows restricted access to each staff member subject to their level of clearance.</p>



		<p>Any changes to documents or documented records are recorded via the internal audit software (audit trail function).</p> <p>Most general records are stored in a locked room and can only be accessed when opened by the MCS.</p> <p>All Shire high priority records (minutes, legal agreements etc) are stored in the strong room, which is also locked.</p> <p>Personnel records are kept in locked cabinets, and only two officers have keys (MCS and Payroll Officer).</p>
4	<i>Control of computer applications and information system standards</i>	<p>An external provider, Domain Digital is engaged to manage the data files and system.</p> <p>There is a Service Level Agreement with Domain.</p> <p>The provider ensures that all electronic files/data are stored on mirror drives and are backed up to the cloud.</p> <p>Restrictions have been placed on the level of access each staff member can have, generally to allow them to perform their specific functions. For example some staff only have the ability to view records and have no ability to modify or delete information in the system.</p>
5	<i>Limit access to make changes in data files and systems</i>	The Synergy software program allows for certain levels of access to be applied to each staff member. These access levels are approved by CEO and set & monitored by MCS.
6	<i>Regular maintenance and review of financial control accounts and trial balances</i>	All subsidiary ledgers (rates, creditors, debtors, payroll and trust) are balanced monthly by the relevant office and are checked by the MCS.
7	<i>Comparison and analysis of financial results with budgeted amounts</i>	Each month an assessment of the budget variance is undertaken by the CEO and MCS and reported to Council in accordance with Regulation 34 of the <i>Local Government (Financial Management) Regulations 1996</i> .
8	<i>The arithmetical accuracy and content of records</i>	All accounts are double checked by an independent person prior to being authorised for payment.
9	<i>Report, review and approval of financial payment and reconciliations</i>	<p>When an account is received, the creditor number is allocated, purchase order attached, GL/Job allocated, goods are signed off as received by the receiving officer, the computations are checked and signed off by the creditors officer and lastly the account is checked and authorised by the MCS or other Managers/Chief Executive Officer.</p> <p>The actual payment of the creditor requires one electronic token and two separate passwords (two staff), which is generally undertaken by the MCS and the CEO. The Manager Works Services and Manager Planning &amp; Development are also signatories should the need arise. A bank reconciliation is prepared by the Finance Officer monthly and checked by the MCS.</p> <p>A bank account audit report is conducted prior to each payment run to check that no bank account details have been amended without authorisation.</p> <p>An Internal Audit register is maintained which details the internal audits undertaken for Creditors, Payroll, Credit cards, records management, CCTV and the key register.</p>
10	<i>Comparison of the result of physical cash and inventory counts with accounting records</i>	Only one float for the front counter is held and is checked on a regular basis.



		Generally, very little stock is kept on hand, as it is only ordered when required. Fuel is the only item that is subject to a monthly stock take and balancing.
11	<i>Credit Card payments</i>	<p>The CEO and the MCS are the only two employees with a Corporate Credit Card.</p> <p>Receipts must be provided for all purchases.</p> <p>All transactions are approved by the MCS/CEO or MWS/MPDS. CEO/MCS cannot approve own transactions.</p>

### b) Legislative Compliance

Number	Details	Comment
1	<i>Monitor compliance with legislation and regulations</i>	<p>This is undertaken each year when the Compliance Audit Return is completed.</p> <p>Council's operations are subject to an external audit process each year.</p> <p>To assist with this process an internal 'Corporate Calendar' has been developed to ensure critical dates are not missed throughout the year e.g Annual Returns, review of delegations etc</p> <p>Additionally, the CEO/MCS regularly reviews any updates to legislation on the website and distributes changes to relevant officers.</p>
2	<i>Review the annual Compliance Audit Return and reporting to Council of the results of that review</i>	Each year when the Compliance Audit Return is completed it is presented to the Audit Committee and Council for their endorsement within the required timeframe.
3	<i>Review whether the local government has procedures to receive, retain and treat complaints, including confidential and anonymous employee complaints</i>	<p>The Shire has adequate procedures that deal with such matters and are included in the Staff Induction Manual.</p> <p>The CEO is the Complaints Officer.</p>
4	<i>Obtain assurance that adverse trends are identified and review management's plans to deal with these</i>	Any adverse trends are generally highlighted in the annual Audit Report. Should an adverse trend be identified the matter is discussed with Council and a plan implemented if and where possible.

The final report was received from Dry Kirkness on 11 December 2025. Overall, this report was very pleasing. Appendix A of the report highlighted some recommended improvements. As noted under the "Management Comment" section of the report, the majority of these recommendations have been noted and implemented. This report will continue to be reviewed by the Audit, Risk and Improvement Committee until all matters are dealt with.

### Officer Recommendation

That Council:

1. Receives the Independent Financial Management Review;
2. Receives the Chief Executive Officer's review of the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance as detailed in the attached report.



## Officer Recommendation/Council Resolution

### MOTION

Moved                    Cr  
Seconded                Cr

0/0



# D

# K

DRY / KIRKNESS

FINANCIAL MANAGEMENT, RISK  
MANAGEMENT, INTERNAL CONTROL AND  
LEGISLATIVE COMPLIANCE REVIEW REPORT

SHIRE OF DALWALLINU  
11 December 2025

Accounting / Audit & Assurance /  
Bookkeeping / Self-Managed  
Superannuation Funds

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## DISCLAIMER

This report is provided in accordance with the agreed upon procedures engagement letter dated 15 May 2025 and is subject to its terms and conditions.

Our work was limited to that described in this report and was performed in accordance with ASRS 4400 as issued by AUASB. It did not constitute an examination or a review in accordance with generally accepted auditing standards or assurance standards. Accordingly, we provide no opinion or other form of assurance with respect to our work or the information upon which our work was based. We did not audit or otherwise verify the information supplied to us in connection with this review, except to the extent specified in this report.

Our work was based only on the information made available up to the date of the review. Accordingly, changes in circumstances after this date or the availability of other information could affect our findings

This report is intended solely for Shire of Dalwallinu's internal use and benefit and may not be relied on by any other party. We accept no liability or responsibility to any other party who gains access to this report.

## **1.1 Background**

As outlined in our engagement letter dated 15 May 2025, we have been engaged to perform the following procedures in order for the Chief Executive Officer (CEO) to satisfy the requirements of Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*:

- (a) Review the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation.
- (b) Review the appropriateness and effectiveness of the Shire's systems and procedures in relation to financial management, risk management and internal controls by performing system walkthroughs, enquiry, inspection, and observation.

Our review covered the period 1 July 2024 to 30 September 2025 in relation to financial management controls and we performed our procedures in October 2025.

The Shire of Dalwallinu is a local government based in Western Australia. The Shire is governed by eight (8) Councilors responsible for planning and making decisions on policies and developments affecting the area.

At the time of the review, the Shire employed approximately thirty (30) staff to implement the Council's decisions, running its day-to-day operations and providing a range of programs and services for the community.

## **1.2 Scope and Methodology**

The objective of this review is to assess the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation and review the appropriateness and effectiveness of the Town's system and procedures in relation to risk management, internal control and financial management systems by performing system walkthroughs, enquiry, inspection and observation.

The scope included review of the policies, procedures and plans in the areas and cycles described in Appendix B to this report.

### **1.2.1 Risk Management Scope:**

- Review risk management systems and operating risks;
- Review business continuity plan;
- Assess the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, with regard to;
  - potential non-compliance with legislation, regulations and standards and local government's policies;
  - important accounting judgements or estimates that prove to be wrong;
  - litigation and claims;
  - misconduct, fraud and theft;
  - significant business risks, recognizing responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government.
- Review risk reports identifying key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assess the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover;
- Review the effectiveness of the local government's internal control system with management and the internal and external auditors;
- Assess whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more a high degree of risk;
- Assess the local government's procurement framework and whether these policies and procedures are being applied;
- Ascertain whether fraud and misconduct risks have been identified, analyzed, evaluated, an appropriate treatment plan has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

### **Risk Management Methodology:**

- Conduct interviews with key personnel involved in the risk management process;
- Review policies, frameworks and plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Determine whether the Risk Management principles are in accordance with AS/NZS ISO 31000:2018;
- Review insurance policies to assess the adequacy of insurance cover; and
- Report on the appropriateness and the effectiveness of the current systems and procedures.

### **Internal Controls Scope:**

The following controls were reviewed:

- separation of roles and functions, processing and authorization;
- control of approval of documents, letters and financial records;
- comparison of internal data with other or external sources of information;
- limit of direct physical access to assets and records;
- control of computer applications and information system standards;
- limit access to make changes in data files and systems;
- regular maintenance and review of financial control accounts and trial balances;
- comparison and analysis of financial results with budgeted amounts;
- the arithmetical accuracy and content of records;
- report, review and approval of financial payments and reconciliations; and
- comparison of the result of physical cash and inventory counts with accounting records.

### **Internal Controls Methodology:**

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2023/24) or the strategic importance as noted in the Regulations or discussions from management;
- Obtained an understanding of the Shires IT operating systems and reviewed user access rights to determine whether appropriate segregation has been achieved;
- Report on the appropriateness and the effectiveness of the current systems and procedures.

### **Legislative Compliance Scope:**

The following areas of the legislative compliance process was reviewed:

- Compliance with legislation and regulations;
- Annual Compliance Audit Return and reporting to Council the results of that review;
- Procedures for receiving and treating complaints, including confidential and anonymous employee complaints;
- Obtain assurance that adverse trends are identified and review management's plans to deal with these;
- Management disclosures in financial reports;
- Whether the internal and/or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects and report compliance and ethics issues to the Audit Committee;
- Compliance frameworks dealing with relevant external legislation and regulatory requirements;

Legislative and regulatory requirements imposed on Audit Committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest.

### **Legislative Compliance Methodology:**

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Reviewed key documents and plans to determine if the plans that are required by legislation are adopted and current.
- Report on the appropriateness and the effectiveness of the current systems and procedures.

### **1.2.2 Financial Management Review Scope:**

As agreed, our examination covered the period 1 April 2019 to 31 March 2022. We examined the following financial systems and procedures of the Shire:

- Bank reconciliations and Petty Cash
- Trust Funds
- Receipts and receivables
- Rates
- Fees and Charges
- Purchases, payments and payables (Including Purchase Orders)
- Salaries and wages
- Credit Card procedures
- Fixed Assets (Including acquisition and disposal of property)
- Cost and administration overhead allocations
- Minutes of meetings
- Budget

- Financial Reports
- Registers (including Annual and Primary Returns)
- Delegations
- Audit Committee
- Insurance
- Storage of documents/record keeping
- Plan for the future
- General compliance and other matters

#### **Financial Management Review Methodology:**

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- We compared this listing and the relevant areas covered by these policies to the Local Government Act and Regulations, in particular the Local Government (Financial Management) Regulations, as amended from time to time;
- We noted areas of concern, in particular where we identified a lack of documented policies and procedures, or where documented policies and procedures deviated from the requirements of the Regulations;
- We performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2020/21) or the strategic importance as noted in the Regulations or discussions from management;
- From these walkthroughs we noted areas of concern for discussion with management. Areas of concern include any significant deviation from the documented framework, or where the current framework did not address key risk areas;
- From the work performed above, we prepared a draft report to identify specific key risk areas and potential improvement recommendations.

## **Outcomes**

### **1.2.3 Risk Management, Legislative Compliance and Internal Controls Review**

#### **Risk Management**

The Shire has adopted and implemented a Risk Management Framework based on AS/NZS ISO 31000:2018 Risk Management – Guidelines, setting out the Shire’s approach to the identification, assessment, management, reporting and monitoring of risks. The Framework was adopted by Council in 2014 with a recent review in September 2025.

The Shire’s risk management process is effective in identifying risks and improvements throughout the Shire’s key business areas.

#### **Internal Controls**

The Shire has a number of policies and procedures documented and implemented over key financial areas. Considering the size, resources and operations of the Shire the internal control framework, policies and procedures as described to us are appropriate for most areas of operations.

We have, however, identified some recommendations for improvements.

Our findings in relation to these areas are categorized as “Moderate” or “Minor”, which indicate a generally sound internal control environment.

#### **Legislative Compliance**

The Council has adopted various governance policies. The Executive Manager Governance and Compliance is responsible for ensuring that legislative requirements are met, a compliance calendar is used in this process.

The Shire’s legislative compliance process is appropriate and effective for most areas of operations with only 2 findings in relation to this area categorized as “Moderate”.

### **1.2.4 Financial Management Review**

From the work performed during our review, we note that the financial management framework is generally in good order.

In particular, we found that all major controls in relation to financial controls for the receipting of monies, control over expenditure, payroll, revenue and record keeping are in place and functional.

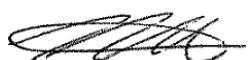
We only have 1 finding in relation to payroll categorized as “Minor”, which indicate a generally good financial management framework.

Our detailed recommendations for improvement identified during our review can be found in **Appendix A** of this report.

These recommendations have been discussed with management and action plans to address these risks within acceptable timeframes were agreed on.

We would like to take this opportunity to thank all staff involved in this review for their courteous assistance, in particular Jean Knight, Hanna Jolly, Kristie Andrews and the rest of the administration and finance team.

DRY KIRKNESS (AUDIT) PTY LTD



Robert Hall CA  
Director

Date: 11 December 2025

## APPENDIX A: RECOMMENDED IMPROVEMENTS

### RISK RATINGS

The Ratings in this Appendix are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Risk ratings have been assigned to issues raised in this report as follows:

Control is Inadequate	Extreme	<p>Can be expected to occur in most circumstances; more than 75% chance of occurring; complex process with minimal checks &amp; balances; impacting factors outside the control of the organisation.</p> <p>Those findings where there is potentially an extreme risk to the entity should the finding not be addressed by the entity promptly.</p>
	Significant	<p>Will probably occur in most circumstances; 50-75% chance of occurring; complex process with some checks &amp; balances; impacting factors outside the control of the organisation.</p> <p>Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.</p>
	Moderate	<p>Might occur at some time; 25 – 50% chance of occurring; previous audits/reports indicate non-compliance; complex process with extensive checks &amp; balances; impacting factors outside control of organisation.</p> <p>Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.</p>
Control is Adequate	Minor	<p>Could occur at some time; less than 25% chance of occurring; non-complex process &amp;/or existence of checks and balances.</p> <p>Those findings that are not of primary concern but still warrant action being taken.</p>

## APPENDIX A: RECOMMENDED IMPROVEMENTS

	Area	Audit Findings/Comment	Rating	Implication	Recommendation	Management Comment
<b>Financial Management Review Controls</b>						
1	Payroll  Reference Checks for new employees are not consistently performed	We noted that reference checks are not consistently performed as part of the recruitment process. Management advised that reference feedback is often unreliable, as referees usually provide favourable comments regardless of the candidate's true performance. Therefore, management considers reference checking for casual and lower-risk administrative roles to be of limited value and a less efficient use of resources.	Minor	<p>When reference checks are not performed consistently, there is an increased risk of hiring unsuitable candidates. This can negatively affect staff performance, workplace culture, and overall productivity.</p> <p>Inadequate checks may also lead to additional recruitment and training costs if the employee is later found to be unsuitable for the role.</p>	<p>Management should ensure reference checks are completed for all recruitment processes or document clear justification where they are not performed.</p>	<p><i><b>Noted.</b></i></p> <p><i>Management believes that reference checks do not provide extra value on every occasion to the recruiting process as candidates tend to mark down a referee to provide positive feedback only.</i></p> <p><i>However, management has amended the documentation to clearly list reference check requirements and questions. This will be filed for each candidate going forward.</i></p>

	Area	Audit Findings/Comment	Rating	Implication	Recommendation	Management Comment
<b>Internal Controls</b>						
2	IT Control Environment	We noted that the Shire does not have insurance for business disruption due to system failure.	Moderate	Without business disruption insurance the Shire is exposed to the potential risk of financial loss incurred because of business disruptions.	The Shire should consider taking out adequate insurance cover for business disruption due to system failure to mitigate any potential financial loss.	<p><i><b>Noted.</b></i></p> <p><i>Insurance policies are reviewed annually by the management including the business disruption insurance. We will note this recommendation for the next annual review.</i></p>
3	Credit Card Review	We note that the CEO's credit card transactions and monthly statement is reviewed by the Manager of Corporate Services or another manager, both of which report directly to the CEO.	Moderate	There is an increased risk of fraudulent or unauthorised purchases as the CEO's credit card is not reviewed by another person with higher authority.	The CEO's credit card statements are authorised and reviewed by either the Shire President or Deputy President.	<p><i><b>Noted.</b></i></p> <p><i>As per the Local Government Act - Councillors should not be involved in Administration matters hence the checks are done by another manager. Councillors do see all credit card purchases as part of the monthly accounts for payment item.</i></p>
4	Fixed Assets Reconciliation	We note that the monthly reconciliation of the Fixed Assets Register to the SynergySoft accounting records is performed by the Manager of Corporate Services and reviewed by the Finance Officer.	Minor	Whilst the reconciliation of the Fixed Assets Register to the SynergySoft accounting records is performed by a competent member of management, the review thereof is not performed by a senior member of management who may lack the skills and experience to perform the review.	Management should consider changing the responsibility for the performance of the reconciliation to the Finance Officer and the responsibility for the review of the month reconciliation to the Manager of Corporate Services.	<p><i><b>Noted.</b></i></p> <p><i>Management has considered this and will add another level of authorisation for the monthly asset reconciliation to be signed by the CEO as well.</i></p>

	Area	Audit Findings/Comment	Rating	Implication	Recommendation	Management Comment
<b>Legislative Compliance</b>						
5	Register of Delegations	We noted that per the Register of Delegations which was last reviewed in March 2025, the maximum approval limit of payments delegated to the CEO is set at \$150,000 before authorisation is required from the Council. This is not in line with the Purchasing Policy which sets the maximum approval limit of payments before the requirement for Public Tender and approval by Council at \$250,000.	Moderate	Whilst approving payments exceeding \$150,000 but not exceeding \$250,000 is in line with the Tendering Policy, the CEO may be acting outside delegated authority limits as set in the Register of Delegations.	We recommend that the Register of Delegations be amended to increase the delegated authority of the CEO to approve payments up to the value of \$250,000 in line with the Tendering Policy.	<p><i><b>Noted.</b></i></p> <p><i><b>Our internal policy is that Council wants to award any purchases over \$150,000 hence the delegation is only for up to \$150,000.</b></i></p>
6	Records Management	Employees receive training in respect of records management on initial commencement of employment and informally as required thereafter but none of which is formally recorded.	Moderate	The Shire is not able to formally demonstrate that the required training has been provided to employees and there is a risk that employees will not manage and store records in a manner required by the Records Management Plan and State Records Act 2000.	We recommend that records management training is provided to the necessary employees on a regular basis and is officially recorded as evidence of having been formally conducted.	<p><i><b>Noted.</b></i></p> <p><i><b>We will ensure that all records training is formally conducted and recorded in the future.</b></i></p>

## APPENDIX B: LIST OF POLICIES, PROCEDURES, PLANS AND DOCUMENTS COVERED BY THIS REVIEW

Shire Policies	Shire Plans	Shire Procedures and Documents
Governance <ul style="list-style-type: none"> <li>• Workplace Health &amp; Safety</li> <li>• Complains Management</li> <li>• Information Handling &amp; Breaches</li> </ul>	Workforce Plan	Payroll Procedures
Community Support <ul style="list-style-type: none"> <li>• Business Investment</li> </ul>	Community Engagement Plan	Purchasing Procedures Credit Card Procedures Fuel Allocation Procedures
Finance <ul style="list-style-type: none"> <li>• Significant Accounting Policies</li> <li>• Purchasing/Procurement Policy</li> <li>• Purchasing Cards</li> </ul>	Strategic Community & Corporate Business Plan	Rates Procedures Debt Collection Procedures Front Counter Receipting Procedures Daily Cash Balancing Procedures End of Month Bank Reconciliation Procedures
Staff	Strategic Resources Plan (incorporating Long Term Financial Plan & Asset Management Plan)	Delegation Register
Works	Strategic Information & Communications Technology Plan	Risk Register
Planning	Business Continuity Plan	Gift Register Notable Gift Register
Administration <ul style="list-style-type: none"> <li>• Risk Management Policy</li> </ul>	Waste Management Plan	Register of Financial Interests
	Record Keeping Plan	Register of Policies
	Communication Plan	



Accounting / Audit & Assurance /  
Bookkeeping / Self-Managed  
Superannuation Funds

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### 9.3.8 Request to use the Dalwallinu Gymnasium for Fitness Classes – Geordi Tanner\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Geordi Tanner
<b>File Ref</b>	CU/6 – Customer Service Requests
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	<b>Absolute Majority</b>
<b>Attachments</b>	Email from Geordi Tanner

#### Purpose of Report

Council is requested to consider granting a permit to run fitness classes at the Dalwallinu Gymnasium with a concessional fee to Geordie Tanner (hirer) from Geonomic Wellness.

This item is brought to Council as Officers have no authority to alter or waive fees and charges or amend council policy for 24/7 Gymnasium.

#### Background

Geordie Tanner wants to start running fitness classes in Dalwallinu Gymnasium. She has previously been running fitness classes in Jurien Bay. She is qualified personal trainer, functional nutritionist and DNA geonomics coach.

Geordie Tanner holds her own professional indemnity insurance.

#### Consultation

Chief Executive Officer  
Councillors

#### Legislative Implications

##### State

*Local Government Act 1995 – section 6.12*

#### Policy Implications

Nil

#### Financial Implications

Should Council support the Officer's recommendation, there will be a small increase to revenue from the fees associated with the hire.

#### General Function Implications

Nil

#### Strategic Implications

*Shire of Dalwallinu Council Plan 2025-2035*

Objective 13.2 – Increased healthy affordable food and lifestyle options

Action 13.2.1 – Support community recreation activities and provision of accessible exercise equipment for all ages, children, young adults and seniors.



## **Site Inspection**

Site inspection undertaken: Not applicable

## **Sustainability & Climate Change Implications**

### Economic implications

There are no known significant economic implications associated with this proposal.

### Social implications

Fitness classes offer a range of social benefits beyond physical health in the community including social interaction and active community participation.

### Environmental implications

There are no known significant environmental implications associated with this proposal.

## **Officer Comment**

Dalwallinu Gymnasium currently has 59 members who can access the gymnasium 24 hours, 7 days per week. The daily usage ranges between 5 to 20 members with peak hours typically between 5.00pm to 8.00pm. Gymnasium floor space is 73m<sup>2</sup> and is equipped with modern fitness equipment.

Previously, a personal trainer utilised the gymnasium to undertake personal training sessions. All people using this service were required to become members of the gymnasium. There have been no classes undertaken in the space since the opening.

This proposal would possibly increase the number of users of the gymnasium and provide additional health and wellbeing service to the community. The proposal may have negative impact for the current users who wish to use the facility during the proposed classes however it may also be positive additional service to the current members.

Should the council support the Officer's recommendation, it is proposed that classes are undertaken between 5.30am to 4.30pm and the hirer must be responsible for the users' undertaking inductions and ensuring they will only utilise the gymnasium during the class times. Hirer's proposal of \$5 (inc GST) per class member is to be paid weekly to the Shire of Administration Centre. Hirer must have a valid public liability insurance whilst undertaking fitness classes. It is also recommended to grant initial trial for fitness classes for six (6) months and review the feedback after that period.

It is also recommended that the personal training customers are required to become members of the gymnasium in line with the previous arrangements we have had with personal trainers.

## **Officer Recommendation**

That Council:

1. Direct the Chief Executive Officer to advise Geordi Tanner that approval is given for her to undertake fitness classes at the Dalwallinu Gymnasium during the hours of 5:30am and 4:30pm daily and pay the Shire of Dalwallinu \$5.00 (inc GST) per class member;
2. Direct the Chief Executive Officer to enter into an agreement with Geordi Tanner for the use of the premises and the agreement to include that all fitness members are inducted prior to commencement and the supervision of the users remains the responsibility of Geordi Tanner;
3. Direct the Chief Executive Officer to advise Geordi Tanner that she may use the Dalwallinu Gymnasium for personal training on the proviso that all personal training customers must become members of the Dalwallinu Gymnasium;



4. Request that the Chief Executive Officer review this arrangement after six (6) months on 31 August 2026, and if there are no complaints/issues, authorise the Chief Executive Officer to issue a further twelve (12) month approval with the same terms and conditions.

**Officer Recommendation/Council Resolution**

**MOTION**

Moved                    Cr  
Seconded                Cr

**A0/0**



## I-COR-29913 - Usage of the gym

To: Megan Pipe  
Attachments: image001.png  
Sent: 3/02/2026 3:51 PM

From: [REDACTED]

Sent: Tuesday, 3 February 2026 3:52 PM  
To: Megan Pipe <cso5@dalwallinu.wa.gov.au>  
Subject: I-COR-29913 - Usage of the gym

Subject: Proposal to Conduct Fitness Classes at the Dalwallinu Gym

Dear Shire of Dalwallinu Team,

I am writing to propose an arrangement that would allow me to run group fitness classes at the Dalwallinu Gym under a simple and mutually beneficial fee structure.

My proposal is as follows:

- I would charge \$15 per class for any non-member of the gym who attends.
- From this, I would pay the Shire \$5 for every non-member participant.
- Gym members would be charged \$10 to attend and therefore no renumeration to the Shire.
- I also offer a 10-class pass, where clients receive the 11th class free. Even in this case, I still pay the Shire the \$5 non-member fee, meaning I personally absorb the cost when a non-member redeems their free class. This ensures the Shire always receives its portion, regardless of my promotional offers.

I currently operate under this same arrangement with the gym in Jurien Bay, where it has proven to be highly effective for both the facility and the community.

By way of background, I am a qualified Personal Trainer, Functional Nutritionist, and DNA Genomics Coach. I also hold my own professional indemnity insurance and maintain a current First Aid certificate, ensuring that all sessions are delivered safely and professionally. I have moved to Dalwallinu with my husband, who has commenced employment at Boekmans, and I am eager to contribute to the health and wellbeing of the local community.

I have been running three 5:30am morning classes and two 9:30am classes each week in Jurien Bay, and I also provide one-on-one personal training. These services naturally encourage participants to become gym members, as many clients prefer to combine structured classes with independent training once they gain confidence using the equipment.

I also take great care to maintain the gym environment. After every class, all equipment is wiped down, cleaned, and returned to its proper place, ensuring the space remains tidy, hygienic, and ready for the next user.

One key benefit of this proposed model is that the financial risk sits entirely with me, not the Shire. In some facilities, instructors are paid a fixed rate regardless of attendance, which can place a financial burden on the centre when numbers are low. My model avoids this issue completely — the Shire receives payment when non-members attend, ensuring it is always cost-positive.

There are several additional positive outcomes that Dalwallinu could expect from this arrangement:

- A pathway to new gym memberships: Many people feel more confident joining a gym after attending structured classes. Once they become familiar with the space and equipment, they often transition into full gym members.
- Greater community engagement: Regular classes create a welcoming, social environment that encourages residents to be more active and connected.
- Low-risk program expansion: The Shire gains an additional service offering without needing to hire staff or manage programs internally.

- A comfortable entry point for new clients: Many people feel more at ease attending their first class when there is no immediate expectation to join the gym. This reduces pressure and allows them to try the environment at their own pace.
- Flexibility for those unsure about HIIT or the gym setting: Some individuals may discover that HIIT isn't for them, or that the gym environment isn't the right fit. This model gives them the freedom to explore without committing financially upfront.
- Improved accessibility: I have already spoken with several locals who are interested in attending classes but have said they cannot afford both a gym membership and class fees. This model allows them to participate without the financial pressure of dual costs if they do not wish to use the gym outside of my classes.
- Less pressure on the Shire to do the inductions as I will be the one greeting them at the door for a class if they do not choose to become members of the gym.

My goal is to support the health and wellbeing of the Dalwallinu community while working collaboratively with the Shire. I would be happy to meet in person or discuss further details at your convenience.

If you need a reference on my capabilities, please call Shane Glover owner of the Jurien Gym.

Thank you for considering this proposal. I look forward to the opportunity to work together.

Kindest regards

Geordi Tanner

## Genomic Wellness



## 9.4 CHIEF EXECUTIVE OFFICER

### 9.4.1 Surrender of Lease – Pioneer House\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	WA Country Health Service
<b>File Ref</b>	A46101
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Surrender of Lease document

#### **Purpose of Report**

Council is requested to authorise the Shire President and Chief Executive Officer to sign the Surrender of Lease document for Pioneer House.

#### **Background**

Pioneer House which is situated on Lot 567 (27) McNeill Street, Dalwallinu is currently leased to WA Country Health Service. The lease is due to expire on 31 December 2027.

WA Country Health Service have advised that they wish to terminate the lease earlier than the expiry date, as the building is no longer required.

#### **Consultation**

Nil

#### **Legislative Implications**

##### **State**

*Local Government Act 1995 – Section 9.49A – Execution of documents*

#### **Policy Implications**

Nil

#### **Financial Implications**

WA Country Health Service have paid the 2025-2026 Insurance, Sewerage and Refuse Charges for the entire year for Pioneer House. If the surrender date is 31 March 2026, and the lessee requests reimbursement for pro rata of these expenses, the Shire will have a loss of revenue of:

<b>Description</b>	<b>Amount</b>
2025-2026 Insurance	\$457.29
2025-2026 Sewerage rates	\$197.25
2025-2026 Refuse Charges	\$333.00
<b>TOTAL:</b>	<b>\$987.54</b>

#### **General Function Implications**

Nil



## **Strategic Implications**

Nil

## **Site Inspection**

Site inspection undertaken: Nil

## **Sustainability & Climate Change Implications**

### Economic implications

There are no known significant economic implications associated with this proposal.

### Social implications

There are no known significant social implications associated with this proposal.

### Environmental implications

There are no known significant environment implications associated with this proposal.

## **Officer Comment**

Pioneer House has not been utilised for aged care for some years now. Termination of the lease will allow Council to consider alternative options for the building in the future.

WA Country Health Service lodged a caveat on the land in December 2018. They will be required to remove the caveat on expiry of the lease, and this is addressed in Point 5 of the Surrender of Lease document.

## **Officer Recommendation**

That Council:

1. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to the Surrender of Lease document for Pioneer House situated on Lot 567 (27) McNeill Street, Dalwallinu;
2. Authorise the Chief Executive Officer to refund a portion of the Insurance, Sewerage and refuse charges relevant to the surrender date, if requested by WA Country Health Service.

## **Officer Recommendation/Council Resolution**

### MOTION

Moved                    Cr  
Seconded                Cr

0/0



# **Deed of surrender of lease**

## **PIONEER HOUSE DALWALLINU**

**SHIRE OF DALWALLINU**

Landlord

**WA COUNTRY HEALTH SERVICE**

Tenant

**STATE SOLICITOR'S OFFICE  
COMMERCIAL  
PERTH**

**TELEPHONE: (08) 9264 1888  
SSO: 6977-93**

1521166R1

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**Parties**

**SHIRE OF DALWALLINU** of 58 Johnston Street Dalwallinu Western Australia ("Landlord")

**WA COUNTRY HEALTH SERVICE**, a health service provider established under section 32 of the *Health Services Act 2016*, pursuant to the *Health Services (Health Service Providers) Order 2016* published in the Government Gazette on 17 June 2016 of 189 Wellington Street Perth Western Australia ("Tenant")

**Background**

- A. The Landlord is the registered proprietor of the Premises.
- B. The Tenant leases the Premises pursuant to the Lease.
- C. The parties have agreed for the Lease to be surrendered on the terms in this Deed.

**Operative provisions**

---

**1. Definitions and interpretation****1.1 Definitions**

In this Deed:

**"Business Day"** means a day other than a Saturday, Sunday or public holiday in Western Australia.

**"Lease"** means the document or documents mentioned in item 1 of the Schedule.

**"Premises"** means the premises mentioned in item 2 of the Schedule.

**"Provisions of the Lease"** means the covenants, agreements and obligations contained or implied in the Lease or imposed by law, with which the Tenant must comply.

**"Schedule"** means the schedule to this Deed.

**"Surrender Date"** means the date of execution of this Deed by the parties.

**"Term"** means the term mentioned in item 3 of the Schedule.

**1.2 Interpretation**

In this Deed:

- (a) headings are for convenience only and do not affect interpretation;
- (b) unless defined in clause 1.1 of this Deed, words defined in the Lease have the same meaning when used in this Deed;

and unless the context indicates a contrary intention:

- (c) a reference to any person includes that person's executors, administrators, successors, substitutes and assigns, including any person taking by way of novation;

- (d) a reference to this Deed or to any other agreement, deed or document includes, respectively, this Deed or that other agreement, deed or document as amended, novated, supplemented, varied or replaced from time to time;
- (e) words importing the singular include the plural (and vice versa), words denoting a given sex include the other sex and words denoting individuals include corporations (and vice versa);
- (f) a reference to any legislation or to any section or provision of any legislation includes any statutory modification or re-enactment or any statutory provision substituted for it and ordinances, by-laws, regulations and other statutory instruments issued under any legislation;
- (g) references to parties, clauses, schedules, exhibits or annexures are references to parties, clauses, schedules, exhibits and annexures to or of this Deed and a reference to this Deed includes any schedule, exhibit and annexure;
- (h) if any day appointed or specified by this Deed for the payment of any money or doing of any thing falls on a day which is not a Business Day, the day so appointed or specified will be deemed to be the next Business Day;
- (i) if more than one person is under an obligation to act or not to act under this Deed, the liability of those persons so identified binds each of them severally and every two or more of them jointly; and
- (j) if more than one person receives the same benefit under this Deed the benefit is to be enjoyed by each of them severally.

---

## **2. Surrender of Lease and acceptance of surrender**

### **2.1 Tenant surrenders Lease**

The Tenant surrenders and yields up to the Landlord all the Tenant's estate and interest in and to the Lease whether legal, equitable or otherwise including:

- (a) the right to occupy the Premises for the remainder of the Term; and
- (b) the right to any unexercised option to renew or extend the Term,

with effect from 11.59 pm on the Surrender Date.

### **2.2 Landlord accepts surrender**

The Landlord:

- (a) accepts the surrender of the Lease by the Tenant; and
- (b) releases the Tenant from the Tenant's obligations to observe and perform the Provisions of the Lease from and including the day immediately after the Surrender Date.

---

## **3. Tenant's acknowledgments**

The Tenant acknowledges that nothing in this Deed:

- (a) releases the Tenant from the Tenant's obligations to observe and perform the Provisions of the Lease up to and including the Surrender Date; or
- (b) prejudices, restricts or affects any claim or demand which the Landlord:

- (i) has, or but for the execution of this Deed, would have had against the Tenant for or in respect of any breach of the Provisions of the Lease occurring before 11.59 pm on the Surrender Date; or
- (ii) may bring against the Tenant for or in respect of any breach of this Deed.

---

## **4. Performance of Lease before surrender**

The Tenant agrees with the Landlord to perform and observe the Provisions of the Lease up to and including the Surrender Date.

---

## **5. Tenant to withdraw caveat**

The Tenant agrees with the Landlord to withdraw any caveat lodged by the Tenant to protect the Tenant's interest under the Lease by the Surrender Date at the Tenant's cost.

---

## **6. Tenant releases Landlord**

Each party releases the other party from its obligations under the Lease arising from and including the day immediately after the Surrender Date, provided that each party acknowledges and agrees that the surrender of the Lease does not affect any of the other party's rights or claims that arose before the surrender.

---

## **7. Costs and duty**

### **7.1 Costs**

The parties must each pay their own legal and other costs in connection with the preparation and signing of this Deed.

### **7.2 Tenant to pay duty**

The Tenant agrees with the Landlord to pay all duty assessed on this Deed.

---

## **8. General provisions**

### **8.1 Further acts**

The parties will promptly do and perform all further acts and execute and deliver all further documents required by law or reasonably requested by any other party to carry out and effect the intent and purpose of this Deed.

### **8.2 Governing law**

This Deed shall be governed by the laws of the State of Western Australia. Each party irrevocably and unconditionally submits to the exclusive jurisdiction of the courts of Western Australia and courts of appeal from them.

## **Schedule**

---

### **1. Lease**

An undated Lease between the Landlord as lessor and the Tenant as lessee for a term of 5 years commencing on 1 January 2018 and expiring on 31 December 2022 together with 1 option to renew the lease for term of 5 years commencing on 1 January 2023 which was exercised by the Lessee.

---

### **2. Premises**

That part of Lot 567 on Diagram 66365 as is delineated and hatched on the plan marked A annexed to the Lease and being part of the land in Certificate of Title Volume 1667 Folio 74.

---

### **3. Term**

5 year commencing on 1 January 2023 and expiring on 31 December 2027.

**Executed** as a deed.

THE COMMON SEAL of SHIRE OF  
DALWALLINU was hereunto  
affixed in the presence of : )

---

Shire President

---

Chief Executive Officer

Signed for and on behalf of the )  
WA COUNTRY HEALTH SERVICE by )  
\_\_\_\_\_  
(Print full name) ) (Signature)  
the officer duly authorised by the ) Chief Executive Officer  
Health Service pursuant to section ) WA Country Health Service  
41(7) of the Health Services Act 2016 )  
for that purpose in the presence of )  
\_\_\_\_\_  
)

---

Witness signature

---

Print Full Name

---

Address

---

Occupation

#### 9.4.2 Employee & Volunteer Code of Conduct - Amendment\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	GO/5 – Governance - Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Draft Employee & Volunteer Code of Conduct

#### Purpose of Report

Council is requested to adopt the amended Shire of Dalwallinu Employee and Volunteer Code of Conduct.

#### Background

Pursuant to Section 5.51A of the *Local Government Act 1995*, the CEO must prepare and implement a code of conduct to be observed by employees of the local government.

The Shire of Dalwallinu Employee Code of Conduct was adopted by Council on 23 March 2021.

During the recent LG Reforms, amendments have been made to the *Local Government (Administration) Regulations 1996*, with the inclusion of:

#### *'Section 19ADA – Outside Employment'*

*A code of conduct must contain requirements relating to a person employed by the local government under section 5.36(1) having employment outside the local government, including the disclosure by such a person of any employment that they have outside the local government.'*

This amendment came into place on 1 January 2026.

The amended Shire of Dalwallinu Employee and Volunteer Code of Conduct is to be endorsed by Council within three (3) months of the implementation date.

#### Consultation

Nil

#### Legislative Implications

##### State

*Local Government Act 1995 – Section 5.51A*

*Local Government Administration Regulations 1996*

#### Policy Implications

Nil

#### Financial Implications

Nil



### **General Function Implications**

Nil

### **Strategic Implications**

Nil

### **Site Inspection**

Site inspection undertaken: Nil

### **Sustainability & Climate Change Implications**

#### Economic implications

There are no known significant economic implications associated with this proposal.

#### Social implications

There are no known significant social implications associated with this proposal.

#### Environmental implications

There are no known significant environment implications associated with this proposal.

### **Officer Comment**

Changes to the current Employee Code of Conduct that was adopted in March 2021 include:

- Addition of 'Volunteer' to the name of the Document
- Page 2 – addition of relevant sections of the LG Admin regulations and inclusion of volunteers as required under the *Work Health and Safety Act 2020*;
- Page 12 – inclusion of Point 3.20 Secondary Employment as required under the recent changes to the LG Admin Regs.

### **Officer Recommendation**

That Council:

1. Pursuant to section 5.51A(1) of the *Local Government Act 1995*, adopt the amended Code of Conduct for Employees and Volunteers as attached to this report;
2. Pursuant to section 5.51A(3) of the *Local Government Act 1995*, request that the Chief Executive Officer publish the Code of Conduct for Employees and Volunteers on the local government's official website.

### **Officer Recommendation/Council Resolution**

#### MOTION

Moved                    Cr  
Seconded                Cr

0/0



# Shire of Dalwallinu

## Employee & Volunteer

### Code of Conduct

**DRAFT**

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## 1 Introduction

The Shire of Dalwallinu Code of Conduct (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities.

The Code addresses the broader issue of ethical responsibility and encourages transparency and accountability. The Code expresses the Shire of Dalwallinu's commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

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

- (a) *better decision-making by local governments;*
- (b) *greater community participation in the decisions and affairs of local governments;*
- (c) *greater accountability of local governments to their communities; and*
- (d) *more efficient and effective local government.*

### 1.1 Statutory Environment

The Code addresses the requirement in section 5.51A of the Act for the CEO to prepare and implement a code of conduct to be observed by employees of the Local Government, and includes the matters prescribed in Part 4A of the *Local Government (Administration) Regulations 1996* Regulation 19AA, 19AD, 19AF and 19ADA of the *Local Government (Administration) Regulations 1996*.

The Code should be read in conjunction with the Act and associated regulations. Employees should ensure that they are aware of their statutory responsibilities under this and other legislation.

### 1.2 Application

For the purposes of the Code, the term employees includes persons employed by the Shire of Dalwallinu or engaged by the Shire of Dalwallinu under a contract for services. The Code applies to all employees, including the CEO, while on the Local Government's premises or while engaged in Local Government related activities. Clause 3.15 of this Code (Gifts), does not apply to the CEO.

Under the obligations of the *Work Health and Safety Act 2020*, registered volunteers are also now included in the definition of an 'employee'.



## 2 Values/Vision/Mission

### Our Vision

A welcoming place for all, where opportunity abounds with a thriving economy

### Our Mission

To promote and enhance economic, cultural and social opportunities that will enhance the lifestyle for the community

## 3 Code of Conduct

### 3.1 Role of Employees

The role of employees in Local Government is determined by the functions of the CEO as set out in section 5.41 of the Act.

#### 5.41. Functions of CEO

*The CEO's executive role includes the following:*

- (a) *causing council decisions to be implemented;*
- (b) *managing the provision of services and facilities that the council has determined the local government is to provide in the district;*
- (c) *determining procedures and systems for –*
  - I. *implementing the local government's policies as determined by the council; and*
  - II. *otherwise managing the local government's administration and operations;*
- (d) *being responsible for the employment, management, supervision, direction and dismissal of other employees (subject to 5.37(2) in relation to senior employees);*
- (e) *ensuring that records and documents of the local government are properly kept for the purposes of this Act and any other written law.*

*The CEO is the council's principal advisor and, as such, does the following –*

- (a) *advises, and procures advice for, the council in relation to the local government's affairs and the performance of the local government's functions;*
- (b) *ensures that the council has the information and advice it needs to make informed and timely decisions.*

*The CEO -*

- (a) *liaises with the mayor or president on the local government's affairs and the performance of the local government's functions; and*



(b) Speaks on behalf of the local government if the mayor or president agrees.

*The CEO performs any other function specified or delegated by the local government or imposed under this Act or another written law as a function to be performed by the CEO.*

*Local Government Act 1995*

### 3.2 Principles affecting Employment by the Shire of Dalwallinu

The principles set out in section 5.40 of the Act apply to the employment of the Shire of Dalwallinu's employees:

#### 5.40. Principles affecting employment by local governments

*The following principles apply to a local government in respect of its employees –*

- (a) *employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) *no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) *employees are to be treated fairly and consistently; and*
- (d) *there is to be no unlawful discrimination against employees or persons seeking employment by a local government on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) *employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) *such other principles, not inconsistent with this Division, as may be prescribed.*

*Local Government Act 1995*

### 3.3 Obligation to Observe

The obligation for employees to observe a Code of Conduct arises from –

- The *Local Government Act 1995 s 5.103*,
- The *Local Government (Administration) Regulations 1996*, and
- The terms and conditions of their employment with the Shire.

The observance of Council policies and this Code is a key responsibility of any employee and any breach of those responsibilities could incur disciplinary action, including termination, via the management framework established in accordance with the CEO's responsibilities under Section 5.41(g) of the *Local Government Act 1995*.

### 3.4 Breach of certain provisions

Where a requirement in the Code of Conduct is prescribed in an Act or Regulations, any alleged breach may be investigated by another statutory body, including but not limited to –



- Department of Local Government, Sports and Cultural Industries; and
- Corruption and Crime Commission.

### **3.5 Personal Behaviour**

Employees will:

- Act, and be seen to act, properly, professionally and in accordance with the requirements of the law, the terms of this Code and all policies of the Shire of Dalwallinu;
- Perform their duties impartially and in the best interests of the Shire of Dalwallinu, uninfluenced by fear or favour;
- Act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire of Dalwallinu and the community;
- Make no allegations which are improper or derogatory (unless true and in the public interest);
- Refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- Always act in accordance with their obligation of fidelity to the Shire of Dalwallinu.

### **3.6 Honesty and Integrity**

Employees will:

- Observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- Be frank and honest in their official dealing with each other; and
- Report any dishonesty or possible dishonesty on the part of any other employee to their Manager or the CEO in accordance with this Code and the Shire of Dalwallinu's policies.

### **3.7 Performance of Duties**

While on duty, employees will give their whole time and attention to the Shire of Dalwallinu's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Shire of Dalwallinu.

### **3.8 Compliance with Lawful and Reasonable Directions, Decisions and Policies**

- Employees will comply with any lawful and reasonable direction given by any person having authority to make or give such an order, including but not limited to their Manager or the CEO.
- Employees will give effect to the lawful decisions and policies of the Shire of Dalwallinu, whether or not they agree with or approve of them.



### **3.9 Administrative and Management Practices**

Employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

### **3.10 Intellectual Property**

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire of Dalwallinu upon its creation unless otherwise agreed by separate contract.

### **3.11 Recordkeeping**

Employees will ensure complete and accurate local government records are created and maintained in accordance with the Shire of Dalwallinu's Recordkeeping Plan.

### **3.12 Dealing with Other Employees**

- (a) Employees will treat other employees with respect, courtesy and professionalism, and refrain from behaviour that constitutes discrimination, bullying or harassment.
- (b) Employees must be aware of, and comply with their obligations under relevant law and the Shire of Dalwallinu's policies regarding workplace behaviour and occupational safety and health.
- (c) Employee behaviour should reflect the Shire of Dalwallinu's values and contribute towards creating and maintaining a safe and supportive workplace.

### **3.13 Relationships with Council members and Committee members**

Employees are employed by and responsible to the CEO. While their direction, supervision and management is the sole responsibility of the CEO in accordance with Section 5.41(g) of the *Local Government Act 1995*, it is also recognised that the CEO has a responsibility to the Council to ensure employees provide it with relevant and quality advice.

Employees shall therefore be aware of their duty to, via the CEO, provide relevant and quality advice to the Council and Committee. They shall also act courteously and with due respect during their dealings with the Council, any Committee, any Council member or Committee member. It is expected that employees will deal with each other, Council members and Committee members in an honest and respectful manner.

### **3.14 Dealing with Community**

- (a) Employees will treat all members of the community with respect, courtesy and professionalism.
- (b) All Shire of Dalwallinu services must be delivered in accordance with relevant policies and procedures, and any issues resolved promptly, fairly and equitably.



### **3.15 Professional Communications**

- (a) All aspects of communication by employees (including verbal, written and electronic), involving the Shire of Dalwallinu's activities should reflect the status, values and objectives of the Shire of Dalwallinu.
- (b) Communications should be accurate, polite and professional.

### **3.16 Personal Communications and Social Media**

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (b) Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments or engage in communication activities about or on behalf of the Shire of Dalwallinu, its Council Members, employees or contractors, which breach this Code.
- (c) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the *Corruption, Crime and Misconduct Act 2003*.

### **3.17 Personal Presentation**

Employees are expected to comply with professional, neat and responsible dress standards at all times, in accordance with the Shire of Dalwallinu's relevant policies and procedures.

### **3.18 Gifts**

- (a) Application

This clause does not apply to the CEO.

- (b) Definitions

In this clause –

***activity involving a local government discretion*** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

***activity involving a local government discretion*** means an activity –

- (a) that cannot be undertaken without an authorisation from the local government;  
or
- (b) by way of a commercial dealing with the local government;

[r.19AA of the *Local Government (Administration) Regulations 1996*]



**associated person** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

**associated person** means a person who —

- (a) is undertaking or seeking to undertake an activity involving a local government discretion; or
- (b) it is reasonable to believe, is intending to undertake an activity involving a local government discretion

[r.19AA of the *Local Government (Administration) Regulations 1996*]

**gift** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

**gift** —

- (a) has the meaning given in section 5.57 [of the *Local Government Act 1995*]; but
- (b) does not include —
  - (i) a gift from a relative as defined in section 5.74(1); or
  - (ii) a gift that must be disclosed under the *Local Government (Elections) Regulations 1997* regulation 30B; or
  - (iii) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
  - (iv) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876), the Local Government Professionals Australia WA (ABN 91 208 607 072) or the LG Professionals Australia (ABN 85 004 221 818);

[r.19AA of the *Local Government (Administration) Regulations 1996*]

**gift** means —

- (a) a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or
- (b) a travel contribution;

**travel** includes accommodation incidental to a journey;

**travel contribution** means a financial or other contribution made by 1 person to travel undertaken by another person

[Section 5.57 of the *Local Government Act 1995*]



**relative**, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person's spouse or de facto partner;
- (b) the relevant person's spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person's birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

*[Section 5.74(1) of the Local Government Act 1995]*

**prohibited gift** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

**prohibited gift**, in relation to a local government employee, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

*[r.19AA of the Local Government (Administration) Regulations 1996]*

**reportable gift** means:

- (i) a gift worth more than \$50 but less than \$300; or
- (ii) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth more than \$50 but less than \$300.

**threshold amount** has the meaning given to it in the *Local Government (Administration) Regulations 1996*, subject to the CEO's determination under subclause (c);

**threshold amount**, for a prohibited gift, means \$300 or a lesser amount determined under regulation 19AF.

*[r.19AA of the Local Government (Administration) Regulations 1996]*



Donor/Giver of gift	Token gift	Reportable gift	Prohibited gift
<b>IS or is likely to be</b> undertaking an activity involving a local government discretion	Less than \$50	Between \$50 and \$300	Worth the threshold amount or more; or  1 of 2 or more gifts by the same person within a 1 year period that in total are worth the threshold or more
<b>Is NOT</b> undertaking an activity involving a local government discretion	Less than \$200	Between \$200 and \$300	
Exclusions from requirement to notify	N/A	<ul style="list-style-type: none"> <li>• donor is a relative;</li> <li>• through a will;</li> <li>• contribution to travel;</li> <li>• from Commonwealth, State or LG funds;</li> <li>• ordinary course of occupation unrelated to duties as elected member or employee;</li> <li>• from a political party where person a member and travelling for political activity or to represent the party;</li> <li>• a gift that must be disclosed under Elections Regs r.30B;</li> <li>• a gift from a statutory authority, government instrumentality or non-profit association for professional training;</li> <li>• a gift from Local Government Professionals Australia WA.</li> </ul>	
Disclosure requirements	None	To be notified to CEO within ten (10) days and declared in Annual return	N/A



(c) Determination

In accordance with Regulation 19AF of the *Local Government (Administration) Regulations 1996*, the CEO has chosen not to determine a lesser amount.

(d) Employees must not accept a prohibited gift from an associated person.

(e) An employee who accepts a reportable gift from an associated person is to notify the CEO in accordance with subclause (f) and within 10 days of accepting the gift.

(f) The notification of the acceptance of a reportable gift must be in writing and include:

- (i) the name of the person who gave the gift; and
- (ii) the date on which the gift was accepted; and
- (iii) a description, and the estimated value, of the gift; and
- (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
- (v) if the gift is one of two or more accepted from the same person within a period of one year:
  - (1) a description;
  - (2) the estimated value; and
  - (3) the date of acceptance,of each other gift accepted within the one year period.

(g) The CEO will maintain a register of reportable gifts and record in it details of notifications given to comply with subclause (f).

(h) The CEO will arrange for the register maintained under subclause (g) to be published on the Shire of Dalwallinu's official website.

(i) As soon as practicable after a person ceases to be an employee, the CEO will remove from the register all records relating to that person. The removed records will be retained for a period of at least 5 years.

### **3.19 Conflict of Interest**

(a) Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.

(b) Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire of Dalwallinu, without first disclosing the interest to the CEO. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.



- (c) Employees will lodge written notice with the CEO describing an intention to undertake a dealing in land which is within the district of the Shire of Dalwallinu, or which may otherwise be in conflict with the Local Government's functions (other than purchasing the principal place of residence).
- (d) Employees who exercise a recruitment or any other discretionary function will disclose any actual (or perceived) conflict of interest to the CEO before dealing with relatives or friends and will disqualify themselves from dealing with those persons.
- (e) Employees will conduct themselves in an apolitical manner and refrain from political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

### 3.20 Secondary Employment

An employee must not engage in secondary employment (including paid and unpaid work), where the Shire of Dalwallinu is the primary employer, without receiving the prior written approval of the CEO.

Secondary employment must not conflict with primary duties or use employer resources (e.g. equipment, time).

The hours of secondary employment should not exceed 20 hours in any one week.

If the secondary employment ceases the CEO must be advised in writing at the earliest opportunity.

### 3.21 Disclosure of Financial Interests

- (a) All employees will apply the principles of disclosure of financial interest as contained within the Act.
- (b) Employees who have been delegated a power or duty, have been nominated as 'designated employees' or provide advice or reports to Council or Committees, must ensure that they are aware of, and comply with, their statutory obligations under the Act.

### 3.22 Disclosure of Interests Relating to Impartiality

- (a) In this clause, **interest** has the meaning given to it in the *Local Government (Administration) Regulations 1996*.

**interest** —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- (b) includes an interest arising from kinship, friendship or membership of an association.

[r.19AA of the *Local Government (Administration) Regulations 1996*]



- (b) An employee who has an interest in any matter to be discussed at a Council or Committee meeting attended by the employee is required to disclose the nature of the interest:
  - (i) in a written notice given to the CEO before the meeting; or
  - (ii) at the meeting immediately before the matter is discussed.
- (c) An employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the employee is required to disclose the nature of any interest the employee has in the matter:
  - (i) in a written notice given to the CEO before the meeting; or
  - (ii) at the time the advice is given.
- (d) A requirement described under (b) and (c) excludes an interest referred to in Section 5.60 of the Act.
- (e) An employee is excused from a requirement made under (b) or (c) to disclose the nature of an interest because they did not know and could not reasonably be expected to know:
  - (i) that they had an interest in the matter; or
  - (ii) that the matter in which they had an interest would be discussed at the meeting and they disclosed the nature of the interest as soon as possible after the discussion began.
- (f) If an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of (b) or (c), then:
  - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
  - (ii) at the meeting the person presiding must bring the notice and its contents to the attention of persons present immediately before a matter to which the disclosure relates is discussed.
- (g) If:
  - (i) to comply with a requirement made under item (b), the nature of an employee's interest in a matter is disclosed at a meeting; or
  - (ii) a disclosure is made as described in item (e)(ii) at a meeting; or
  - (iii) to comply with a requirement made under item (f)(ii), a notice disclosing the nature of an employee's interest in a matter is brought to the attention of the persons present at a meeting,

the nature of the interest is to be recorded in the minutes of the meeting.



### 3.23 Use and Disclosure of Information

- (a) Employees must not access, use or disclose information held by the Shire of Dalwallinu except as directly required for, and in the course of, the performance of their duties.
- (b) Employees will handle all information obtained, accessed or created in the course of their duties responsibly, and in accordance with this Code and the Shire of Dalwallinu's policies and procedures.
- (c) Employees must not access, use or disclose information to gain improper advantage for themselves or another person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Shire of Dalwallinu.
- (d) Due discretion must be exercised by all employees who have access to confidential, private or sensitive information.
- (e) Nothing in this section prevents an employee from disclosing information if the disclosure:
  - (i) is authorised by the CEO or the CEO's delegate; or
  - (ii) is permitted or required by law.

### 3.24 Improper or Undue Influence

- (a) Employees will not take advantage of their position to improperly influence Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.
- (b) Employees must not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.
- (c) Employees must not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

### 3.25 Use of Shire of Dalwallinu Resources

- (a) In this clause –

**Shire of Dalwallinu resources** includes local government property and services provided or paid for by the Shire of Dalwallinu;

**local government property** has the meaning given to it in the Act.

**local government property** means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government

[Section 1.4 of the *Local Government Act 1995*]



(b) Employees will:

- (i) be honest in their use of the Shire of Dalwallinu resources and must not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (ii) use the Shire of Dalwallinu resources entrusted to them effectively, economically, in the course of their duties and in accordance with relevant policies and procedures; and
- (iii) not use the Shire of Dalwallinu's resources (including the services of employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the CEO).

### **3.26 Use of Shire of Dalwallinu Finances**

- (a) Employees are expected to act responsibly and exercise sound judgment with respect to matters involving the Shire of Dalwallinu's finances.
- (b) Employees will use Shire of Dalwallinu finances only within the scope of their authority, as defined in position descriptions, policies and procedures, administrative practices.
- (c) Employees with financial management responsibilities will comply with the requirements of the *Local Government (Financial Management) Regulations 1996*.
- (d) Employees exercising purchasing authority will comply with the Shire of Dalwallinu's Purchasing Policy, and the systems and procedures established by the CEO in accordance with regulation 5 of the *Local Government (Financial Management) Regulations 1996*.
- (e) Employees will act with care, skill, diligence, honesty and integrity when using local government finances.
- (f) Employees will ensure that any use of Shire of Dalwallinu finances is appropriately documented in accordance with the relevant policy and procedure, including the Shire of Dalwallinu's Recordkeeping Plan.

### **3.27 Reporting of Suspected Breaches of the Code of Conduct**

Employees may report suspected breaches of the Code to their Manager or the CEO, in accordance with the Shire of Dalwallinu's Grievances, Investigations & Resolution Policy.

### **3.28 Handling of Suspected Breaches of the Code of Conduct**

Suspected breaches of the Code will be dealt with in accordance with the relevant Shire of Dalwallinu policies and procedures, depending on the nature of the suspected breach.



### 3.29 Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

- (a) Employees may report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour to their supervisor, Manager, or the CEO in accordance with Shire of Dalwallinu's Grievances, Investigations & Resolution Policy.
- (b) In accordance with the *Corruption, Crime and Misconduct Act 2003*, if the CEO suspects on reasonable grounds that the alleged behaviour may constitute misconduct as defined in that Act, the CEO will notify:
  - (i) the Corruption and Crime Commission, in the case of serious misconduct; or
  - (ii) the Public Sector Commissioner, in the case of minor misconduct.
- (c) Employees, or any person, may also report suspected serious misconduct to the Corruption and Crime Commission or suspected minor misconduct to the Public Sector Commissioner.
- (d) Employees, or any person, may also make a Public Interest Disclosure to report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour, using the Shire of Dalwallinu's Public Interest Disclosure Procedures, published on the Shire of Dalwallinu's website.

### 3.30 Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

Suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour will be dealt with in accordance with the appropriate Shire of Dalwallinu policies and procedures, and where relevant, in accordance with the lawful directions of the appropriate statutory body.

---

PRINT Full Name

---

Date

A copy of the Code of Conduct is to be placed on the local government's official website, pursuant to Section 5.51A(3) of the *Local Government Act 1995*.

*Adopted by Council at the Ordinary Meeting of Council held 23 March 2021.*

*Amended and adopted by Council at the Ordinary Meeting of Council held 24 February 2026.*



#### 9.4.3 New Lease – Lots 254-255 (67-69) McNeill Street, Dalwallinu\*

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	A46214
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	1. DRAFT lease 2. DRAFT Memorandum of Understanding

#### Purpose of Report

Council is requested to extend the lease with Regional Early Education & Development (REED), for the premises at Lots 254-255 (67-69) McNeill Street, Dalwallinu, for a further three (3) year period.

#### Background

At the Ordinary Meeting of Council held 23 May 2023, Council resolved the following:

#### 'MOTION 10090

Moved Cr MM Harms  
Seconded Cr SC Carter

#### That Council:

1. Authorise the Chief Executive Officer to enter into a lease between the Shire of Dalwallinu and Regional Early Education & Development (REED) for the premises at Lot 254-255 (67-69) McNeill Street, Dalwallinu for the amount of \$1.00 ex GST per annum plus outgoings detailed in the lease, for a period of three (3) years with an option to renew for a further three (3) years, subject to Council approval;
2. Authorise the Chief Executive Officer to enter into a Memorandum of Understanding between the Shire of Dalwallinu and Regional Early Education & Development (REED) with the expectations below:
  - o The Centre is to be open for a minimum of four (4) days per week moving to five (5) days per week by December 2023;
  - o Available placement numbers to be increased from 19 to a minimum of 25;
  - o Waiting lists are to be kept to a minimum;
  - o Utilise Shire and Parent groups local knowledge (if required) to support REED to actively seek staff for the service;
  - o Establish a communication conduit with the parents by forming a functioning REED/Parent Group Committee;
  - o Investigate the provision of Before/After School Child Care, commencing in 2024.
  - o The above points of the MOU are to be reviewed by the Shire and REED on a quarterly basis and REED are to provide evidence that they are trying to improve the service to the Dalwallinu community.
3. Authorise the Chief Executive Officer to enter into a new five (5) year lease between the Shire of Dalwallinu and Dalwallinu Playgroup for the premises at Lot 254-255 (67-69) McNeill Street, Dalwallinu for the amount of \$1.00 ex GST per annum plus outgoings detailed in the lease;



4. Authorise the Chief Executive Officer to enter into a new five (5) year lease between the Shire of Dalwallinu and Dalwallinu Toy Library for the premises at Lot 254-255 (67-69) McNeill Street, Dalwallinu for the amount of \$1.00 ex GST per annum, plus outgoings detailed in the lease;
5. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to all documents relevant to the lease of Lot 254-255 (67-69) McNeill Street, Dalwallinu.

**CARRIED 7/0**

The current lease with REED expires on 31 May 2026.

#### **Consultation**

Steven Sizer - Regional Early Education & Development

#### **Legislative Implications**

##### State

*Local Government Act 1995 – Section 3.58*

*Local Government (Functions and General) Regulations 1996*

As per Regulation 30 (2)(b) this proposal is an exempt disposition.

#### **Policy Implications**

Nil

#### **Financial Implications**

Nil

#### **General Function Implications**

Nil

#### **Strategic Implications**

Nil

#### **Site Inspection**

Site inspection undertaken: Nil

#### **Sustainability & Climate Change Implications**

##### Economic implications

There are no known significant economic implications associated with this proposal.

##### Social implications

Renewal of the lease for these premises is vital to the needs of the community.

##### Environmental implications

There are no known significant environment implications associated with this proposal.

#### **Officer Comment**

Correspondence was sent to REED on Wednesday 7 January 2026, enquiring if REED wish to use the option in the current lease to renew for a further three (3) years, subject to Council approval.



An email was received on 12 January 2026, advising that REED wished to renew for a further three (3) years.

Quarterly meetings have been undertaken with representatives of REED during this current lease period to ensure that items in the MOU are being addressed. REED have not been able to be open for five (5) days per week due to staffing shortages. At the last meeting held in December 2025, REED advised that with the appointment of a new Qualified Educator they would be able to provide a five (5) day service and after school care in 2026.

The centre continues to be well utilised and is vital service to the community. It is the Officer's recommendation that the lease be renewed for a further three (3) years.

A new DRAFT lease and Memorandum of Understanding (MOU) has been included as an attachment to the report. There have been no changes to the lease agreement and date amendments to the MOU.

### **Officer Recommendation**

That Council:

1. Authorise the Chief Executive Officer to renew the lease between the Shire of Dalwallinu and Regional Early Education & Development (REED) for the premises at Lot 254-255 (67-69) McNeill Street, Dalwallinu for the amount of \$1.00 ex GST per annum plus outgoings detailed in the lease, for a period of three (3) years with an option to renew for a further three (3) years, subject to Council approval;
2. Authorise the Chief Executive Officer to enter into a new Memorandum of Understanding between the Shire of Dalwallinu and Regional Early Education & Development (REED) with the expectations below:
  - The Centre is to be open for a minimum of four (4) days per week moving to five (5) days per week by March 2026;
  - Available placement numbers to be increased to a minimum of 24;
  - Waiting lists are to be kept to a minimum;
  - Utilise Shire and Parent groups local knowledge (if required) to support REED to actively seek staff for the service;
  - Establish a communication conduit with the parents by forming a functioning REED/Parent Group Committee;
  - Investigate the provision of Before/After School Child Care, commencing in 2026.
  - The above points of the MOU are to be reviewed by the Shire and REED on a quarterly basis;
3. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to all documents relevant to the lease of Lot 254-255 (67-69) McNeill Street, Dalwallinu.

### **Officer Recommendation/Council Resolution**

#### **MOTION**

Moved                    Cr  
Seconded                Cr

**0/0**



Dated: / /20

SHIRE OF DALWALLINU

and

REGIONAL EARLY EDUCATION AND DEVELOPMENT INC

LEASE



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**PARTIES**    **SHIRE OF DALWALLINU** of 58 Johnston Street Dalwallinu, Western Australia ("the Lessor")

and

**REGIONAL EARLY EDUCATION AND DEVELOPMENT INC** of 43 Federal Street Narrogin Western Australia 6312 ("the Lessee")

#### **RECITALS**

- A.    The Lessor has the Lessor's Interest in the Land.
- B.    The Lessor has agreed to lease the Premises to the Lessee on and subject to the terms and conditions of this Lease.

#### **OPERATIVE PROVISIONS**

##### **1            INTERPRETATION**

###### **1.1        Definitions**

In this Lease, unless the contrary intention appears:

**"Building"** means the building or buildings and all other fixed improvements erected on the Land and includes any additions or alterations;

**"Commencement Date"** means the commencement date of the Term specified in Item 3 of Schedule 1;

**"Land"** means the land described in Item 2 of Schedule 1;

**"Lessee"** if only one Lessee is a party means the Lessee and the executors, administrators and permitted assignees of the Lessee and if there are two or more Lessee parties means the Lessees and each of them and each of their executors, administrators and permitted assigns and if the Lessee or any of the Lessees is a corporation includes the successors and permitted assigns of the Lessee;

**"Lessee's Covenants"** means the covenants, terms and conditions expressed or implied in this Lease and on the part of the Lessee to be performed and observed;

**"Lessor"** if only one Lessor is a party means the Lessor and the executors, administrators and assigns of the Lessor and if there are two or more Lessors parties hereto means the Lessors and each of them and each of their executors, administrators and assigns and if the Lessor or any of the Lessors is a corporation includes the corporation and its successors and assigns;

**"Lessor's Interest"** means the Lessor's interest in the Land which interest is described in Item 2 of Schedule 1;

**"Permitted Purpose"** means the purpose specified in Item 6 of Schedule 1;

**"Premises"** means the premises described in Item 2 of Schedule 1 including all the Lessor's fixtures and appurtenances;

**"Rate of Interest"** means the general maximum rate of interest charged from time to time by the Lessor on outstanding rates;

**"Rent"** means the Rent payable by the Lessee pursuant to this Lease;

**"Term"** means the term of this Lease as specified in Item 3 of Schedule 1 commencing on the Commencement Date and any shorter period in the event of the early determination of the Term.

## **1.2 Interpretation**

In this Agreement, unless the contrary intention appears:

- (a) words suggesting the singular include the plural and vice versa;
- (b) words suggesting any gender include any other gender;
- (c) reference to a person include a company, corporation, and unincorporated or incorporated association or statutory authority;
- (d) references to clauses, paragraphs, subparagraphs and Schedules are to clauses, paragraphs, and subparagraphs of, and schedules to, this Agreement as amended from time to time in accordance with the terms of this Agreement;
- (e) headings used for clauses, paragraphs, subparagraphs, Schedules and the table of contents are for ease of reference only and will not affect the interpretation of this Agreement;
- (f) references to laws include any modification or re-enactment of those laws, or any legislative provisions substituted for those laws, and all orders, local laws, planning schemes, by-laws, regulations and other statutory instruments issued under those laws;
- (g) where the words "includes" or "including" are used, they are to be taken to be followed by the words "without limitation", unless the contrary intention appears;
- (h) a reference to anybody is:
  - (i) if that body is replaced by another organisation, deemed to refer to that organisation; and

- (ii) if that body ceases to exist, deemed to refer to the organisation which most nearly or substantially serves the same purposes or objects as that body; and
- (i) all dollar amounts specified in this Agreement are in Australian dollars.

## **2 LEASE**

### **2.1 Lease**

The Lessor grants a lease to the Lessee and the Lessee takes a lease of the Premises on and subject to the terms of this Lease.

### **2.2 Term**

The Premises are to be held by the Lessee as tenant for the Term commencing on the Commencement Date and expiring on the expiry date specified in Item 3 of Schedule 1.

### **2.3 Rent**

- (1) The Lessee must pay to the Lessor for the first and each subsequent year of the Term, the Rent specified in Item 4 of Schedule 1.
- (2) The Rent is payable in the manner set out in Item 5 of Schedule 1.
- (3) The Rent is to be reviewed annually and adjusted by the March CPI of each year.

## **3 OBLIGATIONS**

### **3.1 Rates and taxes**

The Lessor must punctually pay all rates, levies or taxes levied or assessed or to be levied or assessed by the Commonwealth, the State, the local government, any water supply authority, any sewerage authority or by any other authority whether statutory, governmental, or otherwise which:

- (a) are at any time during the Term or any holding over to any extent charged on the Premises or on the Lessor in respect of the Premises or both; or
- (b) arise out of or by reason of the method or kind of business carried on by the Lessee.

### **3.2 Services**

The Lessee must punctually pay for all water, gas, electricity, telephone, internet and other utility services which are either provided to or used on the Premises.

### **3.3 Maintenance**

- 1 The Lessor must keep and maintain every part of the Premises and all lighting and electrical installations and all drainage and septic systems and all other fixtures and fittings in good and substantial repair, order and condition, fair wear and tear excepted;
- 2 The Lessee need not carry out repairs of a structural nature.

### **3.4 Cleaning**

The Lessee must keep and maintain the Premises well cleansed and drained in good sanitary condition and properly disinfected, free from rubbish, refuse and disused material of any kind and the Lessee must observe, perform, discharge, execute and take such sanitary measures and precautions and subject to clause 3.21, construct such works and make such amendments, alterations and additions to the Premises at any time as are during the Term be required by or under any written law.

### **3.5 Make good damage**

At the Lessee's own expense from time to time the Lessee must make good any breakage, defect or damage to the Premises or any adjoining premises or facilities or any other property caused by want of care, misuse or abuse on the part of the Lessee or the Lessee's employees, agents, contractors, invitees, licensees, sub-tenants, or other persons claiming through or under the Lessee or otherwise occasioned by any breach or default of the Lessee under this Lease.

### **3.6 Entry by Lessor to view and to repair**

- a) The Lessee must permit the Lessor, agents and contractors at all reasonable times to enter into and upon the Premises in order to view and examine the state of repair, order and condition and to leave upon the Premises notice of any lack of repair, order, condition, neglect or defect for which the Lessee is liable and requiring the Lessee to make good the same within the time specified in the notice and the Lessee must make good the same in accordance with the notice to the satisfaction of the Lessor.
- b) The Lessee must permit the Lessor, the Lessor's agents and contractors at all reasonable times and, in the case of emergency, at any time to enter into and remain upon the Premises with all necessary plant,

equipment and materials to carry out any works or make any repairs or alterations or additions to the Premises provided that the Lessor will not cause unnecessary interference with the use of the Premises by the Lessee.

### **3.7 Abatement of nuisances**

- (1) The Lessee must not do or omit to do any act matter or thing which may be or be deemed to be a nuisance within the meaning of any Act or under any planning scheme, local law, or regulation applicable to the Premises or the use or occupation of the Premises by the Lessee and the Lessee must immediately abate any such nuisance or alleged nuisance.
- (2) The Lessee must ensure that the Premises are not used in any manner which may be or become a nuisance, disturbance, or annoyance to the quiet and comfort of any occupier of any premises in the vicinity of the Premises and on being required to do so by the Lessor or any employee or agent of the Lessor the Lessee must immediately abate the nuisance, disturbance or annoyance.

### **3.8 Pests**

It is the Lessee's responsibility to keep the Premises free of ants, cockroaches, termites, rodents, pests and vermin.

### **3.9 No living in premises**

The Lessee must not use or permit the use of any part of the Premises for living or sleeping for any unlawful purpose.

### **3.10 Defacing**

- a) The Lessee must not mark, paint, drill, write on or in any way deface any wall, ceiling, floor, wood, stone or ironwork of the Premises unless permitted by the Lessor;
- b) On vacation of the premises any markings on the walls are to be patched and painted.

### **3.11 Rubbish**

The Lessee must not permit any rubbish or garbage to accumulate on the Premises unless confined in suitable containers which are located so as not to be visible to members of the public.

### **3.12 Disorderly Behaviour**

The Lessee must prevent disorderly behaviour and indecent language at the Premises.

### **3.13 Compliance with written laws**

The Lessee must comply with, carry out and perform the requirements of any Act, ordinance, town planning scheme, local law, regulation, or written law or of any notice, requisition or order under a written law applicable to the Premises or the use or occupation of the Premises.

### **3.14 Permitted Purpose**

The Lessee must use the Premises only for the Permitted Purpose or for any other purpose first approved in writing by the Lessor.

### **3.15 Insurances**

The Lessee must, at the Lessee's expense, effect and keep current, with an insurance company approved by the Lessor the following insurances in relation to the Premises.

### **3.16 Public risk**

(a) A policy covering public risk which will:

- (i) be in the name of the Lessee, and provide for a minimum cover of twenty million dollars (\$20,000,000.00) for each accident, claim or event or such higher amount as the Lessor specifies; and
- (ii) extend to cover any liability for the death of, or injury to, any person or damage to any person's property sustained when such person is using or entering or near any entrance, passage, stairway, display or display window into or of the Premises, or sustains the injury or damage as a result of an act or omission of the Lessee, its agent, licensee, employee or representative operating a business on or from the Premises, or sustains the injury or damage as a result of consuming food or drink supplied on or from the Premises or as a result of goods sold on or from the Premises; and
- (iii) require the insurance company and the Lessee to give the Lessor at least 30 days written notice before either cancellation of the policy or a reduction in its level or extent of cover; and

- (iv) contain a clause which provides that any claims made by any of the insured parties against any other will be treated as though the claimant were not an insured party and, in such instances, provide that the insurance company waives its right of subrogation; and
- (v) provide cover which is primary and not contributory with any policies effected by the Lessor or the Lessor's managers, agents, employees, representatives, or contractors.

### **3.17 Fittings and chattels**

- (a) a policy covering the Lessee's fittings, fixtures and chattels contained in or about the Premises for its full insurable value against loss or damage resulting from fire and extraneous risks including but not limited to water, storm, and rainwater damage.

### **3.18 Evidence of insurance cover**

- (a) Before taking possession of the Premises, the Lessee must deliver the insurance policies required under this Lease to the Lessor;
- (b) The Lessee must give satisfactory evidence to the Lessor that the policies have been renewed within 7 days after the expiration of each policy term.

### **3.19 Not to void insurances**

The Lessee must not at any time do or allow anything which may either render the insurances on the Premises or any part of it void or voidable.

### **3.20 Compliance with insurance regulations**

The Lessor must comply with insurance, sprinkler, and fire alarm regulations as they relate to the use of the Premises.

### **3.21 Indemnity**

The Lessee must indemnify the Lessor and keep the Lessor indemnified from and against all claims, demands, writs, summonses, actions, suits, proceedings, judgments, orders, decrees, damages, costs, losses and expenses of any nature whatsoever which the Lessor may suffer or incur in connection with loss of life, personal injury or damage to property arising from or out of any occurrence in, upon, or at the Premises or the use by the Lessee of the Premises or to any person or the property of any person using or entering or near any entrance to the Premises or occasioned (wheresoever it may occur) wholly or in part by any act, neglect, default or omission by the Lessee or its agents, contractors, servants, workmen, customers, members or any other person or persons using or upon the Premises with its consent or approval expressed or implied.

### **3.22 Alterations and improvements**

The Lessee must not, without the prior written consent of the Lessor, make or permit to be made any alteration in or additions to the Premises or remove from the Premises any improvement and the Lessee must not cut, maim, or injure, or suffer to be cut maimed or injured, any of the walls, floors, ceilings, plumbing, gas or electrical fixture or fittings or timbers.

### **3.23 Notice of defects**

The Lessee must give to the Lessor immediate notice in writing of any damage to or defect in the Premises or the water or sewerage pipes, gas pipes, electrical light fixtures or any plant fittings or equipment in the Premises.

### **3.24 No security**

The Lessee must not mortgage, encumber or charge the Premises on this Lease.

### **3.25 Assignment or subletting**

- (a) The Lessee must not without the consent of the Lessor, assign, sublet, transfer or part with possession of the whole or any part of the Premises or the benefit of this Lease or any estate or interest in the Premises or this Lease;
- (b) The provisions of sections 80 and 82 of the *Property Law Act 1969* do not apply to this Lease.

### **3.26 Lessee to make good**

- (1) At the expiration or sooner determination of this Lease:
  - a) the Lessee must yield up the Premises to the Lessor in the condition required by this Lease; and
  - b) the Lessee must remove from the Premises all fixtures, fittings and chattels brought onto the Premises by or for the use of the Lessee except for any structural improvements and any fixtures, fittings and chattels provided for the use of the Lessee and which the Lessor determines should remain in the Premises. The Lessee must not do or allow any damage to the Premises in such removal. If however any damage occurs the Lessee must immediately make it good; and
  - c) the Lessee must remove any lettering, signs, names, advertisements and notices erected, painted, displayed or affixed onto or within the Premises and make good any damage caused by reason of such erection, painting,

displaying, affixing or removal. If the Lessee defaults under this clause the Lessor may remove and make good at the Lessee's expense.

(2) If the Lessee fails to remove its fixtures, fittings, and chattels the Lessor may do either or both of the following:

- a) remove and store any of them in such a manner as the Lessor determines at the cost of the Lessee; and
- b) treat them as if the Lessee had abandoned its interest in them and they had become the property of the Lessor may then deal with them in such manner as the Lessor determines. If the Lessor sells them, it need not account to the Lessee for the proceeds of sale but may apply the proceeds of sale as it sees fit.

### **3.27 No registration or caveat**

The Lessee nor any person on behalf of the Lessee will, without the prior written consent of the Lessor, lodge any absolute caveat at Landgate against the Certificate of Title for the Land, to protect the interests of the Lessee under this Lease.

### **3.28 Interest on arrears**

The Lessee must pay to the Lessor on demand interest at the Rate of Interest plus 2% on all moneys owing by the Lessee but unpaid in breach of the provisions of this Lease for more than 30 days from and including the due date for payment such interest to be calculated on a daily basis on the total of the monies owing from time to time and computed from and including the due date for payment until the date of actual payment.

### **3.29 Vandalism**

The Lessee must immediately report to the Lessor any acts of vandalism or any incident which occurs on or adjacent to the Premises which is, or is likely to involve, a breach of the peace or become the subject of a report to the police.

### **3.30 Storage of dangerous materials**

Except in accordance with the prior written consent of the Lessor, the Lessee must not store or keep on the Premises any inflammable liquids, acetylene gas, dangerous chemicals or volatile or explosive oils, compounds, or substances.

### **3.31 Special Conditions**

The Lessee must observe and perform the special conditions set out in Schedule 2

#### **4. QUIET POSSESSION**

If the Lessee pays the Rent and performs its covenants contained in this Lease it will peaceably possess and enjoy the Premises for the Term without any interruption from the Lessor or any person lawfully claiming through, from or under its subject always to the rights, powers, remedies, and reservations of the Lessor contained in this Lease.

#### **5. MUTUAL AGREEMENTS**

##### **5.1 Default**

If:

- (a) the Rent or any part of it is in arrears for 14 days even if it has not been formally demanded;
- (b) the Lessee breaches or does not comply with any provision whether expressed or implied in this Lease;
- (c) repairs required by any notice given by the Lessor under this Lease are not completed within the time specified in the notice;
- (d) the Lessee defaults in the payment of any monies owing to the Lessor other than rent whether under this Lease or any other account after 14 days written demand for payment has been made by the Lessor on the Lessee; the Lessee is a corporation and an order is made or a resolution is passed for the winding up of the Lessee except for the purpose of reconstruction or amalgamation with the written consent of the Lessor which consent will not unreasonably be withheld;
- (e) the Lessee is a corporation and ceases or threatens to cease to carry on business or goes into liquidation whether voluntary or otherwise or is wound up or if a liquidator or receiver (in both cases whether provisional or otherwise) is appointed;
- (f) the Lessee is a corporation and is placed under official management or an administrator is appointed under or pursuant to the provisions of the relevant Corporations Law or enters into a composition or scheme of arrangement;
- (g) the interest of the Lessee under this Lease is taken in execution;
- (h) the Lessee or any person claiming through the Lessee conducts any business from the Premises after the Lessee has committed an act of bankruptcy;
- (i) the Lessee abandons or vacates the Premises; or
- (j) the Lessee being an incorporated association is wound up or resolves to be dissolved or wound up voluntarily

then the Lessor may in addition to its other powers either:

- (a) re-enter on the Premises or any part of them with force if necessary and eject the Lessee and all other persons from and repossess the Premises; or
- (b) by notice in writing to the Lessee terminate this Lease, or both.

## **5.2 Lessor's powers**

If the Lessor exercises its powers under clause 5.1, this Lease is to terminate but the Lessee will not be released from liability for any breach of or non-compliance with any provision of this Lease and the remedies available to the Lessor for recovery of arrears of rent or for prior breach or non-compliance will not be affected. On such determination if the Lessee fails to remove its fixtures, fittings, and chattels the Lessor may at its option do either or both of the following:

- (a) remove and store any of them in such a manner as the Lessor determines at the cost of the Lessee; and
- (b) if the Lessee does not remove or recover them within a month after termination of the Lease, treat them as if the Lessee had abandoned its interest in them and they had become the property of the Lessor and the Lessor may then deal with them in such a manner as the Lessor determines. If the Lessor sells them, it need not account to the Lessee for the proceeds of sale but may apply the proceeds of sale as it sees fit.

## **5.3 Destruction of the Premises**

- (1) Where the Premises or any part of the Premises are at any time damaged or destroyed by fire, flood, lightning, storm or tempest so as to make them unfit for the occupation and use of the Lessee, then the Rent or a proportionate part of the Rent, according to the nature and extent of the damage sustained is to abate and all remedies for recovery of the rent or such proportionate part of the rent are to be suspended until the Premises are rebuilt or made fit for the occupation and use of the Lessee.
- (2) If the Lessor does not rebuild the Premises or make them fit for the use and occupation of the Lessee within a reasonable time then either party may terminate this Lease by one month's notice in writing to the other without right or claim for damage by reason of the termination of the Lease but without prejudice to the rights of either party for any prior breach or failure to comply with a provision of this Lease.
- (3) Nothing in this Lease imposes on the Lessor any obligation to rebuild the Premises or to make the Premises fit for the use and occupation of the Lessee.

#### **5.4 Entry by Lessor**

If the Lessee fails to duly and punctually observe or perform any provision of this Lease the Lessor is entitled to carry out the observance or performance of the provision and for that purpose the Lessor or the Lessor's architects, servants, agent, or workmen may if necessary enter the Premises and the cost and expense incurred in the observance or performance together with interest thereon at a rate of 2% per annum greater than the Rate of Interest is to be a debt due by the Lessee to the Lessor and is to be payable on demand and may be recovered by the Lessor in the same manner as if the debt were for rent due under this Lease in arrears by action in law and such cost expense and interest is to be a charge on the term.

#### **5.5 Works by Lessor**

- (1) The Lessor may by itself or its agents at all reasonable times enter the Premises or any part of the Premises for any one or more of the following purposes:
  - (a) complying with the terms of any legislation affecting the Premises and any notices served on the Lessor or Lessee by any statutory, licensing, municipal or other competent authority;
  - (b) carrying out any repairs, alterations or works of a structural nature;
  - (c) installing any services such as air-conditioning apparatus, automatic fire sprinklers, gas pipes, water pipes, drainage pipes, cables or electrical wiring;
  - (d) making any repairs which the Lessor may think necessary to the Premises;
  - (e) making any improvements or alterations to the adjoining Premises which the Lessor may consider necessary;
  - (f) taking inventories of fixtures;
  - (g) exercising the powers and authorities of the Lessor under this Lease,

provided that, except in the case of an emergency, the Lessor is to give to the Lessee at least 7 days' prior notice orally or in writing.

- (2) In carrying out the works referred to in this clause the Lessor is not to cause unnecessary interference with the use of the Premises by the Lessee.

## **5.6 Holding over**

If the Lessee holds over the Premises upon the expiry of the Term then a tenancy from year to year is not to be presumed but the tenancy in that event is to be and continue to be a tenancy from month to month at the rental then payable but otherwise upon the terms and conditions contained in this Lease in so far as they are applicable and is to be determinable at the expiration of one month's notice by either party to the other at any time.

## **5.7 No waiver**

- (1) No waiver (whether express or implied) by the Lessor of any breach of any covenant, obligation or provision contained or implied in this Lease is to operate as a waiver of any other breach of the same or any other covenant, obligation or provision contained or implied in this Lease it is not to operate as a waiver of the essentiality of any obligation which by virtue of this Lease is an essential term of this Lease.
- (2) In particular, any demand by the Lessor for, or any acceptance by the Lessor of, rent or other monies payable under this Lease will not constitute a waiver by the Lessor of any breach of any provision in this Lease and is not to create any new tenancy between the parties.
- (3) No custom or practice which has grown up between the parties in the course of administering this Lease is to be construed so as to waive or lessen the right of the Lessor to insist on the performance by the Lessee of all or any of the Lessee's obligations under this Lease.

## **5.8 No warranty**

- (1) This document embodies the whole transaction of leasing made by this Lease and all warranties, conditions and representations collateral or otherwise concerning the leasing whether written, oral, express or implied and whether consistent with this document or not are cancelled.
- (2) This Lease may be amended only by instruments in writing executed by the Lessor and the Lessee.
- (3) The Lessee acknowledges that it has entered into this Lease without relying on any representation or warranty by the Lessor except as stated in this clause and after satisfying itself as to the suitability of the Premises for the purpose of which the Premises are leased.

## **5.9 Lessor's right to install services**

The Lessor reserves to itself and to its employees, agents and contractors the right to enter upon the Premises at all reasonable times with all necessary materials and appliances to erect, make, excavate, lay, or install in, on, over or under the Premises any posts, drains, pipes, conduits, cables, wires, or other things requisite for any existing or future service to the Premises together with the right to enter upon the Premises for the purpose of inspecting, removing, maintaining, altering or adding to any such things in relation to an existing service to the Premises and, in each such case the Lessor is to cause as little inconvenience and damage to the Lessee as is practicable in the circumstances.

## **5.10 Execution of works by Lessor**

If the Lessor desires or is required to:

- (a) execute any works which by law the Lessor is bound and has been required to execute on the Premises or the Building; or
- (b) build any further storeys upon the Building; or
- (c) alter, repair, add to or re-build any part of the Premises or the Building; or
- (d) construct, erect, lay down, alter, repair, cleanse or maintain any drain ventilator, shaft, water pipe, electric wires or gas pipes in connection with or for the accommodation of the Building or any adjoining property; or
- (e) underpin; or
- (f) reinstate or re-build in case of fire,

then and in any such case the Lessor may with or without employees, agents, workmen and contractors, and appliances, enter upon the Premises and carry out such works, doing as little damage to the Premises as is reasonably possible and restoring them without unreasonable delay, but without making compensation for any damage or inconvenience to the Lessee, provided that in each case the Lessor is to cause as little inconvenience and damage to the Lessee as is practicable in the circumstances.

## **5.11 Notices**

- (1) Any notice or demand from the Lessor to the Lessee is to be taken to be duly served if left for the Lessee on the Premises, if posted by prepaid letter addressed to the Lessee at the address set in this Lease or if sent by facsimile machine to the Lessee's facsimile machine.

- (2) Any notice or demand from the Lessee to the Lessor is to be taken to be duly served if posted by prepaid letter addressed to the Lessor at its office.
- (3) A notice or demand posted is to be taken to be duly served at the expiration of 48 hours after the time of posting and any notice given by one party to the other may be signed on behalf of the party giving it by a director, secretary, chief executive officer or solicitor.

#### **5.12 Early Termination of Lease**

The parties agree that the Lessor or Lessee can terminate the lease before the expiry of the term provided that:

- (a) The Lessor/Lessee gives the other party written notice at least three (3) months prior to the date of early termination;
- (b) If early termination is by either party, immediately upon the issuing of the notice in sub paragraph (a) the lessor/lessee pays the other party a sum equivalent to three months of the lease value as a penalty for breaking the lease.

#### **6 ESSENTIAL TERMS**

The Lessee and the Lessor agree that each of clauses 2.3, 3.1, 3.2, 3.3, 3.14, 3.15 and 3.23 are essential terms of this Lease, and any breach or failure by the Lessee to comply with any of those clauses is to entitle the Lessor to all rights and remedies available to it in respect of breach of or failure to comply with an essential term.

#### **7. GST**

- (1) If GST is imposed or levied in respect of any supply by a party under or in accordance with this Lease (including the supply of the Premises or the supply of any goods, services, rights, benefits or other things) then the party making the supply may recover the GST Amount from the party receiving the supply in addition to the Consideration. The party making the supply must provide such invoices to the party receiving the supply as are required pursuant to the GST Legislation.

(2) In sub-clause (1):

**"Consideration"** means any amount or consideration payable or to be provided pursuant to any provision of this Lease other than this clause;

**"GST"** means any form of goods and services tax or similar value added tax;

**"GST Amount"** means the Consideration (after deducting the GST Exempt Component) multiplied by the Rate;

**"GST Exempt Component"** means any part of the Consideration which solely relates to a supply that is free or exempt from the imposition of GST;

**"GST Legislation"** means *A New Tax System (Goods and Services Tax) Act 1999* and any other legislation or regulation which imposes, levies, implements or varies a GST or any applicable ruling issued by the Commissioner of Taxation;

**"Rate"** means the rate at which GST Legislation from time to time imposes or levies GST on the relevant supply under this Lease;

**"supply"** includes supply as defined under GST Legislation

## SCHEDULE 2 SPECIAL CONDITIONS

### 1 MAINTENANCE, REPAIR AND CLEANING

#### 1.1 Generally

(1) The Lessee AGREES during the Term and for so long as the Lessee remains in possession or occupation of the Premises to maintain, replace, repair, clean and keep the Premises (which for the avoidance of doubt includes the Lessor's Fixtures and Fittings) and Appurtenances in Good Repair having regard to the age of the Premises at the Commencement Date PROVIDED THAT this subclause shall not impose on the Lessee any obligation:

- (a) to carry out repairs or replacement that are necessary as a result of fair and reasonable wear and tear, EXCEPT when such repair or replacement is necessary because of any act or omission of or on the part of the Lessee (or its servants, agents, contractors or invitees), or the Lessor's insurances are invalidated by any act, neglect or default by the Lessee (or its servants, agents, contractors or invitees); and
- (b) in respect of any structural maintenance, replacement or repair EXCEPT when such maintenance, repair or replacement is necessary because of any act or omission of or on the part of the Lessee (or its servants, agents, contractors or invitees), or by the Lessee's particular use or occupancy of the Premises.

(2) In discharging the obligations imposed on the Lessor under this subclause, the Lessor shall where maintaining, replacing, repairing or cleaning:

- (a) any electrical fittings and fixtures;
- (b) any plumbing;
- (c) any air-conditioning fittings and fixtures;
- (d) any gas fittings and fixtures,

in or on the Premises use only licensed trades persons, or such trades persons as may be approved by the Lessor and notified to the Lessee, which approval shall not be unreasonably withheld.

#### 1.2 Cleaning

The Lessee must at all times keep the Premises clean, tidy, unobstructed and free from dirt and rubbish.

### **1.3 Repair**

The Lessee is responsible for day to day repairs to the building. The Lessor is only responsible for structural repairs.

Any repairs undertaken to the building are to be reported to the Shire of Dalwallinu.

### **1.4 Responsibility for Securing the Premises**

The Lessee must ensure the Premises, including Lessor's and Lessee's fixtures and fittings, are appropriately secured at all times.

### **1.5 Maintain surroundings**

- (1) The Lessee must regularly inspect and maintain in good condition any part of the Premises which surrounds any buildings including but not limited to any flora, gardens lawns, shrubs, hedges and trees.
  - (1) The Lessor will undertake a quarterly inspection of trees to assess risk to safety and take remedial action as necessary at the Lessor's expense.
  - (2) The Parties agree that with the exception of minor pruning, any pruning of trees must be undertaken by the Lessor.
  - (3) If any flora, trees or lawn dies the Lessor and Lessee will agree on the appropriate course of action which may include replacement.
  - (4) The Lessee must plant and care for such trees on the Premises as the Lessor may from time to time reasonably require.
  - (5) The Lessee may not remove any trees, shrubs or hedges without first consulting with and obtaining the approval of the Lessor, except where necessary for urgent safety reasons.
  - (6) If the Lessor provides any gardening service at the request of the Lessee, the Lessor may invoice the Lessee at a rate agreed by the Lessor and Lessee.

### **1.6 Drains**

- (1) The Lessee must keep and maintain the waste pipes drains and conduits originating in the Premises or connected thereto in a clean clear and free flowing condition and must pay to the Lessor upon demand the cost to the Lessor of clearing any blockage which may occur in such waste pipes, drains and conduits between the external boundaries of

the Premises and the point of entry thereof into any trunk drain unless such blockage has been caused without neglect or default on the part of the Lessee.

(2) The Lessee must not permit the drains, toilets, grease traps (if any) and other sanitary appliances on the Premises to be used for any purpose other than that for which they were constructed and must not allow any foreign matter or substance to be thrown therein.

## **1.7 Outgoings**

The Lessee is responsible for the following outgoings relating to the Child Care Centre:

- Water Usage (pro rata)
- Emergency Services levy (pro rata)
- Building Insurance (pro rata)
- Sewerage Rates (pro rata)
- Rubbish & Recycling Fees (pro rata)
- Electricity (has own meter)

The charges will be calculated on the occupied m<sup>2</sup> of the site being 70.43%.

**SCHEDULE 1**

Item 1	Lessee's Name and Address:	<b>REGIONAL EARLY EDUCATION AND DEVELOPMENT INC</b> <b>43 Federal Street Narrogin WA 6312</b>
Item 2	<p>Land:</p> <p>Premises: Lessee's Interest</p>	<p>A portion of the piece of land being Lot 254 and Lot 255 (67-69) McNeill Street, Dalwallinu.</p> <p>(As depicted on Annexure A – 323m<sup>2</sup> Indoor area and 532m<sup>2</sup> Outside area)</p> <p>Owner is fee simple</p>
Item 3	<p>Term:</p> <p><b>Commencement Date:</b></p> <p><b>Expiry Date:</b></p>	<p>Three (3 Years), with an option to renew for a further three (3) years, subject to Council approval</p> <p>1 June 2026</p> <p>31 May 2029</p>
Item 4	<b>Annual Rent payable</b> during the Term:	\$1.00 per annum plus outgoings
Item 5	<b>Manner of Payment of Rent:</b>	On commencement of lease and each anniversary date thereafter
Item 6	<b>Permitted purpose</b>	Child Care Centre

### **Insurances**

The Lessor will invoice the Lessee on an annual basis to cover reimbursement of the cost of building insurance.

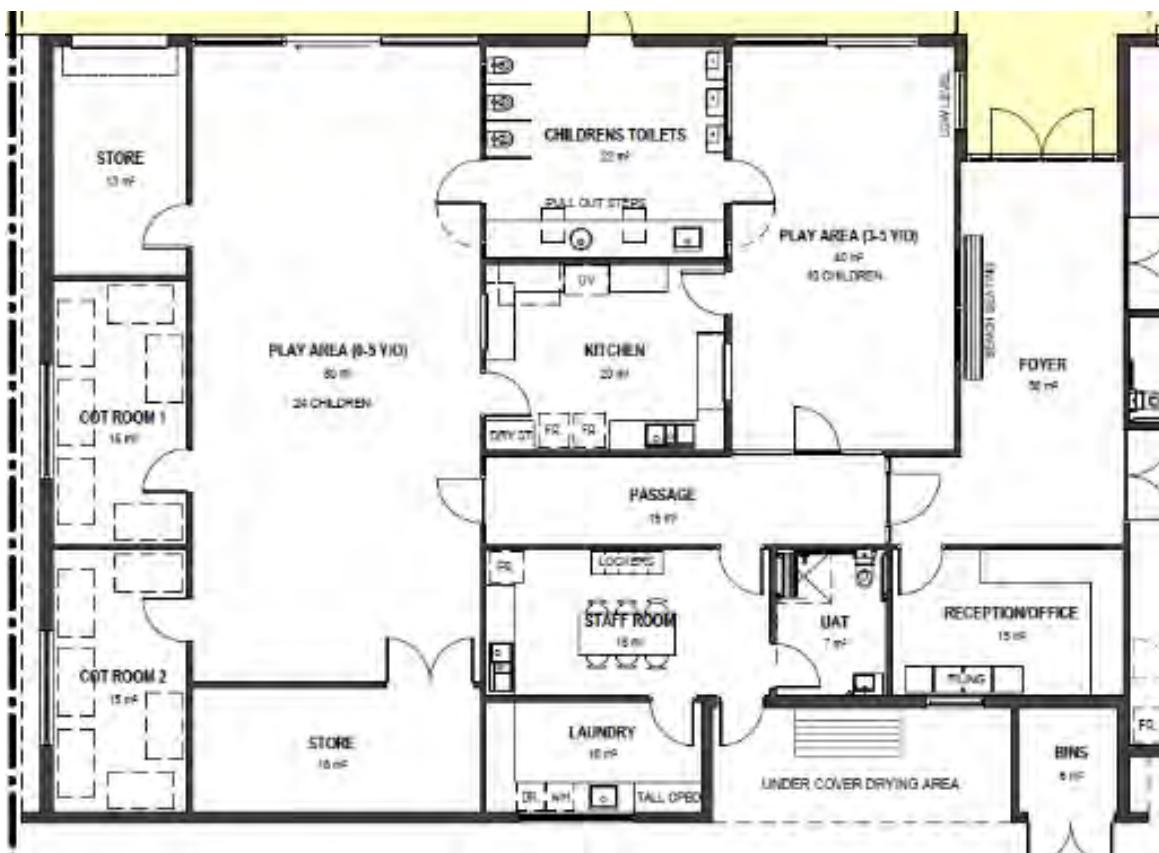
### **Signage**

The Lessor authorises appropriate signage relevant to demonstrate the premises undertakes the business of the Lessee, subject to any signage being removed and the premises made good at the conclusion of the use of the Premises.

### **Resources**

Assets purchased by the Lessee will remain the sole property of the Lessee.

## ANNEXURE A



**Total Area**

<b>Description</b>	<b>Size m<sup>2</sup></b>
Store	13
Cot Room 1	15
Cot Room 2	15
Store	16
Play Area (0-5)	80
Childrens Toilets	22
Kitchen	20
Play Area (3-5)	41
Passage	18
Staff Room	18
UAT	7
Laundry	10
Reception/Office	15
Bins	5
Foyer	28
Sub Total	323m <sup>2</sup>
External Area	532m <sup>2</sup>
<b>Total</b>	<b>855m<sup>2</sup></b>
<b>Pro rata of total area</b>	<b>70.43%</b>

**EXECUTED BY THE PARTIES:**

The Common Seal of the Shire of Dalwallinu was hereto affixed by authority of its Council and in the presence of:

---

K L Carter  
Shire President

---

J M Knight  
Chief Executive Officer

Date:

**CHAIRPERSON, REGIONAL EARLY EDUCATION AND DEVELOPMENT INC**

---

Name:

Date:



## Memorandum of Understanding

Shire of Dalwallinu

And

Regional Early Education and Development Inc

This Memorandum of Understanding for the Dalwallinu Early Childhood Learning Centre is made on

This.....day of.....2026.

Between:

**Shire of Dalwallinu**, PO Box 141, 58 Johnston Street, Dalwallinu WA 6609

And

**Regional Early Education and Development Inc**, 43 Federal Street, NARROGIN WA 6312

for the Performance requirements and Key Performance Indicators relating to the management of the Dalwallinu Early Childhood Learning Centre.

**DEFINITIONS** – for the purpose of this MOU, the following definitions apply:

‘Lessor’ Shire of Dalwallinu

‘Lessee’ Regional Early Education and Development Inc

‘Premises’ Dalwallinu Early Childhood Learning Centre

A portion of the piece of land being Lot 254 and Lot 255 (67-69)  
McNeill Street, Dalwallinu.

### Performance Requirements

1. The Lessee acknowledges that the Lessor expects that high quality child care services are available to the Shire of Dalwallinu **community**;
2. The Lessee must comply with and implement the KPI's in relation to the operation of a child care centre from the premises;
3. If at any time the Lessor considers that the Lessee is not complying with the KPI's, the Lessor may issue the Lessee a Notice requiring the Lessee to attend a meeting with the Chief Executive Officer of the Lessor within ten (10) days of receipt of such Notice (or such other period of time as is agreed by the Parties) to discuss the Lessee's performance in relation to the KPI's and ways in which the Lessee's performance may be improved. If, following the meeting, the Lessor still considers that the Lessee is not complying with the KPI's the Lessor may terminate the lease upon three (3) months written notice to the Lessee;

### KPI's

1. The Child Care Centre is to be open for a minimum of four (4) days per week moving to five (5) days per week by March 2026;
2. Available placement numbers to be a minimum of 24;
3. Waiting lists to be kept to a minimum;
4. Utilise Shire and Parent Groups local knowledge (if required) to support REED to actively seek staff for the service;
5. Establish a communication conduit with the parents by forming a functioning REED/Parent Group Committee (if required);
6. Investigate the provision of Before/After School Child Care, commencing in 2026;
7. The above points of the MOU are to be reviewed by the Shire and REED on a quarterly basis.

### **Review Terms**

The parties agree to review and evaluate the MOU at the completion of twelve (12) months, and annually thereafter.

**The parties hereto sign the Memorandum of Understanding:**

*Shire of Dalwallinu*

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Cr KL Carter, President  
Shire of Dalwallinu

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Ms JM Knight, Chief Executive Officer  
Shire of Dalwallinu

*Regional Early Education and Development Inc*

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Name:

#### 9.4.4 Code of Conduct for Council Members, Committee Members and Candidates\*

<b>Report Date</b>	26 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	GO/5 – Governance - Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	<ol style="list-style-type: none"><li>1. Draft Code of Conduct for Council Members, Committee members and candidates</li><li>2. Behavioural Breach Complaint Form</li></ol>

#### Purpose of Report

Council is requested to adopt the amended Shire of Dalwallinu Code of Conduct for Council Members, Committee Members and Candidates.

#### Background

Pursuant to Division 9 of the *Local Government Act 1995*, Council is to adopt a Model Code of Conduct for Council Members, Committee Members and Candidates.

The Shire of Dalwallinu Elected Members Code of Conduct was first adopted by Council on 23 February 2021.

During the recent LG Reforms, amendments have been made to the *Local Government (Model Code of Conduct) Regulations 2021*, to provide for the new role of the Local Government Inspector and clarify decision making responsibilities for behavioural breach complaints.

This amendment came into place on 1 January 2026.

Local governments must amend their adopted Code of Conduct to incorporate the amendments by no later than 31 March 2026. The Chief Executive Officer must publish the updated Code on the Shire website.

#### Consultation

Nil

#### Legislative Implications

##### State

*Local Government Act 1995*

*Local Government (Model Code of Conduct) Regulations 2021*

#### Policy Implications

Nil

#### Financial Implications

Nil



**General Function Implications**

Nil

**Strategic Implications**

Nil

**Site Inspection**

Site inspection undertaken: Nil

**Sustainability & Climate Change Implications****Economic implications**

There are no known significant economic implications associated with this proposal.

**Social implications**

There are no known significant social implications associated with this proposal.

**Environmental implications**

There are no known significant environment implications associated with this proposal.

**Officer Comment**

Amendments to current Elected Members Code of Conduct that was adopted in Feb 2021 include:

- Point 12 (1) – Addition of a subclause
- Addition of Point 14A – Appointment of monitor
- Addition of Point 14B – Performance of local government's functions under cl. 12 and 13
- Point 15 – Addition of clause (3)
- Division 4 – Addition to Note 1 and amendment to Note 2.
- Point 21 – amendment to clause (a) and addition of clause (b)

All of the above amendments are highlighted in red in the attached Code of Conduct.

The name of the document is now known as Shire of Dalwallinu Code of Conduct for Council Members, Committee Members and Candidates.

With the change to the regulations the Behavioural Breach Complaint Form requires amendment and is attached to this report for adoption.

**Officer Recommendation**

That Council:

1. Pursuant to section 5.104 of the *Local Government Act 1995*, adopt the amended Code of Conduct for Council Members, Committee Members and Candidates as attached to this report;
2. Pursuant to section 5.104(7) of the *Local Government Act 1995*, request that the Chief Executive Officer publish the Code of Conduct for Council Members, Committee Members and Candidates on the local government's official website;
3. Adopt the Behavioural Breach Complaint Form as attached to this report.



## Officer Recommendation/Council Resolution

### MOTION

Moved                    Cr  
Seconded                Cr

0/0



## Division 1 – Preliminary provisions

### 1. Citation

This is the **Shire of Dalwallinu** Code of Conduct for Council Members, Committee Members and Candidates.

### 2. Terms Used

(1) In this code –

**Act** means the *Local Government Act 1995*;

**Candidate** means a candidate for election as a council member;

**Complaint** means a complaint made under clause 11(1);

**Publish** includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

## Division 2 – General Principles

### 3. Overview of Division

This Division sets out the general principles to guide the behaviour of council members, committee members and candidates.

### 4. Personal integrity

(1) A council member, committee member or candidate should:

- a) act with reasonable care and diligence; and
- b) act with honesty and integrity; and
- c) act lawfully; and
- d) identify and appropriately manage any conflict of interest; and
- e) avoid damage to the reputation of the local government.

(2) A council member or committee member should –

- a) act in accordance with the trust placed in council members and committee members; and
- b) participate in decision-making in an honest, fair, impartial and timely manner; and
- c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

### 5. Relationship with others

(1) A council member, committee member or candidate should –

- a) treat others with respect, courtesy and fairness; and

- b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive working environment.

## **6. Accountability**

A council member or committee member should –

- a) base decisions on relevant and factually correct information; and
- b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- c) read all agenda papers given to them in relation to council or committee meetings; and
- d) be open and accountable to, and represent, the community in the district.

## **Division 3 – Behaviour**

### **7. Overview of Division**

This Division sets out –

- a) requirements relating to the behaviour of council members, committee members and candidates; and
- b) the mechanism for dealing with alleged breaches of those requirements.

### **8. Personal integrity**

(1) A council member, committee member or candidate –

- a) must ensure that their use of social media and other forms of communication complies with this code; and
- b) must only publish material that is factually correct.

(2) A council member or committee member –

- a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- b) must comply with all policies, procedures and resolutions of the local government.

### **9. Relationship with others**

A council member, committee member or candidate –

- a) must not bully or harass another person in any way; and
- b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- c) must not use offensive or derogatory language when referring to another person; and
- d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

- e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

## **10. Council or committee meetings**

When attending a council or committee meeting, a council member, committee member or candidate –

- a) must not act in an abusive or threatening manner towards another person; and
- b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- c) must not repeatedly disrupt the meeting; and
- d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- e) must comply with any direction given by the person presiding at the meeting; and
- f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

## **11. Complaint about alleged breach**

(1) Any person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.

(2) A complaint must be made –

- a) in writing in the form approved by the local government; and
- b) to a person authorised under subclause (3); and
- c) within 1 month after the occurrence of the alleged breach.

(3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

(4) **A complaint must be dealt with under clauses 12 to 15 unless –**

- (a) the complaint is referred to the Inspector in accordance with subclause (5); and
- (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

*Note for this subclause: See section 5.105(1) of the Act.*

(5) **If the *Local Government (Model Code of Conduct) Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.**

(6) **A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.**

## 12. Dealing with complaint

(1) After considering a complaint, the local government must, unless it dismissed the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach, the subject of the complaint, has occurred.

*Note for this subclause:*

*See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.*

(2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates, a reasonable opportunity to be heard.

(3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more than likely that the breach occurred than that it did not occur.

(4) If the local government makes a finding that the alleged breach has occurred, the local government may –

- a) Take no further action; or
- b) Prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

(5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.

(6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following –

- a) engage in mediation;
- b) undertake counselling;
- c) undertake training;
- d) take other action the local government considers appropriate.

(7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of –

- a) its finding and the reasons for its finding; and
- b) if its finding is that the alleged breach has occurred – its decision under subclause (4).

## 13. Dismissal of complaint

(1) The local government must dismiss a complaint if it is satisfied that –

- a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
- b) either –
  - i. the behaviour was dealt with by the person presiding at the meeting; or

- ii. the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

**14. Withdrawal of complaint**

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be –
  - a) in writing; and
  - b) given to a person authorised under clause 11(3).

**14A. Appointment of monitor**

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor –
  - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
  - (b) the local government must comply with the direction.

**14B. Performance of local government's functions under cl.12 and 13**

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising of council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government –
  - (a) a member of the council of any local government;
  - (b) a member of the governing body of any regional subsidiary;
  - (c) an employee of any local government or regional subsidiary;
  - (d) an employee of WALGA or the Local Government Professionals Australia (WA);
  - (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following –

- (i) local governments;
- (ii) members of councils;
- (iii) employees of local governments.

(4) A resolution made under subclause (3) must include the following –

- (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
- (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
- (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

**15. Other provisions about complaints**

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) **Clause 14A and 14B do not apply in relation to a complaint made before 1 January 2026.**

*Note for this clause:*

*See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.*

**Division 4 – Rules of conduct**

*Notes for this Division:*

1. *Under section 8A.3(1) of the Act, a council member commits a conduct breach if the council member contravenes a rule of conduct.*  
*Section 8A.3(2) of the Act extends this to a contravention of a rule of conduct that occurred when the council member was a candidate.*
2. *A conduct breach is dealt with under Part 8A Division 5 of the Act.*

**16. Overview of Division**

- (1) This Division sets out rules of conduct for council members and candidates.

(2) A reference in this Division to a council member includes a council member when acting as a committee member.

**17. Misuse of local government resources**

(1) In this clause –

***electoral purpose*** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

***resources of a local government*** includes –

- a) local government property; and
- b) services provided or paid for, by a local government.

(2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

**18. Securing personal advantage or disadvantaging others**

(1) A council member must not make improper use of their office –

- a) to gain, directly or indirectly, an advantage for the council member or any other person; or
- b) to cause detriment to the local government or any other person.

(2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

**19. Prohibition against involvement in administration**

(1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.

(2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

**20. Relationship with local government employees**

(1) In this clause –

***local government employee*** means a person –

- a) employed by a local government under section 5.36(1) of the Act; or
- b) engaged by a local government under a contract for services.

(2) A council member or candidate must not –

- a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
- b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or

- c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means –
  - a) make a statement that a local government employee is incompetent or dishonest; or
  - b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

## **21. Disclosure of information**

- (1) In this clause –

***closed meeting***

- (a) means a council meeting or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2), (3) or (4) of the Act;
- (b) **includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026.**

***confidential document*** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

***document*** includes a part of a document;

***non-confidential document*** means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member –
  - a) derived from a confidential document; or
  - b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information –
  - a) at a closed meeting; or
  - b) to the extent specified by the council and subject to such other condition as the council determines; or
  - c) that is already in the public domain; or
  - d) to an officer of the Department; or
  - e) to the Minister; or
  - f) to a legal practitioner for the purpose of obtaining legal advice; or
  - g) if the disclosure is required or permitted by law.

**22. Disclosure of interests**

(1) In this clause –

Interest –

- a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- b) includes an interest arising from kinship, friendship or membership of an association.

(2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest –

- a) in a written notice given to the CEO before the meeting; or
- b) at a meeting immediately before the matter is discussed.

(3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.

(4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know –

- a) that they had an interest in the matter; or
- b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.

(5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then –

- a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
- b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.

(6) Subclause (7) applies in relation to an interest if –

- a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
- b) Under subclause (5)(b) notice of the interest is brought to the attention of the person present at a meeting.

(7) The nature of the interest must be recorded in the minutes of the meeting.

**23. Compliance with plan requirement**

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.



## Behaviour Complaint Form

Division 3 of the Code of Conduct for Council Members,  
Committee Members and Candidates

**Instructions  
for:**

**Making a complaint about an alleged breach of the Shire of  
Dalwallinu Code of Conduct for Council Members, Committee  
Members and Candidates**

**Behaviour Complaint**

Please read the Shire of Dalwallinu's Complaints Management Policy on our website before submitting a complaint. This Policy details:

- How the Shire of Dalwallinu will process and determine a Behaviour Complaint; and
- How confidentiality of the complaint will be handled.

**To make a valid Behaviour Complaint:**

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- The allegation must relate to a breach of the behaviour standards in Division 3 of the Shire of Dalwallinu's Code of Conduct for Council Members, Committee Members and Candidates.
- Complete all sections of the Behaviour Complaint Form attached, including any additional information that will support assessment of the complaint. *The Behaviour Complaints Officer may contact you to clarify or ask for more information.*
- The completed Behaviour Complaint Form MUST be lodged with the Shire of Dalwallinu Behaviour Complaints Officer within one (1) month of the alleged behaviour breach.

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**Rules of Conduct Complaint**

A **Rules of Conduct Complaint** refers to a breach of the Rules of Conduct outlined in Division 4 of the Shire of Dalwallinu's Code of Conduct for Council Members and Candidates, including Council Members when acting as a Committee Member.

Pursuant to the *Local Government Act 1995*:

**5.105. Dealing with complaint alleging behavioural breach**

(1) A complaint made by a person (the **complainant**) to a local government alleging a behavioural breach under the local government's code of conduct by a person (the **respondent**) must be dealt with under the code of conduct unless —

(a) regulations made for the purposes of subsection (3) require the complaint to be referred to the Inspector; and

(b) the Inspector refers the complaint to be dealt with under Part 8A Division 5.

(2) A complaint under subsection (1) cannot allege a behavioural breach by a commissioner.

(3) Regulations may set out circumstances in which a complaint made to a local government alleging a behavioural breach under the local government's code of conduct must be referred by the local government to the Inspector to be dealt with under section 8A.12(1).

(4) Neither the complainant nor the respondent may —

(a) preside at any part of a council or committee meeting relating to the complaint; or

(b) participate in, or be present during, any discussion or decision-making procedure of a council or committee relating to the complaint.

**Need Advice?**

If you require advice in making a Behaviour Complaint, please contact the Shire of Dalwallinu's Behaviour Complaints Officer on (08) 9661 0500 or by email [ceo@dalwallinu.wa.gov.au](mailto:ceo@dalwallinu.wa.gov.au).

## Behaviour Complaint Form

**Shire of Dalwallinu Code of Conduct for Council Members, Committee Members and Candidates**

<b>Name of Person Making the Complaint</b>		
<b>Complainant Name:</b> <i>Given Name/s and Family Name</i>		
<b>Contact Details</b>		
<b>Residential Address:</b>		
<b>Postal Address:</b>		
<b>Phone:</b>	Day-time:	Mobile:
<b>Email:</b>		

<b>Complaint Details:</b>		
1.	<b>Insert Name of Person alleged to have committed a behavior breach:</b>	
2.	<b>Select the position that the person was fulfilling at the time the person committed the alleged behaviour breach:</b>	Council Member of the Shire of Dalwallinu <input type="checkbox"/>
		Member of a Committee of the Shire of Dalwallinu <input type="checkbox"/>
		Candidate for election at the Shire of Dalwallinu <input type="checkbox"/>
3.	<b>Date that the alleged behaviour breach occurred:</b>	
4.	<b>Location where the alleged behaviour breach occurred:</b>	

5.	<p><b>Which of the behaviours prescribed in Division 3 of the Shire of Dalwallinu's Code of Conduct do you allege this person has breached?</b></p> <p><b>Clause 8. Personal integrity</b></p> <p>(1) A council member, committee member or candidate —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">(a) must ensure that their use of social media and other forms of communication complies with this code; and</td><td style="width: 20%; text-align: center;"><input type="checkbox"/></td></tr> <tr> <td>(b) must only publish material that is factually correct</td><td style="text-align: center;"><input type="checkbox"/></td></tr> </table> <p>(2) A council member or committee member —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">(a) must not be impaired by alcohol or drugs in the performance of their official duties; and</td><td style="width: 20%; text-align: center;"><input type="checkbox"/></td></tr> <tr> <td>(b) must comply with all policies, procedures and resolutions of the local government.</td><td style="text-align: center;"><input type="checkbox"/></td></tr> </table> <p><b>Clause 9. 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6.	<b>State the full details of the alleged breach.</b>

7	<b>List any additional information you have provided as part of this complaint:</b> <i>Please ensure all information relevant to the alleged breach has been attached. This information will be the basis on which the complaint is considered.</i>

9	<b>Have you made any efforts to resolve the complaint with the Respondent?</b> <i>Please note, you MUST complete this section</i>	
YES	<input type="checkbox"/>	<i>If yes, please describe the efforts that you have made.</i>
NO	<input type="checkbox"/>	<i>If no, please include a brief statement explaining why you have not made any efforts to resolve the issue with the person complained about.</i>

<b>10</b>	<p><i>The Shire of Dalwallinu has a policy that the Complainant and the Respondent be offered the opportunity to participate in an Alternative Dispute Resolution process, that if agreed to by BOTH parties, will be undertaken before the complaint is dealt with.</i></p> <p><i>The objective is to support both parties to reach a mutually satisfactory outcome that resolves the issues and restores the relationship between them. An outcome may be that as the Complainant, you will have absolute discretion to withdraw or continue with this Complaint.</i></p> <p><i>Please contact the Behaviour Complaints Officer if you would like more information.</i></p>		
	<b>Would you agree to participate in an Alternative Dispute Resolution process?</b>	<b>YES</b>	<input type="checkbox"/>
		<b>NO</b>	<input type="checkbox"/>

<b>11</b>	<p><b>Desired outcome of the Complaint</b></p> <p><i>Please explain what you would like to happen as a result of lodging this complaint, including the opportunity to participate in Alternative Dispute Resolution.</i></p>

<b>COMPLAINANT please sign and date</b>	
<b>Signature:</b>	
<b>Date:</b>	

**Please submit completed Behaviour Complaint to:**

The Shire of Dalwallinu's Behaviour Complaints Officer:

Mailing Address: PO Box 141, DALWALLINU W A 6609  
 In person: 58 Johnston Street, DALWALLINU W A 6609

<b>OFFICE USE ONLY: Received by the Council appointed Behaviour Complaints Officer</b>	
<b>Authorised Officer's Name:</b>	
<b>Authorised Officer's Signature:</b>	
<b>Date received:</b>	

**10 APPLICATION FOR LEAVE OF ABSENCE**

**MOTION**

Moved                    Cr  
Seconded                Cr

That the application for Leave of Absence from 00 Month 2026 to 00 Month 2025 for Cr to the Ordinary Meeting of Council to be held on Tuesday 00 Month 2026 be approved.

**0/0**

**11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED**

**12 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

**13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)**



**14. MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)(4)**

**MOTION**

Moved                    Cr  
Seconded                Cr

That Council moves into a closed session at 0.00pm to consider the confidential report listed below in a meeting closed to the public in accordance with Section 5.23(2) of the *Local Government Act 1995* and r.4A(a) of the *Local Government (Administration) Regulations 1996*.

**14.1 Disposal of Lots 1 and 2 Nelson Street, Buntine (Buntine Town Hall)\***

This matter is considered to be confidential under Section 5.23(2)(c) of the *Local Government Act 1995*, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed would reveal a prescribed matter.

**0/0**

**14.1 Disposal of Lots 1 and 2 Nelson Street, Buntine (Buntine Town Hall)\***

<b>Report Date</b>	24 February 2026
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	A9034
<b>Previous Meeting Reference</b>	OCM 27 May 2025 (M10412)
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Offer

**Purpose of Report**

Council is requested to consider an offer received for the Sale of Lot 1 (37) and Lot 2 (35) Nelson Street Buntine (Buntine Town Hall).

**Officer Recommendation/Council Resolution**

**MOTION**

Moved                    Cr  
Seconded                Cr

**0/0**



## Officer Recommendation/Council Resolution

### PROCEDURAL MOTION

Moved                    Cr  
Seconded                Cr

That the meeting come from behind closed doors at **0.00pm**.

**0/0**

## Officer Recommendation/Council Resolution

### MOTION

Moved                    Cr  
Seconded                Cr

That

**0/0**

### **15                    SCHEDULING OF MEETING**

The next Ordinary Meeting of Council will be held on 24 March 2026 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 5.00pm.

### **16                    CLOSURE**

There being no further business, the Chairperson closed the meeting at 0.00pm.

### **17                    CERTIFICATION**

I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 24 February 2026, as shown on page numbers 1 to 213 were confirmed as a true record at the Ordinary Council meeting held on 24 March 2026.

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\_\_\_\_\_  
CHAIRPERSON

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\_\_\_\_\_  
DATE

