

13.1 Adoption of the 2024-2025 Annual Report and setting the Annual Meeting of Electors*

| | |
|-----------------------------------|--|
| Report Date | 24 March 2026 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/9 Financial Reporting |
| Previous Meeting Reference | Nil |
| Prepared by | Hanna Jolly, Manager Corporate Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Absolute Majority |
| Attachments | Annual Report including Independent Auditor's Report |

Purpose of Report

For Council to accept the Annual Report and Financial Statements for 2024-2025 and set a date, time and place to convene the Annual Meeting of Electors.

Background

The Office of the Auditor General (OAG) have completed the audit of the 2024-2025 Financial Reports. The *Local Government Act 1995* requires that Council accepts the report no later than 31 December 2025.

During the audit review, two historical joint arrangements with the then State Housing Commission (Homeswest), now the Housing Authority, were identified as having been incorrectly recorded in prior financial periods. As these errors are material, a prior period restatement was required for land and buildings along with the necessary disclosures.

Given the significance of these adjustments, we required additional time to revise the financial statements to reflect the change, therefore the audit could not be completed by 31 December 2025. The extension was given until 31 March 2026 to complete the annual report.

The Act also requires that the Annual Report be presented to the Annual Electors Meeting no later than 56 days after it is accepted by Council. If the Annual Report is accepted at the OCM on 24 March 2026, the Annual Electors Meeting must be held on or before 19 May 2026.

An Audit Exit meeting was held on Friday 20 March 2026 where the Auditor gave the Annual Audit Completion Report. Attendees at this meeting were Kuan Yin Lau, Conley Manifis, Liam Gunton of William Buck, Michelle Lai of Office of the Auditor General, Cr KL Carter, Mr Ian Hyde, CEO Jean Knight and MCS Hanna Jolly.

Consultation

Auditor – Liam Gunton of William Buck

Auditor – Kuan Yin Lau of William Buck

OAG – Michelle Lai

Legislative Implications

State

Local Government Act 1995 – sections 5.27 Electors’ general meeting, 5.29 Convening electors’ meetings and 5.54 Acceptance of annual reports

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

The Office of the Auditor General (OAG) has recently completed the 2024-2025 audit and the Independent Auditor’s Report is attached to this report.

Audit, Risk and Improvement Committee Recommendation

That Council;

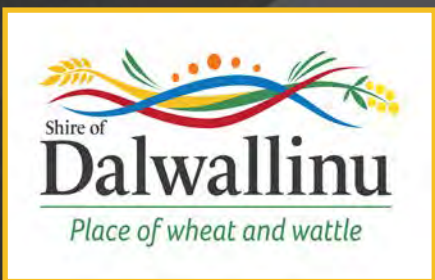
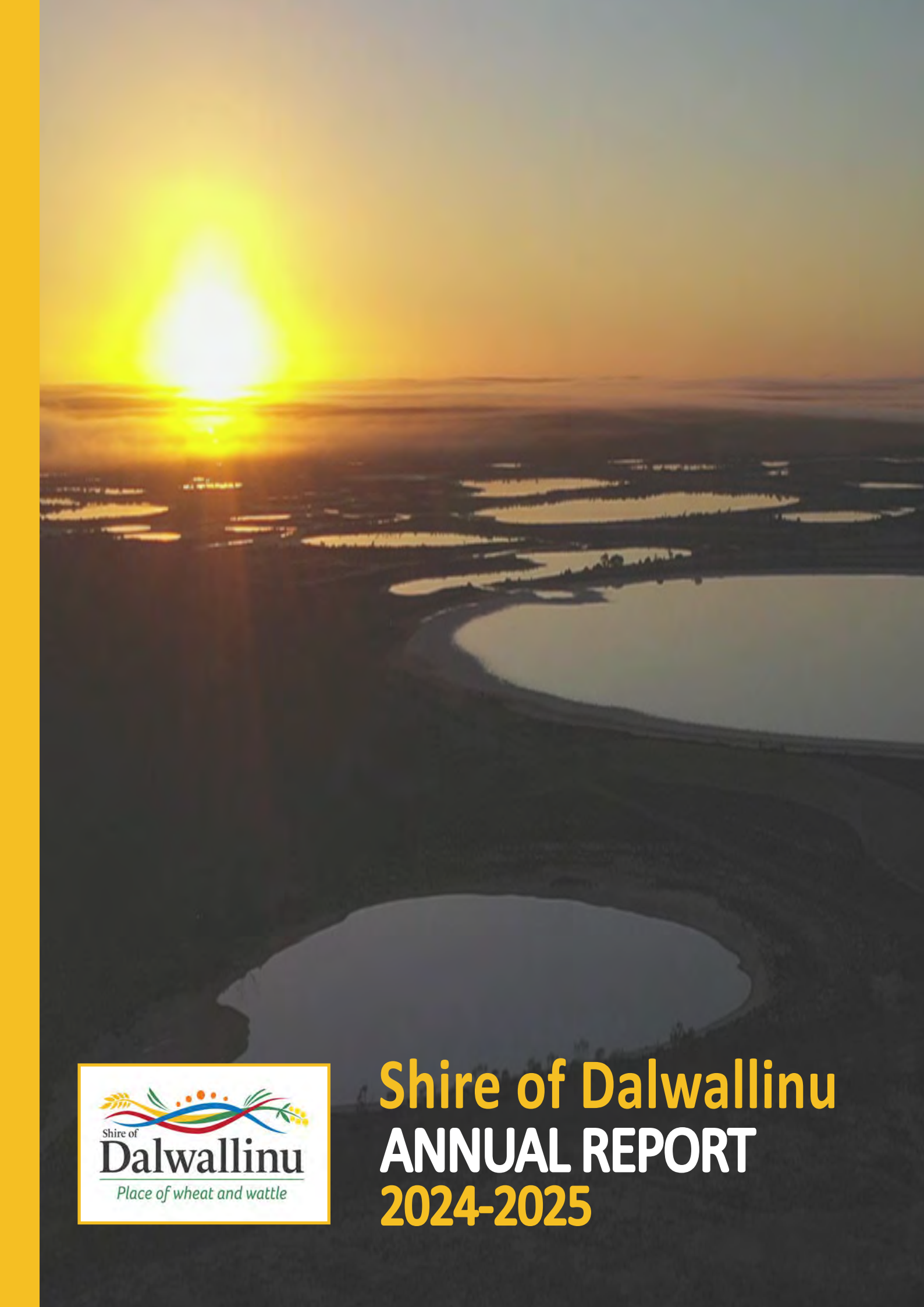
1. Accepts the 2024-2025 Annual Report including the Audited Annual Financial Statements;
2. Receives the 2024-2025 Independent Audit Report;
3. Advise the Chief Executive Officer to convene the Annual Meeting of Electors for the 2024-2025 financial year, on 21 April 2026 commencing at 6.00pm in the Council Chambers, Dalwallinu;
4. Advise the Chief Executive Officer to convene the Annual Community Meeting at Kalannie on 28 April 2025 commencing at 6.00pm, following the April Ordinary Council Meeting;
5. Requests that the Chief Executive Officer give local public notice of the availability of the annual report and annual financial statements; and
6. Requests that the Chief Executive Officer publish the annual report on the Shire of Dalwallinu website within fourteen (14) days from the date the report is adopted by Council.

Officer Recommendation/Council Resolution

MOTION

Moved Cr
Seconded Cr

A0/0



Shire of Dalwallinu

ANNUAL REPORT

2024-2025

Disclaimer

The information contained in this document is a guide only. Verification with original Local Laws, Acts, Planning Schemes and other relevant documents is recommended for detailed references. The Shire of Dalwallinu accepts no responsibility for errors or omissions. Copyright of this document belongs to the Shire of Dalwallinu. It may not be sold or subject to any changes without the Shire's written permission.



Shire of Dalwallinu
58 Johnston Street
(PO Box 141)
DALWALLINU WA 6099

Phone: (08) 9661 0500

Email: shire@dalwallinu.wa.gov.au

Website: www.dalwallinu.wa.gov.au

<https://www.facebook.com/people/Shire-of-Dalwallinu/100064813867857/Shire-of-Dalwallinu>

Table of Contents

| | |
|--|------------|
| About Dalwallinu | |
| Our Location, Our Vision, Mission Statement | 3 |
| Elected members | 4 |
| Elected members attendance - Council meetings | 8 |
| Elected members attendance - Committee meetings | 8 |
| Elected members - gender, linguistics, birth details | 9 |
| Elected members - Age range | 9 |
| Elected members - Training - non-mandatory | 10 |
| Elected members - Training - mandatory | 10 |
| Elected members - fees, expenses & allowances 2024 -2025 | 11 |
| Management Structure | 12 |
| Divisional Structure | 13 |
| Senior Management | 14 |
| Employee Information | 15 |
| Employee Remuneration over \$130,000 | 15 |
| Shire President | 16 |
| Chief Executive Officer | 17 |
| Corporate Services | 21 |
| Works & Services | 25 |
| Planning & Development Services | 27 |
| Dalwallinu Aquatic Centre | 28 |
| Chief Bushfire Control Officer | 29 |
| Objectives and Achievements - 2024-2025 | 30 |
| Objectives for 2025-2026 | 31 |
| Strategic Community Plan 2017-27-(Score Card 2024-2025) | 32 |
| Community (Social) | 32 |
| Sustainable living (Economic) | 35 |
| Environment | 37 |
| Civic leadership (Governance) | 38 |
| Disability Access and Inclusion Plan | 40 |
| Competition Policy | 41 |
| Citizenship Ceremonies 2024-2025 | 42 |
| Freedom of Information | 43 |
| Register of Minor Complaints | 43 |
| Record Keeping Plan Report 2024-2025 | 44 |
| Events & Programs 2024-2025 | 45 |
| Works & Services 2024 -2025 | 50 |
| Councillor & Staff Recognition | 54 |
| Australia Day Breakfast & Citizenship Ceremony 2025 | 55 |
| 2024-2025 Annual Financial Statements | 57 |
| 2024-2025 Auditors Report | 100 |

About Dalwallinu

The Shire of Dalwallinu covers an area of 7,236 (sq km). The main town and administrative centre for the Shire is Dalwallinu, which lies 254 kilometres north east of Perth on the Great Northern Highway.

Other townships in the Shire are Pithara located 12kms south of Dalwallinu, Kalannie located 53kms north east of Dalwallinu, Wubin located 21kms north of Dalwallinu and Buntine located 38kms north of Dalwallinu.

First known inhabitants of the land, which now comprises the Dalwallinu Shire, were the Indigenous Badimia and Galamaia people who lived a nomadic life of hunting and gathering. The south west corner of the Shire of Dalwallinu is situated within the traditional country of the Yued Noongar people. The first graziers in the district were Benedictine monks who came from New Norcia in the second half of the nineteenth century. Today the Shire is a leading grain producer with its five towns servicing the requirements of farming communities.

Dalwallinu is experiencing significant growth due to it being a central hub on the Great Northern Highway servicing the agricultural and mining industries. Wubin is this national highway's road train assembly and transport town. Kalannie is noted for its wheat production.

The Shire of Dalwallinu's population has grown by 9.7% over the last decade. The 2021 census reports the Shire population at 1,379 and the median age at 39 years. However, the Shire's population fluctuates with a large number of residents travelling or living in city accommodation for periods of the year. Actual population numbers, and the median age, are likely higher for much of the year.

Dalwallinu is well serviced with a local hospital, medical centre, childcare facility, district high school, Discovery Centre, 24/7 Gymnasium and ample sports and recreation facilities. Richardson Park provides locals and visitors the opportunity to enjoy a nature playground in a peaceful setting with a BBQ facility and Memorial Park has a large grassed area with BBQ facilities that is utilised by locals and tourists.

Our Location



Our Vision

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

Mission Statement

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

Elected members

Council is comprised of seven councillors covering the district. Council Meetings are held on the fourth Tuesday of every month between the months of February and November. The Council Chambers are located at the Shire Offices on Johnston Street, Dalwallinu.

There are no Council meetings scheduled in January. In December, the Council meeting is held on the 3rd Tuesday. Members of the public are welcome to attend.



Left to Right Cr Steven Carter (Deputy Shire President), Cr Jimwell Cruz, Cr Jemma Counsel, Cr Melissa Harms, Cr Diane Cream, Cr Keith Carter (Shire President) (Absent Cr Noel Mills (Dec.) & Cr Shannon Dawson)

Shire President

Cr Keith Carter
Term Ends 2025

Cr Carter is a broadacre farmer who has lived in Dalwallinu Shire his entire life, raised a family here and still actively farms here. He really enjoys serving the community and ratepayers of Dalwallinu and believes the sporting and recreational facilities need to be maintained in a good condition to encourage participation in all forms of recreation.



Keith wants to see the medical services at Dalwallinu continue at least at the level they are now and also to strive to release more building lots to relieve the tight housing situation in the Shire. Cr Carter was elected to Council in 2011. He served as Deputy President from 2015 to 2021. He was elected President in October 2021.

Elected members



Cr Steven Carter

Term Ends 2027

Cr Carter is a broadacre farmer and was elected to Council in 2007. He was Deputy President from October 2011 to October 2015, President from October 2015 to October 2021 and began serving as Deputy President again in October 2021.

Cr Jemma Counsel

Term Ends 2025

Cr Counsel is a farmer from Wubin who is married with three daughters. Over the past 25 years she has held many positions in various local committees. Jemma is excited and passionate about the future of the Dalwallinu Shire as a whole and its role in the wider wheatbelt region. Cr Counsel was elected to Council in 2021.



Cr Jimwell Cruz

Term Ends 2027

Cr Cruz has a Bachelor of Science in Criminology and is a qualified Computer Technician in the Philippines. He is a St John Ambulance volunteer and was a foundation member of the Dalwallinu Filipino Community Group which he helped to form with the purpose of unity and embracing camaraderie. He believes that by coming together as one community we can rise to meet challenges and create a better future for all. Cr Cruz was elected to Council in 2023.



Former elected member

Cr Noel Mills

*Passed away 19 August 2024
whilst still serving on Council*

Cr Mills was a broadacre farmer and was elected to Council in 2013 and had been twice re-elected since that date. He was involved with the Dalwallinu Agricultural Show and volunteered at the Wubin Wheat Bin Museum as well as a past President and serving member of the Dalwallinu Lions Club. Cr Mills passed away in August 2024.



Elected members



Cr Diane Cream

Term Ends 2025

Cr Cream has been a resident of Dalwallinu for many years. She would like to drive further improvement within our Shire and one of the needs she sees is for Aged services. Diane would like to see improved housing and access to home services for the aged. Cr Cream was elected to Council in 2021.

Cr Melissa Harms

Term Ends 2027

Cr Harms is a teacher and she is currently Deputy Principal at Dalwallinu DHS. Melissa wants to be a voice for smaller towns and a supporter of growth and development throughout the Dalwallinu Shire. Melissa and her family live in Kalannie. Cr Harms was elected to Council in 2019.



Cr Shannon Dawson

Term Ends 2025

Cr Dawson is the owner of a transport company based in Dalwallinu. He has lived there for 25 years and raised his family there. Shannon has a genuine passion for improvement and progress within the Shire. Cr Dawson was elected to Council at an Extraordinary Election in 2024. His term will expire in October 2025.



Statutory Reports

Statutory Report

Pursuant to Section S.5.53 of the *Local Government Act 1995*:

- The local government is to prepare an annual report for each financial year.
Pursuant to Section S.5.55A of the *Local Government Act 1995*:
- The Chief Executive Officer is to publish the report on the local government's official website within 14 days after the report has been accepted by the local government.

Statutory Report

Pursuant to Part 5, Div.2, Reg 19.B(2) of the *Local Government (Administration) Regulations 1996*:

(2) For the purposes of section 5.53(2)(g) and (i), the annual report for a financial year beginning on or after 1 July 2020 must contain the following —

(f) the number of council and committee meetings attended by each council member during the financial year;

Table 1.

Elected Members attendance at Council Meetings and Special Council Meetings for period 1 July 2024 to 30 June 2025

| Elected Members | Ordinary Council Meetings (11) | Special Council Meetings (4) | Apologies | Leave of Absence | Did not Attend |
|---|--------------------------------|------------------------------|-----------|------------------|----------------|
| Cr KL Carter | 10 | 4 | | 1 | |
| Cr SC Carter | 10 | 3 | 1 | 1 | |
| Cr JL Counsel | 10 | 4 | | 1 | |
| Cr DS Cream | 9 | 4 | | 2 | |
| Cr JM Cruz | 5 | 2 | 6 | 1 | 1 |
| Cr S Dawson <i>(elected 20/11/2024)</i> (7 OCM)(2 SCM) | 7 | 2 | | | |
| Cr MM Harms | 9 | 2 | 3 | 1 | |
| Cr NW Mills <i>(deceased 19/8/2024)</i> (1 OCM)(1SCM) | 1 | 1 | | | |

Table 2.

Elected Members attendance at Committee Meetings and other Meetings designated for attendance for the period 1 July 2024 to 30 June 2025

| Elected Members | Audit & Risk Management Committee | LEMC | YAC | RRG | LHAG | Dalwallinu Tourism |
|--|-----------------------------------|------|-----|-----|------|--------------------|
| Cr KL Carter | 3 | | | | | |
| Cr SC Carter | 3 | | | 2 | | |
| Cr JL Counsel | | 3 | 1 | | | 4 |
| Cr DS Cream | | | | | 2 | 1 |
| Cr JM Cruz | | 1 | | | | |
| Cr S Dawson <i>(elected 20/11/2024)</i> | 2 | | | | | |
| Cr MM Harms | 3 | | 1 | | | |
| Cr NW Mills <i>(deceased 19/8/2024)</i> | | | | | | |

Elected Members

STATUTORY REPORT Ordinary Council

(g) if available, the gender, linguistic background and country of birth of council members;

Table 3. Elected Members Gender and Linguistic background - period 1 July 2024 to 30 June 2025

| Elected Members | Gender | Linguistic Back-ground | Country of Birth | Aboriginal or Torres Strait Islander |
|---|--------|------------------------|------------------|--------------------------------------|
| Cr KL Carter | Male | English | Australia | No |
| Cr SC Carter | Male | English | Australia | No |
| Cr JL Counsel | Female | English | Australia | No |
| Cr DS Cream | Female | English | Australia | No |
| Cr JM Cruz | Male | Phillipino | Phillipines | No |
| Cr S Dawson <i>(elected 20/11/2024)</i> | Male | English | New Zealand | No |
| Cr MM Harms | Female | English | Australia | No |
| Cr NW Mills <i>(deceased 19/8/2024)</i> | Male | English | Australia | No |

(h) if available, the number of council members who are aged —
 (i) between 18 years and 24 years; and
 (ii) between 25 years and 34 years; and
 (iii) between 35 years and 44 years; and
 (iv) between 45 years and 54 years; and
 (v) between 55 years and 64 years; and
 (vi) over the age of 64 years;

Table 4. Elected Members Age Range - period 1 July 2024 to 30 June 2025

| Elected Members | 18-24 years | 25-34 years | 35-44 years | 45-54 years | 55-64 years | 64+ years |
|---|-------------|-------------|-------------|-------------|-------------|-----------|
| Cr KL Carter | | | | | | 1 |
| Cr SC Carter | | | | | | 1 |
| Cr JL Counsel | | | | 1 | | |
| Cr DS Cream | | | | | | 1 |
| Cr JM Cruz | | | | 1 | | |
| Cr S Dawson <i>(elected 20/11/2024)</i> | | | | 1 | | |
| Cr MM Harms | | | | 1 | | |
| Cr NW Mills <i>(deceased 19/8/2024)</i> | | | | | | 1 |

Elected Members

STATUTORY REPORT

Elected Members Training Report 2024-2025

Pursuant to Section 5.127 of the *Local Government Act 1995*:

1. A local government must prepare a report for each financial year on the training completed by Council members in the financial year
2. The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates

NON-MANDATORY TRAINING

| Elected Members | Training Program | Date of Program | Training Provider | Where |
|--|------------------------------------|-------------------|-------------------|-------|
| Cr KL Carter | Local Government Annual Conference | 8-10 October 2024 | WALGA | Perth |
| Cr SC Carter | Local Government Annual Conference | 8-10 October 2024 | WALGA | Perth |
| Cr JL Counsel | Local Government Annual Conference | 8-10 October 2024 | WALGA | Perth |
| Cr DS Cream | Local Government Annual Conference | 8-10 October 2024 | WALGA | Perth |
| Cr JM Cruz | Local Government Annual Conference | 8-10 October 2024 | WALGA | Perth |
| Cr S Dawson (Elected 20/11/2024) | Nil | | | |
| Cr MM Harms | Local Government Annual Conference | 8-10 October 2024 | WALGA | Perth |
| Cr NW Mills (Deceased 19/8/2024) | Nil | | | |

MANDATORY TRAINING

| Elected Members | Elected to Council | Council Members Essential | Completion Date | Due Date for Completion |
|--|--------------------|--|--|--|
| Cr KL Carter | 2023 | Completed (expires October 2026) | N/A | N/A |
| Cr SC Carter | 2023 | Completed (expires October 2026) | N/A | N/A |
| Cr JL Counsel | 2021 | Completed (expires October 2026) | N/A | N/A |
| Cr DS Cream | 2021 | Completed (expires October 2026) | N/A | N/A |
| Cr JM Cruz | 2023 | Understanding Local Government Understanding Financial Reports & Budgets Serving on Council Conflicts of Interest Meeting Procedures | 20 January 2024 10 February 2024 3 November 2024 3 November 2024 3 November 2024 | October 2024 October 2024 October 2024 October 2024 October 2024 |
| Cr S Dawson (Elected 20/11/2024) | 2024 | Understanding Local Government Understanding Financial Reports & Budgets Serving on Council Conflicts of Interest Meeting Procedures | | November 2025 November 2025 November 2025 November 2025 |
| Cr MM Harms | 2023 | Completed (expires October 2026) | N/A | N/A |
| Cr NW Mills (Deceased 19/8/2024) | 2021 | Completed (expires October 2026) | N/A | N/A |

Elected Members

STATUTORY REPORT

Fees, Expenses and Allowances 2024 - 2025

Pursuant to Section 5.53(2)(i) of the *Local Government Act 1995*:

For the purposes of section 5.53(2)(i), the annual report for a financial year beginning on or after 1 July 2022 must include, in relation to fees, expenses or allowances paid during the financial year to council members, the mayor or the president, for each person -

- (a) the nature of the fee, expense or allowance; and
- (b) the total amount or value of each class of fee, expense or allowance.

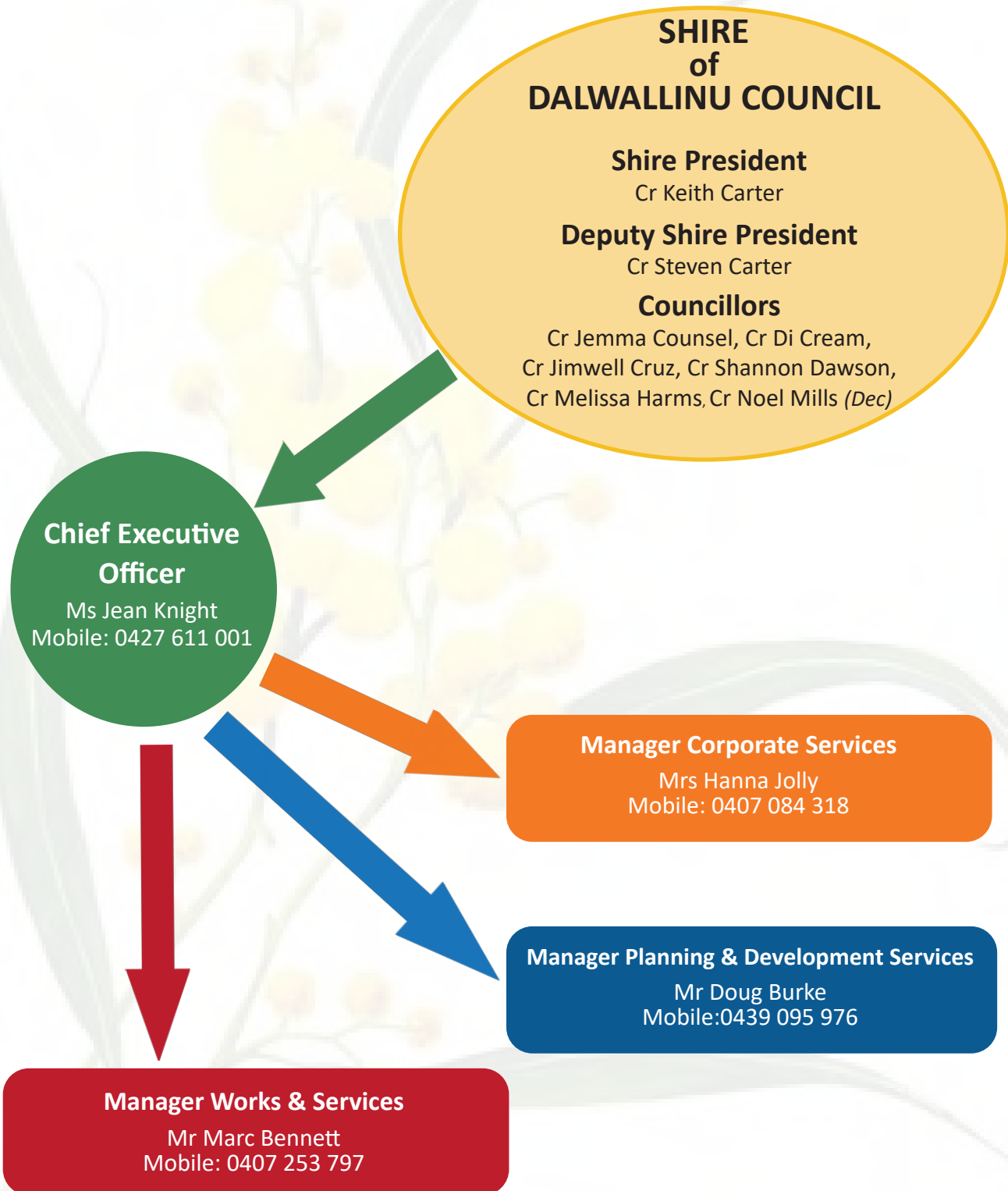
| Name | Purpose | Meeting Attendance Fees | Travel Payment | President/ Deputy President Allowance | Total Remuneration |
|--|---------|-------------------------|----------------|---------------------------------------|--------------------|
| Shire President Cr KL Carter | | \$9,135.00 | \$1,289.48 | \$10,000.00 | \$20,424.48 |
| Deputy Shire President Cr SC Carter | | \$5,465.00 | | \$2,500.00 | \$7,965.00 |
| Cr JL Counsel Councillor | | \$6,160.00 | \$1,217.75 | | \$7,377.75 |
| Cr DS Cream Councillor | | \$5,255.00 | | | \$5,255.00 |
| Cr JM Cruz Councillor | | \$2,765.00 | \$843.65 | | \$3,608.65 |
| Cr S Dawson Councillor <i>(Elected 20/11/2024)</i> | | \$3,630.00 | \$47.77 | | \$3,677.77 |
| Cr MM Harms Councillor | | \$4,600.00 | \$1,095.15 | | \$5,695.15 |
| Cr NW Mills Councillor <i>(Deceased 19/08/2024)</i> | | \$760.00 | | | \$760.00 |



Management Structure

The Shire of Dalwallinu has developed its Management Structure to achieve efficient and effective delivery of services and to provide prompt customer service.

The three (3) line managers have been vested with specific responsibilities, and enjoy a high level of autonomy in carrying out their functions. This is coupled with direct accountability for their respective areas of management. The Managers share a strong commitment towards efficient delivery of Local Government services.



Divisional Structure

Office of the Chief Executive Officer - Ms Jean Knight

- Organisation Leadership & Development
- Governance & Compliance
- Strategic Planning
- Inter Government Relations
- Councillor/Staff Relations
- Human Resources
- Regional Relations
- Tendering Compliance
- Special Projects & Marketing
- Community Development
- Public Interest Disclosure
- Cleaning Services
- Aquatic Centre
- Tourism
- Building Maintenance

Corporate Services - Mrs Hanna Jolly

- Administration
- Financial & Rate Services
- Insurances
- Records Management
- Library Services
- Emergency Services
- Asset Management

Planning and Development Services - Mr Doug Burke

- Planning & Development
- Environmental Health & Building

Works and Services - Mr Marc Bennett

- Asset Management
- Road construction & maintenance
- Parks & gardens
- Cemetery maintenance
- Landfill/Waste Management
- Fleet Management
- Sewerage Maintenance
- Ranger Services

Senior Management



Ms Jean Knight
Chief
Executive Officer

The Chief Executive Officer Jean Knight has been with the Shire since 2016 and leads a strong Senior Management Team.

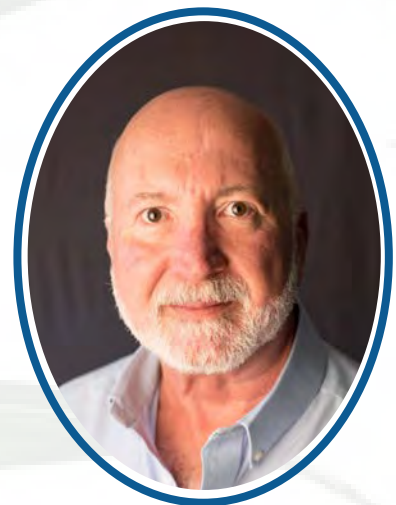
This is comprised of Hanna Jolly, Manager Corporate Services, Doug Burke, Manager Planning & Development Services and Marc Bennett, Manager Works & Services.



Mrs Hanna Jolly
Manager
Corporate Services



Mr Marc Bennett
Manager
Works & Services



Mr Doug Burke
Manager Planning
& Development Services

Employee Information

- The number of employees of the Local Government entitled to an annual salary of \$130,000 or more is 5.
- There was no remuneration and allowances paid by the Local Government under Schedule 5.1 clause 9 during the financial year;
- There was no amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the Local Government during the financial year;
- The remuneration paid or provided to the Chief Executive Officer during the financial year;

The Shire of Dalwallinu is classified as a Band 3 Shire with a Total Reward Package for the Chief Executive Officer to be between \$175,105 - \$288,817.

The Shire of Dalwallinu, Chief Executive Officer was paid a Total Reward Package of \$276,666 in the 2024-2025 financial year.

The Total Reward Package is comprised of Base Salary, Association Membership Fees, Personal Benefit value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.

Employee remuneration over \$130,000

Set out below, in bands of \$10,000 is the number of shire employees entitled to an annual salary of \$130,000 or more.

| Salary Range | 2024 - 2025 |
|-----------------------|-------------|
| \$160,000 - \$170,000 | 1 |
| \$170,000 - \$180,000 | 1 |
| \$180,000 - \$190,000 | 2 |
| \$270,000 - \$280,000 | 1 |



Shire President

Cr Keith Carter



The year 2024-2025 has been a steady building year with a bit less grant money available so consolidating our position.

In August we unfortunately had the sad passing of Cr Noel Mills. Cr Mills was a valued member of Council, bringing his experience from many years of community service and a lifetime farming in the wheatbelt. This required a special election to be held and Cr Shannon Dawson was elected to this position. Cr Dawson has a good knowledge of the road network and trucking industry, and this is proving valuable in council discussion and decision making.

The Dept of Local Government is continuously upgrading the levels of governance that local councils must adhere to. This year a new protocol was put in place where we are required to have an Independent Chairperson and Deputy Chairperson for Council's Audit, Risk and Improvement committee. I sincerely thank Mr Ian Hyde and Mr Nat Wallis for taking on the roles of Chairperson and Deputy Chairperson. I thank all Councillors and volunteers for their support, input and considered decision making throughout the year.

A number of items throughout the year that went well were:

Our involvement with the Wheatbelt Medical Student Immersion scheme ably managed by Executive Assistant Deb Whitehead is now in its third year of hosting. I feel we have improved every year, and the students really seem enjoy the visit.

The Dally Show celebrated its 100th Show. Congratulations to the committee for a day well run. The Australia Day Celebrations held at the pool were a great success again and is an opportunity for new Australian citizens to take their pledge and also for volunteer recognition through the Australia Day awards. This year's Anzac Day dawn service was well attended and Alan Barnes assistance to Rod Donnes has brought a new dimension with the Shire providing the Gunfire Breakfast each year.

The completion and release of the industrial and residential lots by Development WA was most welcome to allow the continued growth of our shire.

Thank you to our Executive Team Managers with Hanna Jolly and the office team doing a marvellous job, Manager Works and Services Marc Bennett and our Works Supervisor Rod Broad for getting our road program of \$5.7M to completion in good time and keeping our towns looking great. I can't finish without thanking our Manager Planning & Development Services Doug Burke who ensures the shire adheres to all planning, building and health standards.

Finally, I would like to thank CEO Jean Knight for her continuing hard work in steering the Shire forward and assisting Council to make informed and well researched decisions. I'd like to thank and recognise all the Shire staff for their efforts through the year.

I look forward to what the next year brings and hope it is as satisfying as 2024-2025.

Cr Keith Carter
SHIRE PRESIDENT

Chief Executive Officer

Ms JM Knight



It gives me great pleasure to present my 2024-2025 report for the Shire of Dalwallinu.

Highlights of the 2024-2025 year include:

- Completion of the Emergency Accommodation on Annetts Rd, Dalwallinu (funded by DFES)
- Installation of LED Community Noticeboard on Johnston Street (funded by DFES)
- Commencement of construction of two additional homes on 68 Annetts Rd, Dalwallinu. These will be completed in 2025-2026
- Refurbishment of several Shire property bathrooms
- Commencement of Main Sewerage Line Upgrade – to be completed in 2025-2026
- Replacement of the filtration system at the Sewerage Ponds
- Installation of Fencing around stormwater dam on Annetts Rd, Dalwallinu
- Upgrade to Toddler Pool Balance Tank at the Aquatic Centre
- Installation of shade structure in Roche St, Kalannie
- Purchase of a Portable Stage (contribution received from Dalwallinu Dance Group)
- Structural repairs to the Shire Administration Centre
- Installation of fencing between carpark and Dalwallinu Sports club
- Refurbishment of the front two rooms of the Dalwallinu Town Hall
- Upgrades to sewer pits at Dalwallinu Caravan Park & plumbing fixtures at Kalannie Caravan Park
- Installation of shelter at Richardson park (contribution received from Dalwallinu CWA)
- Installation of Dual Use pathways in Kalannie & Dalwallinu (contribution received from Department of Transport)
- Expenditure of \$7.0M on capital roadworks and \$1.99 on road maintenance
- Installation of Entry Statement signage to Buntine, Wubin, Pithara and Kalannie.

Tenders

The following tenders were called in 2024-2025:

- Supply & Lay Asphalt – awarded to Stirling Asphalt
- Drainage Services – awarded to Maximum Drainage Services
- Wet Mix & Stabilisation – awarded to West Coast Stabilisers
- Cartage for WSNF Projects – awarded to WCP Civil
- Design & Construct Two (2) Modular Homes – awarded to TR Homes
- Provision of ICT Services – awarded to Domain Digital
- Aquatic Centre Pool Liner – awarded to Aquatic Projects & Resources (subject to successful grant application)
- Sewer Upgrades – awarded to Aaro Group
- Waste Collection Services – awarded to Avon Waste
- 2025-2026 Road Rehabilitation Works (WSNF) – awarded to Fulcher Contractors

Disposal of Property, Plant & Equipment

The following Property, Plant & Equipment were advertised for disposal:

- Sale of 40 Leahy Street, Dalwallinu – Disposed January 2025
- Lease of office Space at DDC – Disposed June 2025
- Lease of Unit 3,18 Huggett Drive, Dalwallinu – Disposed June 2025

Shire events

Australia Day celebrations were again held at the Aquatic Centre in January 2025. This event continues to be well supported by the community.

The Anzac day gunfire breakfast was held at Memorial Park in April 2025, hosted by the Shire staff with the service conducted by Mr Rod Donnes.

The Shire continued to jointly host, with the Lions Club, the Annual Street Party in December 2024. The Shire provided the music, children's entertainment, bar in the park and organised market stalls. This event was enjoyed by those that attended.

The Shire hosted a Community Celebration Day in March 2025. This event was partially funded by the Foundation for Rural & Regional Renewal. Attendees were treated to free childrens activities, live music and a free meal. Those that attended were very appreciative and had an enjoyable time. Many thanks to the staff that assisted on the day. Events like this cannot be held without staff and community support.

Citizenship Ceremonies

We welcomed sixteen (16) new Australian citizens this year. One was from South Africa and fifteen (15) were from the Phillipines. These ceremonies were conducted by Shire President, Keith Carter.

Youth Programs

School holiday programs continued in 2024-2025. In the October holidays the children were treated to a Multi Sports event over a couple of days and in the April holidays a group headed to AQWA in Perth. Many thanks to Kiera for organising these youth programs.

Other programs

We will now be able to offer Infant Swim Classes and Exercise Classes at the Dalwallinu Aquatic Centre. A big thank you to Megan Pipe for obtaining her Aquafit Qualifications and Christie Andrews for obtaining her Infant Swim Class qualification. The trial classes this season were a hit, and we hope that they will be supported in next years pool season.

Dalwallinu Town hall – 100th Birthday

We hosted a morning tea in October 2024 to celebrate the town hall's 100th birthday. The Shire President gave a brief history of the hall and shared some of his memories. The crowd enjoyed a lovely morning tea prepared by Shire staff.

Land Availability

The industrial and residential subdivisions were completed by December 2024 and the lots were released to the market by DevelopmentWA in April 2025.

Lobbying for additional residential land has continued throughout 2024-2025. We have many proposals with the Department, Planning Lands and Heritage to convert Reserve land or Unallocated Crown Land to freehold for future development.

Vale Cr Noel Mills

We were saddened to hear the news of the passing of Cr Noel Mills in August 2024.

Noel was first elected to the Shire of Dalwallinu in 2013. He was involved in many Council committees during his time on Council. His loud voice and laughter are missed by all of us in the Council Chambers. He was a valuable member of Council, always willing to support projects for the betterment of the community. He was a tireless volunteer for many years in the Shire and his efforts do not go unappreciated.

Extraordinary Local Government Election – 9 November 2024

Due to the passing of Cr Mills, we held an extraordinary election to fill his position. We had three (3) nominations and Cr Shannon Dawson was elected for an 11 month term.

Sale of Shire Property – 40 Leahy Street, Dalwallinu

The Shire disposed of 40 Leahy Street, Dalwallinu in January 2025. Proceeds from the sale of this property have been placed in the Land & Buildings Reserve to assist with funding future housing projects.

Wheatbelt Medical Student Immersion Program (WMSIP)

The Shire participated in the third WMSIP which took place in March 2025. This program aims to introduce medical students to the country to encourage them to consider rural placement after graduation.

A special thanks is to go to Deb Whitehead for organising the week and to Gary Butcher for his assistance with driving the students around in the bus. We have established a good relationship with Curtin University and Rural HealthWest to ensure that this program continues into the future.

Community Grants

Council allocates funds every year for Community Grants. There are two rounds of \$10,000 each year.

The successful recipients in 2024-2025 were:

| Group | Purpose | Amount |
|--------------------------------------|---|--------------------|
| Dalwallinu Community Resource Centre | Upgrade Photographic Equipment and 3 trestle tables | \$2,063.09 |
| Dalwallinu Playgroup | New Play Equipment | \$8,795.00 |
| Dalwallinu Toy Library | Upgrade & Replace Toys | \$712.50 |
| Dalwallinu Baptist Church | Equipment for Toddler Sports Program | \$430.00 |
| TOTAL: | | \$12,000.59 |

Staff

I would like to thank the staff, led by the Senior Management Team for their efforts over the past twelve months. Once again, our annual budget continues to have a very large program, and we are pleased to advise that the projects were delivered on time and within budget. If they weren't completed it was due to a hold up by an external stakeholder.

The Works & Services team, has had very few changes this year:

| Appointments | Resignations / Terminations |
|--------------|--------------------------------|
| Elisa Crook | Jonathon Bowden (General Hand) |

The Administration/Cleaning team has also seen very few changes this year:

| Appointments | Resignations / Terminations |
|--------------------------------|---------------------------------------|
| Gillian Barnes (Admin Officer) | Martika Fogarty (Cleaner) |
| | Jade Welbon (Aquatic Educator) |
| | Preston Knight (Building Maintenance) |

We celebrated some milestones for some members of staff this financial year:

| |
|--|
| Sam Dickins – 5 years in February 2025 |
| Steve Brindley – 5 years in March 2025 |
| Martin Leahy – 10 years in November 2024 |
| Tyran Herron – 10 years in June 2025 |
| Dave Hughes – 25 years in January 2025 |
| Greg Rodan – 35 years in May 2025 |

This is a fantastic achievement for the employees on achieving such milestones.

I would like to thank the Councillors, Staff and community for their support over the past twelve months and look forward to another exciting year ahead.

Jean Knight JP
CHIEF EXECUTIVE OFFICER



Manager Corporate Services Mrs Hanna Jolly



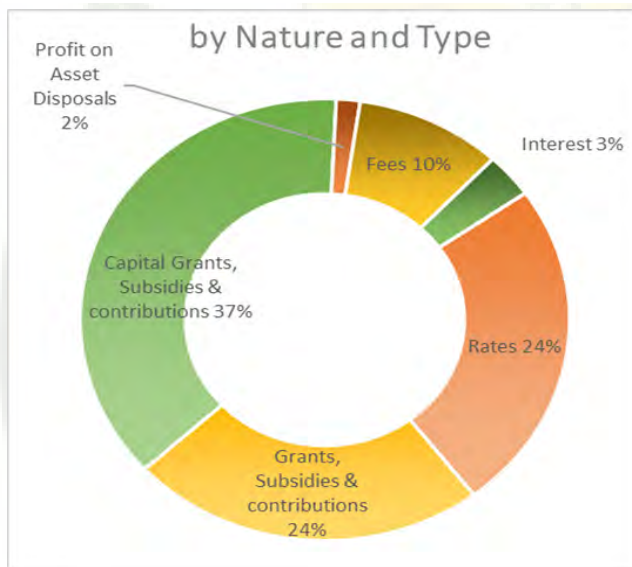
I am pleased to present the Corporate Services Report for the year ending 2024-2025.

Finance

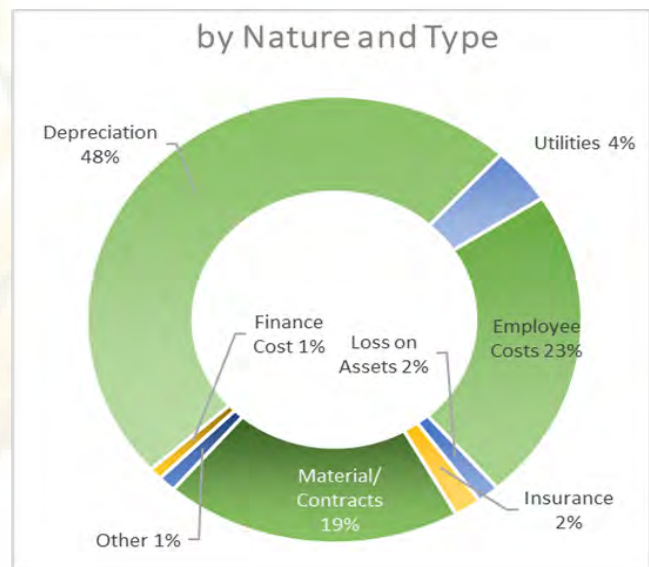
This financial year resulted in a surplus of \$3.5 million which was due to three main reasons. An early payment of Financial Assistance Grant Funding (FAGS) totalling \$2.2 million, unfinished projects carried forward and savings on items budgeted for in 2024-2025. All this surplus has been budgeted to be expended in the 2025-2026 financial year.

The following 2024-2025 revenue and expenditure are detailed in graphs showing by Nature and Type.

Graph 1 - Revenue



Graph 2 - Expenditure



| | |
|---|-----------|
| Rates | 3,755,202 |
| Grants, Subsidies and Contributions | 3,647,325 |
| Capital Grants, Subsidies and Contributions | 5,802,345 |
| Profit on Asset Disposals | 242,576 |
| Fees and Charges | 1,501,474 |
| Interest Revenue | 501,274 |
| Other Revenue | 11 |

| | |
|-------------------------|----------------|
| Employee Costs | 2,657,904 |
| Materials and Contracts | 2,273,496 |
| Utility Charges | 478,544 |
| Depreciation | 5,662,103 |
| Finance Costs | 101,027 |
| Insurance | 209,470 |
| Other Expenditure | 119,653 |
| Loss on Asset Desposal | 170,650 |

Restatement of Prior Years

During the audit review, two joint arrangements with the State Housing Commission (Homeswest) were identified as having been incorrectly recorded in prior financial periods. As these errors are material, a prior period restatement was required for land and buildings, along with the necessary disclosures. To undertake this review, audit extension was needed until 31 March 2026.

Reserve Accounts

The Shire has a total of \$6,189,582 cash backed reserves (see note 28 in the financial report for a breakdown of this amount). The Land & Building Reserve, Recreation Reserve and Sewerage Scheme Reserve are holding the largest amounts currently. The Land & Buildings Reserve includes proceeds from the Bell St subdivision sales (offsets loan payments) and Shire house sale during 2024-2025. The Sewerage Scheme Reserve is to undertake further works as per the Sewer Master Plan and Recreation Reserve includes amount set a side for an upgrade of Memorial Park.

Loans and Borrowings

There were no new loans taken out during the year. Debt principal repaid during the year was a net \$317,147. Current outstanding loan principal at the end of the financial year is \$2,686,946 which is made up of four loans. These loans are for Dalwallinu Discovery Centre, Dalwallinu Recreation Centre and Bell St Subdivision. Final payment for the Dalwallinu Sewerage loan was paid during 2024-2025.

Rates

The Shire raised a total of \$3,755,202 in Rates revenue at the 30 June 2025 and the amount of unpaid rates (including legal fees) was \$32,994 (0.88%).

Interest

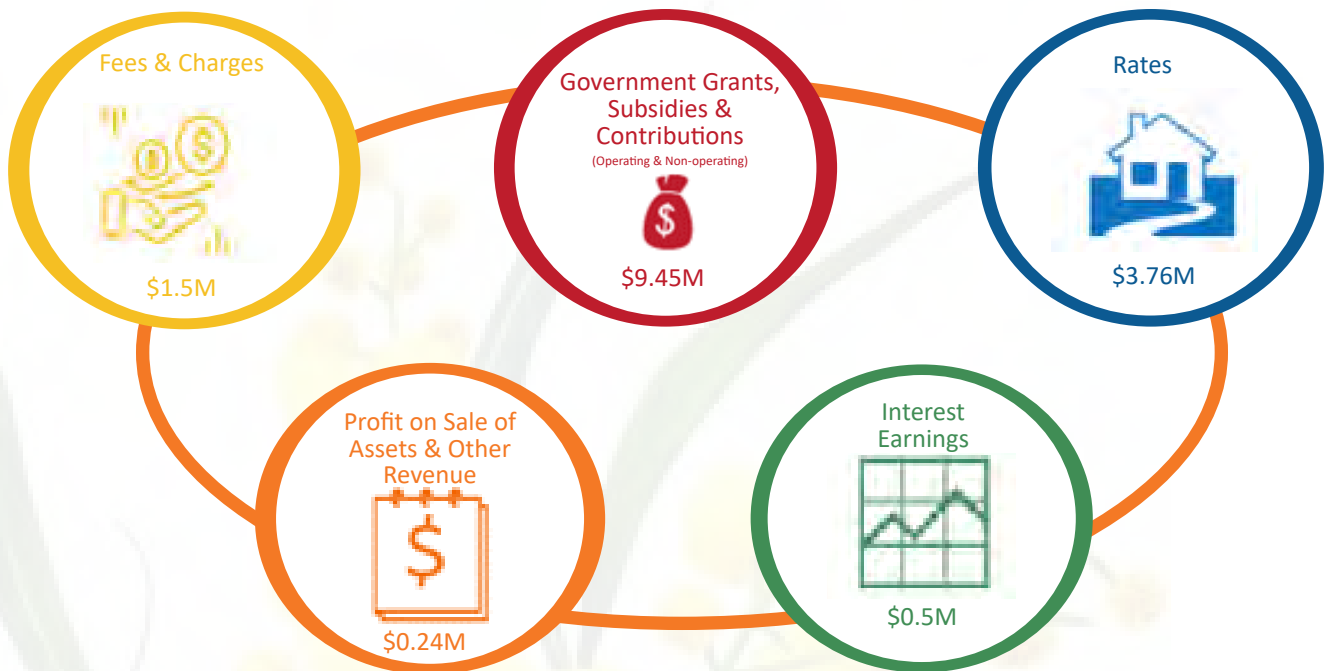
Interest earnings for the 2024-2025 financial year amounted to \$501,274 against a budget of 321,182. Interest rates stayed higher than expected during the 2024-2025 financial year, resulting better return on Shire investments than anticipated at the budget stage. Management is always trying to ensure the highest interest rate possible, when reinvesting Shire funds.

Grant Funding Received

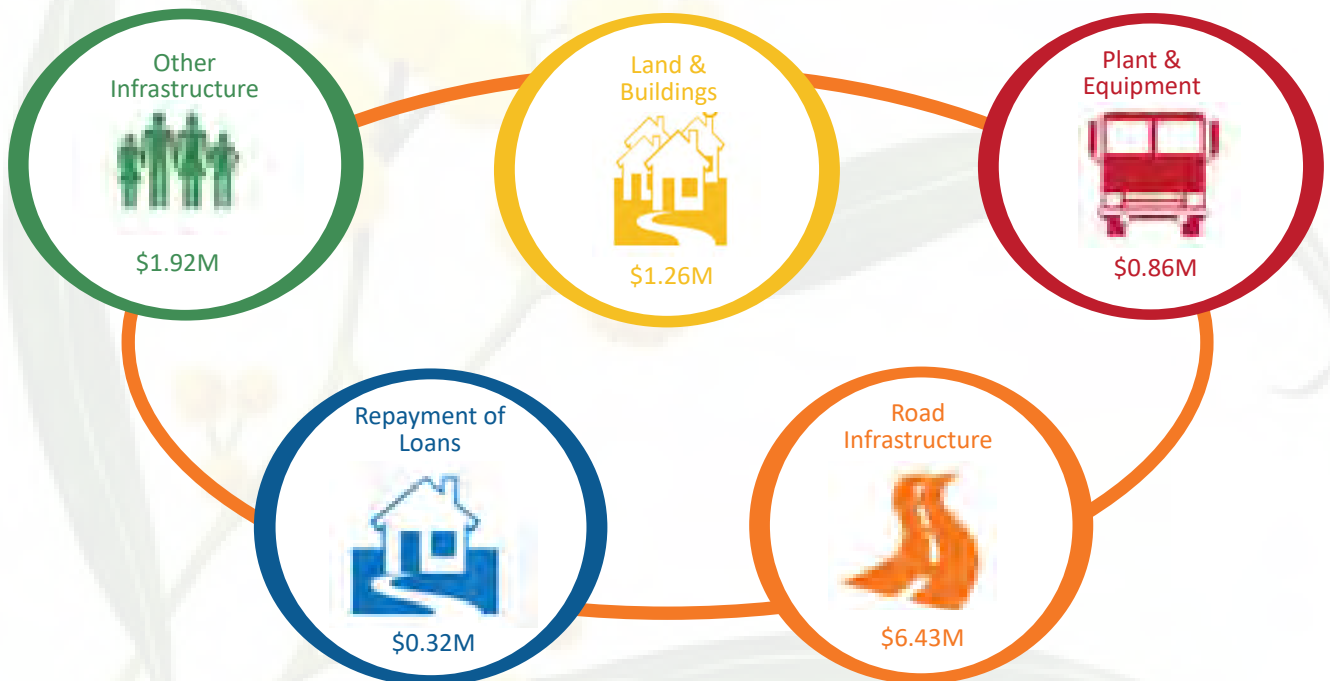
Note 2 of the Financial Report provides the total grants received for operating and capital for the year 2024-2025. In addition to this note the following table provides a breakdown of the significant grants that the Shire received for the 2024-2025 year.

| Project | Funder/Program | Amount |
|--|--|-----------|
| Roads and General Purpose Funding | Federal Government (\$3.5M received in 2023-2024 in advance for 2024-2025 and \$2.2M received in 2024-2025 in advance for 2025-2026) | 2,722,036 |
| Road Maintenance | Main Roads WA | 429,914 |
| Disaster Resilience Improvements (Equipment & Housing) | Department of Fire & Emergency Services (DFES) Disaster Resilience Grant | 270,624 |
| Capital Footpath Upgrades | Department of Transport – Shared Footpaths | 49,720 |
| Capital Road Works | Roads to Recovery Federal Government | 1,272,619 |
| Capital Road Works | Regional Road Group WA | 565,334 |
| Capital Road Works | Wheatbelt Secondary Freight Network – Main Roads | 3,485,791 |
| Capital Road Works | Commodity Route Funding – Main Roads | 158,258 |
| ESL Operational Funding | Department of Fire & Emergency Services (DFES) | 44,900 |

Income Received \$15.45M



Income Expended on Capital Projects \$10.79M



For the purposes of section 19BE (2) of the *Local Government (Administration) Regulations 1996*, following table includes all capital grants, subsidies and contributions for replacing and renewing assets;

| Financial Year | Project | Funder/Program | Amount |
|----------------|----------------------------------|--|-----------|
| 2024-2025 | Road reseals | Department of Infrastructure, Transport, Regional development, Communications and the Arts / Roads to Recovery | 384,484 |
| 2023-2024 | Road reseals | Department of Infrastructure, Transport, Regional development, Communications and the Arts / Roads to Recovery | 333,162 |
| 2023-2024 | Sport Club Flooring Replacements | Department of Infrastructure, Transport, Regional development, Communications and the Arts / LRCI | 17,518 |
| 2022-2023 | Road reseals | Department of Infrastructure, Transport, Regional development, Communications and the Arts / Roads to Recovery | 36,318 |
| 2022-2023 | DRFAWA AGRN 962 Recovery Funding | Department of Fire and Emergency Services (DFES) | 4,871,573 |

Community Grants and Support Provided

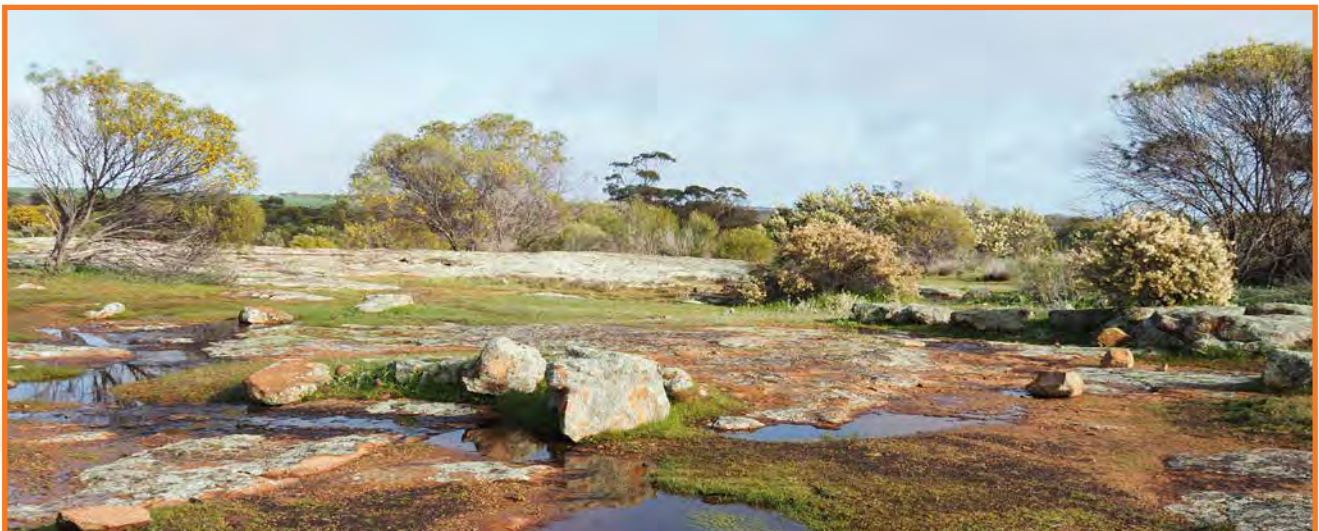
\$21,813 was directly contributed in financial support relating to the Community Grant Scheme during 2024-2025. This funding was paid to seven different local community groups to support their activities.

This support is available to the local groups and sporting clubs wishing to improve their facilities, equipment, and services.

Other

I would like to formally thank the Chief Executive Officer Jean Knight and all the staff for their ongoing support during the year. It has been my pleasure working with the dedicated, steady administration and finance team.

Hanna Jolly
MANAGER CORPORATE SERVICES



Manager Works & Services Mr Marc Bennett



Road Construction

\$7.0M was invested in road preservation throughout the Shire of which \$565,334 was received from 'Regional Road Group', \$1,272,619 from 'Roads to Recovery', \$3,485,791 from the 'Wheatbelt Secondary Freight Network', \$158,258 from Commodity Route plus \$510,509 of Shire funds.

Projects included in 2024-2025 were:

Wheatbelt Secondary Freight Network

- Dalwallinu-Kalannie Road (SLK 38.15-46.09)
- Dalwallinu-Kalannie Road (SLK46.09-49.64)
- Dalwallinu-Kalannie Rd (SLK 31.47-37.08)

Regional Road Group

- Pithara East Road (SLK 14.86-18.86)
- Pithara East Rd (SLK 18.86-22.86)

Roads to Recovery

- Rabbit Proof Fence Road (SLK 46.85-48.85)
- Nugadong West Road (SLK 13.51-15.33)
- Rabbit Proof Fence Road (SLK 37.10-41.49)
- Annetts-Syme Road (SLK 0.00-0.25)
- Warren Road (SLK 3.14-7.35)
- Leahy Street (Johnston to McNeil Street)
- Cousins Road

Shire Funded Projects

- Johnston Street Parking Bay
- Wubin Pull In Bay
- Johnston Street Asphalt
- Ryner Street Asphalt

Commodity Route

- Wubin East Road (SLK0.00-1.81)

Parks & Gardens

\$568,442 was spent on the maintenance of the Shire's parks, ovals and reserves.

- Shade Structure with Seating in Kalannie (Roche Street)
- Hockey Pavilion Retaining Wall
- Richardson Park Shelter
- Dalwallinu Sports Club Service Area Fence
- Shire Entry Statements in Kalannie, Pithara, Buntine and Wubin

Footpaths

- Owens Avenue
- Johnston Street
- Rolinson Drive Kalannie
- Leahy Street Pithara

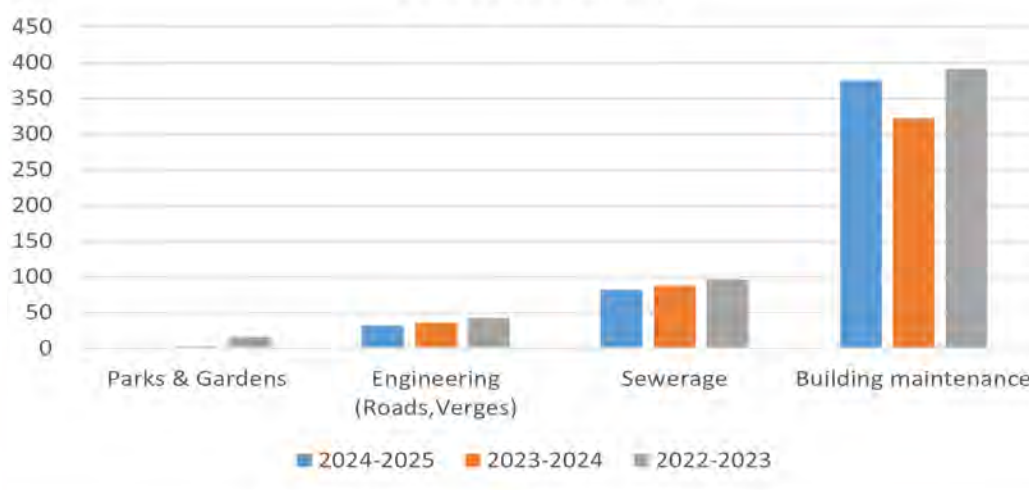
Sewerage

- Replacement of main line across the golf course
- Replacement of Imhoff Tank
- Fencing around the Stormwater dam on Annetts Road

Work Requests

| Division | 2024-2025 | 2023-2024 | 2022-2023 |
|-----------------------------|------------|------------|------------|
| Parks & Gardens | 0 | 2 | 16 |
| Engineering (Roads, Verges) | 32 | 36 | 42 |
| Sewerage | 82 | 87 | 96 |
| Building maintenance | 375 | 322 | 391 |
| Total | 489 | 447 | 545 |

Works Requests



Staff Changes

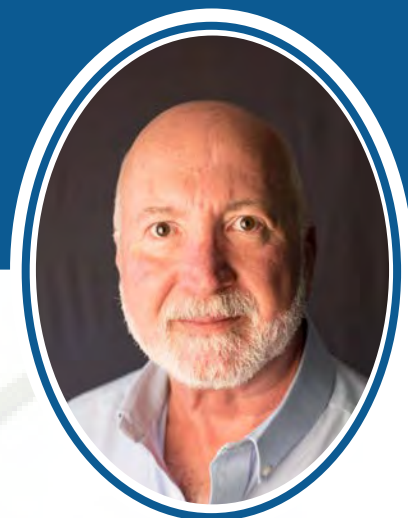
| Appointments | Resignations / Terminations |
|--------------|--------------------------------|
| Elisa Crook | Jonathon Bowden (General Hand) |



Marc Bennett
MANAGER WORKS & SERVICES

Manager Planning & Development Services

Mr Doug Burke



The determination of any applications for land use development within the local government area is the responsibility of the Shire under the *Planning and Development Act 2005*. The Western Australia Planning Commission has the authority to approve subdivisions. The Minister of the Department of Planning, Lands and Heritage gives consent to any proposal to amend the local planning scheme on the advice of the Western Australia Planning Commission. Guiding land use and development in the Dalwallinu local government area is the Shire of Dalwallinu Local Planning Scheme No 2 and a number of subsidiary local planning policies.

Local Planning Policy - Shire of Dalwallinu

- Policy No.2 Fences Amended Policy
- Policy No.3 East Pithara Road
- Policy No.4 Stables
- Policy No.7 Verandah's over Footpaths
- Policy No.8 Shipping Containers

Land Use & Development Applications

| Land Use & Development Application 2024-2025 | | | |
|--|-----------|--------------|-----------|
| Type of Activity | 2024-2025 | 2023-2024 | 2022-2023 |
| Planning Applications | 10 | 20 | 11 |
| Monetary Value | \$3,234K | \$ 12,836.9K | \$ 2,658K |
| Subdivisions | 2 | 3 | 6 |
| Scheme Amendments | 0 | 0 | 0 |

Building Services

All building works other than exempted works require a building permit to be in force before construction takes place. The *Building Act 2011* empowers the local government to issue permits when satisfied that the proposed building work will comply with the National Construction Codes and any requisite provisions relating to State and local planning policy.

| Types of Building Activity | | | |
|------------------------------------|------------|-------------|-------------|
| Type of Activity | 2024-2025 | 2023-2024 | 2022-2023 |
| Dwelling | 8 | 4 | 7 |
| Buildings ancillary to dwellings | 15 | 5 | 16 |
| Commercial | 0 | 8 | 1 |
| Industrial | 3 | 6 | 7 |
| Total Applications | 26 | 23 | 31 |
| Monetary Value of all Applications | \$4,747.8K | \$ 6,130.4K | \$ 8,406.6K |

Doug Burke
MANAGER PLANNING & DEVELOPMENT SERVICES

Dalwallinu Aquatic Centre

Manager

Mr Kim Johnson



The Dalwallinu Aquatic Centre enjoyed its 26th season in the 2024-2025 year and here's a few highlights.

After a very long hot summer we can report that the Aquatic Centre once again attained record numbers this 2024-2025 season attracting over 14,000 guests with 14,206 coming through the gate, 1,951 visits above last year's record numbers.

The record numbers partly due to the Education Department offering free swimming lessons for it VacSwim program, the centre recorded 1,385 visits over the seven-day program with an average attendance of 198 per day.

Our own Dally Swim School had 75 students enrolled over the two terms of swimming lessons. One of our success stories belongs to Cooper Jones who was one of our original students when the school formed in 2020, starting at stage 8 Cooper has continued to be enrolled every season and now has just completed his Bronze Medallion, the equivalent to Stage 16.

The Dally Swim School looks forward to reintroducing infant and toddler lessons next season with Christie Andrews becoming a fully qualified infant instructor, something the community has been requesting for some time.

We were also able to offer aerobic exercise classes this year. Megan Pipe completed her training in Aqua Exercise Instruction and classes commenced in February and were held twice a week. Between 6 and 25 people attended each class during the period the classes were offered.

This season we once again held the annual Dally 2 Rotto & Beyond swimming challenge, forty-three participants swam a total of 51,657 laps or 1,291.5 kilometres with one swimmer swimming 10,000 laps, the equivalent of swimming from Dally to Perth.

The Aquatic Centre held its inaugural Dive in Movie with a full house of 106 patrons enjoying the fun family movie Runt. After the huge success of this event, we look forward to showing another Dive in Movie next season.

We are looking forward to another successful season introducing new programs and events for the people of Dalwallinu to be entertained and participate in aquatic activities.

Kim Johnson
AQUATIC CENTRE MANAGER

Chief Bush Fire Control Officer Mr Aaron Mills



There were 32 Reported Fires during the July 2024 to June 2025 Bushfire season.

| Description of Incident | Items / Number | Comment on Incident |
|-------------------------|----------------|---------------------|
| Header Fire | 4 | 1 header was lost |
| Vehicle Fires | 2 | |
| Lightning Strikes | 17 | |
| Controlled Burns | 4 | Got out of control |
| Power Pole Fires | 5 | |

We had 3 major fires this season. Each fire burnt over 450 hectares. The fuel load was a lot higher than the previous year. We had rain during the dry period but the fuel loading in the paddocks were still easily ignited.

Each time there was a storm that passed through we had lots of dry lightning which was challenging to control and caused numerous fires at the one time.

The community has really come together again and it's great to see everyone there when they are needed. A very big thank you to the FCO's, volunteers and businesses who repeatedly give up their time and provide water, time, food and equipment.

If you have a fire, please remember to call early. If we have more people arriving early a fire can be controlled quicker and less area is damaged.

Aaron Mills
CHIEF BUSH FIRE CONTROL OFFICER

Objectives and Achievements 2024-2025

Council, in its 2024-2025 Annual Budget, proposed to undertake and achieve the following:

| Name | Planned Works | Completion Date | Status |
|------------------------------------|--|-----------------|---|
| Admin Centre | Structural Repairs | 31 Mar 24 | Completed |
| Anderson Way 11A & 11B, Dalwallinu | Bathroom Upgrades | 31 Oct 24 | Completed |
| Annetts Rd 68, Dalwallinu | Construction of 2x1 Modular Unit at rear of lot (Funded by DFES) | 31 Dec 24 | Completed |
| Annetts Rd 68, Dalwallinu | Construction of a 3x2 and a 2x1 Modular House | 30 Jun 25 | Completed |
| Arthur St Lot 42-43, Wubin | Purchase of Land | Ongoing | Pending-waiting on Contract of Sale from DPLH |
| Cousins Rd 6B, Dalwallinu | Carport | 31 Aug 24 | Completed |
| Dalwallinu | Installation of Dual Use Footpaths | 31 Mar 25 | Completed |
| Dalwallinu | Purchase of LED Noticeboard | 31 Aug 24 | Completed |
| Dalwallinu | Town Entry Signs | 31 Dec 24 | Completed |
| Dalwallinu | Sewerage Line Upgrade | 31 May 25 | Completed |
| Dalwallinu | Completion of Infiltration System Upgrade from 23-24 | 31 Aug 24 | Completed |
| Dalwallinu | Fencing around new Dam | 31 Oct 24 | Completed |
| Dalwallinu | Portable Stage | 15 Aug 24 | Completed |
| Dalwallinu Aquatic Centre | Upgrade to Balance Tanks | 31 May 25 | Toddler Tank completed-main tank to be completed in 25-26 |
| | Upgrade to Sewer Pits | 31 Oct 24 | Completed |
| Dalwallinu Medical Centre | Replace floor coverings | Ongoing | Carried forward to 25-26 budget |
| Dalwallinu Recreation Centre | Installation of Power to New Shed | 31 Oct 24 | Completed |
| Dalwallinu Recreation Centre | Hockey Pavilion Retaining Wall | 31 Dec 24 | Completed |
| Dalwallinu Sports Club | Fencing to Service Area | 31 Mar 25 | Completed |
| Dowie St 6, Dalwallinu | Bathroom Upgrade | 31 Oct 24 | Completed |
| Kalannie Caravan Park | Upgrade to Plumbing Fixtures | 30 Sept 24 | Completed |
| Kalannie Sports Pavilion | Pavilion Verandah | 31 Dec 24 | Completed |
| Kalannie | Installation of Entry Statement – Southern End | 31 Dec 24 | Completed |
| Kalannie | Installation of Shade Structure – Roche Street | 31 May 25 | Completed |
| Kalannie | Installation of 2 Water Tanks | 31 Dec 24 | Completed |
| Plant Replacement | Ongoing replacement of Plant as per Council's Plant Replacement Schedule | 31 Dec 24 | Completed |
| Rayner St 23, Dalwallinu | Bathroom Upgrade | 31 Oct 24 | Completed |
| Richardson Park | Shelter (subject to contribution) | 31 Mar 25 | Completed |
| Shire | Roadworks | 31 May 25 | Completed |

Objectives for 2025-2026

The Council, in its 2025-2026 Annual Budget, proposes to undertake and achieve the following major projects:

| Name | Planned Works | Completion Date |
|------------------------------|--|-----------------|
| Annetts Rd 36, Dalwallinu | Bathroom Upgrade | December 2025 |
| Annetts Rd 68, Dalwallinu | Completion of Housing Projects | December 2025 |
| Arthur St 42&43, Wubin | Purchase of Land (Wubin Town Hall & Supper Room) | November 2025 |
| Dalwallinu | Completion of Sewerage Upgrade from 24-25 | October 2025 |
| Dalwallinu | Replacement/New Shade Sails – Johnston St Playground | November 2025 |
| Dalwallinu | Carport Extension Dalwallinu Sports Club/Aquatic Centre Car Park | March 2026 |
| Dalwallinu | Upgrade to footpaths on Wasley Street | March 2026 |
| Dalwallinu | Finalisation of Concept Plans for Memorial Park Upgrade | October 2025 |
| Dalwallinu | Construction of two (2) 1x1 Aged Accommodation Units | June 2026 |
| Dalwallinu Aquatic Centre | Completion of Balance Tank Upgrade | May 2026 |
| Dalwallinu Medical Centre | Flooring Upgrade | June 2026 |
| Dalwallinu Medical Centre | New Generator and Installation of Auto Change over Switch | October 2025 |
| Dalwallinu Medical Centre | IT Equipment Upgrade | September 2025 |
| Dalwallinu Recreation Centre | Upgrade to Lighting on Dalwallinu Oval (subject to successful grant funding) | June 2026 |
| Dalwallinu Recreation Centre | Upgrade to fencing along Myers Street | December 2025 |
| Dalwallinu Town Hall | External Repairs and Re-paint | March 2026 |
| Nelson St 35-37, Buntine | Purchase of Land (Buntine Town Hall) | June 2026 |
| Nelson St 23, Buntine | Purchase of Land (Buntine CWA) | June 2026 |
| Plant Replacement | Truck, Prime Mover, Skid Steer Trailer, 2 light vehicles | December 2025 |
| Park Drive (Op Shop Land) | Purchase of Land (subject to approval) | June 2026 |
| Shire Admin Centre | Admin Server Upgrade | June 2026 |
| Shire Admin Centre | Migration to New Software Program | June 2026 |
| Shire | Capital Roadworks | 31 May 2025 |
| Wattle Close 1, Dalwallinu | Bathroom Upgrade | December 2025 |
| Wilfred Thomas Lodge | Bathroom Upgrade | December 2025 |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Goal 1 – Community (Social) | | | |
|---|--|------------------|--|
| Outcome 1.1: Enhanced and expanded medical and other appropriate health services | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.1.1 Advocate for additional medical services e.g. Dental, physio | Nil | N/A | No advocacy undertaken for additional services in 2024-2025. |
| 1.1.2 Advocate and promote an integrated public and Community Health Programme | Nil | N/A | No advocacy undertaken for Community Health Programme in 2024-2025. |
| 1.1.3 Investigate improved service delivery model | Advertised the Dalwallinu Medical Centre for private lease | Yes | No action required in 2024-2025. |
| 1.1.4 Advocate for improvements to and extension in the availability of ‘in-home care and support services’ | Nil | N/A | No progress on this outcome |
| 1.1.5 Support regular provision of locum medical services | Nil | N/A | Medical Services not the Shire’s responsibility |
| Outcome 1.2: Enhanced quality of public amenities and all Shire facilities | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.2.1 Improve the cleaning services of public amenities and all Shire facilities | Cleaning contract was put out to tender. | Yes | No action required. |
| 1.2.2 Improve lighting and universal access requirements in public places | Additional solar street lighting installed in Johnston Street. | Yes | No action required. |
| 1.2.3 Promote greater usage of facilities for conferences and workshops | Marketing package developed for the Dalwallinu Recreation Centre | Yes | No progress on this outcome. |
| Outcome 1.3: Improved technology and electronic communication | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.3.1 Lobby State and Federal departments to improve mobile phone coverage | Lobbying continued for improved communication | Yes | Field Solutions Group received approvals to install five towers however the Company has gone into liquidation. |
| 1.3.2 Lobby for better access and capability to National Broadband Network | Nil | N/A | Nil |
| 1.3.3 Support continued provision of public services such as Community Resource Centres | Provision of building at nil rental | Yes | Lease with Dalwallinu CRC expires 30 November 2028. |
| 1.3.4 Encourage and support private enterprise solutions to improve communications | Shire representatives are members of Innovation Central Midlands Inc | Yes | ICMI Inc has gone into recess. |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Goal 1 – Community (Social) | | | |
|---|---|------------------|--|
| Outcome 1.4: Improved youth activities and services | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.4.1 Improve ambiance and management of Recreation Centres | Council agreed to fund the upgrade to the Dalwallinu Recreation Centre after being unsuccessful with grant funding. | Yes | Completed |
| 1.4.2 Enhance connections between DDHS and Shire Officers | Nil | N/A | Nil |
| 1.4.3 Enhance youth engagement and utilisation of recreation services | Provision of school holiday youth activities | Yes | School holiday programmes are well supported. |
| 1.4.4 Engage with Early Learning Centre to investigate funding options, case studies for potential upgrades/ extensions | Dalwallinu ELC is now being run by REED | No | New Multi Purpose Early Childhood Learning Centre completed. Co-location of Day care, Dalwallinu Playgroup and Dalwallinu Toy Library. |
| Outcome 1.5: Protected heritage areas and buildings | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.5.1 Continue to maintain a municipal heritage register | Municipal Register maintained | Yes | Ongoing |
| 1.5.2 Investigate funding options for heritage listed assets | Nil | N/A | Nil |
| Outcome 1.6: Enhanced community meeting areas in each town | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.6.1 Redevelop townsites main streets | Continue to enhance streetscapes in towns | Yes | Planned projects for 2024-2025 all completed |
| 1.6.2 Support entities such as Mens Shed | Nil | N/A | Discussions held with Ag Society. Advised to formalise the group and Shire can facilitate planning/funding moving forward. |
| Outcome 1.7: Improved and enhanced playground areas | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.7.1 Improve public amenities in playground areas | New playgrounds installed in Wubin & Dalwallinu in 2023-2024. | N/A | Nil action required in this area. |
| 1.7.2 Provide appropriate shade structures in playgrounds | Nil | N/A | Shade structure installed in Roche St, Kalannie in 2025-2026. |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Goal 1 – Community (Social) | | | |
|--|--|------------------|-----------|
| Outcome 1.8: Enhanced community meeting areas in each town | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 1.8.1 Develop vibrant community hub space within the Dalwallinu recreation precinct | Completed in 2018-2019 | Yes | Completed |
| 1.8.2 Provide improved landscape and links with the amenity of recreational spaces and sporting facilities | As above | Yes | As above |
| 1.8.3 Promote rejuvenated modern conference and function capabilities to regional users | Marketing package developed for the Dalwallinu Recreation Centre | Yes | Nil |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Goal 2 – Sustainable Living (Economic) | | | |
|---|---|------------------|--|
| Outcome 2.1: A growing Shire population | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 2.1.1 Improve and encourage additional accommodation for single workers and families | Council proposes to subdivide 1 Wasley Street for future employee accommodation | Yes | No progress on this outcome. Discussions have been held with DPLH and DevWA. Many issues around this land. A proposal for the excise of additional crown reserve land at the rear of the recent Bell St subdivision has been lodged with DPLH. |
| 2.1.2 Examine population growth targets and impact on capacity of existing essential services | Nil | N/A | No progress on this outcome |
| 2.1.3 Update the Rural Repopulation Plan | Nil | N/A | No progress on this outcome |
| 2.1.4 Promote decentralised development | Nil | N/A | No progress on this outcome |
| Outcome 2.2: Additional business development in the commercial and industrial sectors | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 2.2.1 Advocate for additional commercial businesses to set up in towns | Three lots rezoned to commercial in McNeill Street. | Yes | Marketing of the vacant lots in McNeill St and Deacon St have been ongoing. |
| 2.2.2 Continue to promote local employment opportunities through website | All Shire vacancies are advertised on the Shire website | Yes | Ongoing |
| 2.2.3 Investigate options for a new industrial area for heavy industries | Successful with RDAP funding for 8 new industrial lots. | N/A | DevelopmentWA completed construction of 8 industrial lots in 2024-2025. |
| 2.2.4 Develop and promote strategy for the business development in Shire towns | Shire Business Attraction brochure completed and distributed | No | More marketing to be undertaken once land becomes available. |
| Outcome 2.3: Promote tourism and associated business in the area | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 2.3.1 Utilise websites to maximise promotion of the Shire | Shire website is up to date at all times with tourist information | Yes | Ongoing |
| 2.3.2 Maintain partnerships with tourism groups | Have partnerships with Wildflower Country, Discover Golden Horizons, Australia's Golden Outback | Yes | Ongoing |
| 2.3.3 Develop partnerships to enhance and maintain/rotate DDC educational displays | Nil | N/A | Little interest with people wanting to display at the DDC |
| 2.3.4 Promote iconic landmarks – Rabbit Proof Fence and Dalgary Track | Nil | N/A | No progress on this outcome |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Goal 2 – Sustainable Living (Economic) | | | |
|---|---|------------------|---|
| Outcome 2.4: Increased housing development | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 2.4.1 Improve and build additional accommodation for aged persons | Nil | N/A | DFES will not sell the land due to possible PFAS contamination. |
| 2.4.2 Advocate for existing UCL to be released for development | Negotiate with State Government to purchase Reserves. | Yes | Continued follow up of proposals submitted to Department, Planning Lands and Heritage |
| 2.4.3 Encourage a variety of housing types are available | Nil | Yes | Ongoing |
| 2.4.4 Investigate potential joint venture arrangements for increased accommodation | Nil | N/A | A proposal was submitted to Dept of Communities in 2024-2025 for the construction of a 2x1 unit at the rear of 6 McLevie Way. |
| Outcome 2.5: Improved drainage of stormwater in towns | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 2.5.1 Advocate for culvert size increases across Great Northern Highway (Wubin) | Lobbied Main Roads WA | Yes | Lobbying to continue |
| 2.5.2 Instigate improved maintenance of current drainage system | Continue with upgrades of sewerage system | Yes | Upgrade to main sewer line undertaken in 2025-2026. |
| 2.5.3 Increase capture and utilisation of storm water | New stormwater dam was constructed on Annetts Road. | Ongoing | Completed |
| Outcome 2.6: Improved road network | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 2.6.1 Ensure Restricted Access Vehicle (RAV) Network is fit for purpose to service agricultural transport needs | Nil | N/A | No progress on this outcome |
| 2.6.2 Continue programme of road maintenance and reconstruction to meet asset renewal standards | Planned roadworks completed | Yes | Ongoing road maintenance and construction planned |
| 2.6.3 Monitor annual freight task on Shire roads and lobby for sufficient funding | Nil | N/A | Successful with funding from WFSN for upgrades to Bell Rd and Dalwallinu-Kalannie Rd |
| 2.6.4 Progress towards all Class A roads being 8 metres in width | When new Class A roads are planned for construction these are to 8m width | Yes | Ongoing |
| Outcome 2.7: Improved productivity and profitability of agriculture | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 2.7.1 Maintain the relationship with local Liebe Group | Continue with support | Yes | Continued with support of the Liebe Group with a financial contribution |
| 2.7.2 Facilitate vermin and weed control activities where the need arises | Undertook verge spraying | Yes | General verge spraying undertaken. |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Goal 3 - Environment | | | |
|--|---|------------------|------------------------------|
| Outcome 3.1 Reduced feral animal population in the Shire | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 3.1.1 Continue to work with local farmers to reduce the corella population | Corella Culls were held in Dalwallinu and Kalannie with varying success | Yes | Two culls held in 2024-2025. |
| 3.1.2 Continue support for Central Wheatbelt Biosecurity Association Inc | Continue to support as and when required. | N/A | Nil |
| Outcome 3.2 Reduced litter and improved ambience of streetscapes | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 3.2.1 Expand litter maintenance works in the town sites | Nil | N/A | Nil |
| 3.2.2 Encourage volunteer programs to assist with litter control | Nil | N/A | No progress on this outcome |
| 3.2.3 Provide appropriate awards and prizes for excellence in tidy streets | Nil | N/A | No progress on this outcome |
| Outcome 3.3 Improved weed control in the Shire | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 3.3.1 Maintain weed management programs in the Shire | Nil | N/A | Nil |
| Outcome 3.4 Enhanced rehabilitation of reserves | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 3.4.1 Expand gravel pit rehabilitation program | Nil | N/A | Nil |
| Outcome 3.5 Expanded recycling services | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 3.5.1 Promote greater use of DrumMuster | No longer conducted by the Shire | N/A | Nil |
| 3.5.2 Education program on what to put in recycle bins | Regular advertising on Facebook to educate on recyclable items | Yes | Ongoing |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Goal 4 – Civic Leadership (Governance) | | | |
|--|---|------------------|---|
| Outcome 4.1 Improved communication/consultation across all towns with a variety of methods | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 4.1.1 Continue to engage the community in decision making and a shared responsibility to achieve our goals | Continued to liaise with the community in line with Councils Communication Plan and Community Engagement Plan Monthly newsletter well received Email database established | Yes | Continue to use the plans to engage the community. Plans reviewed by Council in June 2025 |
| 4.1.2 Review the Strategic Community Plan regularly through community engagement to ensure it represents the community's interests | Commenced review of the Strategic Community Plan and Corporate Business Plan in early 2020 | Yes | Council Plan 2025-2035 adopted by Council in May 2025. |
| Outcome 4.2 Improved flexibility in and provision of customer service | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 4.2.1 Promote the alternative for payment options | Nil | N/A | Nil |
| 4.2.2 Review staff work ethics and promote best practice customer service | Continued to promote the Customer Service Charter | Yes | All staff aware of Customer Service Charter |
| 4.2.3 Monitor and develop response time to customer issues | As per Customer Service Charter | Yes | All staff aware of customer response times |
| Outcome 4.3 Improved emergency planning and response | | | |
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 4.3.1 Improve the coordination of emergency planning via the Local Emergency Management Committee | Quarterly meetings held | Yes | Nil |
| 4.3.2 Encourage volunteers to work with emergency service providers | Nil | N/A | Nil |
| 4.3.3 Advocate support for local emergency services | Council supports emergency services as and when required | Yes | Nil |
| 4.3.4 Maintain and enhance support for Bush Fire Brigades and volunteers | The Shire administers the ESL for the Bush Fire Brigades | Yes | Nil |

Strategic Community Plan 2017 -2027

Score Card 2024-2025

| Outcome 4.4 Strategic alliances to best serve Dalwallinu | | | |
|---|---|------------------|--|
| Outcomes | Shire Activity/Action | Outcome Achieved | Comment |
| 4.4.1 Develop regional projects with adjoining shires in the Mid West and Wheatbelt | Dalwallinu is part of Innovation Central Midland Inc with the Shires of Moora and Wongan Ballidu to deliver regional projects | Yes | ICMI has ceased to exist. No further commitments |
| 4.4.2 Provide services to other Shires e.g. conference facilities | Nil | N/A | No progress on this outcome |
| 4.4.3 Promote advantages of decentralised governance | Nil | N/A | No progress on this outcome |
| 4.4.4 Lobby the State Government to highlight the current community of interest services and funded by the Shire, and the strategic National Highway location of the town of Dalwallinu | Nil | N/A | No progress on this outcome |
| 4.4.5 Strive to ensure 'best practice' local governance is maintained | Continue to ensure best practice | Yes | Nil |

Council adopted the Shire of Dalwallinu Council Plan 2025-2035 in May 2025. The objectives in the Council Plan will be utilised for future year reporting. Given that the old Strategic Community Plan was current for eleven months of the 2024-2025 financial year, the objectives from that plan are being reported on in the 2024-2025 Annual Report.



Disability Access and Inclusion Plan

Our Commitment

The population of people with disabilities in the Shire represents a small percentage of total population. The Shire of Dalwallinu is committed to facilitate the inclusion of people with disability through the improvement of access to its information, services, events and facilities.

In working towards this goal the Shire of Dalwallinu has worked progressively towards achieving the desired results in the key outcomes.

- Confirmed our facilities meet the standard required;
- Improved Shire of Dalwallinu staff understanding of how to assist the public to obtain information in other formats; and
- Ongoing community consultation with key stakeholders to guide access and inclusion improvements.
- Ramps have been provided at road crossings and any new public buildings;
- Wide doors for wheelchair access are available at Shire offices and Shire toilet facilities;
- Phone with volume controls for those with hearing problems will be installed on request;
- Parking spaces for people with disabilities are available near the pharmacy and supermarket,
- The medical centre and the swimming pool, with more being planned over the next few years.
- Handrails on stairs and ramps will be provided where necessary for safe access.

Monitoring of implementation measures and any future need will take place to ensure compliance and success of Disability Access and Inclusion within our Shire. Audit of Procedures will take place at yearly intervals to ensure measures are being adopted and staff become familiar with and act on the requirements of Disability Access and Inclusion Plan.

Desired Outcomes

The Shire of Dalwallinu is committed to the health, safety, wellbeing and equality of Services to all, regardless of disability. It has a friendly community spirit with values and morals to care for ones neighbour, this spirit is encompassed at Shire offices where all staff will happily help wherever they can regardless of disability.

The Shire of Dalwallinu will support people with disabilities, their carers and their families to make their lives easier and more rewarding. The Shire of Dalwallinu considers disability issues within Town Planning and everyday procedures to ensure no barriers are erected to prevent equality of access and enjoyment of facilities for all. The Shire of Dalwallinu is committed to working with people with disabilities, carers and support groups where possible to agree on services and facilities and to understand barriers faced and therefore supply workable solutions.

The Shire of Dalwallinu is committed to achieving the seven desired outcomes of the Disability Access and Inclusion Plan.

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
2. People with disability have the same opportunities as others to access buildings and other facilities operated by the relevant public body.
3. Those people with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of the relevant public authority.
5. People with disability have the same opportunities as other people to make complaints to the relevant public authority.
6. People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
7. People with disability have the same opportunities as other people to access the Shire's employment (recruitment and retention practices).

The DAIP is available on our website; <https://www.dalwallinu.wa.gov.au/council/documents-information/plans/plans.aspx>

Competition Policy

Competitive Neutrality

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership.

Competitive neutrality should apply to all business activities, which generate a user-pays income of over \$200,000, unless it can be shown it is not in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest.

This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Annual Reports must show that a public benefit test has been conducted for all significant business activities. They should also provide information on how a decision was reached to implement or not implement competitive neutrality in each case.

If competitive neutrality has been found to be in the public interest, the Annual Report must show the schedule for implementing it over the coming year. As the Shire of Dalwallinu does not have any 'Significant Business Activities' with an annual user-pays income exceeding \$200,000 pa this negates further action or reporting obligation.

Competition Reform

National Competition Policy (NCP) is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic resources. There are a number of specific requirements placed on Local Government in the areas of competitive neutrality, legislation review and structural reform.

Each Local Government is required to report its progress in achieving NCP reforms in its annual report.

Legislative Review

All Local Governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

There are specific reporting requirements which must be included in the Annual Report, including: A statement of which local laws have been reviewed, the conclusions of those reviews, and an implementation schedule for any resultant recommendations; In 2020, Council reviewed all Local Laws.

Structural Reform

Before Local Governments privatise a monopoly business activity or introduce competition into a sector dominated by a monopoly or near monopoly, the regulatory and commercial activities must be separated and a review undertaken.

Where applicable, all Local Governments in Australia must report their adherence to structural reform principles. At present, this requirement has a very limited impact on Local Government in Western Australia, and most will not need to provide this information.

Citizenship Ceremonies - 2024-2025



The Shire conducted four (4) citizenship ceremonies throughout 2024-2025 with 16 people choosing to become Australian Citizens. Participants were from two (2) different countries of origin with the majority from the Phillipines. This number recognises the growing community of permanent residents of Dalwallinu choosing to become Australian citizens. All ceremonies were followed by a presentation of gifts from the Shire as a memento of the event. Photos were taken and then each new citizen was invited to say a few words. Several of the newest citizens gave emotional speeches about their decision to become Australians and the influence that Dalwallinu had on that decision.

| Date of Ceremony | Phillipines | South Africa | Totals |
|------------------|-------------|--------------|--------|
| 22 October 2024 | 3 | 1 | 4 |
| 26 January 2025 | 4 | | 4 |
| 25 March 2025 | 5 | | 5 |
| 16 June 2025 | 3 | | 3 |
| Totals | 15 | 1 | 16 |

22 October 2024

Mark Roldan Hinampas Laurente
 Mariel Madara Santiago
 Drake Matthew Madara Santiago
 Burt Matthew Van Tonder



25 March 2025

Esterey Vizcara Apit
 Reyzil Bunani Apit
 Reyliza Bunan Apit
 Maria Eszabel Bunani Apit
 Ellainenor Tabuny Ofiaza



16 June 2025

Lelanie Umana Santiago
 Stefan Perth Santiago Aguinaldo
 Zack Santiago Aguinaldo



26 January 2025

Duyen Mejias Dyer
 Alain Miguel Lim
 Carl Roger Prado
 Caila Regine Prado Fernandez



Freedom of Information

Section 96 of the FOI *Freedom of Information Act* require local governments to publish an Information Statement.

In summary, the Shire of Dalwallinu's statement indicates that the Shire of Dalwallinu is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

The Shire of Dalwallinu maintains records relating to the function and administration of the Shire, each property within the Shire, and includes such documents as the Minutes of Meetings, Rate Book, Town Planning Scheme, Local Laws, Codes of Conduct, Register of Financial Interests, Register of Delegations, Financial Statements and Electoral Rolls.

These documents can be inspected free of charge at the Shire Administration Centre, 58 Johnston Street, Dalwallinu, during office hours.

There were no Freedom of Information requests received in 2024-2025.



Register of Minor Complaints

Section 5.121 of the *Local Government Act 1995* (Register of Certain Complaints of Minor Breaches) requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (h)(b) of the *Local Government Act 1995* requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

1. The number of complaints recorded in the register of complaints;
2. How the recorded complaint was dealt with; and
3. Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the *Local Government Act 1995* were received during 2024-2025.



Record Keeping Plan Report 2024-2025

Consistent with the provisions of the *State Records Act 2000*, the Shire of Dalwallinu on 24 March 2025 adopted an approved 'Recordkeeping Plan' and satisfied the compliance requirements of the Act, and has provided sufficient and appropriate training for the staff in this responsibility having had the Chief Executive Officer approve the Operational Procedures Manual for this training.

Purposes

The purpose of this Recordkeeping Plan (RKP) is to set out the minimum requirements as to which records are to be created by the Shire of Dalwallinu and how it is to keep its records. Recordkeeping Plans are to provide an accurate reflection of the recordkeeping program within the organisation, including information regarding the organisation's recordkeeping system(s), policies, disposal arrangements, practices and processes. The RKP is the primary means of providing evidence of compliance with the Act.

Objectives

The objectives of the Shire of Dalwallinu Recordkeeping Plan are to ensure:

- Compliance with Section 19 of the *State Records Act 2000*;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and
- Protection and preservation of the Local Government's records.

Performance Indicators

Under Section 6.2 of the Shire of Dalwallinu's Recordkeeping Plan, Performance Indicators, as listed below, were tested successfully with less than 10% error rate being recorded:

An annual test to retrieve documentation with a random choice;

- Selection of twenty items with an error rate less than 10% being acceptable.
- State records commission standard 2: Principal 6

Record Keeping Training Program

This Shire employs one full time Customer Service Officer, who has been trained to be proficient in all aspects of Records Keeping in relation to the software Council has in place with Synergy Soft. The Records Officer also provide training to other staff in relation to the requirements of the Records Keeping Plan.

Review of the efficiency and effectiveness of the record keeping training program.

A briefing session for all staff on the requirements of the RKP and their responsibilities is conducted regularly. The Shire of Dalwallinu's induction program addresses employees' roles and responsibilities in regard to their compliance with the Record Keeping Plan (RKP).

Each new employee is presented with a comprehensive Induction Manual which includes the requirements of the RKP. The Records Officer also provides – brief overview of the practical application of the plan



Events & Programs 2024-2025

Community Celebration Day - 15 March 2025

Celebration Day was held at the Dalwallinu Recreation Centre. The Shire were able to host this function with assistance from grant funding from the Australian Government in partnership with the Foundation for Rural and Regional Renewal. A very worthwhile endeavour which was a hit with the locals.



Kalannie Mural



Shade shelter - Richardson Park

The fundraising efforts of the community, local businesses, residents and families, CWA and with support from the Shire saw the construction of a shade shelter at Richardson Park. This has only enhanced the already amazing family park. Well done with a great initiative.



Anzac Day 2025



Events & Programs 2024-2025

Dalwallinu Town Hall - 100th Birthday Celebrations

The Shire hosted a very special birthday on 24 October 2024 as they celebrated the 100th birthday of the Dalwallinu Town Hall. Shire President Cr Keith Carter spoke a few words about the history of the hall, noting that everyone in Dally would have their own special memories as well. He thanked Badimia Bandi Barna Aboriginal Corporation for allowing the Shire to host the celebration in their new Badimia Cultural Centre. Morning tea was cooked and provided by the Shire staff. Cakes were baked by Jenny Dickins.



Cr Shannon Dawson Swearing-in Ceremony



Events & Programs 2024-2025

Joint venture - Street Party 13 December 2024



Student Immersion Program

Student Immersion This year we had 17 students visit the Dalwallinu Shire as part of the joint venture with Shire of Dalwallinu, Rural Health West and Curtin University. This is the third year the Shire has participated in the program and from all reports the students appear to be gaining the exposure that the program is aimed at. We had a total of 3 students this year we said they would definitely be considering a rural placement when they completed their studies. If only one student per year took the opportunity to live and work in a rural or remote area then this program would be a success.



Events & Programs 2024-2025



Multi Sports School Holiday Program

The Shire provided funding to run a multi sports holiday program that was well supported with a large attendance.

AQWA School Holiday Program

On the 16th of April the Shire organised a holiday excursion to AQWA (Aquarium of Western Australia). The children spent hours travelling around the aquarium learning and exploring the underwater world. A highlight was the underwater glass tunnel where students could view sharks, turtles, stingrays and so many kinds of fish. It was an awesome day with lots of fun and everyone well behaved.



Dalwallinu Annual Show - Shire Trade Table

The Shire hosts a Trade table at the Dalwallinu Show each year. In 2024 the Shire focused on road safety and were able to provide a supply of items such as mugs and windscreen shades provided to the Shire by Roadwise WA as free give aways.



Events & Programs 2024-2025



Aquatic Centre - Dive in Party 2025

The Shire supported another Dive in party at the Dalwallinu Aquatic Centre with many families in attendance. It was a great night.



Youth Advisory Council - Movie Night

The Youth Advisory Council hosted an outdoor movie night for the local year 7 - 12 students to watch Despicable Me 4.

The Shire provided the equipment along with the ingredients for the YAC to make fresh popcorn. The YAC planned the night, did the advertising, and set up the equipment for the evening. Students came with their picnic rugs, blankets, favourite snacks and friends to enjoy the movie.



Containers for Change - New Location

The containers for change collection point location was moved to the Dalwallinu Recreation Centre located adjacent to the old tennis courts.

This is a more convenient location.



Works & Services 2024- 2025



New Gardeners shed at the Recreation Centre



Kalannie Water Storage Tanks



Dalwallinu Water Storage Tanks



New Shire and Township Entry Signage



Works & Services 2024- 2025



Leahy Street new kerbs and seal looking east



Leahy Street new kerbs and seal looking west



Owens Avenue footpath extension



New industrial division extension



Continuation of seal on Annetts Road

Works & Services 2024- 2025



New tourist signage at entrance to Xantippe Tank track. Commissioned by the Shire and produced locally by Zage Pty Ltd as a drawcard for tourists and locals visiting the area.

Memorial Park and seal to Johnston Street.



Electronic Noticeboard on Johnston Street



The Electronic Community Noticeboard provides an avenue for local community/ sporting groups and not-for-profit organisations to promote their events and activities. The Guidelines have been established to ensure consistent quality, tone and professional standards are maintained. Guidelines and application form are available on the Shire website.

Works & Services 2024- 2025

Emergency Accommodation Unit - 68 Annetts Road



The Shire of Dalwallinu was successful in receiving grant funding of \$500,000 from the Department of Fire & Emergency Services Cyclone Seroja Local Government Resilience Fund. Some of these funds were utilised for a new 2x1 Modular Home – rear of 68 Annetts Rd, Dalwallinu

The emergency accommodation allows the Shire to provide emergency accommodation to community members who lose their home through a natural disaster (flood, fire, cyclone etc).

This accommodation is not for 'crisis' accommodation. Dalwallinu has an extreme housing shortage and without this accommodation we would have zero capacity to assist any community members in need of accommodation due to a natural disaster.

The Shire is extremely grateful to be provided with the funding and we believe we have utilised the funds to build resilience within our community.



New industrial division extension

Continuation of seal on Annetts Road

Councillor & Staff Recognition

It was with great sadness that we acknowledge the passing of Councillor Noel Mills in August 2024.

Cr Mills was a broadacre farmer and was first elected to the Shire of Dalwallinu Council in 2013. Noel had been twice re-elected since that date.

He was involved in many Council committees during his time on Council and was a valuable member of the Council, always willing to support projects for the betterment of the community and Shire and his efforts did not go unappreciated.

He was also a tireless volunteer for many years in the Shire. He was involved with the Dalwallinu Agricultural Show and volunteered at the Wubin Wheat Bin Museum as well as a past President and serving member of the Dalwallinu Lions Club.

Our sympathies are extended to his wife and family.

VALE - Cr Noel Mills



State Recognition - Kim Johnson

The third annual WA Aquatic Recreation Industry (ARI) Awards were held in Perth on Thursday 15 August 2024. They were hosted by Leisure Industry of WA (LIWA) Aquatics to honour the leading professionals in the state's aquatic recreation sector. They are to recognise commitment to the industry.

This year our Pool Manager Mr Kim Johnson received the 30 Year Industry Service Award. This is an amazing achievement.

Kim was presented his award from the President of Leisure Industry of WA Mr Nick Wilkinson. We congratulate Kim on this award.

Staff Milestones Recognised

2024-2025 saw multiple members of staff receive Certificates of Service presented by Chief Executive Officer Ms Jean Knight.

Most were acknowledged at a toolbox meeting in April for their service.

- 35 Years - Greg Rodan - May 2005
- 25 Years - Dave Hughes - January 2025
- 10 Years - Tyran Herron - June 2025
- 10 Years - Marty Leahy - November 2025
- 5 Years - Steve Brindley - March 2025
- 5 Years - Sam Dickins - February 2025

We congratulate them all on achieving these milestones.

In May our Chief Executive Officer Ms Jean Knight also celebrated 25 years in local government.



Marty Leahy receiving his certificate from Chief Executive Officer Ms Jean Knight.

Australia Day Breakfast & Citizenship Ceremony

In January 2025 the Shire welcomed four (4) new Australian citizens. Family and friends were on hand to witness them take the Pledge of Allegiance to Australia. The ceremony was held after the annual Australia Day BBQ breakfast hosted by the Shire. Following the ceremony several of the new citizens made very moving speeches to the crowd. The breakfast was cooked by Chief Executive Officer Jean Knight supported by volunteers and staff members. There were no Australia Day Citizens Awards presented as no-one was nominated in any category this year.





This page has been left intentionally blank



2024- 2025 ANNUAL FINANCIAL STATEMENTS



This page has been left intentionally blank

SHIRE OF DALWALLINU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

| | |
|--|----|
| Statement by CEO | 2 |
| Statement of comprehensive income | 3 |
| Statement of financial position | 4 |
| Statement of changes in equity | 5 |
| Statement of cash flows | 6 |
| Statement of financial activity | 7 |
| Index of notes to the financial report | 8 |
| Independent auditor's report | 42 |

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

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

Principal place of business:
58 Johnston Street
Dalwallinu WA 6609

**SHIRE OF DALWALLINU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

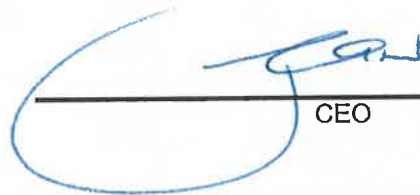
*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

The accompanying financial report of the Shire of Dalwallinu has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 23RD day of MARCH 2026



CEO

Jean M Knight
Name of CEO



William Buck Audit (WA) Pty Ltd

**SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

| | Note | 2025 Actual \$ | 2025 Budget \$ | * Restated 2024 Actual \$ |
|---|---------|----------------------|----------------------|------------------------------------|
| Revenue | | | | |
| Rates | 2(a),25 | 3,755,202 | 3,768,574 | 3,660,429 |
| Grants, subsidies and contributions | 2(a) | 3,647,325 | 1,385,288 | 4,506,855 |
| Fees and charges | 2(a) | 1,501,474 | 1,390,919 | 1,312,614 |
| Interest revenue | 2(a) | 501,274 | 321,182 | 368,175 |
| Other revenue | 2(a) | 11 | 100 | 163,646 |
| | | 9,405,286 | 6,866,063 | 10,011,719 |
| Expenses | | | | |
| Employee costs | 2(b) | (2,657,904) | (2,822,627) | (2,335,367) |
| Materials and contracts | | (2,273,496) | (2,895,229) | (2,889,145) |
| Utility charges | | (478,544) | (425,219) | (457,049) |
| Depreciation | | (5,662,103) | (5,428,892) | (5,422,225) |
| Finance costs | 2(b) | (101,027) | (103,497) | (110,854) |
| Insurance | | (209,470) | (211,768) | (207,744) |
| Other expenditure | 2(b) | (136,707) | (144,259) | (131,615) |
| | | (11,519,251) | (12,031,491) | (11,553,999) |
| | | (2,113,965) | (5,165,428) | (1,542,280) |
| Capital grants, subsidies and contributions | 2(a) | 5,802,345 | 5,588,886 | 5,667,651 |
| Profit on asset disposals | | 242,576 | 149,727 | 224,676 |
| Loss on asset disposals | | (170,650) | (32,460) | (265,815) |
| Fair value adjustments to financial assets at fair value through profit or loss | 4 | (6,215) | 0 | 2,943 |
| | | 5,868,056 | 5,706,153 | 5,629,455 |
| Net result for the period | | 3,754,091 | 540,725 | 4,087,175 |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | 3,754,091 | 540,725 | 4,087,175 |

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

* Refer to Note 30 Correction of Prior Period Error



William Buck Audit (WA) Pty Ltd

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

| | Note | 2025 \$ | * Restated 2024 \$ | * Restated 1 July 2023 \$ |
|---|-------|--------------------|--------------------------|---------------------------------|
| CURRENT ASSETS | | | | |
| Cash and cash equivalents | 3 | 10,061,350 | 11,708,133 | 10,007,331 |
| Trade and other receivables | 5 | 442,047 | 272,732 | 534,001 |
| Inventories | 6 | 9,260 | 18,901 | 13,751 |
| TOTAL CURRENT ASSETS | | 10,512,657 | 11,999,766 | 10,555,083 |
| NON-CURRENT ASSETS | | | | |
| Trade and other receivables | 5 | 4,175 | 6,879 | 6,377 |
| Other financial assets | 4 | 139,334 | 145,549 | 142,606 |
| Property, plant and equipment | 7 | 38,695,006 | 38,351,091 | 37,316,127 |
| Infrastructure | 8 | 272,601,555 | 268,698,988 | 266,563,705 |
| Right-of-use assets | 10(a) | 27,219 | 39,636 | 17,667 |
| TOTAL NON-CURRENT ASSETS | | 311,467,289 | 307,242,143 | 304,046,482 |
| TOTAL ASSETS | | 321,979,946 | 319,241,909 | 314,601,565 |
| CURRENT LIABILITIES | | | | |
| Trade and other payables | 11 | 565,645 | 518,744 | 434,519 |
| Contract liabilities | 12 | 0 | 11,159 | 0 |
| Capital grant/contributions liabilities | 12 | 29,293 | 704,025 | 0 |
| Lease liabilities | 10(b) | 12,618 | 12,061 | 3,482 |
| Borrowings | 13 | 214,362 | 317,147 | 310,416 |
| Employee related provisions | 14 | 433,815 | 411,622 | 391,047 |
| TOTAL CURRENT LIABILITIES | | 1,255,733 | 1,974,758 | 1,139,464 |
| NON-CURRENT LIABILITIES | | | | |
| Lease liabilities | 10(b) | 15,991 | 28,609 | 14,301 |
| Borrowings | 13 | 2,472,584 | 2,686,946 | 3,004,093 |
| Employee related provisions | 14 | 41,301 | 24,210 | 18,224 |
| Other provisions | 15 | 173,293 | 260,433 | 245,705 |
| TOTAL NON-CURRENT LIABILITIES | | 2,703,169 | 3,000,198 | 3,282,323 |
| TOTAL LIABILITIES | | 3,958,902 | 4,974,956 | 4,421,787 |
| NET ASSETS | | 318,021,044 | 314,266,953 | 310,179,778 |
| EQUITY | | | | |
| Retained surplus | | 62,380,649 | 59,022,935 | 56,330,045 |
| Reserve accounts | 28 | 6,189,582 | 5,793,205 | 4,398,920 |
| Revaluation surplus | 16 | 249,450,813 | 249,450,813 | 249,450,813 |
| TOTAL EQUITY | | 318,021,044 | 314,266,953 | 310,179,778 |

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

* Refer to Note 30 Correction of Prior Period Error



William Buck Audit (WA) Pty Ltd

SHIRE OF DALWALLINU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

| | Note | Retained surplus \$ | Reserve accounts \$ | Revaluation surplus \$ | Total equity \$ |
|--|------|---------------------------|---------------------------|------------------------------|-----------------------|
| Balance as at 1 July 2023 | | 57,161,860 | 4,398,920 | 249,734,453 | 311,295,233 |
| Correction of error | | (831,815) | 0 | (283,640) | (1,115,455) |
| * Restated balance as at 1 July 2023 | | 56,330,045 | 4,398,920 | 249,450,813 | 310,179,778 |
| Comprehensive income for the period | | | | | |
| Restated net result for the period | | 4,087,175 | 0 | 0 | 4,087,175 |
| Total comprehensive income for the period | | 4,087,175 | 0 | 0 | 4,087,175 |
| Transfers from reserve accounts | 28 | 501,879 | (501,879) | 0 | 0 |
| Transfers to reserve accounts | 28 | (1,896,164) | 1,896,164 | 0 | 0 |
| * Restated Balance as at 30 June 2024 | | 59,022,935 | 5,793,205 | 249,450,813 | 314,266,953 |
| Comprehensive income for the period | | | | | |
| Net result for the period | | 3,754,091 | 0 | 0 | 3,754,091 |
| Total comprehensive income for the period | | 3,754,091 | 0 | 0 | 3,754,091 |
| Transfers from reserve accounts | 28 | 1,693,621 | (1,693,621) | 0 | 0 |
| Transfers to reserve accounts | 28 | (2,089,998) | 2,089,998 | 0 | 0 |
| Balance as at 30 June 2025 | | 62,380,649 | 6,189,582 | 249,450,813 | 318,021,044 |

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

* Refer to Note 30 Correction of Prior Period Error



William Buck Audit (WA) Pty Ltd

**SHIRE OF DALWALLINU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

| Note | 2025 Actual \$ | 2024 Actual \$ |
|---|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts | | |
| Rates | 3,755,471 | 3,660,213 |
| Grants, subsidies and contributions | 3,466,481 | 4,788,735 |
| Fees and charges | 1,501,474 | 1,312,614 |
| Interest revenue | 501,274 | 368,175 |
| Goods and services tax received | 1,253,143 | 1,217,355 |
| Other revenue | 11 | 49,070 |
| | 10,477,854 | 11,396,162 |
| Payments | | |
| Employee costs | (2,575,643) | (2,352,060) |
| Materials and contracts | (2,257,126) | (2,776,554) |
| Utility charges | (478,544) | (457,049) |
| Finance costs | (101,027) | (110,854) |
| Insurance paid | (209,470) | (207,744) |
| Goods and services tax paid | (1,253,143) | (1,217,355) |
| Other expenditure | (136,707) | (115,788) |
| | (7,011,660) | (7,237,404) |
| Net cash provided by operating activities | 3,466,194 | 4,158,758 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Payments for purchase of property, plant & equipment | 7(a) (2,147,621) | (2,554,631) |
| Payments for construction of infrastructure | 8(a) (8,341,041) | (6,639,036) |
| Proceeds from capital grants, subsidies and contributions | 5,040,473 | 6,386,404 |
| Proceeds from sale of property, plant & equipment | 664,420 | 671,250 |
| Net cash (used in) investing activities | (4,783,769) | (2,136,013) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Repayment of borrowings | 27(a) (317,147) | (310,416) |
| Payments for principal portion of lease liabilities | 27(b) (12,061) | (11,527) |
| Net cash (used in) financing activities | (329,208) | (321,943) |
| Net (decrease) increase in cash held | (1,646,783) | 1,700,802 |
| Cash at beginning of year | 11,708,133 | 10,007,331 |
| Cash and cash equivalents at the end of the year | 10,061,350 | 11,708,133 |

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

William Buck Audit (WA) Pty Ltd

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

| | Note | 2025 Actual \$ | 2025 Budget \$ | * Restated 2024 Actual \$ |
|---|-------|-------------------------|----------------------|------------------------------------|
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities | | | | |
| General rates | 25 | 3,705,162 | 3,718,306 | 3,609,009 |
| Rates excluding general rates | 25 | 50,040 | 50,268 | 51,420 |
| Grants, subsidies and contributions | | 3,647,325 | 1,385,288 | 4,506,855 |
| Fees and charges | | 1,501,474 | 1,390,919 | 1,312,614 |
| Interest revenue | | 501,274 | 321,182 | 368,175 |
| Other revenue | | 11 | 100 | 163,646 |
| Profit on asset disposals | | 242,576 | 149,727 | 224,676 |
| Fair value adjustments to financial assets at fair value through profit or loss | 4 | 0 | 0 | 2,943 |
| | | <u>9,647,862</u> | <u>7,015,790</u> | <u>10,239,338</u> |
| Expenditure from operating activities | | | | |
| Employee costs | | (2,657,904) | (2,822,627) | (2,335,367) |
| Materials and contracts | | (2,273,496) | (2,895,229) | (2,889,145) |
| Utility charges | | (478,544) | (425,219) | (457,049) |
| Depreciation | | (5,662,103) | (5,428,892) | (5,422,225) |
| Finance costs | | (101,027) | (103,497) | (110,854) |
| Insurance | | (209,470) | (211,768) | (207,744) |
| Other expenditure | | (136,707) | (144,259) | (131,615) |
| Loss on asset disposals | | (170,650) | (32,460) | (265,815) |
| Loss on revaluation of non-current assets | | (6,215) | 0 | 0 |
| | | <u>(11,696,116)</u> | <u>(12,063,951)</u> | <u>(11,819,814)</u> |
| Non-cash amounts excluded from operating activities | 26(a) | 5,533,404 | 5,304,179 | 5,475,195 |
| Amount attributable to operating activities | | <u>3,485,150</u> | <u>256,018</u> | <u>3,894,719</u> |
| INVESTING ACTIVITIES | | | | |
| Inflows from investing activities | | | | |
| Capital grants, subsidies and contributions | | 5,802,345 | 5,588,886 | 5,667,651 |
| Proceeds from disposal of assets | | 664,420 | 464,000 | 671,250 |
| | | <u>6,466,765</u> | <u>6,052,886</u> | <u>6,338,901</u> |
| Outflows from investing activities | | | | |
| Right of use assets received - non cash | 10(a) | 0 | 0 | (34,414) |
| Acquisition of property, plant and equipment | 7(a) | (2,147,621) | (2,350,475) | (2,653,380) |
| Acquisition of infrastructure | 8(a) | (8,341,041) | (8,153,171) | (6,639,036) |
| | | <u>(10,488,662)</u> | <u>(10,503,646)</u> | <u>(9,326,830)</u> |
| Non-cash amounts excluded from investing activities | 26(b) | 0 | 0 | 34,414 |
| Amount attributable to investing activities | | <u>(4,021,897)</u> | <u>(4,450,760)</u> | <u>(2,953,515)</u> |
| FINANCING ACTIVITIES | | | | |
| Inflows from financing activities | | | | |
| Proceeds from new leases - non cash | 27(b) | 0 | 0 | 34,414 |
| Transfers from reserve accounts | 28 | 1,693,621 | 1,288,234 | 501,879 |
| | | <u>1,693,621</u> | <u>1,288,234</u> | <u>536,293</u> |
| Outflows from financing activities | | | | |
| Repayment of borrowings | 27(a) | (317,147) | (317,147) | (310,416) |
| Payments for principal portion of lease liabilities | 27(b) | (12,061) | (12,061) | (11,527) |
| Transfers to reserve accounts | 28 | (2,089,998) | (1,619,964) | (1,896,164) |
| | | <u>(2,419,206)</u> | <u>(1,949,172)</u> | <u>(2,218,107)</u> |
| Non-cash amounts excluded from financing activities | 26(c) | 0 | 0 | (34,414) |
| Amount attributable to financing activities | | <u>(725,585)</u> | <u>(660,938)</u> | <u>(1,716,228)</u> |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | |
| Surplus or deficit at the start of the financial year | 26(d) | 4,803,479 | 4,855,680 | 5,578,503 |
| Amount attributable to operating activities | | 3,485,150 | 256,018 | 3,894,719 |
| Amount attributable to investing activities | | (4,021,897) | (4,450,760) | (2,953,515) |
| Amount attributable to financing activities | | (725,585) | (660,938) | (1,716,228) |
| Surplus or deficit after imposition of general rates | 26(d) | <u>3,541,147</u> | <u>0</u> | <u>4,803,479</u> |

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

**SHIRE OF DALWALLINU
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT**

| | | |
|--|--|----|
| Note 1 | Basis of preparation | 9 |
| Note 2 | Revenue and expenses | 10 |
| Note 3 | Cash and cash equivalents | 13 |
| Note 4 | Other financial assets | 13 |
| Note 5 | Trade and other receivables | 14 |
| Note 6 | Inventories | 14 |
| Note 7 | Property, plant and equipment | 15 |
| Note 8 | Infrastructure | 17 |
| Note 9 | Fixed assets | 19 |
| Note 10 | Leases | 21 |
| Note 11 | Trade and other payables | 23 |
| Note 12 | Other liabilities | 24 |
| Note 13 | Borrowings | 25 |
| Note 14 | Employee related provisions | 26 |
| Note 15 | Other provisions | 27 |
| Note 16 | Revaluation surplus | 28 |
| Note 17 | Restrictions over financial assets | 29 |
| Note 18 | Undrawn borrowing facilities and credit standby arrangements | 29 |
| Note 19 | Contingent liabilities | 30 |
| Note 20 | Capital commitments | 30 |
| Note 21 | Related party transactions | 31 |
| Note 22 | Joint arrangements | 33 |
| Note 23 | Events occurring after the end of the reporting period | 34 |
| Note 24 | Other material accounting policies | 35 |
| Information required by legislation | | |
| Note 25 | Rating information | 36 |
| Note 26 | Determination of surplus or deficit | 37 |
| Note 27 | Borrowing and lease liabilities | 38 |
| Note 28 | Reserve accounts | 39 |
| Note 29 | Trust funds | 40 |
| Note 30 | Correction of prior period error | 41 |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the Shire of Dalwallinu which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts 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 financial report.

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 next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 7
 - Infrastructure - note 8
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 14
- Measurement of provisions - note 15

Fair value hierarchy information can be found in note 24

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards - Annual Improvements Volume 11

These amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

| Revenue category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/refunds/warranties | Timing of revenue recognition |
|--|--|---|--|---|---|
| Grant contracts with customers | Community events and minor facilities | Over time | Fixed terms transfer of funds based on agreed milestones and reporting. | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared. |
| Grants, subsidies or contributions with no contractual commitments | General appropriations and contributions with no reciprocal commitment | No obligations | Not applicable. | Not applicable | When assets are controlled. |
| Fees and charges | Building, planning, development and animal management having the same nature as a licence regardless of naming | Single point in time | Full payment prior to issue. | None | On payment if the licence, registration or approval. |
| Fees and charges | Regulatory food, health and safety. Compliance safety | Single point in time | Full payment prior to issue/inspection. | None | On payment of the of the inspection or check. |
| Fees and charges | Kerbside collection service | Over time | Payment on annual basis in advance. Billed with rates notice. | None | When rates notice is issued. |
| Fees and charges | Use of halls and facilities | Single point in time | In full in advance. | Refund if event is cancelled | On entry of hire. |
| Fees and charges | Use of Shire rental properties | Single point in time | In weekly, fortnightly or monthly payments in advance. | None | On payment of rent. |
| Fees and charges | Gym and Pool membership | Single point in time | Payment in full in advance. | None | On first entry of membership period. |
| Fees and charges | Cemetery services, library fees, private works, road construction materials and shire merchandise | Single point in time | Payment in full in advance or invoice on completion if purchase order is issued. | None | Output method based on provision of service or completion of works. |
| Fees and charges | Fines issued for breaches of local laws or relevant state legislation | Single point in time | Payment in full within defined time. | None | When fine notice is issued. |
| Other revenue - private works | Contracted private works | Single point in time | Payment in full within defined time. | None | At point of service. |

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

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

For the year ended 30 June 2025

| Nature | Contracts with | Capital | Statutory | Other | Total |
|---|------------------|---------------------|------------------|----------------|-------------------|
| | customers | grant/contributions | requirements | | |
| | \$ | \$ | \$ | \$ | \$ |
| Rates | 0 | 0 | 3,755,202 | 0 | 3,755,202 |
| Grants, subsidies and contributions | 3,647,325 | 0 | 0 | 0 | 3,647,325 |
| Fees and charges | 1,501,474 | 0 | 0 | 0 | 1,501,474 |
| Interest revenue | 0 | 0 | 0 | 501,274 | 501,274 |
| Other revenue | 0 | 0 | 0 | 11 | 11 |
| Capital grants, subsidies and contributions | 0 | 5,802,345 | 0 | 0 | 5,802,345 |
| Total | 5,148,799 | 5,802,345 | 3,755,202 | 501,285 | 15,207,631 |

For the year ended 30 June 2024

| Nature | Contracts with | Capital | Statutory | Other | Total |
|---|------------------|---------------------|------------------|----------------|-------------------|
| | customers | grant/contributions | requirements | | |
| | \$ | \$ | \$ | \$ | \$ |
| Rates | 0 | 0 | 3,660,429 | 0 | 3,660,429 |
| Grants, subsidies and contributions | 4,506,855 | 0 | 0 | 0 | 4,506,855 |
| Fees and charges | 1,312,614 | 0 | 0 | 0 | 1,312,614 |
| Interest revenue | 0 | 0 | 0 | 368,175 | 368,175 |
| Other revenue | 0 | 0 | 0 | 163,646 | 163,646 |
| Capital grants, subsidies and contributions | 0 | 5,669,751 | 0 | (2,100) | 5,667,651 |
| Total | 5,819,469 | 5,669,751 | 3,660,429 | 529,721 | 15,679,370 |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

| Note | 2025 Actual \$ | 2024 Actual \$ |
|--|----------------------|----------------------|
| Interest revenue | | |
| Interest on reserve account | 300,625 | 204,117 |
| Trade and other receivables overdue interest | 11,741 | 8,195 |
| Other interest revenue | 188,908 | 155,863 |
| | 501,274 | 368,175 |
| The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$10,400. | | |
| Fees and charges relating to rates receivable | | |
| Charges on instalment plan | 4,658 | 3,634 |
| The 2025 original budget estimate in relation to: Charges on instalment plan was \$4,000. | | |
| (b) Expenses | | |
| Auditors remuneration | | |
| - Audit of the Annual Financial Report | 32,500 | 24,090 |
| - Other services – grant acquittals | 2,250 | 4,300 |
| | 34,750 | 28,390 |
| Employee Costs | | |
| Employee benefit costs | 2,532,818 | 2,201,366 |
| Other employee costs | 125,086 | 134,001 |
| | 2,657,904 | 2,335,367 |
| Finance costs | | |
| Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss | 101,027 | 110,854 |
| | 101,027 | 110,854 |
| Other expenditure | | |
| Sundry expenses | 136,707 | 131,615 |
| | 136,707 | 131,615 |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

| Note | 2025 | 2024 |
|--|-------------------|-------------------|
| | \$ | \$ |
| Cash at bank and on hand | 3,871,768 | 5,914,928 |
| Term deposits | 6,189,582 | 5,793,205 |
| Total cash and cash equivalents | 10,061,350 | 11,708,133 |
| Held as | | |
| - Unrestricted cash and cash equivalents | 3,842,475 | 5,199,744 |
| - Restricted cash and cash equivalents | 6,218,875 | 6,508,389 |
| 17 | 10,061,350 | 11,708,133 |

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

| Note | 2025 | 2024 |
|--|---------|---------|
| | \$ | \$ |
| Non-current assets | | |
| Financial assets at fair values through profit or loss | 139,334 | 145,549 |
| | 139,334 | 145,549 |
| Financial assets at fair value through profit or loss | | |
| Units in Local Government House Trust - opening balance | 145,549 | 142,606 |
| Movement attributable to fair value increment | 0 | 2,943 |
| Financial assets at fair value through profit and loss | (6,215) | 0 |
| Units in Local Government House Trust - closing balance | 139,334 | 145,549 |

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Financial assets at fair values profit or loss

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

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

| Note | 2025 | 2024 |
|---------------------------------|----------------|----------------|
| | \$ | \$ |
| Current | | |
| Rates and statutory receivables | 39,389 | 39,759 |
| Trade receivables | 398,989 | 232,973 |
| Payments in advance | 3,669 | 0 |
| | <u>442,047</u> | <u>272,732</u> |
| Non-current | | |
| Rates and statutory receivables | 4,175 | 6,879 |
| | <u>4,175</u> | <u>6,879</u> |

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

| Note | 30 June 2025 Actual | 30 June 2024 Actual | 1 July 2023 Actual |
|---|---------------------|---------------------|--------------------|
| | \$ | \$ | \$ |
| Trade and other receivables from contracts with customers | 398,989 | 232,973 | 503,694 |
| Total trade and other receivables from contracts with customers | <u>398,989</u> | <u>232,973</u> | <u>503,694</u> |

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

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

6. INVENTORIES

| Note | 2025 | 2024 |
|--|--------------|---------------|
| | \$ | \$ |
| Current | | |
| Fuel and materials | 9,260 | 18,901 |
| | <u>9,260</u> | <u>18,901</u> |
| The following movements in inventories occurred during the year: | | |
| Balance at beginning of year | 18,901 | 13,751 |
| Inventories expensed during the year | (229,786) | (236,688) |
| Additions to inventory | 220,145 | 241,838 |
| Balance at end of year | <u>9,260</u> | <u>18,901</u> |

MATERIAL ACCOUNTING POLICIES

General

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

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

| | Note | Assets not subject to operating lease | | Assets subject to operating lease | | Total property | | | Plant and equipment | | Total property, plant and equipment |
|--|------|---------------------------------------|------------|-----------------------------------|-------------|----------------|-------------|----------------|-------------------------|---------------------|-------------------------------------|
| | | Land | Buildings | Land | Buildings | Land | Buildings | Total property | Furniture and equipment | Plant and equipment | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2023 | | 635,000 | 14,022,665 | 1,593,000 | 18,791,844 | 2,228,000 | 32,814,509 | 35,042,509 | 119,941 | 3,269,132 | 38,431,582 |
| Correction of error | | 0 | 0 | (180,726) | (934,729) | (180,726) | (934,729) | (1,115,455) | 0 | 0 | (1,115,455) |
| *Restated Balance at 1 July 2023 | | 635,000 | 14,022,665 | 1,412,274 | 17,857,115 | 2,047,274 | 31,879,780 | 33,927,054 | 119,941 | 3,269,132 | 37,316,127 |
| Additions | | 0 | 779,246 | 20,574 | 782,202 | 20,574 | 1,561,448 | 1,582,022 | 35,741 | 1,035,617 | 2,653,380 |
| Disposals | | 0 | 0 | (42,000) | (185,651) | (42,000) | (185,651) | (227,651) | 0 | (239,162) | (466,813) |
| Depreciation - Restated | | 0 | (276,153) | 0 | (374,343) | 0 | (650,496) | (650,496) | (27,379) | (473,728) | (1,151,603) |
| Transfers | | 0 | 107,801 | 0 | (107,801) | 0 | 0 | 0 | 0 | 0 | 0 |
| *Restated Balance at 30 June 2024 | | 635,000 | 14,633,559 | 1,390,848 | 17,971,522 | 2,025,848 | 32,605,081 | 34,630,929 | 128,303 | 3,591,859 | 38,351,091 |
| Comprises: | | | | | | | | | | | |
| Gross balance amount at 30 June 2024 | | 635,000 | 15,180,646 | 1,390,848 | 18,652,508 | 2,025,848 | 33,833,154 | 35,859,002 | 373,731 | 5,117,744 | 41,350,477 |
| Accumulated depreciation at 30 June 2024 | | 0 | (547,087) | 0 | (680,986) | 0 | (1,228,073) | (1,228,073) | (245,428) | (1,525,885) | (2,999,386) |
| *Restated Balance at 30 June 2024 | 7(b) | 635,000 | 14,633,559 | 1,390,848 | 17,971,522 | 2,025,848 | 32,605,081 | 34,630,929 | 128,303 | 3,591,859 | 38,351,091 |
| Additions | | 0 | 989,973 | 0 | 269,769 | 0 | 1,259,742 | 1,259,742 | 23,326 | 864,553 | 2,147,621 |
| Disposals | | 0 | 0 | (62,000) | (333,702) | (62,000) | (333,702) | (395,702) | 0 | (196,792) | (592,494) |
| Depreciation | | 0 | (292,931) | 0 | (377,778) | 0 | (670,709) | (670,709) | (32,461) | (508,042) | (1,211,212) |
| Transfers | | 0 | 89,498 | 0 | (89,498) | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at 30 June 2025 | | 635,000 | 15,420,099 | 1,328,848 | 17,440,313 | 1,963,848 | 32,860,412 | 34,824,260 | 119,168 | 3,751,578 | 38,695,006 |
| Comprises: | | | | | | | | | | | |
| Gross balance amount at 30 June 2025 | | 635,000 | 16,267,620 | 1,328,848 | 18,472,076 | 1,963,848 | 34,739,696 | 36,703,544 | 397,057 | 5,576,782 | 42,677,383 |
| Accumulated depreciation at 30 June 2025 | | 0 | (847,521) | 0 | (1,031,763) | 0 | (1,879,284) | (1,879,284) | (277,889) | (1,825,204) | (3,982,377) |
| Balance at 30 June 2025 | 7(b) | 635,000 | 15,420,099 | 1,328,848 | 17,440,313 | 1,963,848 | 32,860,412 | 34,824,260 | 119,168 | 3,751,578 | 38,695,006 |

* Refer to Note 30 Correction of Prior Period Error

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

| Asset class | Note | Carrying amount 2025 \$ | *Restated Carrying amount 2024 \$ | Fair value hierarchy | Valuation technique | Basis of valuation | Date of last valuation | Inputs used |
|--|------|-------------------------------|--|-------------------------|--|-----------------------|---------------------------|---|
| (i) Fair value - as determined at the last valuation date | | | | | | | | |
| Land and buildings | | | | | | | | |
| Land - market value | | 1,963,848 | 2,025,848 | 2 | Market approach using recent observable market data for similar properties | Independent Valuer | 30 June 2022 | Price per square metre/market borrowing rate. |
| Total land | 7(a) | 1,963,848 | 2,025,848 | | | | | |
| Buildings - non specialised | | 32,860,412 | 32,605,081 | 2 | Market approach using recent observable market data for similar properties | Independent Valuer | 30 June 2022 | Price per square metre/market borrowing rate. |
| Total buildings | 7(a) | 32,860,412 | 32,605,081 | | | | | |

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

| | | | | | | | | |
|--------------------------------|--|--|--|--|-----|------|----------------|----------------|
| (ii) Cost | | | | | | | | |
| Furniture and equipment | | | | | N/A | Cost | Not applicable | Not applicable |
| Plant and equipment | | | | | N/A | Cost | Not applicable | Not applicable |

* Refer to Note 30 Correction of Prior Period Error

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. INFRASTRUCTURE

(a) Movements in balances

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

| | Infrastructure - roads | Infrastructure - footpaths | Infrastructure - drainage | Infrastructure - parks and ovals | Infrastructure - other | Other infrastructure - gardens | Other infrastructure - landfills | Total infrastructure |
|--|---------------------------|-------------------------------|------------------------------|-------------------------------------|---------------------------|--------------------------------------|--|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2023 | 246,065,264 | 1,572,798 | 2,789,822 | 73,700 | 15,923,696 | 138,425 | 0 | 266,563,705 |
| Additions | 5,540,245 | 104,511 | 256,153 | 0 | 738,127 | 0 | 0 | 6,639,036 |
| Disposals | 0 | 0 | 0 | 0 | (245,576) | 0 | 0 | (245,576) |
| Depreciation | (3,501,947) | (78,640) | (55,796) | (3,932) | (617,544) | (318) | 0 | (4,258,177) |
| Balance at 30 June 2024 | 248,103,562 | 1,598,669 | 2,990,179 | 69,768 | 15,798,703 | 138,107 | 0 | 268,698,988 |
| Comprises: | | | | | | | | |
| Gross balance at 30 June 2024 | 251,605,509 | 1,677,309 | 3,045,975 | 73,700 | 16,403,322 | 138,425 | 0 | 272,944,240 |
| Accumulated depreciation at 30 June 2024 | (3,501,947) | (78,640) | (55,796) | (3,932) | (604,619) | (318) | 0 | (4,245,252) |
| Balance at 30 June 2024 | 248,103,562 | 1,598,669 | 2,990,179 | 69,768 | 15,798,703 | 138,107 | 0 | 268,698,988 |
| Additions | 6,425,628 | 111,694 | 463,194 | 0 | 1,167,232 | 0 | 173,293 | 8,341,041 |
| Depreciation | (3,680,868) | (83,865) | (60,920) | (4,648) | (607,854) | (319) | 0 | (4,438,474) |
| Balance at 30 June 2025 | 250,848,322 | 1,626,498 | 3,392,453 | 65,120 | 16,358,081 | 137,788 | 173,293 | 272,601,555 |
| Comprises: | | | | | | | | |
| Gross balance at 30 June 2025 | 258,031,137 | 1,789,003 | 3,509,169 | 73,700 | 17,570,554 | 138,425 | 173,293 | 281,285,281 |
| Accumulated depreciation at 30 June 2025 | (7,182,815) | (162,505) | (116,716) | (8,580) | (1,212,473) | (637) | 0 | (8,683,726) |
| Balance at 30 June 2025 | 250,848,322 | 1,626,498 | 3,392,453 | 65,120 | 16,358,081 | 137,788 | 173,293 | 272,601,555 |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

| Asset class | Fair value hierarchy | Valuation technique | Basis of valuation | Date of last valuation | Inputs used |
|--|-----------------------------|--|---------------------------|-------------------------------|--|
| (i) Fair value - as determined at the last valuation date | | | | | |
| Infrastructure - roads | 3 | Cost approach using depreciated replacement cost | Independent valuer | 30 June 2023 | Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs |
| Infrastructure - footpaths | 3 | Cost approach using depreciated replacement cost | Independent valuer | 30 June 2023 | Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs |
| Infrastructure - drainage | 3 | Cost approach using depreciated replacement cost | Independent valuer | 30 June 2023 | Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs |
| Infrastructure - parks and ovals | 3 | Cost approach using depreciated replacement cost | Independent valuer | 30 June 2023 | Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs |
| Infrastructure - other | 3 | Cost approach using depreciated replacement cost | Independent valuer | 30 June 2023 | Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs |
| Other infrastructure - gardens | 3 | Cost approach using depreciated replacement cost | Independent valuer | 30 June 2023 | Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs |

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

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

**SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2025**

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

| Asset class | Useful life |
|--|------------------------------|
| Buildings | 30 to 50 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 5 to 20 years |
| Infrastructure - roads - clearing & earthworks | Not depreciated |
| Infrastructure - roads - pavement | 40 years |
| Infrastructure - roads - seal | 15 to 20 years |
| Infrastructure - roads - kerbing | 50 years |
| Other infrastructure - drainage | 50 years |
| Other infrastructure - footpaths | 20 years |
| Other infrastructure - parks & ovals | 10 to 40 years |
| Other infrastructure - gardens | Not depreciated |
| Other infrastructure - other | 10 to 50 years |
| Right of use (furniture and equipment) | Based on the remaining lease |

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. LEASES

(a) Right-of-use assets

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

| | Note | Right-of-use assets - furniture and equipment \$ | Total right-of-use assets \$ |
|--|------|--|---------------------------------|
| Balance at 1 July 2023 | | 17,667 | 17,667 |
| Additions | | 34,414 | 34,414 |
| Depreciation | | (12,445) | (12,445) |
| Balance at 30 June 2024 | | 39,636 | 39,636 |
| Gross balance amount at 30 June 2024 | | 53,356 | 53,356 |
| Accumulated depreciation at 30 June 2024 | | (13,720) | (13,720) |
| Balance at 30 June 2024 | | 39,636 | 39,636 |
| Depreciation | | (12,417) | (12,417) |
| Balance at 30 June 2025 | | 27,219 | 27,219 |
| Gross balance amount at 30 June 2025 | | 53,356 | 53,356 |
| Accumulated depreciation at 30 June 2025 | | (26,137) | (26,137) |
| Balance at 30 June 2025 | | 27,219 | 27,219 |

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

| | 2025 Actual \$ | 2024 Actual \$ |
|---|----------------------|----------------------|
| Depreciation on right-of-use assets | (12,417) | (12,445) |
| Finance charge on lease liabilities | (1,558) | (2,165) |
| Total amount recognised in the statement of comprehensive income | (13,975) | (14,610) |
| Total cash outflow from leases | (13,619) | (13,692) |

(b) Lease liabilities

| | | |
|-------------|--------------|--------|
| Current | 12,618 | 12,061 |
| Non-current | 15,991 | 28,609 |
| | 27(b) 28,609 | 40,670 |

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

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

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

| | 2025 Actual | 2024 Actual |
|--|----------------|----------------|
| | \$ | \$ |
| | 137,990 | 136,324 |
| | 62,192 | 137,990 |
| | 18,805 | 62,192 |
| | 1,521 | 18,805 |
| | 296 | 1,521 |
| | 2,756 | 3,052 |
| | 223,560 | 359,884 |
| Amounts recognised in profit or loss for property, plant and equipment subject to lease | | |
| Rental income | 363,371 | 374,888 |

Amounts recognised in profit or loss for property, plant and equipment subject to lease
Rental income

The Shire leases houses to staff, aged persons and social housing with rentals payable weekly. The Shire also leases community buildings, office spaces and factory units with rentals payable monthly or annually. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons and social housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing. The community buildings, office spaces and factory units are not considered as investment property as the initial underlying purpose is to improve community service provision.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

\$120,484 of annual lease payments for staff housing have been excluded from the bands above do to the perpetual leases with no fixed end date.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

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

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

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

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. TRADE AND OTHER PAYABLES

Current

| | |
|--|--|
| Sundry creditors | |
| Prepaid rates | |
| Accrued payroll liabilities | |
| Statutory liabilities | |
| Bonds and deposits held | |
| Other payables - Accrued interest on loans | |
| Other liabilities | |

| | 2025 | 2024 |
|--|---------|---------|
| | \$ | \$ |
| | 301,242 | 274,385 |
| | 46,164 | 48,969 |
| | 110,315 | 62,660 |
| | 20,233 | 24,911 |
| | 50,242 | 65,598 |
| | 29,570 | 32,956 |
| | 7,879 | 9,265 |
| | 565,645 | 518,744 |

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

Statutory liabilities are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

12. OTHER LIABILITIES

Current

| | 2025 | 2024 |
|---|--------|---------|
| | \$ | \$ |
| Contract liabilities | 0 | 11,159 |
| Capital grant/contributions liabilities | 29,293 | 704,025 |
| | 29,293 | 715,184 |

Reconciliation of changes in contract liabilities

| | | |
|---|----------|--------|
| Opening balance | 11,159 | 0 |
| Additions | 0 | 11,159 |
| Revenue from contracts with customers included as a contract liability at the start of the period | (11,159) | 0 |
| | 0 | 11,159 |

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$0 (2024: \$11,159)

Reconciliation of changes in capital grant/contribution liabilities

| | | |
|---|-----------|---------|
| Opening balance | 704,025 | 0 |
| Additions | 29,293 | 704,025 |
| Revenue from capital grant/contributions held as a liability at the start of the period | (704,025) | 0 |
| | 29,293 | 704,025 |

Expected satisfaction of capital grant/contribution liabilities

| | | |
|------------------|--------|---------|
| Less than 1 year | 29,293 | 704,025 |
| | 29,293 | 704,025 |

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

13. BORROWINGS

| | Note | 2025 | | | 2024 | | |
|---------------------------------|-------|---------|-------------|-----------|---------|-------------|-----------|
| | | Current | Non-current | Total | Current | Non-current | Total |
| Secured | | \$ | \$ | \$ | \$ | \$ | \$ |
| Loans | | 214,362 | 2,472,584 | 2,686,946 | 317,147 | 2,686,946 | 3,004,093 |
| Total secured borrowings | 27(a) | 214,362 | 2,472,584 | 2,686,946 | 317,147 | 2,686,946 | 3,004,093 |

Secured liabilities and assets pledged as security

Loans are secured by general funds and assets of the Shire of Dalwallinu.

The Shire of Dalwallinu complied with the financial covenants of the borrowing facilities during the 2025 and 2024 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. EMPLOYEE RELATED PROVISIONS

| Employee related provisions | 2025 | 2024 |
|--|---------|---------|
| | \$ | \$ |
| Current provisions | | |
| Employee benefit provisions | | |
| Annual leave | 196,463 | 172,026 |
| Long service leave | 180,203 | 187,198 |
| | 376,666 | 359,224 |
| Employee related other provisions | | |
| Employment on-costs | 57,149 | 52,398 |
| | 57,149 | 52,398 |
| Total current employee related provisions | 433,815 | 411,622 |
| Non-current provisions | | |
| Employee benefit provisions | | |
| Long service leave | 36,247 | 21,320 |
| | 36,247 | 21,320 |
| Employee related other provisions | | |
| Employment on-costs | 5,054 | 2,890 |
| | 5,054 | 2,890 |
| Total non-current employee related provisions | 41,301 | 24,210 |
| Total employee related provisions | 475,116 | 435,832 |

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. OTHER PROVISIONS

| | Provision for landfill rehabilitation site | Total |
|---------------------------------------|---|----------|
| | \$ | \$ |
| Opening balance at 1 July 2024 | | |
| Non-current provisions | 260,433 | 260,433 |
| | 260,433 | 260,433 |
| Unused amounts reversed | (87,140) | (87,140) |
| Balance at 30 June 2025 | 173,293 | 173,293 |
| Comprises | | |
| Non-current | 173,293 | 173,293 |
| | 173,293 | 173,293 |

Other provisions

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

Shire of Dalwallinu have landfill sites in Dalwallinu and Kalannie as itemised below. These sites are not licenced but they are recognised sites under the Department of Water and Environment Regulation. The Shire has a post closure plan in place to rehabilitate these sites at the end of their useful life.

1. Dalwallinu landfill site 1 (R1402-2003-1)

Rehabilitation was completed for Dalwallinu 1 site during 2019/20 for 4,386m². The total site is 22,346m² with 17,960m² remaining to be rehabilitated. This was scheduled for 2020/21 but has been postponed until 2026/27 as the remaining site is still being utilised.

2. Kalannie landfill site (R14782003-1)

Remaining useful life for this site is 9 years reaching the end during 2033/34. Rehabilitation future value expenditure provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

3. Dalwallinu landfill site 2 (R1402-2003-1)

Remaining useful life for this site is 20 years reaching the end during 2044/45. Rehabilitation future value expenditure is provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

MATERIAL ACCOUNTING POLICIES

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.

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

16. REVALUATION SURPLUS

| | 2025 Opening balance | 2025 Closing balance | * Restated 2024 Opening balance | * Restated 2024 Closing balance |
|--|-------------------------------------|-------------------------------------|--|--|
| | \$ | \$ | \$ | \$ |
| Revaluation surplus - Land | 1,600,448 | 1,600,448 | 1,600,448 | 1,600,448 |
| Revaluation surplus - Buildings | 21,251,438 | 21,251,438 | 21,251,438 | 21,251,438 |
| Revaluation surplus - Infrastructure - roads | 213,771,763 | 213,771,763 | 213,771,763 | 213,771,763 |
| Revaluation surplus - Infrastructure - footpaths | 735,323 | 735,323 | 735,323 | 735,323 |
| Revaluation surplus - Infrastructure - drainage | 281,610 | 281,610 | 281,610 | 281,610 |
| Revaluation surplus - Infrastructure - parks and ovals | 90,957 | 90,957 | 90,957 | 90,957 |
| Revaluation surplus - Infrastructure - other | 11,719,274 | 11,719,274 | 11,719,274 | 11,719,274 |
| | 249,450,813 | 249,450,813 | 249,450,813 | 249,450,813 |

* Refer to Note 30 Correction of Prior Period Error

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

17. RESTRICTIONS OVER FINANCIAL ASSETS

| | Note | 2025 Actual \$ | 2024 Actual \$ |
|--|------|----------------------|----------------------|
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | |
| - Cash and cash equivalents | 3 | 6,218,875 | 6,508,389 |
| | | 6,218,875 | 6,508,389 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | |
| Restricted reserve accounts | 28 | 6,189,582 | 5,793,205 |
| Contract liabilities | 12 | 0 | 11,159 |
| Capital grant liabilities | 12 | 29,293 | 704,025 |
| Total restricted financial assets | | 6,218,875 | 6,508,389 |
| 18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS | | | |
| Credit standby arrangements | | | |
| Credit card limit | | 20,000 | 20,000 |
| Credit card balance at balance date | | (218) | 0 |
| Total amount of credit unused | | 19,782 | 20,000 |
| Loan facilities | | | |
| Loan facilities - current | | 214,362 | 317,147 |
| Loan facilities - non-current | | 2,472,584 | 2,686,946 |
| Total facilities in use at balance date | | 2,686,946 | 3,004,093 |
| Unused loan facilities at balance date | | NIL | NIL |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the Shire has listed sites to be possible sources of contamination.

Details of those sites are:

- Lot 50 Dalwallinu Kalannie Road, Dalwallinu WA 6609
- Lot 1003 Deacon Street, Dalwallinu WA 6609
- Lots 573, 576, 102, 541 Sullivan Road, Dalwallinu WA 6609
- Lot 85 Thomas Road, Wubin WA 6612
- Lot 4056 Pithara East Road, Kalannie WA 6468
- Lot 47 Kenny Road, Buntine WA 6613

Until the Shire conducts a full investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. These sites are conditionally licenced and this approach is consistent with the Department of Water and Environmental Regulation Guidelines.

20. CAPITAL COMMITMENTS

| | 2025 | 2024 |
|--|---------|---------|
| | \$ | \$ |
| Contracted for: | | |
| - capital expenditure projects | 330,928 | 541,307 |
| - plant & equipment purchases | 85,862 | 0 |
| | 416,790 | 541,307 |
| Payable: | | |
| - not later than one year | 416,790 | 541,307 |
| Capital expenditure projects are represented by: | | |
| Tyrone Group 2x1 dwelling | 0 | 258,358 |
| Multipurpose Early Childhood Centre retention | 0 | 62,319 |
| Carport 6B Cousins Rd | 0 | 26,839 |
| Sewerage Imhoff tank upgrade | 0 | 152,232 |
| Electronic notice board | 0 | 41,559 |
| Boekeman Machinery Toyota Prado | 85,862 | 0 |
| TR Homes & Dallcon 2 x new dwellings | 254,478 | 0 |
| Aquatic Projects & Resources - Pool balance tank | 76,450 | 0 |
| Total | 416,790 | 541,307 |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

| Note | 2025 Actual \$ | 2025 Budget \$ | 2024 Actual \$ |
|--|----------------------|----------------------|----------------------|
| President's annual allowance | 10,000 | 10,000 | 10,000 |
| President's meeting attendance fees | 9,135 | 8,560 | 9,555 |
| President's other expenses | 2,374 | 3,244 | 2,479 |
| President's annual allowance for travel and accommodation expenses | 1,289 | 1,000 | 1,087 |
| | <u>22,798</u> | <u>22,804</u> | <u>23,121</u> |
| Deputy President's annual allowance | 2,500 | 2,500 | 2,500 |
| Deputy President's meeting attendance fees | 5,465 | 5,560 | 4,285 |
| Deputy President's other expenses | 2,374 | 3,244 | 2,459 |
| | <u>10,339</u> | <u>11,304</u> | <u>9,244</u> |
| All other council member's meeting attendance fees | 23,380 | 24,900 | 24,980 |
| All other council member's All other council member expenses | 14,050 | 16,220 | 10,390 |
| All other council member's travel and accommodation expenses | 3,325 | 3,000 | 3,166 |
| | <u>40,755</u> | <u>44,120</u> | <u>38,536</u> |
| 21(b) | <u>73,892</u> | <u>78,228</u> | <u>70,901</u> |

(b) Key management personnel (KMP) compensation

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

| | | |
|-------------------------------------|----------------|----------------|
| Short-term employee benefits | 732,521 | 689,885 |
| Post-employment benefits | 102,234 | 84,521 |
| Employee - other long-term benefits | 81,644 | 76,666 |
| Council member costs | 73,892 | 70,901 |
| 21(a) | <u>990,291</u> | <u>921,973</u> |

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

| | 2025 | 2024 |
|--|---------------|---------------|
| | Actual | Actual |
| | \$ | \$ |
| Sale of goods and services | 23,759 | 149,720 |
| Purchase of goods and services | 107,302 | 29,576 |
| Amounts outstanding from related parties: | | |
| Trade and other receivables | 58 | 0 |

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire had two joint venture agreements (JV#1 and JV#2) for the provision of community housing which were originally signed on 8 September 1998 and 15 January 2004, respectively. On 25 October 2023, Housing Authority (formerly known as the State Housing Commission) and the Shire consolidated these two agreements into a single comprehensive joint venture agreement. The updated agreement with Housing Authority also clarifies the respective ownership percentages, including an increase in the Shire's share for certain assets effective from the same date. The Shire interest for JV#2 is 26% and JV#1 was 22.70% until 25 October 2023 and it was then increased to 35.40%. The Shire is entitled to and responsible for 100% of the rent income and expenses associated with the joint arrangements' property.

These community houses are located on James Street, McLevie Way and Rayner Street, Dalwallinu and on Prior Street, Kalannie. This arrangement constitutes a joint arrangement as unanimous decisions are required by the parties to the agreement amounting to joint control. This arrangement has been determined to be a joint operation.

The assets held under this agreement by both parties are land and 2 x 1 bedroom units, 4 x 2 bedroom units and 2 x 3 bedroom units. The ownership of the joint operation is defined in the agreement including the percentage of each party's proportionate interest in the assets of the joint operation. Surplus funds are held in the Joint Venture Reserve account for future building maintenance.

The Shire manages the property and tenancy of the joint operation and the effects of its interest in the joint operation as follows:-

| | 2025 | * Restated 2024 |
|--|----------------|--------------------|
| | \$ | \$ |
| Statement of financial position | | |
| Cash and cash equivalents | 259,717 | 217,385 |
| Land and buildings (2 x 2 & 2 x 3 bedroom units) @ 35.40% | 337,387 | 328,042 |
| Land and buildings (2 x 1 & 2 x 2 bedroom units) @ 26% | 153,972 | 153,972 |
| Less: accumulated depreciation | (25,246) | (16,696) |
| Total assets | 725,830 | 682,703 |
| Reserve accounts | 259,717 | 217,385 |
| Total equity | 259,717 | 217,385 |
| Statement of comprehensive income | | |
| Revenue | | |
| Other revenue | 90,519 | 87,178 |
| Expenses | | |
| Depreciation | (8,551) | (10,284) |
| Other expense | (46,724) | (49,665) |
| Profit/(loss) for the period | 35,244 | 27,229 |
| Other comprehensive income | 0 | 0 |
| Total comprehensive income for the period | 35,244 | 27,229 |
| Statement of cash flows | | |
| Other revenue | 90,519 | 87,178 |
| Other expense | (46,724) | (49,724) |
| Net cash provided by (used in) operating activities | 43,795 | 37,454 |

* Refer to Note 30 Correction of Prior Period Error

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2025 or which would require a separate disclosure.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. RATING INFORMATION

(a) General rates

| RATE TYPE | | 2024/25 | 2024/25 | 2024/25 | 2024/25 | 2024/25 | 2024/25 | 2024/25 | 2024/25 | 2024/25 | 2023/24 |
|---|------------------------|------------|----------------------|------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| Rate description | Basis of valuation | Rate in \$ | Number of properties | Actual rateable value* | Actual rate revenue | Actual interim rates | Actual total revenue | Budget rate revenue | Budget interim rate | Budget total revenue | Actual total revenue |
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| General Rate | Gross rental valuation | 0.08062 | 396 | 6,282,470 | 506,493 | 9,082 | 515,575 | 506,492 | 0 | 506,492 | 454,710 |
| General Rate | Unimproved valuation | 0.010045 | 352 | 320,278,000 | 3,217,193 | (2,009) | 3,215,184 | 3,217,193 | 100 | 3,217,293 | 3,131,459 |
| Total general rates | | | 748 | 326,560,470 | 3,723,686 | 7,073 | 3,730,759 | 3,723,685 | 100 | 3,723,785 | 3,586,169 |
| Minimum payment | | | | | | | | | | | |
| Residential | Gross rental valuation | 643 | 147 | 632,604 | 94,521 | 0 | 94,521 | 94,521 | 0 | 94,521 | 136,656 |
| Rural | Unimproved valuation | 750 | 35 | 922,978 | 26,250 | 0 | 26,250 | 26,250 | 0 | 26,250 | 25,480 |
| Mining | Unimproved valuation | 750 | 45 | 486,420 | 33,750 | (8,028) | 25,722 | 33,750 | 0 | 33,750 | 35,672 |
| Total minimum payments | | | 227 | 2,042,002 | 154,521 | (8,028) | 146,493 | 154,521 | 0 | 154,521 | 197,808 |
| Total general rates and minimum payments | | | 975 | 328,602,472 | 3,878,207 | (955) | 3,877,252 | 3,878,206 | 100 | 3,878,306 | 3,783,977 |
| Ex-gratia rates | | | | | | | | | | | |
| CBH | | 0.0558 | | 896,800 | 50,040 | 0 | 50,040 | 50,268 | 0 | 50,268 | 51,420 |
| Total amount raised from rates (excluding general rates) | | | 0 | 896,800 | 50,040 | 0 | 50,040 | 50,268 | 0 | 50,268 | 51,420 |
| Discounts | | | | | | | (172,090) | | | (160,000) | (174,968) |
| Total rates | | | | | | | 3,755,202 | | | 3,768,574 | 3,660,429 |

(a) Rates related information

*Rateable Value at time of raising of rate.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

26. DETERMINATION OF SURPLUS OR DEFICIT

| Note | 2024/25 (30 June 2025 carried forward) \$ | 2024/25 Budget (30 June 2025 carried forward) \$ | 2023/24 (30 June 2024 carried forward) \$ | |
|---|---|---|---|--------------------|
| (a) Non-cash amounts excluded from operating activities | | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> . | | | | |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | (242,576) | (149,727) | (224,676) | |
| Less: Movement in liabilities associated with restricted cash | 4,357 | 0 | (5,438) | |
| Less: Fair value adjustments to financial assets at fair value through profit or loss | 6,215 | 0 | (2,943) | |
| Add: Loss on disposal of assets | 170,650 | 32,460 | 265,815 | |
| Add: Depreciation | 5,662,103 | 5,428,892 | 5,422,225 | |
| Non-cash movements in non-current assets and liabilities: | | | | |
| Pensioner deferred rates | 2,704 | 0 | (502) | |
| Employee benefit provisions | 17,091 | (7,446) | 5,986 | |
| Other provisions | (87,140) | 0 | 14,728 | |
| Non-cash amounts excluded from operating activities | 5,533,404 | 5,304,179 | 5,475,195 | |
| (b) Non-cash amounts excluded from investing activities | | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> . | | | | |
| Adjustments to investing activities | | | | |
| Right of use assets received - non cash | 0 | 0 | 34,414 | |
| Non-cash amounts excluded from investing activities | 0 | 0 | 34,414 | |
| (c) Non-cash amounts excluded from financing activities | | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> . | | | | |
| Adjustments to financing activities | | | | |
| Non cash proceeds from new leases | 0 | 0 | (34,414) | |
| Non-cash amounts excluded from financing activities | 0 | 0 | (34,414) | |
| (d) Surplus or deficit after imposition of general rates | | | | |
| The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates. | | | | |
| Adjustments to net current assets | | | | |
| Less: Reserve accounts | 28 | (6,189,582) | (6,124,935) | (5,793,205) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | 13 | 214,362 | 214,362 | 317,147 |
| - Current portion of contract liability held in reserve | | 0 | (7,446) | 0 |
| - Current portion of lease liabilities | 10(b) | 12,618 | 12,321 | 12,061 |
| - Employee benefit provisions | | 246,825 | 240,077 | 242,468 |
| Total adjustments to net current assets | | (5,715,777) | (5,665,621) | (5,221,529) |
| Net current assets used in the Statement of financial activity | | | | |
| Total current assets | | 10,512,657 | 6,659,470 | 11,999,766 |
| Less: Total current liabilities | | (1,255,733) | (993,849) | (1,974,758) |
| Less: Total adjustments to net current assets | | (5,715,777) | (5,665,621) | (5,221,529) |
| Surplus or deficit after imposition of general rates | | 3,541,147 | 0 | 4,803,479 |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

| Purpose | Note | Actual | | | | Budget | | | |
|--|-------------|--------------------------|--------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------|
| | | Principal at 1 July 2023 | New loans during 2023-24 | Principal at 30 June 2024 | New loans during 2024-25 | Principal repayments during 2023-24 | Principal repayments during 2024-25 | New loans during 2024-25 | Principal at 30 June 2025 |
| Dalwallinu Sewerage Scheme | 13 | \$ 49,389 | \$ 0 | \$ 25,882 | \$ 0 | \$ (25,882) | \$ 0 | \$ (25,882) | \$ 0 |
| Dalwallinu Discovery Centre | 13 | 398,700 | 0 | 335,974 | 0 | (64,170) | 0 | (64,170) | 271,804 |
| Dalwallinu Recreation Centre | 13 | 2,463,357 | 0 | 2,399,659 | 0 | (63,698) | 0 | (65,623) | 2,334,035 |
| Bell Street Subdivision | 13 | 403,063 | 0 | 242,578 | 0 | (160,485) | 0 | (161,472) | 81,106 |
| Total | | 3,314,509 | 0 | 3,004,093 | 0 | (317,147) | 0 | (317,147) | 2,686,946 |
| Borrowing finance cost payments | | | | | | | | | |
| Purpose | Loan number | Institution | Interest rate | Date final payment is due | Actual for year ending 30 June 2025 | Budget for year ending 30 June 2025 | | | |
| Dalwallinu Sewerage Scheme | 64 | WATC* | 9.85% | 15/01/2025 | \$ (749) | \$ (1,925) | | | |
| Dalwallinu Discovery Centre | 157 | WATC* | 2.29% | 09/04/2029 | (9,134) | (9,729) | | | |
| Dalwallinu Recreation Centre | 159 | WATC* | 3.00% | 26/03/2039 | (87,545) | (89,001) | | | |
| Bell Street Subdivision | 160 | WATC* | 0.61% | 16/09/2025 | (2,041) | (1,241) | | | |
| Total | | | | | (99,469) | (101,896) | | | |
| Total finance cost payments | | | | | (99,469) | (101,896) | | | |

* WA Treasury Corporation

(b) Lease liabilities

| Purpose | Note | Actual | | | | Budget | | | |
|------------------------------------|--------------|--------------------------|---------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------|
| | | Principal at 1 July 2023 | New leases during 2023-24 | Principal at 30 June 2024 | New leases during 2024-25 | Principal repayments during 2023-24 | Principal repayments during 2024-25 | New leases during 2024-25 | Principal at 30 June 2025 |
| Gymnasium Equipment | 10 | \$ 0 | \$ 34,414 | \$ 26,369 | \$ 0 | \$ (8,406) | \$ 0 | \$ (3,655) | \$ 10,304 |
| Multifunction Photocopiers x 2 | 10 | 17,783 | 0 | 14,301 | 0 | (3,482) | 0 | (8,406) | 18,305 |
| Total lease liabilities | 10(b) | 17,783 | 34,414 | 40,670 | 0 | (12,061) | 0 | (12,061) | 28,609 |
| Lease finance cost payments | | | | | | | | | |
| Purpose | Lease number | Institution | Interest rate | Date final payment is due | Actual for year ending 30 June 2025 | Budget for year ending 30 June 2025 | Lease term | | |
| Gymnasium Equipment | 2 | Maya Financial | 4.50% | 30/06/2027 | \$ (995) | \$ (606) | 4 years | | |
| Multifunction Photocopiers x 2 | 1 | Ricoh Finance | 4.90% | 13/03/2028 | (563) | (995) | 5 years | | |
| Total finance cost payments | | | | | (1,558) | (1,601) | | | |

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

28. RESERVE ACCOUNTS

| | 2025 Actual opening balance | 2025 Actual transfer to | 2025 Actual transfer (from) | 2025 Actual closing balance | 2025 Budget opening balance | 2025 Budget transfer to | 2025 Budget transfer (from) | 2025 Budget closing balance | 2024 Actual opening balance | 2024 Actual transfer to | 2024 Actual transfer (from) | 2024 Actual closing balance |
|--|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Leave Reserve | 242,468 | 11,251 | (6,895) | 246,824 | 242,469 | 7,880 | (6,895) | 243,454 | 247,905 | 9,425 | (14,862) | 242,468 |
| (b) Plant Reserve | 353,069 | 258,338 | 0 | 611,407 | 353,070 | 111,475 | 0 | 464,545 | 506,415 | 151,654 | (305,000) | 353,069 |
| (c) Swimming Pool Reserve | 307,066 | 64,653 | (72,600) | 299,119 | 307,066 | 59,980 | (160,000) | 207,046 | 195,884 | 111,182 | 0 | 307,066 |
| (d) Recreation Reserve | 267,457 | 532,919 | 0 | 800,376 | 267,457 | 509,098 | 0 | 776,555 | 127,990 | 139,467 | 0 | 267,457 |
| (e) Insurance Claims Excess Reserve | 131,446 | 22,881 | 0 | 154,327 | 131,445 | 20,272 | 0 | 151,717 | 110,489 | 20,957 | 0 | 131,446 |
| (f) Waste Management Reserve | 269,844 | 64,804 | 0 | 334,648 | 269,844 | 58,770 | 0 | 328,614 | 176,308 | 93,536 | 0 | 269,844 |
| (g) Joint Venture Housing Reserve | 217,385 | 68,732 | (26,400) | 259,717 | 217,384 | 72,492 | (26,400) | 263,476 | 191,571 | 27,645 | (1,831) | 217,385 |
| (h) Land and Buildings Reserve | 2,324,984 | 757,868 | (609,319) | 2,473,533 | 2,324,984 | 495,562 | (386,212) | 2,434,334 | 1,621,642 | 866,054 | (162,712) | 2,324,984 |
| (i) Sewerage Scheme Reserve | 1,238,023 | 151,180 | (731,584) | 657,619 | 1,238,024 | 132,585 | (500,000) | 870,609 | 1,052,044 | 203,453 | (17,474) | 1,238,023 |
| (j) Townscape | 76,849 | 0 | (76,849) | 0 | 76,849 | 0 | (76,849) | 0 | 73,891 | 2,958 | 0 | 76,849 |
| (k) Telecommunications | 528 | 25 | 0 | 553 | 527 | 17 | 0 | 544 | 508 | 20 | 0 | 528 |
| (l) Roadworks Construction & Maintenance Reserve | 260,744 | 6,895 | (169,974) | 97,665 | 260,744 | 8,474 | (131,878) | 137,340 | 94,273 | 166,471 | 0 | 260,744 |
| (m) IT Reserve | 103,342 | 150,452 | 0 | 253,794 | 103,342 | 143,359 | 0 | 246,701 | 0 | 103,342 | 0 | 103,342 |
| | 5,793,205 | 2,089,998 | (1,693,621) | 6,189,582 | 5,793,205 | 1,619,964 | (1,288,234) | 6,124,935 | 4,398,920 | 1,896,164 | (501,879) | 5,793,205 |

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

| Name of reserve account | Purpose of the reserve account | |
|--|---------------------------------------|---|
| Restricted by council | | |
| (a) Leave Reserve | Ongoing | To be used to fund sick, annual and long service leave requirements. |
| (b) Plant Reserve | Ongoing | To be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have enough resources available internally. |
| (c) Swimming Pool Reserve | Ongoing | To be used to ensure long term maintenance and upgrade of the swimming pool. |
| (d) Recreation Reserve | Ongoing | To be used to ensure long term maintenance and upgrade of the recreation areas. |
| (e) Insurance Claims Excess Reserve | Ongoing | To be used to pay for insurance excess in the event of abnormal number of claims in a year. |
| (f) Waste Management Reserve | Ongoing | To be used to pay for future waste management requirements. |
| (g) Joint Venture Housing Reserve | Ongoing | To be used for the construction & maintenance of the Joint Venture Housing. |
| (h) Land and Buildings Reserve | Ongoing | To be used for the purchase, construction & maintenance of residential and commercial sites. |
| (i) Sewerage Scheme Reserve | Ongoing | To be used for the maintenance and replacement of the Sewerage Scheme. |
| (j) Townscape | Ongoing | To be used for various townscape special projects. |
| (k) Telecommunications | Ongoing | To be used to leverage enhanced telecommunications capabilities within the Shire. |
| (l) Roadworks Construction & Maintenance Reserve | Ongoing | To be used to pay for future road maintenance and construction. |
| (m) IT Reserve | Ongoing | To be used to pay for future IT hardware and software requirements of the Shire. |

**SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

29. TRUST FUNDS

The Shire did not have any funds held at balance date over which it has no control.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

30. CORRECTION OF PRIOR PERIOD ERROR

The Shire had two joint venture agreements which were originally signed on 8 September 1998 and 15 January 2004, respectively. On 25 October 2023, Housing Authority (formerly known as the State Housing Commission) and the Shire consolidated these two agreements into a single comprehensive joint venture agreement. The updated agreement with Housing Authority also clarifies the respective ownership percentages, including an increase in the Shire's share for certain assets effective from the same date.

The assets held under this agreement by both parties are land and 2 x 1 bedroom units, 4 x 2 bedroom units and 2 x 3 bedroom units. They are located on James Street, McLevie Way and Rayner Street, Dalwallinu and on Prior Street, Kalannie. The ownership of the joint operation is defined in the agreement including the percentage of each party's proportionate interest in the assets of the joint operation. Surplus funds are held in the Joint Venture Reserve account for future building maintenance.

During the audit review, the joint arrangement with the Housing Authority was identified as having been incorrectly recorded in prior financial periods. Prior period restatement is required as these errors are material.

| Statement of Financial Position | 30 June 2024 | | 30 June 2024 | | 1 July 2023 | |
|---------------------------------|---------------------|----------------------|--------------|---------------------|----------------------|-------------|
| | (Previously Stated) | Increase/ (Decrease) | (Restated) | (Previously Stated) | Increase/ (Decrease) | (Restated) |
| (Extract) | \$ | \$ | \$ | \$ | \$ | \$ |
| Property, plant and equipment | 39,351,342 | (1,000,251) | 38,351,091 | 38,431,582 | (1,115,455) | 37,316,127 |
| Net assets | 315,267,204 | (1,000,251) | 314,266,953 | 311,295,233 | (1,115,455) | 310,179,778 |
| Retained surplus | 59,739,546 | (716,611) | 59,022,935 | 57,161,860 | (831,815) | 56,330,045 |
| Revaluation surplus | 249,734,453 | (283,640) | 249,450,813 | 249,734,453 | (283,640) | 249,450,813 |
| Total equity | 315,267,204 | (1,000,251) | 314,266,953 | 311,295,233 | (1,115,455) | 310,179,778 |

| Statement of Comprehensive Income | 30 June 2024 | | 30 June 2024 | |
|--|---------------------|----------------------|--------------|------------|
| | (Previously Stated) | Increase/ (Decrease) | (Restated) | (Restated) |
| (Extract) | \$ | \$ | \$ | \$ |
| Other revenue | | 49,070 | 114,576 | 163,646 |
| Depreciation | | 5,438,680 | (16,455) | 5,422,225 |
| Other expenditure | | 115,788 | 15,827 | 131,615 |
| Net result for the period | | 3,971,971 | 115,204 | 4,087,175 |
| Total comprehensive income for the period | | 3,971,971 | 115,204 | 4,087,175 |



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Dalwallinu

To the Council of the Shire of Dalwallinu

Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Emphasis of matter – Restatement of comparative balances

I draw attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer (CEO) of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Dalwallinu for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia Perth, Western Australia
23 March 2026