

SHIRE *of* **DANDARAGAN**

AGENDA AND BUSINESS PAPERS

for the

ORDINARY COUNCIL MEETING

to be held

AT THE COUNCIL CHAMBERS, JURIEN BAY

on

THURSDAY, 18 DECEMBER 2025

COMMENCING AT 4:00PM

(THIS DOCUMENT IS AVAILABLE IN LARGER PRINT ON REQUEST)



DISCLAIMER

INFORMATION FOR THE PUBLIC ATTENDING A COUNCIL MEETING

Please note:

The recommendations contained in this agenda are Officer's Recommendations only and should not be acted upon until Council has considered the recommendations and resolved accordingly.

The resolutions of Council should be confirmed by perusing the Minutes of the Council Meeting at which these recommendations were considered.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's Decision.

Rebecca Pink
ACTING CHIEF EXECUTIVE OFFICER

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025



COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee, Working Party or Steering group to examine subjects and then report to Council.
3. Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Presiding Member.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next meeting of Council.

Council has prepared an appropriate form and Public Question Time Guideline to assist.

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the Presiding Member of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration should it be determined appropriate by the Chief Executive Officer.

The Agenda closes the Monday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Shire of Dandaragan Administration Centre and all four libraries as well as on the website www.dandaragan.wa.gov.au seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.
8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025

9. Public Inspection of Unconfirmed Minutes (Reg 13)

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Shire of Dandaragan Libraries and on the website www.dandaragan.wa.gov.au within ten (10) working days after the Meeting.

NOTE:

10.3 Unopposed Business

- (1) Upon a motion being moved and seconded, the person presiding may ask the meeting if any member opposes it.
- (2) If no member signifies opposition to the motion the person presiding may declare the motion in sub clause (1) carried without debate and without taking a vote on it.
- (3) A motion carried under sub clause (2) is to be recorded in the minutes as a unanimous decision of the Council or committee.
- (4) If a member signifies opposition to a motion the motion is to be dealt with according to this Part.

This clause does not apply to any motion or decision to revoke or change a decision which has been made at a Council or committee meeting.

SHIRE OF DANDARAGAN QUESTIONS FROM THE PUBLIC

The Shire of Dandaragan welcomes community participation during public question time as per the Shire of Dandaragan Standing Orders Local Law.

A member of the public who raises a question during question time is requested to:

- (a) provide a copy of his or her questions at least 15 minutes prior to the commencement of the meeting;
- (b) first state his or her name and address;
- (c) direct the question to the President or the Presiding Member;
- (d) ask the question briefly and concisely;
- (e) limit any preamble to matters directly relevant to the question;
- (f) ensure that the question is not accompanied by any expression of opinion, statement of fact or other comment, except where necessary to explain the question;
- (g) each **member of the public** with a question is **entitled to ask up to 3 questions** before other members of the public will be invited to ask their questions;
- (h) when a member of the public gives written notice of a question, the President or Presiding Member may determine that the question is to be responded to as normal business correspondence.

The following is a summary of procedure and a guide to completion of the required form.

1. This is a "question" time only. Orations, explanations or statements of belief will not be accepted or allowed.
2. Questions must relate to a matter affecting the Shire of Dandaragan.
3. Questions must be appropriate and made in good faith. Those containing defamatory remarks, offensive language or question the competency or personal affairs of council members or employees may be ruled inappropriate by the Presiding Member and therefore not considered.
4. Frame your question so that it is both precise and yet fully understood. Long questions covering a multitude of subjects are easily misunderstood and can result in poor replies being given.
5. Write your question down on the attached form, it helps you to express the question clearly and provides staff with an accurate record of exactly what you want to know.
6. When the President or presiding member calls for any questions from the public, stand up and wait until you are acknowledged and invited to speak. Please start by giving your name and address first, then ask the question.
7. Questions to be put to the President or presiding member and answered by the Council. No questions can be put to individual Councillors.
8. The question time will be very early in the meeting. **There is only 15 minutes available for Question Time.** Questions not asked may still be submitted to the meeting and will be responded to by mail.
9. When you have put your question, resume your seat and await the reply. If possible, the President or presiding member will answer directly or invite a staff member with special knowledge to answer in his place. However, it is more likely that the question will have to be researched, in which case the President or presiding member will advise that the question will be received and that an answer will be forwarded in writing. Please note under NO circumstances, will the question be debated or discussed by Council at that meeting.
10. To maximise public participation only three questions per person will initially be considered with a time limit of 2 minutes per person. If there is time after all interested persons have put their questions the President or presiding member will allow further questions, again in limits of two per person.
11. To fill out the form, just enter your name and address in the appropriate areas together with details of any group you are representing, then write out your question.

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025

12. Please ensure your form is submitted to the minute's secretary.

If you have difficulty in or are incapable of writing the question, Shire staff are available on request to assist in this task.

We hope this note assists you in the asking of your question and thank you for your interest and participation in the affairs of our Shire.

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025

SHIRE OF DANDARAGAN

QUESTIONS FROM THE PUBLIC

Any member of the public wishing to participate in Public Question Time during Council or Committee meetings is welcome to do so, however, Council requires your name, address and written questions to be provided to the meeting secretary.

Name: _____ Signature: _____

Address: _____

Contact No: _____ Meeting Date: _____

Council Agenda
Item No: _____

Name of Organisation Representing: _____
(if applicable)

QUESTION:

Each member of the public is entitled to ask up to 3 questions before other members of the public will be invited to ask their question. 15 Minutes is allotted to Public Question Time at Council Meetings.

Please see notes on Public Question Time overleaf...

Table of Contents

1	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	11
1.1	DECLARATION OF OPENING.....	11
1.2	DISCLAIMER READING	11
2	RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE	11
3	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE ...	11
4	PUBLIC QUESTION TIME	12
5	APPLICATIONS FOR LEAVE OF ABSENCE	12
6	CONFIRMATION OF MINUTES	12
6.1	MINUTES OF THE ORDINARY MEETING HELD THURSDAY 27 NOVEMBER 2025.....	12
7	NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION	12
8	PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS	12
9	REPORTS OF COMMITTEES AND OFFICERS	13
9.1	CORPORATE & COMMUNITY SERVICES.....	13
9.1.1	ACCOUNTS FOR PAYMENT FOR THE PERIOD ENDED 30 NOVEMBER 2025.....	13
9.1.2	FINANCIAL STATEMENTS – MONTHLY REPORTING FOR THE PERIOD ENDING 30 NOVEMBER 2025	15
9.1.3	2024-25 ANNUAL FINANCIAL REPORT	17
9.1.4	ANNUAL REPORT AND ANNUAL GENERAL MEETING OF ELECTORS	21
9.2	INFRASTRUCTURE SERVICES.....	24
9.2.1	APPLICATION FOR A KENNEL FACILITY – 478 CANOVER ROAD	24
9.3	DEVELOPMENT SERVICES	31
9.3.1	PROPOSED METEOROLOGICAL MAST – LOT 3, BRAND HIGHWAY, COOLJARLOO	31
9.4	GOVERNANCE & ADMINISTRATION	39
9.4.1	POLICY AMENDMENT 6.1 SPORT AND RECREATION FUNDING	39
9.5	COUNCILLOR INFORMATION BULLETIN.....	42
9.5.1	SHIRE OF DANDARAGAN – BUILDING STATISTICS – NOVEMBER 2025	42
9.5.2	SHIRE OF DANDARAGAN – PLANNING STATISTICS – NOVEMBER 2025	42
9.5.3	SHIRE OF DANDARAGAN TOURISM / LIBRARY / COMMUNITY ACTIVITIES REPORT FOR NOVEMBER 2025	42
10	NEW BUSINESS OF AN URGENT NATURE – INTRODUCED BY RESOLUTION OF THE MEETING.....	42
11	CONFIDENTIAL ITEMS FOR WHICH MEETING IS CLOSED TO THE PUBLIC	42
12	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....	42

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025

13	CLOSURE OF MEETING	42
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1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1 DECLARATION OF OPENING

"I would like to acknowledge the traditional owners of the land we are meeting on today, the Yued people of the great Nyungar Nation and we pay our respects to Elders both past, present and emerging."

1.2 DISCLAIMER READING

"The Shire of Dandaragan accepts no responsibility for any statements or actions arising from discussion during this meeting."

Members of the public should not act on verbal comments made during the meeting and should rely only on the official written confirmation of Council decisions, issued within fourteen days."

2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

Members

Councillor T O’Gorman	(President)
Councillor G Lethlean	(Deputy President)
Councillor R Glasfurd	
Councillor S Johnson	
Councillor S Krakowiak	
Councillor S Young	

Staff

Mrs R Pink	(Acting Chief Executive Officer)
Mr B Pepper	(Executive Manager Infrastructure)
Mr L Fouché	(Executive Manager Development Services)
Mr A MacKenzie	(Manager Development Planning)
Mrs K Dean	(Administration Officer)

Apologies

Approved Leave of Absence

Councillor W Gibson

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025**4 PUBLIC QUESTION TIME****5 APPLICATIONS FOR LEAVE OF ABSENCE****6 CONFIRMATION OF MINUTES****6.1 MINUTES OF THE ORDINARY MEETING HELD THURSDAY 27
NOVEMBER 2025.****7 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT
DISCUSSION****8 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**

9 REPORTS OF COMMITTEES AND OFFICERS

9.1 CORPORATE & COMMUNITY SERVICES

9.1.1 ACCOUNTS FOR PAYMENT FOR THE PERIOD ENDED 30 NOVEMBER 2025

Location:	Shire of Dandaragan
Applicant:	N/A
File Reference:	Doc Id: SODR-2042075298-148113
Disclosure of Interest:	Nil
Date:	17 November 2025
Author:	Cobus van der Westhuysen, Assistant Accountant
Senior Officer:	Rebecca Pink, Executive Manager Corporate Services

PROPOSAL

To receive the Cheque, EFT, BPAY, Direct Debit and Fuel Card listing for the month of November 2025.

BACKGROUND

In accordance with the *Local Government Act 1995*, and *Financial Management Regulations 1996*, a list of expenditure payments is required to be presented to Council.

COMMENT

The Cheque, EFT, BPAY and Direct Debit (including fuel cards) payments for November 2025 totalled **\$1,273,113.78** for the Municipal Fund.

Should Councillors have any queries regarding the November 2025 Accounts for Payment, please contact the Executive Manager prior to the Council meeting. This will allow sufficient time for staff to undertake the necessary research and ensure that detailed information can be provided either in advance or at the meeting.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Regulation 13 of the Local Government Financial Management Regulations 1997.

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no adverse trends to report currently.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025**ATTACHMENTS**

Circulated with the agenda are the following items relevant to this report:

- Cheque, EFT, BPAY, Direct Debit and Fuel Card listings for November 2025 (Doc Id: SODR-2042075298-148113)

(Marked 9.1.1)

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council receive the Cheque, EFT, BPAY, Direct Debit and Fuel Card payment listing for the period ending 30 November 2025 totalling \$1,273,113.78.

9.1.2 FINANCIAL STATEMENTS – MONTHLY REPORTING FOR THE PERIOD ENDING 30 NOVEMBER 2025

Location:	Shire of Dandaragan
Applicant:	N/A
File Reference:	Doc Id: SODR-2042075298-148179
Disclosure of Interest:	None
Date:	8 December 2025
Author:	Cobus van der Westhuysen, Assistant Accountant
Senior Officer:	Rebecca Pink, Executive Manager Corporate Services

PROPOSAL

To present the Monthly Financial Report for the period ending 30 November 2025 to Council.

BACKGROUND

Regulations 34 and 35 of the Local Government (Financial Management) Regulations 1996 require a monthly statement of financial activity, monthly statement of financial position and explanation of material variances to be presented to Council.

The report must be presented at an ordinary meeting of council within two months after the end of the month to which the statement relates. Regulations prescribe the information to be contained in the report.

The Monthly Financial Report has been compiled to comply with the *Local Government Act 1995*, associated regulations, and to the extent they are not inconsistent with the *Local Government Act 1995* and the *Australian Accounting Standards*.

In accordance with *Regulation 34(5) of the Local Government (Financial Management) Regulations 1996*, on 24 July 2025, Council adopted the annual material variance threshold of 10% for reporting budget variances within monthly financial reporting for the 2025/26 financial year, subject to a \$10,000 minimum, below which, variances are not required to be reported.

COMMENT

The Monthly Financial Report for the period ending 30 November 2025 is attached to include the following information as required by legislation:

- Statement of Financial Activity;
- Statement of Financial Position;
- Note 1 – Basis of Preparation and Significant Accounting Policies;
- Note 2 – Statement of Financial Activity Information; and
- Note 3 – Explanation of Material Variances.

There is no legislative requirement for supplementary financial information to be considered with the monthly financial reports

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025

presented to Council, however, to assist Council with explanatory details for the above statements, there is supplementary information at the back of the statements.

Should Councillors have any queries regarding the financial statements for the period ending 30 November 2025, please contact the Executive Manager prior to the Council meeting. This will allow sufficient time for staff to undertake any necessary research and provide detailed information either in advance or at the meeting.

STATUTORY ENVIRONMENT

Regulation 34 and 35 of the Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

There are no known policy implications associated with this item.

FINANCIAL IMPLICATIONS

The presentation of these monthly financial reports provides Council with regular updates regarding the status of the financial position and assists to comply with the *Local Government Act 1995* and associated regulations.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this item.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Financial statements for the period ending 30 November 2025
(Doc Id: SODR-2042075298-148204)
(Marked 9.1.2)

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council receive the Monthly Financial Report for the period ended 30 November 2025.

9.1.3 2024-25 ANNUAL FINANCIAL REPORT

Location:	Shire of Dandaragan
Applicant:	N/A
Folder Path:	SODR-1034602345-11894
Disclosure of Interest:	None
Date:	7 December 2025
Author:	Rebecca Pink, Executive Manager Corporate Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

To receive the Annual Financial Report and Independent Auditor's Report.

BACKGROUND

Under *section 7.9* of the *Local Government Act 1995 (LGA)*, the auditor must review the accounts and Annual Financial Report provided by the local government. By 31 December following the end of the financial year, the auditor must prepare a report and send a copy to:

- (a) Mayor or President; and
- (b) The Chief Executive Officer; and
- (c) The Minister.

Furthermore, in accordance with *Regulation 10(4)* of the *Local Government (Audit) Regulations 1996 (Audit Regulations)*, where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in *Section 7.9* of the *LGA*.

Following the finalisation of the Shire's 2024/25 audit, the Office of the Auditor General has forwarded the Annual Financial Report along with the Independent Audit Report. As no management issues were identified, a management report was not issued.

The Audit Committee is required to examine the reports of the auditor after receiving a report from the Chief Executive Officer ("CEO") on the matters reported and:

- Determine if any matters raised require action to be taken by the local government; and
- Ensure that appropriate action is taken in respect of those matters.

The Audit Committee is also required to review a report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to Council for adoption.

In accordance with *section 7.12A* of the *LGA*, matters identified as significant by the auditor in the audit report, must state what action the local government has taken or intends to take with respect to each of those matters. In addition, where significant findings have

been identified, a copy of that report is to be forwarded to the Minister within 3 months after the audit report is received by the local government. Within 14 days, after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

COMMENT

The Office of the Auditor General has completed the audit of the Shire's Annual Financial Statements for the 2024/25 financial year and issued an Independent Auditor's Report on 4 December 2025. No management issues were identified, and therefore no separate Management Report was provided.

The Audit Committee will meet on 15 December 2025 to review the auditor's report. The Committee is required to determine if any action is necessary and ensure appropriate follow-up. As there are no significant findings or management issues identified for 2024/25, no further action will be required by the Shire.

For transparency, it is noted that one significant finding was raised in the 2023/24 financial year. This matter was addressed in accordance with section 7.12A of the *Local Government Act 1995*, and the required report was submitted to the Minister and published on the Shire's website.

Council is asked to acknowledge the completion of the 2024/25 audit and receive the Annual Financial Report and Independent Auditor's Report.

CONSULTATION

Office of the Auditor General

STATUTORY ENVIRONMENT

7.9. Audit to be conducted

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
 - (a) *the mayor or president; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*
- (2) *Without limiting the generality of subsection (1), where the auditor considers that —*
 - (a) *there is any error or deficiency in an account or financial report submitted for audit; or*
 - (b) *any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*

- (c) *there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*
- (3) *The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*
 - (a) *prepare a report thereon; and*
 - (b) *forward a copy of that report to the Minister,*
and that direction has effect according to its terms.
- (4) *If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.*

7.12 A. Duties of local government with respect to audits

- (4) *A local government must —*
 - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*

Local Government (Audit) Regulations 1996

10. Report by auditor

- (1) *An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*
- (2) *The report is to give the auditor's opinion on —*
 - (a) *the financial position of the local government; and*
 - (b) *the results of the operations of the local government.*
- (3) *The report must include a report on the conduct of the audit.*
- (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.*

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications – audit costs are included in the annual budget.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

ATTACHMENTS

Circulated with the agenda are the following items relevant to this report:

- Extract of Minutes of the Audit Committee Meeting (unconfirmed) held on 15 December 2025 (Doc Id: SODR-2042075298-148274)
- Shire of Dandaragan Financial Report (Doc Id: SODR-1034602345-11891)
- Independent Auditor's Report (Doc Id: SODR-1034602345-11890)
- Transmittal letter from Office of Auditor General (Doc Id: SODR-1034602345-11889)

(Marked 9.1.3)

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

- 1. That Council receives the unconfirmed minutes of the Audit Committee Meeting held on 15 December 2025.**
- 2. That Council receives the Annual Financial Report for the year ended 30 June 2025; and**
- 3. That Council receives the Independent Audit's Report for the year ended 30 June 2025.**

9.1.4 ANNUAL REPORT AND ANNUAL GENERAL MEETING OF ELECTORS

Location:	Shire of Dandaragan
Applicant:	N/A
File Reference:	SODR-1034602345-11893
Disclosure of Interest:	None
Date:	7 December 2025
Author:	Rebecca Pink, Executive Manager Corporate Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

To accept the 2024 / 2025 Annual Report and set the date for the Annual General Meeting of Electors.

BACKGROUND

The *Local Government Act (1995)* requires a local government to prepare an annual report for each financial year. The annual report must be accepted by Council no later than 31 December following the financial year, or within two months after the auditor's report becomes available.

The annual report contains two parts:

- Part one provides a summarised overview of the Shire's achievements against the Corporate Business Plan, along with a range of statutory reports required under legislation.
- Part two contains the suite of financial reports and audit letters presenting the Shire's financial position as at 30th June 2025.

COMMENT

The Shire of Dandaragan concluded 2024 / 2025 with a surplus of \$5,812,450, however most of this surplus is attributable to advance grant funding and incomplete capital works projects. Accordingly, this surplus does not represent uncommitted funds but reflects outstanding commitments that were reprogrammed into the 2025 / 2026 budget.

The primary sources of income for 2024 / 25 were:

- \$7,982,992 of rate income
- \$6,115,626 in grants, fees and charges

The Independent Auditor's report from the Auditor General states the following opinion:

I have audited the financial report of the Shire of Dandaragan (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.

The Independent Auditor's Report will be presented to the Shire of Dandaragan Audit Committee on 15 December 2025. There are no significant audit findings which would require action under Section 7.12A(4) of the *Local Government Act 1995*.

The Annual Meeting of Electors must be held within 56 days of the annual report being accepted. This requires the meeting to be held on or before 11 February 2026. It is recommended that Council set the date for 9 February 2026.

CONSULTATION

Office of the Auditor General

STATUTORY ENVIRONMENT

Section 5.53 and 5.54 of the *Local Government Act 1995* requires preparation and acceptance of the annual report.

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.*

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*
- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

** Absolute majority required.*

The auditor's report was received on 4 December 2025.

Section 5.27 of the *Local Government Act 1995* outlines the requirements for the Electors' general meeting.

5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.*
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.*

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

The Annual Report forms an essential tool in the Integrated Planning and Reporting suite of documents to allow the Local Government to report on the achievement of the Shire in relation to the targets set out in the Strategic Community Plan and Corporate Business Plan.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Annual Report 2024 / 2025 (Doc Id: SODR-2042075298-47861)
(Marked 9.1.4)

VOTING REQUIREMENT

Officer Recommendation 1 - Absolute majority

Officer Recommendation 2 - Simple majority

OFFICER RECOMMENDATION 1

That Council, in accordance with *Section 5.54 (1)* of the *Local Government Act 1995*, accepts the Shire of Dandaragan Annual Report for the 2024 / 2025 financial year.

OFFICER RECOMMENDATION 2

That Council, in accordance with *Section 5.27* of the *Local Government Act 1995* sets the date for the Annual General Meeting of Electors as Monday, 9 February 2026 at 5.00pm in the Jurien Bay Council Chambers.

9.2 INFRASTRUCTURE SERVICES

9.2.1 APPLICATION FOR A KENNEL FACILITY – 478 CANOVER ROAD

Location:	Shire of Dandaragan
Applicant:	John Curley
File Reference:	SODR-518144282-865
Disclosure of Interest:	None
Date:	8 December 2025
Author:	William Miller, Manager of Operations and Community Safety
Senior Officer:	Brad Pepper, Executive Manager of Infrastructure

PROPOSAL

For the proponent of 478 Canover Road to establish a kennel (dog boarding) facility, comprising of two (2) individual holding pens, for the commercial short stay boarding of dogs.

BACKGROUND

Mr John Curley of 478 Canover Road, Jurien Bay is seeking to establish a small dog boarding facility at the forementioned rural property.

The proposal is to utilise existing dog holding infrastructure on the property, to allow for two (2) kennels to be utilised for commercial use. If approved, the already approved home business (Development Application 122/25) is intended to commence operation immediately.

This facility will provide the Shire of Dandaragan residents, travellers, and visitors with a convenient place to board their dogs when they are on holidays, unable to care for their dogs due to unforeseen circumstances, or visiting the area, such as travellers wishing to visit national parks.

The nearest facility akin to this proposal is located in Greenhead, built within its industrially zoned area on the outskirts of town. Per the November 2025 Council meeting, another kennel has been approved and is being established on Nylagarda Road, Hill River. As such, Shire's Ranger Services team welcomes the establishment of this local facility, to ensure that the welfare of dogs is satisfactorily maintained when owners cannot look after their dogs for short periods of time.

The author of this report has drafted several conditions for this proposal based on other similar facilities and best practice in accordance with the Department of Primary Industries and Regional Development publication – Health and Welfare of Dogs in Western Australia Guidelines. This recommendation seeks Councils endorsement for the facility to commence operations under the prescribed conditions

In consultation with both the proponent and neighboring residents surrounding the proposal, the Shire of Dandaragan Ranger Services team is satisfied that this facility will be well-maintained, have limited, if any impact on the amenity of the area and be a positive, and heavily demanded enterprise for the region.

COMMENT

As the facility is capped at operating with a maximum of two (2) dogs, the author views this proposal as low impact on the community, especially given the rural zoning.

Under the *Dog Act 1976*, the maximum number of dogs that can be kept (residentially) is six (6). The Shire of Dandaragan, under our *Dogs Local Law 2019*, has capped the maximum number of dogs to be kept without prior Council approval to two (2). Given the application only intends to have a maximum of two (2) dogs at the facility, the author is satisfied that whilst this will become a commercial facility, the maximum number of dogs does not exceed residential quantities.

Therefore, the development has been assessed as a minor operation in comparison to other commercial kennel operations around the state, such as the Hounds Hilton, in the Midwest, which has an approved operating capacity of 36 Animals.

The Shire of Dandaragan *Dogs Local Law 2019* states:

Part 4.6 Determination of an Application

- (a) the matters referred to in clause 4.7;*
- (b) any written submissions received within the time specified in clause 4.3(2)(a) on the proposed use of the premises;*
- (c) any economic or social benefits which may be derived by any person in the district if the application for a licence is approved;*
- (d) the effect which the kennel establishment may have on the environment or amenity of the neighborhood;*
- (e) whether the approved kennel establishment will create a nuisance for the owners and occupiers of adjoining premises;*
and
- (f) whether or not the imposition of and compliance with appropriate conditions of a licence will mitigate any adverse effects of the approved kennel establishment identified in the preceding paragraphs.*

4.7 Where application cannot be approved

The local government cannot approve an application for a licence where -

- (a) an approved kennel establishment cannot be permitted by the local government on the premises under a local planning scheme; or*
- (b) an applicant for a licence or another person who will have the*

charge of the dogs will not reside on the premises, or, in the opinion of the local government, sufficiently close to the premises so as to control the dogs and so as to ensure their health and welfare.

4.8 Conditions of approval

- (1) The local government may approve an application for a licence subject to the conditions contained in Schedule 2 and to such other conditions as the local government considers appropriate.*
- (2) In respect of a particular application for a licence, the local government may vary any of the conditions contained in Schedule 2.*

The officer has sought to vary the prescribed conditions contained in *Schedule 2* as the small nature of the operation is unlikely to give rise for the need for building specific conditions that *Schedule 2* is largely centered around. The Ranger Services team will request to see the log books of the operation upon annual review of the licence and will seek Council's approve to amend the facilities conditions in the event that modification or further conditions are deemed appropriate, this may include waste management, building materials and noise controls or anything else deemed appropriate for the operation to continue without giving rise to environmental or neighborhood amenity issues.

The Shire received two responses during the consultation period from neighbours to the north of the proponent. The primary concerns from these neighbours were:

- The potential impact of barking dogs affecting the amenity of the surrounding properties
- The potential that the operation sets a precedent for an operation not consistent with the "tranquil lifestyle" the Jurien Heights and Alta Mare subdivisions provide
- Whether the operation may result in a decline of neighboring property values
- An approval for two kennels now, may result in desire to further expand the operation in future.

The consultees are strongly against the application with the above-mentioned points in mind.

The home business approval provided by the Shire Planning Department has provided several conditions of a general nature, In addition, the proponent will have to comply with both these and the kennel specific conditions noted below.

Home Business Specific Conditions:

- 1. The Home Business (Kennels) must not occupy an area greater than 50 square metres and should be contained to the area as*

indicated on the attached Site Plan (P1) dated 11 November 2025.

- 2. The Home Business activity shall not employ more than 2 people.*
- 3. The Home business shall not involve the retail sale, display or hire of goods of any nature.*
- 4. A total of two (2) dogs can be accommodated on the property as part of the Home Business activity at any one time.*
- 5. Only one client is permitted to access the Home Business premises at any one time.*
- 6. The Home Business activity must not cause nuisance or degrade the amenity of the neighbourhood in any way, including by reason of the emission of noise, light, vibration, electrical interference, odour, fumes, smoke, vapour or other pollutant, or impact on public safety or otherwise, to the satisfaction of the Shire of Dandaragan.*
- 7. The applicant must not erect or otherwise display on the Home Business premises any sign with an area exceeding 0.2 square metres. A sign erected under this condition must: only describe the type of Home Business and provide the relevant contact details; be placed on a building, wall, fence or entry statement of the Home Business premises; and not be illuminated nor use reflective or fluorescent materials.*

Kennel Specific Conditions:

- 1) Business hours for drop-offs, business-related visitors and pickups shall be limited to 7:00am – 6:00pm, Monday to Sunday.
- 2) The licensee or the person nominated in the application for a licence must, in accordance with the application for the licence, continue to reside - (i) at the premises; or (ii) in the opinion of the local government, sufficiently close to the premises so as to control the dogs, and to ensure their health and welfare.
- 3) All solid animal waste generated by the facility is to be disposed of at an approved landfill facility.
- 4) All pens are to be thoroughly cleaned daily and disinfected between outgoing and incoming animals.
- 5) No less than two people are to be available (on call, or otherwise) to care for the animals at any given time that the Kennel is operating.
- 6) The proponent is to mitigate barking dogs to the satisfaction of the ranger services team.
- 7) The neighboring properties will be surveyed by the Ranger Services team after a period of three months from establishment to review whether barking has been mitigated satisfactorily. Any negative consultation will require Council to review the kennel approval.
- 8) The proponent is to ensure all insurances are adequate and current to provide protection to the proponent, business, property and contents, including liability.

- 9) The proponent is to maintain a register of all animals boarded at the property and kept for seven years, including age, sex and breed of the animals, and ownership information.
- 10) The proponent must have procedures in place, to the satisfaction of the Ranger Services team, to address the following:
 1. Emergency Events and Evacuation
 2. Animal Illness & Veterinary Treatment Arrangements
 3. Animal Health and Wellbeing (feeding schedules, cleaning, exercise, heat/temperature management etc)
 4. Property Security
 5. Hygiene and Disease Outbreak Management
 6. Liability Protection
 7. Pest Management
 8. Dog Attack Mitigation
- 11) The facility will be available for inspection by the Ranger Services team at least once upon establishment and annually upon renewal of the kennel facility license thereafter.

CONSULTATION

Written correspondence to eighteen (18) nearest property owners to the proposal (500-meter radius).

The two email responses have been attached to this item for detailed review by Council.

STATUTORY ENVIRONMENT

Dog Act 1976

Shire of Dandaragan Dogs Local Law 2019

POLICY IMPLICATIONS

The author is seeking Council exemption from the pre-approved delegated authorities for the *Dog Act 1976* for the purposes of Council Recommendation 2, so that the Chief Executive Officer can be duly authorised to renew the facility license annually without further Council consideration.

The *Dog Act 1976* states:

10AA. Delegation of local government powers and duties

(1) A local government may, by absolute majority as defined in the Local Government Act 1995 section 1.4, delegate to its chief executive officer any power or duty of the local government under another provision of this Act.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

Shire of Dandaragan Council Plan

AGENDA FOR ORDINARY COUNCIL MEETING TO BE HELD THURSDAY 18 DECEMBER 2025

Environment	Whether promoting opportunities in regenerative agriculture, mitigating bushfire risks, or safeguarding our delicate coastal ecosystems, the Shire of Dandaragan is committed to implementing projects and backing community initiatives aimed at enhancing our natural surroundings. This strategic objective continues to evolve within our operations, and we acknowledge the vital leadership role the Shire plays in ensuring that future generations can take pride in our stewardship of nature.
Priority Outcomes	We promote our growth while honoring our natural surroundings.
Initiative	Support the development of enhanced visitor experiences within our National Parks.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Application for a Kennel Facility – 478 Canover Road, Jurien Bay – Map Blueprint Excerpt (Doc Id: SODR-518144282-871)
- Alanna Smith Response (Doc Id: SODR-518144282-870)
- David Paz Response (Doc Id: SODR-518144282-868)

(Marked 9.2.1)

VOTING REQUIREMENT

OFFICER RECOMMENDATION 1: Simple majority

OFFICER RECOMMENDATION 2: Absolute majority

OFFICER RECOMMENDATION 1 / COUNCIL DECISION 1

That Council endorse the application for the Kennel Facility at 478 Canover Road, Jurien Bay, with the following conditions:

- 1) A total of two (2) dogs can be accommodated on the property, as part of the Home Business (Kennel) activity, at any one time.**
- 2) Business hours for drop-offs, business-related visitors and pickups shall be limited to 7:00am – 6:00pm, Monday to Sunday.**
- 3) The licensee, or the person nominated in the application for a licence, must, in accordance with the application for the licence, continue to reside - (i) at the premises; or (ii) in the opinion of the local government, sufficiently close to the premises so as to control the dogs, and to ensure their health and welfare.**
- 4) All solid animal waste generated by the facility is to be disposed of at an approved landfill facility.**

- 5) All pens are to be thoroughly cleaned daily and disinfected between outgoing and incoming animals.
- 6) No less than two people are to be available (on call or otherwise) to care for the animals at any given time that the Kennel is operating.
- 7) The proponent is to mitigate barking dogs to the satisfaction of the Ranger Services team.
- 8) The proponent is to ensure all insurances are adequate and current to provide protection to the proponent, business, property and contents, including liability.
- 9) The proponent is to maintain a register of all animals boarded at the property and kept for seven (7) years, including age, sex and breed of the animals, and ownership information.
- 10) The proponent must have procedures in place, to the satisfaction of the Ranger Services team, to address the following:
 1. Emergency Events and Evacuation
 2. Animal Illness & Veterinary Treatment Arrangements
 3. Animal Health and Wellbeing (feeding schedules, cleaning, exercise, heat/temperature management etc)
 4. Property Security
 5. Hygiene and Disease Outbreak Management
 6. Liability Protection
 7. Pest Management
 8. Dog Attack Mitigation
- 11) The facility will be available for inspection by the Ranger Services team at least once upon establishment and annually upon renewal of the kennel facility license thereafter.

OFFICER RECOMMENDATION 2 / COUNCIL DECISION 2

That Council, subject to compliance with the facility's license conditions and there being no material complaints about the facility's operation, delegate authority to the Chief Executive Officer to renew the ongoing annual facility license.

9.3 DEVELOPMENT SERVICES

9.3.1 PROPOSED METEOROLOGICAL MAST – LOT 3, BRAND HIGHWAY, COOLJARLOO

Location:	Lot 3, Brand Highway, Cooljarloo
Applicant:	Element Advisory
File Reference:	SODR-1262144384-34276
Landowner:	Tronox Management Pty Ltd
Disclosure of Interest:	Nil
Date:	2 December 2025
Author:	Alex MacKenzie, Manager Development Planning
Senior Officer:	Louis Fouche, Executive Manager Development Services

PROPOSAL

The purpose of this report is for Council to consider an application for a meteorological mast ('met mast'). As a type of development not defined under the Shire's *Local Planning Scheme No.7*, Development Approval is required for a 'Use Not Listed'.

The mast is intended to provide meteorological data to inform decision making around the potential future siting and design of a renewable energy facility (wind turbines). The mast will be positioned adjacent to Tronox's existing mining operation, approximately 2km west of the Cataby Liberty Roadhouse.

BACKGROUND

Tronox's mineral sands mining and processing business has operated onsite at Cooljarloo since the 1990s, employing some 300 direct and indirect workers.

Proposed met mast location plan



Lot 3 Brand Highway is 1040ha in area, with the met mast location (including guy wires) consisting of a 700m diameter area to the centre and west of the lot. The proposed met mast will comprise of a lattice tower structure, 100m in height, tethered by six anchored footings to a concrete base with 27 guy wires (in contrasting colours to the ground / vegetation). To ensure adequate visibility for aircraft, the top one-third of the mast will be painted in alternate colours (typically red and white), and a low intensity aviation light will be installed. A copy of the development plans is attached to this report.

COMMENT

As a 'Use Not Listed', consideration must be given to how the proposal fits with the objectives for the 'Rural' zone. The installation of a renewable energy facility (including a met mast) is not considered to be inconsistent with the objectives for the 'Rural' zone as set out in the *Shire of Dandaragan Local Planning Scheme No. 7 ('LPS7')* and is therefore deemed to be a permitted use in terms of Clause 3.4.2.a).

The met mast site location is within Special Control Area 1 (SCA1) – Bassendean Sands. The assessment of the proposal against the LPS7 SCA1 provisions in Clause 5.2.4 is as follows:

Consideration	Assessment
a) Impact on native vegetation.	The proposed mast will be located on cleared mining land.
b) Clearing, filling, discharge into wetlands, buffers and waterlogged areas of the site.	Site is already cleared. No discharge is anticipated.
c) Nutrient loads entering groundwater or increased stormwater runoff.	No additional nutrient loads will result from the proposal. Given the relatively small hardstand footprint of the mast, stormwater runoff will be minimal and is to be contained on site.
d) Reducing water quantities within adjoining public drinking water source (SCA4).	No groundwater extraction is proposed.

Additionally, the layout and form of the development was deemed to be appropriate in accordance with the relevant matters to be considered in *Clause 67(2) of Schedule 2 – Deemed Provisions of the Planning and Development (Local Planning Schemes) Regulations 2015*. There are no relevant site and development requirements associated with development in the 'Rural' zone to be considered under LPS7.

The proposed met mast height is not anticipated to generate significant visual amenity or environmental impacts, given the minimal structural elements of the masts and their location.

Based on recent advice received from referrals of other met mast proposals to the Australian Institute Aviation, 3 nautical miles (nm) is determined to be the distance in which potential impacts on uncertified aerodromes may be experienced. On this basis:

- The proposed development will not create incompatible intrusions or compromise the safety of existing airports and associated navigation and communication facilities.
- The met mast is proposed to be constructed more than 3nm from the nearest uncertified aerodrome, being the Waddi Bush Resort.
- It is not mandatory to mark the met mast; however, the following markings are recommended to be implemented in accordance with National Airports Safeguarding Framework (NASF) Guideline D:
 - a. Obstacle marking for at least the top third of the mast and be painted in alternating contrasting bands of colour (with which the proposal complies).
 - c. Guy wire ground attachment points in contrasting colours to the surrounding ground/vegetation (with which the proposal complies).
 - For temporary met masts constructed prior to wind turbine installation and met masts not in proximity to a wind turbine, there will be an acceptable level of aviation safety risk associated with the potential for an aircraft collision, provided obstacle lighting is fitted to ensure visibility in low light and deteriorating atmospheric conditions.
 - The Civil Aviation Safety Authority (CASA) *AC139.E-01 v. 10 – Reporting of Tall Structures* requires the owner of a tall structure exceeding 100m AGL to report details of the structure to Air Services Australia prior to construction. Additionally, the NASF Guideline D requires the owner of a tall structure exceeding 45m AGL to notify the Royal Australian Air Force Aeronautical Information Service prior to construction.

CONSULTATION

In assessing similar proposals consultation was undertaken with adjoining property owners within 500m. In this instance there are no adjoining property owners within 500m, with the closest adjoining properties being crown land reserve approximately 1.4km away to the west and south, and the Liberty Roadhouse approximately 2km to the east. The nearest dwelling is approximately 2.9km from the proposed met mast location. Given the separation from neighbours, relatively minimal locality impact, and the proposed location within

a site currently used for mining purposes, it was not considered necessary to undertake engagement

STATUTORY ENVIRONMENT

Planning and Development (Local Planning Schemes) Regulations 2015

Schedule 2 Deemed provisions for local planning schemes

Part 9 Procedure for dealing with applications for development approval

cl. 67(2) In considering an application for development approval (other than an application on which approval cannot be granted under subclause (1)), the local government is to have due regard to the following matters to the extent that, in the opinion of the local government, those matters are relevant to the development the subject of the application — (a) – (zb)

Local Planning Scheme No. 7:

3.4.2. If a person proposes to carry out on land any use that is not specifically mentioned in the Zoning Table and cannot reasonably be determined as falling within the type, class or genus of activity of any other use category the local government may —

- a) determine that the use is consistent with the objectives of the particular zone and is therefore permitted;*
- b) determine that the use may be consistent with the objectives of the particular zone and thereafter follow the advertising procedures of clause 64 of the deemed provisions in considering an application for development approval; or*
- c) determine that the use is not consistent with the objectives of the particular zone and is therefore not permitted.*

The Scheme objective for the Rural zone of which the subject property is zoned is:

To provide for a range of rural activities such as broadacre and diversified farming so as to retain the rural character and amenity of the locality, in such a way as to prevent land degradation and further loss of biodiversity.

The proposed development is considered to be consistent with this objective.

Special Control Area 1 (SCA1) – Bassendean Sands.
The objectives of the SCA under Clause 5.2.2 of LPS7 are:

- A. to avoid land uses and development of a type and intensity that would impact on native vegetation, wetlands and their buffers, and groundwater quantity and quality; and*

B. *to ensure that future land uses in the area do not degrade the area.*

5.2.4 *In considering an application for rezoning, subdivision or development approval in the Special Control Area, the local government will only support proposals where there would be:*

- a) *minimal impact on native vegetation, including individual trees and other remnants located within pasture;*
- b) *no clearing, filling or additional discharge into, or other impacts on, wetlands and their buffers, and other waterlogged areas;*
- c) *sustainable nutrient loads and where the introduction of additional nutrients that may enter the groundwater, for example, from fertilizers or stock or wastewater or increased stormwater runoff, is managed; and*
- d) *no reduced quantity of water within adjoining public drinking water source areas (in Special Control Area 4) as a result of any water extraction.*

POLICY IMPLICATIONS

Western Australian Planning Commission – Position Statement
Renewable Energy Facilities:

2. The local planning framework, principally administered by local government, can effectively manage the development assessment of renewable energy facilities.

5.3.5 - Public and Aviation Safety

Proponents of wind turbine proposals should refer to the National Airports Safeguarding Framework (NASF) Guideline D: Managing the Risk to Aviation Safety of Wind Turbine Installation (Wind Farms) / Wind Monitoring Towers to determine any potential aviation safety risks and possible mitigation measures.

FINANCIAL IMPLICATIONS

The estimated cost of the development is \$283,000. An application fee of \$905 was paid in accordance with the Shire of Dandaragan Fees and Charges.

STRATEGIC IMPLICATIONS

Local Planning Strategy
Section 4.5 - Rural

Strategic Directions

4. Support non-rural land uses that are compatible with, and complement, the primary use of the land.

Section 4.7 – Economy

Strategic Directions

7. *Work with industry to investigate and identify opportunities for renewable energy projects based on the Shire's competitive advantages (i.e. coastal winds and flat terrain).*

Actions – Renewable Energy

11. *Promote opportunities for renewable energy across the Shire, based on the Shire's favourable climactic and environmental attributes and investigate how agricultural projects may benefit.*

Section 4.8 – Utility Infrastructure

Actions – Energy

4. *When assessing proposals for wind farms and other alternative energy infrastructure, the Shire will consider visual landscape issues and other relevant matters set out in the Western Australian Planning Commission's Position Statement on Renewable Energy Facilities.*

Section 4.11 - Environment and Natural Resources

Strategic Directions

3. *Protect the valued landscape characteristics of the Shire's natural and rural landscapes, as assets to be appreciated by residents and tourists.*

Shire of Dandaragan – Council Plan

Prosperity	The region will experience economic and population growth with increasing economic opportunities, diversifying primary production and a vibrant visitor economy.
Priority Outcomes	Our Shire has a contemporary land use planning system that responds to and creates economic opportunities

ATTACHMENTS

Circulated with the agenda are the following Items relevant to this report:

- Development Application and Plans (Doc Id: SODR-1262144384-33085)

(Marked 9.3.1)VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. **Determines that the proposed land use of 'Renewable Energy Facility' (meteorological mast) is consistent with the**

objective of the 'Rural' zone and is therefore permitted in accordance with clause 3.4.2 a) of the Shire of Dandaragan Local Planning Scheme No. 7; and

2. Approves the development approval for the erection of one (1) meteorological mast on Lot 3 Brand Highway, Cooljarloo; subject to the following Conditions and Advice Notes:

CONDITIONS:

1. All development shall be in accordance with the approved development plans and accompanying documentation submitted by Element Advisory dated 18 December 2025, which forms part of this development approval, to the specifications and satisfaction of the Shire of Dandaragan, subject to any modifications required as a consequence of any condition(s) of this approval.
2. This decision constitutes planning approval only and is valid for a period of 2 years from the date of approval. If the subject development is not substantially commenced within the specified period, the approval shall lapse and be of no further effect.
3. Marking of the meteorological masts is to be undertaken in accordance with Clause 39 in the *National Airports Safeguarding Framework (NASF) Guideline D: Managing the Risk to Aviation Safety of Wind Turbine Installation (Wind Farms) / Wind Monitoring Towers* to the satisfaction of the Shire of Dandaragan.
4. The meteorological mast is to be fitted with low intensity, steady red aviation obstacle/hazard lighting, to operate during poor light and hours of darkness, to the satisfaction of the Shire of Dandaragan.
5. All stormwater runoff resulting from the meteorological mast structure shall be contained on site to the satisfaction of the Shire of Dandaragan.

Advice Notes:

- A. This is a development approval of the Shire of Dandaragan under its Local Planning Scheme No.7. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary

approvals, consents, permits, and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.

- B. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Dandaragan Local Planning Scheme No.7 and may result in legal action being initiated by the Shire of Dandaragan.
- C. The Applicant is advised that under the *National Airports Safeguarding Framework (NASF) Guideline D: Managing the Risk to Aviation Safety of Wind Turbine Installation (Wind Farms) / Wind Monitoring Towers* it is a requirement to notify the Royal Australian Air Force (RAAF) Aeronautical Information Service of the location and height of the met masts for inclusion on the RAAF's tall structures database. Additionally, under CASA's *Advisory Circular AC 139.E-05 v1.1 - Obstacles (including wind farms) outside the vicinity of a CASA certified aerodrome* the met masts should be reported to the Airservices Australia NOTAM office until they are incorporated in published operational documents.
- D. With regard to Condition 4, except as otherwise stated in the condition, the standard of lighting is to be in accordance with the Commonwealth *Part 139 (Aerodromes) Manual of Standards 2019* (as amended).
- E. If the applicant/landowner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with Part 14 of the *Planning and Development Act 2005*. An application must be submitted within 28 days of the determination.

9.4 GOVERNANCE & ADMINISTRATION

9.4.1 POLICY AMENDMENT 6.1 SPORT AND RECREATION FUNDING

Location:	Shire of Dandaragan
Applicant:	N/A
File Reference:	SODR-1876983588-2749
Disclosure of Interest:	NIL
Date:	30 October 2025
Author:	Makayla Hendry, Community Development Officer
Senior Officer:	Rhiarn Sutton, Manager Customer and Community Services

PROPOSAL

To endorse changes to Policy 6.1 C-6SRF01 Sport and Recreation Funding.

BACKGROUND

The Shire of Dandaragan recognises the vital role that sport and recreation play in fostering community wellbeing, social cohesion, and active lifestyles. To support this, Council has established Policy C-6SRF01 – Sport and Recreation Funding, which provides a framework for financial assistance to community sporting and recreational groups.

The policy is structured into two key components:

1. Sporting and Recreational Capital Works Fund;
this fund supports the replacement, renewal, and improvement of capital infrastructure for sporting and recreational facilities. Each year, the Shire allocates 1% of total budgeted rates to this fund. Eligible projects must exceed \$40,000 (ex GST) and demonstrate co-funding, preferably through successful applications to external funding bodies such as the Department of Local Government, Sport and Cultural Industries' CSRFF program.
2. Tronox Management and Shire of Dandaragan Sporting and Recreation Facilities Fund
This jointly funded initiative (minimum \$25,000 from the Shire, matched by Tronox) provides grants for non-consumable equipment and minor projects. Applications are assessed by a community-based committee and prioritised based on criteria such as membership base, financial sustainability, and demonstrated need.

The Tronox Management and Shire of Dandaragan Sport and Recreation Facilities Fund component of the policy was last amended by Council in December 2023 with an increase of the funding amount and the funding grant timeframe.

OFFICER RECOMMENDATION / COUNCIL DECISION

Moved Cr McDonald, seconded Cr Young

That Council adopt the amended Policy 6.1 C-6SRF01 Sport and Recreation Funding and acknowledge the amended Management Procedures (Doc Id: SODR-461937211-1179). CARRIED 6 / 0

Both funding streams operate on an annual cycle.

COMMENT

The Sport and Recreation Fund provides valuable opportunities for local sporting and community clubs to upgrade and enhance capital infrastructure, supporting improved facilities that encourage participation and community wellbeing.

The fund prioritises projects that demonstrate strong community demand, financial sustainability, and co-funding from external sources. However, the current funding threshold of \$40,000 can be restrictive for smaller clubs and community groups, often limiting their ability to access support for projects that deliver significant local benefit.

The proposed amendment to reduce the threshold to \$25,000 will make the program more accessible to a broader range of clubs and community groups. This change is expected to:

- Increase equity by supporting smaller clubs with limited resources.
- Encourage grassroots development and community engagement.
- Facilitate timely delivery of smaller-scale projects that improve local facilities.
- Strengthen financial sustainability by promoting co-funding opportunities.

Lowering the threshold aligns with the Shire's commitment to fostering active, connected communities and ensuring that funding programs remain responsive to local needs.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

There are no statutory implications to this item

POLICY IMPLICATIONS

Policy 6.1 C-6SRF01 Sport and Recreation Policy is proposed to be amended as outlined in the attachment (DOC ID. SODR-461937211-1640)

FINANCIAL IMPLICATIONS

Reducing the funding threshold from \$40,000 (ex GST) to \$25,000 (ex GST) is not expected to increase the overall budget allocation for the Sport and Recreation Capital Works. However, it may result in:

- A higher number of applications being received, as smaller clubs and community groups become eligible.
- Smaller individual grant amounts, which could allow the Shire to support a greater number of projects within the existing budget.

The amendment does not create a direct financial impact beyond the existing allocation for the program but may influence how funds are distributed across projects.

STRATEGIC IMPLICATIONS

Shire Of Dandaragan Council Plan

Outcome	Initiative
The Shire has an active Community Development program supporting events, cultural development and community building activities.	Foster community empowerment by leveraging the Shire's grants program to assist community groups to achieve their objectives.

ATTACHMENTS

Circulated with the agenda are the following items relevant to this report:

- C-6SRF01 Sport and Recreation Policy (current) (Doc Id: SODR-461937211-1639)
- C-6SRF01 Sport and Recreation Policy (amended) (Doc Id: SODR-461937211-1640)

(Marked 9.4.1)

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council endorse Policy C-6RSF01 Sport and Recreation Funding and acknowledge the amended Management Procedure as attached.

9.5 COUNCILLOR INFORMATION BULLETIN**9.5.1 SHIRE OF DANDARAGAN – BUILDING STATISTICS – NOVEMBER 2025**

Document ID: SODR-2045798944-37946

Attached to the agenda is a copy of the Shire of Dandaragan Building Statistics for November 2025. **(Marked 9.5.1)**

9.5.2 SHIRE OF DANDARAGAN – PLANNING STATISTICS – NOVEMBER 2025

Document ID: SODR-2045798944-37945

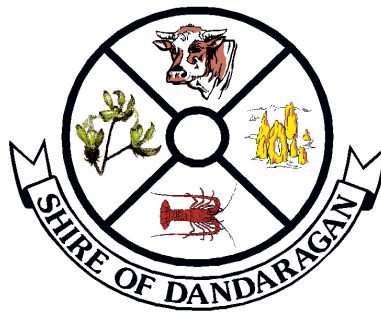
Attached to the agenda is a copy of the Shire of Dandaragan Planning Statistics for November 2025. **(Marked 9.5.2)**

9.5.3 SHIRE OF DANDARAGAN TOURISM / LIBRARY / COMMUNITY ACTIVITIES REPORT FOR NOVEMBER 2025

Document ID: SODR-1876983588-2788

Attached to the agenda is monthly report for Tourism / Library for November 2025. **(Marked 9.5.3)**

10 NEW BUSINESS OF AN URGENT NATURE – INTRODUCED BY RESOLUTION OF THE MEETING**11 CONFIDENTIAL ITEMS FOR WHICH MEETING IS CLOSED TO THE PUBLIC****12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN****13 CLOSURE OF MEETING**



ATTACHMENTS

FOR ORDINARY COUNCIL MEETING 18 DECEMBER 2025



**ACCOUNTS FOR PAYMENT
FOR THE PERIOD ENDING**

30 November 2025

SUMMARY OF SCHEDULE OF ACCOUNTS OCTOBER 2025

<u>FUND</u>	<u>AMOUNT</u>
<u>MUNICIPAL FUND</u>	
CHEQUES	\$ -
EFT'S	\$ 1,206,285.69
DIRECT DEBITS	\$ 46,685.58
BPAY	\$ 20,142.51
TOTAL	<u>\$ 1,273,113.78</u>
MUNICIPAL FUND	

<u>TRUST FUND</u>	
CHEQUES	\$0.00
EFT'S	\$0.00
TRANSFER	\$0.00
TOTAL	<u>\$0.00</u>

Payment Details - EFT

			Amount
Payment / Invoice	Date	Description	
EFT Payment			
EFT Payment - EFT01350			
V80003 - Redgum Reports Inc			
20211351	27/11/25	Redgums subscription	80.50
		Total V80003	80.50
V80033 - Derricks Auto-Ag & Hardware Plus			
10392641	25/11/25	Plant - Parts & Repairs	490.10
10392799	27/11/25	Ball valve	111.50
10392840	27/11/25	Mulch and watering can	80.90
		Total V80033	682.50
V80240 - RBC Rural			
34512	19/11/25	Meterplan Charge -	1,569.32
		Total V80240	1,569.32
V81002 - Landgate			
77078852	27/11/25	Valuation Expenses	41.57
		Total V81002	41.57
V81924 - Team Global Express Pty Ltd			
730	26/11/25	Freight	137.14
		Total V81924	137.14
V81973 - Fuel Distributors of WA Pty Ltd			
718501	28/11/25	Diesel	2,799.17
		Total V81973	2,799.17
V82076 - Cervantes Bowling Club			
2025352	11/11/25	Cerv Bolwing Club contribution for shelter project	2,692.25
		Total V82076	2,692.25
V82321 - Stewart & Heaton Clothing Co Pty Ltd			
SIN-4168326	20/11/25	Jacket order	318.69
		Total V82321	318.69
V82382 - Redgum Village			
1009	17/11/25	Accomodation	720.00
		Total V82382	720.00
V82823 - The Last Drop Plumbing Co			
6862	13/10/25	Nth BBQ maintenance Sandy Cape	264.00
		Total V82823	264.00
V83340 - CONNECT Call Centre Services			
120549	15/11/25	After Hours Call Service	2,299.28
		Total V83340	2,299.28
V83507 - CouncilFirst			
SO001318	21/11/25	Council First Subcription	6,085.44
		Total V83507	6,085.44
V84006 - Badgingarra Motors			
63364	15/10/25	Service Badgingarra	2,095.75
		Total V84006	2,095.75
V84334 - Slavin Architects Pty Ltd			
1557	18/11/25	Reg East West Runway data into national registers	1,650.00
		Total V84334	1,650.00
V84375 - Shire of Kellerberrin			
9344	06/11/25	Conference / Professional Development Expense	103.26
		Total V84375	103.26

Payment Details - EFT

			Amount
Payment / Invoice	Date	Description	
V84422 - Jurien Tyre & Auto			
71955	17/11/25	Plant - Other Vehicle Running Costs	374.50
		Total V84422	374.50
V85042 - Avantgarde Technologies Pt Ltd			
4623	28/11/25	Freight	49.25
		Total V85042	49.25
V85154 - Brooke Hearle			
Refund Deposit	27/11/25	Refund Nomination Deposit	100.00
		Total V85154	100.00
		Total EFT01350	22,062.62
<hr/>			
EFT Payment - EFT01345			
V80021 - BOC Gases			
5006762217	04/11/25	Gas Bottle Hire	82.92
		Total V80021	82.92
V80102 - Westrac Equipment			
PI1583772	03/11/25	Filters	757.83
		Total V80102	757.83
V80162 - Badgingarra Bowling Club (Inc)			
403	15/10/25	Refreshments	325.00
		Total V80162	325.00
V80163 - Badgingarra Community Assn			
528	04/11/25	Badgingarra Town Maintenance Contract 2025-26	5,312.87
		Total V80163	5,312.87
V80626 - Jurien Bay District High School			
6425	27/10/25	Secondary Presentation Awards	300.00
		Total V80626	300.00
V81097 - Australia Post			
1014342231	05/11/25	Postage	8,266.33
		Total V81097	8,266.33
V81343 - Dandaragan Mechanical Services			
14173	09/10/25	Filter	332.85
14175	09/10/25	Batteries	284.90
14067	01/10/25	STEER TYRES	1,533.30
		Total V81343	2,151.05
V81361 - Cleanaway Operations Pty Ltd			
3501253	03/11/25	Cleanaway - Hazardous Waste quote Q-71482	1,397.55
		Total V81361	1,397.55
V81616 - Jurien Pest Management			
9710	30/10/25	Pest control	1,078.00
		Total V81616	1,078.00
V81695 - Metrocount			
199	27/10/25	Metrocount consumibles	875.60
		Total V81695	875.60
V81744 - Nutrien Ag Solutions			
913490591	09/10/25	Turf spray	425.70
		Total V81744	425.70
V81924 - Team Global Express Pty Ltd			
727	04/11/25	Freight	66.15
		Total V81924	66.15

Payment Details - EFT

		Amount
Payment / Invoice	Date Description	
V82274 - Vari-Skilled		
1196	20/10/25 Weed spraying Swales	4,400.00
	Total V82274	4,400.00
V82474 - Direct Contracting Pty Ltd		
3047	16/10/25 Mulching verges	29,920.00
	Total V82474	29,920.00
V82557 - Moora Toyota		
PI13004412	21/10/25 Seat Covers	620.02
	Total V82557	620.02
V82643 - Officeworks Business Direct		
624682878	28/10/25 Printing and Stationery	943.50
	Total V82643	943.50
V82793 - Australias Coral Coast		
3090	30/10/25 Caravan and camping 2024/25	825.00
	Total V82793	825.00
V83012 - Moora Tyres		
3007925	03/11/25 Wheel alignment	125.00
	Total V83012	125.00
V83121 - Dandaragan Community Resource Centre Inc		
126008	04/11/25 Pioneer Park Dandaragan Cleaning	1,756.22
	Total V83121	1,756.22
V83145 - Avdata Australia		
150029051-165	04/11/25 Jurien Bay Airstrip	283.60
	Total V83145	283.60
V83365 - Bitutek Pty Ltd		
8324	31/10/25 Muthawandery Sealing	206,355.60
	Total V83365	206,355.60
V83385 - Jurien Bay Panel & Paint Pty Ltd		
7524	31/10/25 Replace Rear Window	583.00
	Total V83385	583.00
V83420 - Porter Consulting Engineers		
25637	04/11/25 Review RCR	3,000.00
	Total V83420	3,000.00
V83442 - Dandaragan Bush Fire Brigade		
AGM	30/10/25 Refreshments	400.00
	Total V83442	400.00
V83774 - Supagas Pty Ltd		
C649247-10-2025	05/11/25 Gas Bottle Hire	174.99
	Total V83774	174.99
V83780 - Pinnacles Traffic Management Services		
270	30/10/25 Traffic control	23,095.88
	Total V83780	23,095.88
V83870 - Bay Bakery Cafe		
0065	28/10/25 New Councillors Induction	55.50
	Total V83870	55.50
V84004 - Department of Water and Environmental Regulation		
TF054815	05/11/25 Waste Control	44.00
	Total V84004	44.00
V84302 - UDLA		

Payment Details - EFT

			Amount
Payment / Invoice	Date	Description	
UDLA4759	31/10/25	Consultancy	2,464.00
		Total V84302	2,464.00
V84327 - Lyall Ward			
43	04/11/25	Waste Attendant contract	2,288.00
		Total V84327	2,288.00
V84391 - Innes Air & Electrical Pty Ltd			
04801	03/11/25	Air Conditioner Maintenance	6,242.50
		Total V84391	6,242.50
V84416 - Davric Australia			
220195	30/10/25	hat pins and embroided patches	1,257.30
		Total V84416	1,257.30
V84458 - Ray White Jurien Bay			
25/11/2025	04/11/25	Staff housing	1,000.00
4/12/2025	04/11/25	Staff Housing	1,400.00
17/11/2025	04/11/25	Staff Housing	1,300.00
		Total V84458	3,700.00
V84524 - Hersey's Safety Pty Ltd			
4713	03/11/25	Safety Items	2,122.45
		Total V84524	2,122.45
V84850 - Tractus Moora			
3008367	30/10/25	Orings for grader tyre	72.00
		Total V84850	72.00
V84916 - RKC Builders Pty Ltd			
VERGE BOND	05/11/25	Reimbursement for verge bond	1,000.00
		Total V84916	1,000.00
V84979 - Skytrust Intelligence Systems			
41568	08/10/25	OH&S Expenses	548.90
		Total V84979	548.90
V85042 - Avantgarde Technologies Pt Ltd			
4561	29/10/25	IT Operations	11,978.37
		Total V85042	11,978.37
V85082 - Jurien Bay Realty			
26/12/2025	04/11/25	Staff Housing	1,300.00
12/12/2025	04/11/25	Staff Housing	1,500.00
		Total V85082	2,800.00
V85124 - AAPW Contracting			
444	17/10/25	Supply of gravel to repair Roads	3,548.69
		Total V85124	3,548.69
V85126 - EHO Consulting Australia Pty Ltd			
115/117	16/10/25	Consultancy	7,977.20
		Total V85126	7,977.20
V85137 - Leonie Griffin			
OVERPAYMENT	05/11/25	Overpayment of Rates A1009	774.28
		Total V85137	774.28
		Total EFT01345	340,395.00
<hr/>			
EFT Payment - EFT01346			
V80033 - Derricks Auto-Ag & Hardware Plus			
10391219	12/11/25	Sprinklers and solenoids	332.50
		Total V80033	332.50

Payment Details - EFT

Payment / Invoice	Date Description	Amount
V80043 - Jurien Bay IGA		
OCTOBER	12/11/25 October Account 2025	2,841.79
	Total V80043	2,841.79
V80102 - Westrac Equipment		
PI1583773	05/11/25 COOLANT HEADER TANK & COOLANT	2,110.89
1588317	06/11/25 AIR PRE CLEANER &AIR SENSORS	584.25
1592960	11/11/25 AIR PRECLEANER	819.82
	Total V80102	3,514.96
V80115 - GHD Pty Ltd		
112-0260381	02/10/25 Groundwater Assessment Report	18,039.75
	Total V80115	18,039.75
V80162 - Badgingarra Bowling Club (Inc)		
404	15/10/25 Refreshments - Badgingarra BFB	200.00
	Total V80162	200.00
V80163 - Badgingarra Community Assn		
626	13/11/25 Shire annual contribution	13,000.00
	Total V80163	13,000.00
V80320 - Jtagz Pty Ltd		
36739	28/10/25 Dog Registration Tags	268.68
	Total V80320	268.68
V80405 - Coastal Trimming		
10310	01/10/25 Window blinds	20,235.55
	Total V80405	20,235.55
V80549 - BP Jurien Bay		
11467	10/11/25 Batteries	421.20
	Total V80549	421.20
V81343 - Dandaragan Mechanical Services		
14114	15/10/25 Service	872.15
	Total V81343	872.15
V81352 - Jurien Signs		
8271	11/11/25 Magnetic names for white board Depot JB	30.00
8137	12/11/25 Rural Street Signs Sept - Oct	49.50
	Total V81352	79.50
V81382 - Cervantes Hardware and Marine		
201980	02/10/25 retic fitting and pipe new shed project jurien oval	6,344.50
202438	21/10/25 refridgerant recovery pliers	220.00
PO87148	01/10/25 October	106.61
	Total V81382	6,671.11
V81479 - Apis Rural Products		
1071125	10/11/25 Honey	140.00
	Total V81479	140.00
V81490 - Ricoh Finance		
213492-Z4M1C8	03/11/25 Ricoh Photocopier lease payment FY26	966.79
	Total V81490	966.79
V81663 - Communication and Wireless Services		
13553	10/11/25 Appear card replacement for TV rebroadcast	17,582.40
	Total V81663	17,582.40
V81795 - Jurien Bay Community Resource Centre		
4138	06/11/25 November 2025 Shire Matters	1,735.00

Payment Details - EFT

			Amount
Payment / Invoice	Date	Description	
4169	05/11/25	Poster for meetings	50.00
4170	08/10/25	consultation cervantes playspace	30.00
Total V81795			1,815.00
V81837 - Watto's Rural Contracting			
2711	31/10/25	Labour hire to drive side tippers	5,082.00
Total V81837			5,082.00
V81924 - Team Global Express Pty Ltd			
728	11/11/25	Freight	117.54
Total V81924			117.54
V81973 - Fuel Distributors of WA Pty Ltd			
712166	11/11/25	Add blue	1,499.00
Total V81973			1,499.00
V82028 - Avon Waste			
72759	06/11/25	Waste Collection	22,771.31
Total V82028			22,771.31
V82138 - Avon Midland Country Zone Of Wa			
404/392	09/11/25	Membership 2024-2025	4,620.00
404/392A	09/11/25	Membership 2024-2025	220.00
Total V82138			4,840.00
V82474 - Direct Contracting Pty Ltd			
3051	20/10/25	Road trains	173,879.75
Total V82474			173,879.75
V82773 - Cookies Coastal Earthworks			
B309	27/10/25	bobcat earthworks jurien oval	1,386.00
Total V82773			1,386.00
V82774 - T-Quip			
143876	03/11/25	Repairs to mower (repair number 32776)	1,930.05
Total V82774			1,930.05
V82823 - The Last Drop Plumbing Co			
0006839	04/11/25	Shower tap replacement in female Toilets	201.30
INV 6794	03/11/25	Call out	682.00
6824	12/11/25	Replace leaking backflow	7,503.10
Total V82823			8,386.40
V83143 - Totally Workwear - Joondalup			
7200821353	14/10/25	Staff Uniforms/Protective Clothing	582.30
Total V83143			582.30
V83223 - Jurien Bay Concrete & Earthworks Pty Ltd			
3137	28/10/25	Blue metal	2,640.00
Total V83223			2,640.00
V83347 - Kelli Anda			
Reimbursement	11/11/25	Reimbursement	86.05
Total V83347			86.05
V83495 - Dandaragan Store			
NOVEMBER	11/11/25	Dandaragan Depot	27.30
Total V83495			27.30
V83660 - D Greenwood			
OCTOBER - 25	11/11/25	Badgingarra Waste Attendant	1,386.67
Total V83660			1,386.67
V83705 - Telstra			

Payment Details - EFT

			Amount
Payment / Invoice	Date	Description	
Oct-25	12/11/25	SMS Services	415.11
		Total V83705	415.11
V83736 - Waterlogic Australia Pty Ltd			
5110604	03/11/25	Waterlogic Filter Lease Payment Sept 25 to June 26	1,660.95
		Total V83736	1,660.95
V84006 - Badgingarra Motors			
63182	15/10/25	Service Badgingarra 2.4	1,545.06
		Total V84006	1,545.06
V84042 - Traffic Force			
SO00000362	07/10/25	Generic Traffic Management Plan	1,020.80
		Total V84042	1,020.80
V84058 - Jurien Bay Medical Centre			
174770	16/10/25	Medical Examinations	148.50
175554	28/10/25	Medical Examinations	192.50
		Total V84058	341.00
V84097 - Aquamonix Pty Ltd			
79206	06/11/25	Repair to retic controller	5,085.30
		Total V84097	5,085.30
V84136 - J Bay Concreting			
446	21/10/25	footpath repairs	2,079.00
		Total V84136	2,079.00
V84233 - Jolin Consulting			
102	10/11/25	Staff Recruitment & Termination	385.00
103	22/10/25	Staff Recruitment & Termination	517.50
		Total V84233	902.50
V84311 - SEEK Limited			
701538898	10/11/25	Advertising and Promotions	407.00
		Total V84311	407.00
V84391 - Innes Air & Electrical Pty Ltd			
04821	03/11/25	Air Conditioner Maintenance	676.50
04820	03/11/25	Air Conditioner Maintenance	3,795.00
04822	03/11/25	Air Conditioner Maintenance	289.30
		Total V84391	4,760.80
V84553 - Jurien Trenching & Excavations			
4196	05/11/25	Excavator hire	825.00
		Total V84553	825.00
V84562 - CouncilWise Pty Ltd			
000114	03/11/25	PropertyWise Licence for September 2025	3,608.00
		Total V84562	3,608.00
V84611 - Bitumen Distributors Pty Ltd			
2819	21/10/25	Emulsion	2,629.00
		Total V84611	2,629.00
V84738 - Butcher by the Bay			
818	05/11/25	BBQ sausages NAIDOC	248.60
		Total V84738	248.60
V84765 - Magnet Engineering Dandaragan Pty Ltd			
537	11/11/25	Repairs to water tanker	1,168.26
		Total V84765	1,168.26
V84789 - Jurien Bay Mitre 10			

Payment Details - EFT

		Amount
Payment / Invoice	Date Description	
PO87153	01/10/25 Order for October	438.61
101079327	22/10/25 Toilet Cisterns	1,008.00
101078619	01/10/25 October purchases	10.60
	Total V84789	1,457.21
V84850 - Tractus Moora		
3008559	07/11/25 remove and replace tyre	693.70
	Total V84850	693.70
V85042 - Avantgarde Technologies Pt Ltd		
4612	11/11/25 Microsoft Licences for new users	76.01
4606	30/10/25 replacement cords	634.45
4609	11/11/25 IT Operations	14,567.51
	Total V85042	15,277.97
V85088 - Little Rippers Technology		
937286	12/11/25 Assorted Locations of Doggy Bags	782.10
	Total V85088	782.10
V85121 - GIS PRO PTY LTD		
00965	03/11/25 GIS Pro: Coastal Assessment Map set	2,586.37
965A	13/11/25 GIS Pro: Coastal Assessment Map set	26.13
	Total V85121	2,612.50
V85127 - A1 Plaques WA		
1226	11/11/25 Cast Bronze Plaque	550.00
	Total V85127	550.00
V85138 - Signarama		
11952	06/11/25 Signage	830.34
	Total V85138	830.34
V85140 - Miah Day		
Reimbursement	11/11/25 Reimbursement	71.00
	Total V85140	71.00
V85141 - Janette Collins		
OVER PAYMENT	12/11/25 Over payment of rates	573.70
	Total V85141	573.70
V85142 - Department of Local Government,Industry Regulation and Safety		
BSL REMITTANCE	12/11/25 BSL Remittance Sept 2025/August 2025	6,414.88
	Total V85142	6,414.88
	Total EFT01346	367,555.53
EFT Payment - EFT01347		
V80033 - Derricks Auto-Ag & Hardware Plus		
10387313	07/10/25 Plow Bolts and nuts	167.40
	Total V80033	167.40
V80115 - GHD Pty Ltd		
112-0260553	08/10/25 Landfill cell design and Works Approval application	740.85
112-0260554	20/10/25 Materials and Contracts	6,255.70
112-0260556	20/10/25 Consulting fees	1,769.90
	Total V80115	8,766.45
V80126 - Sheridan's		
10370	27/10/25 Name plates	187.00
	Total V80126	187.00
V80137 - Western Australian Local Government Association		
29086	30/10/25 Members Training	2,904.00

Payment Details - EFT

Payment / Invoice	Date Description	Amount
	Total V80137	2,904.00
V80150 - RDI Transport		
11870	13/11/25 Sandy Cape BBQ gas	200.00
	Total V80150	200.00
V80549 - BP Jurien Bay		
11470	13/11/25 BBQ batteries	840.00
	Total V80549	840.00
V81031 - AN & A Whybrow		
5066	31/10/25 Limestone push works	11,877.25
	Total V81031	11,877.25
V81343 - Dandaragan Mechanical Services		
14219	05/11/25 semi trailer tyres	2,543.75
13966	08/09/25 Replace brake boosters on water tanker trailer	277.30
	Total V81343	2,821.05
V81660 - Central Regional TAFE		
I0034631	18/11/25 Staff Training	2,082.92
	Total V81660	2,082.92
V81663 - Communication and Wireless Services		
133554	20/08/25 TV/Radio Maintenance FY2026	12,889.25
	Total V81663	12,889.25
V81924 - Team Global Express Pty Ltd		
729	18/11/25 Freight	166.28
	Total V81924	166.28
V81938 - Australian Institute Of Management WA HRD Ltd		
7179366	13/11/25 Staff Training	1,654.00
	Total V81938	1,654.00
V81973 - Fuel Distributors of WA Pty Ltd		
00715201	19/11/25 Diesel/unleaded	22,493.03
	Total V81973	22,493.03
V82076 - Cervantes Bowling Club		
2025350/2025351	11/11/25 Cerv Bowling Clubcontribution towards shelter project	51,152.75
	Total V82076	51,152.75
V82274 - Vari-Skilled		
1218	04/11/25 Administration Centre	20,734.00
	Total V82274	20,734.00
V82382 - Redgum Village		
992 2025	13/11/25 Accomodation	240.00
	Total V82382	240.00
V82474 - Direct Contracting Pty Ltd		
3056	05/11/25 Mulching Rowes Rd	9,086.00
3054	18/11/25 Annual firebreak program	31,570.00
	Total V82474	40,656.00
V82557 - Moora Toyota		
PI13004477	17/11/25 wiper blades	33.88
PI13004479	14/11/25 DOOR MIROR	417.55
PI13004475	14/11/25 Jack and tools	518.77
PI13004475 A	19/11/25 Jack and tools	63.00
	Total V82557	1,033.20
V82823 - The Last Drop Plumbing Co		

Payment Details - EFT

			Amount
Payment / Invoice	Date	Description	
6825	30/10/25	North SC BBQ Repairs	533.50
		Total V82823	533.50
V82876 - Department of Transport			
#3895	19/11/25	Dobbyn Park Jetty	47.70
		Total V82876	47.70
V83143 - Totally Workwear - Joondalup			
7200817288	03/11/25	Staff Uniforms/Protective Clothing	298.30
		Total V83143	298.30
V83187 - Wayne Gibson (Cr)			
TRAVEL	13/11/25	Members Travel	439.48
		Total V83187	439.48
V83507 - CouncilFirst			
SI009356	19/11/25	Professional Services - October 2025	137.50
SI009359	18/11/25	Information Lifecycle	18,243.97
		Total V83507	18,381.47
V83780 - Pinnacles Traffic Management Services			
271	18/11/25	Traffic control	20,510.88
272	13/11/25	Traffic control	946.00
		Total V83780	21,456.88
V83863 - Badgingarra Roadhouse & Tourist Park			
3032364	18/11/25	Fuel Badgy	233.44
3032146	18/11/25	Food for Cowalla Road Fire	351.00
		Total V83863	584.44
V83997 - Auscoinswest			
3866	18/11/25	book album and coins	291.50
		Total V83997	291.50
V84004 - Department of Water and Environmental Regulation			
TF055289	18/11/25	Waste Control	44.00
		Total V84004	44.00
V84063 - Trackspares (Australia) Pty Ltd			
TSASI2501310	12/11/25	Grader blades	10,639.22
		Total V84063	10,639.22
V84136 - J Bay Concreting			
448	10/11/25	Foot path Maintenance	418.00
		Total V84136	418.00
V84153 - BGM Electrical Pty Ltd			
1798	08/10/25	Solar Lights	8,497.91
		Total V84153	8,497.91
V84155 - Jurien Home Hardware - (was Thrifty Link)			
25-000442022	22/10/25	KLEEN AIR	90.45
25-00041611	22/10/25	paint	242.82
25-00039370	22/10/25	uniforms	394.25
2500039127	07/10/25	Work Van tools	259.00
PO87168	02/10/25	Canover LT equipment	447.80
PO87160	01/10/25	Purchases- October	414.12
PO87146	01/10/25	Purchases- October	534.94
PO87173	12/11/25	Rangers October	356.97
		Total V84155	2,740.35
V84273 - Building And Energy			

Payment Details - EFT

			Amount
Payment / Invoice	Date	Description	
Oct-25	14/11/25	BSL Remittance for October 2025	1,636.47
		Total V84273	1,636.47
V84391 - Innes Air & Electrical Pty Ltd			
04830	03/11/25	Air Conditioner Maintenance	1,672.00
04829	03/11/25	Air Conditioner Maintenance	289.30
		Total V84391	1,961.30
V84422 - Jurien Tyre & Auto			
71919	12/11/25	tyres fitted	740.00
		Total V84422	740.00
V84458 - Ray White Jurien Bay			
26/11 - 9/12/25	18/11/25	Staff Housing	1,000.00
5/12 - 18/12/25	18/11/25	Staff Housing	1,400.00
18/11 - 1/12/2025	18/11/25	Staff Housing	1,300.00
		Total V84458	3,700.00
V84602 - Rose Glasfurd (Cr)			
DEPOSIT 2025	14/11/25	Nomination Deposit Return	100.00
		Total V84602	100.00
V84702 - Turquoise Coast Mechanical			
226/227	17/11/25	Service DN10993	1,034.50
		Total V84702	1,034.50
V84939 - Graham Lethlean Cr			
DEPOSIT 2025	14/11/25	Nomination Deposit Return	100.00
		Total V84939	100.00
V85054 - Courtney Frew			
DEPOSIT 2025	14/11/25	Nomination Deposit Return	100.00
		Total V85054	100.00
V85082 - Jurien Bay Realty			
27/12 - 9/1/25	18/11/25	Staff Housing	1,300.00
13/12 - 26/12/25	18/11/25	Staff Housing	1,500.00
		Total V85082	2,800.00
V85086 - Critical Fire Protection and Training			
38271/37256	19/11/25	Fire Inspections and Servicing	511.50
		Total V85086	511.50
V85143 - Susan Johnson (cr)			
DEPOSIT 2025	14/11/25	Nomination Deposit Return	100.00
		Total V85143	100.00
V85144 - Malcom Scott			
DEPOSIT 2025	14/11/25	Nomination Deposit Return	100.00
		Total V85144	100.00
V85146 - Stephanie Krakowiak			
DEPOSIT 2025	14/11/25	Nomination Deposit Return	100.00
		Total V85146	100.00
V85147 - David Brown			
DEPOSIT 2025	18/11/25	Nomination Deposit Return	100.00
		Total V85147	100.00
		Total EFT01347	258,321.10
EFT Payment - EFT01348			
V80033 - Derricks Auto-Ag & Hardware Plus			
10392038	19/11/25	Power board	179.00

Payment Details - EFT

Payment / Invoice	Date	Description	Amount
Total V80033			179.00
V80217 - CWA Jurien			
25052	17/11/25	Other Civic and Official Functions and Events	55.00
Total V80217			55.00
V82028 - Avon Waste			
73220	21/11/25	Waste Collection	22,420.54
Total V82028			22,420.54
V82767 - Fowler Electrical Contracting			
RO10690	10/10/25	Retic controller repairs at Pioneer Park Dandaragan	2,932.28
Total V82767			2,932.28
V83203 - Pracsys			
3812	19/11/25	Consultancy	13,502.50
Total V83203			13,502.50
V83540 - Rubek Automatic Doors			
00044884	13/10/25	Automatic Door Service	3,135.55
Total V83540			3,135.55
V84037 - Jurien Bay Regional Herbarium Group			
25-003	19/11/25	Community grant 25/26	12,000.00
Total V84037			12,000.00
V84058 - Jurien Bay Medical Centre			
177237	17/11/25	Medical Examinations	120.00
Total V84058			120.00
V84089 - RedMac Ag Services			
270608	23/10/25	CHAINSAW BAR & Maintenance	199.30
Total V84089			199.30
V84299 - Contracting West			
2347	20/11/25	Install Christmas Lights	1,650.00
Total V84299			1,650.00
V84391 - Innes Air & Electrical Pty Ltd			
4847	28/10/25	Install system & parts	9,670.63
Total V84391			9,670.63
V84422 - Jurien Tyre & Auto			
71910	12/11/25	Service	895.29
71945	19/11/25	Tyres and alignment	1,620.00
Total V84422			2,515.29
V85106 - Topp Dogg			
132737-2	08/09/25	Uniform order	249.95
Total V85106			249.95
V85126 - EHO Consulting Australia Pty Ltd			
119	17/11/25	Consultancy	4,558.40
Total V85126			4,558.40
V85149 - Ned's Corner Farming			
223	19/11/25	Watercart Hire Incident	990.00
Total V85149			990.00
V85150 - Jacqueline Savage			
EXAMINATION	19/11/25	Medical Examinations	220.00
Total V85150			220.00
V85151 - Action Sheds Australia Pty Ltd			
REFUND	20/11/25	Development Application Refund	147.00

Payment Details - EFT

Payment / Invoice	Date	Description	Amount
		Total V85151	147.00
V85152 - Michelle Worthington			
REFUND	20/11/25	Refund Pension Rebate	246.61
		Total V85152	246.61
V85153 - The Laminex Group			
6644189	21/11/25	partiton walls	1,947.00
		Total V85153	1,947.00
		Total EFT01348	76,739.05
<hr/>			
EFT Payment - EFT01349			
V80228 - Arrow Bronze			
616463	13/11/25	Cemetery Plaque	335.53
		Total V80228	335.53
V80549 - BP Jurien Bay			
11476	17/11/25	Battery For blue water tank that go on PTL023	288.00
		Total V80549	288.00
V81343 - Dandaragan Mechanical Services			
14247	20/11/25	SUPPLY AND FIT 4 TYRES	1,700.15
		Total V81343	1,700.15
V81778 - Local Government Professionals Australia WA			
47306	18/11/25	Staff Training	645.00
		Total V81778	645.00
V81784 - Wren Oil			
210898	12/11/25	Materials and Contracts (ALL)	543.40
		Total V81784	543.40
V81831 - Truck Centre (Wa) Pty Ltd			
1861895	12/11/25	Weather Shield Set	562.82
		Total V81831	562.82
V81935 - Department of Fire and Emergency Services			
160336	25/11/25	ESL Remittance 2025/26	128,019.94
		Total V81935	128,019.94
V82557 - Moora Toyota			
PI13004493	13/11/25	Fuel cap	1,286.25
		Total V82557	1,286.25
V83317 - Tourism Council Western Australia			
R-01226-288	24/11/25	2026 membership	1,760.00
		Total V83317	1,760.00
V84422 - Jurien Tyre & Auto			
71929	20/11/25	Service	648.30
		Total V84422	648.30
V84624 - RSM Australia Pty Ltd			
BALI036197	25/11/25	Audit Fees for Acquittal	4,400.00
		Total V84624	4,400.00
V85062 - Christian Englelke			
15	25/11/25	Fire Machinery Inc Parron Place Nov 25	1,023.00
		Total V85062	1,023.00
		Total EFT01349	141,212.39
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Grand Total - EFT Payment			1,206,285.69

Payment Details - Direct Debit

Payment / Invoice	Date	Description	Amount
GJBDEB-6962	2/11/2025	CBA Merchant Fee	349.02
GJBDEB-6961	2/11/2025	CBA Merchant Fee	65.08
GJBDEB-6963	3/11/2025	ANZ Merchant Fee	990.00
GJBDEB-6916	3/11/2025	Synergy - Jurien Bay Depot	1,593.05
GJBDEB-6964	4/11/2025	WEX October 2025	1,699.68
GJBDEB-6929	5/11/2025	Synergy - Fauntleroy	487.03
GJBDEB-6928	5/11/2025	Water - Wellness Centre	112.90
GJBDEB-6927	5/11/2025	Water - Jrien Hall	75.30
GJBDEB-6926	5/11/2025	Water - Jurien Admin Centre	909.84
GJBDEB-6925	5/11/2025	Water - Cervantes Waste Station	85.86
GJBDEB-6924	5/11/2025	Water - Jurien Bay Cemetary	162.65
GJBDEB-6923	5/11/2025	Water - Jurien Bay Depot	572.28
GJBDEB-6922	5/11/2025	Water - JCC	921.67
GJBDEB-6921	5/11/2025	Water - Caltex Rd Reserve	522.88
GJBDEB-6920	5/11/2025	Water - Cook St Ablutions	590.22
GJBDEB-6919	5/11/2025	Water - Corunna Rd Toilets	801.19
GJBDEB-6918	5/11/2025	Water - Cervantes Gym	165.66
GJBDEB-6917	5/11/2025	Water - Catalonia St Toilets	1,286.12
GJBDEB-6965	6/11/2025	Fat Zebra	3.30
GJBDEB-6932	6/11/2025	Water - Dobbryn Nature Park	352.40
GJBDEB-6931	6/11/2025	Water - Memorial Park	96.38
GJBDEB-6930	6/11/2025	Water - Foreshore Ablutions	1,295.24
GJBDEB-6952	7/11/2025	Water - Ezy Dump	445.78
GJBDEB-6954	10/11/2025	Synergy - Dam Pump	457.71
GJBDEB-6953	10/11/2025	Synergy - Marine Fields Standpipe	121.50
GJBDEB-6978	17/11/2025	FatZebra - Securepay	10.60
GJBDEB-6977	17/11/2025	CommBiz Fee	78.41
GJBDEB-6976	17/11/2025	BPAY Fee	488.74
GJBDEB-6975	17/11/2025	CommBiz Fee	0.79
GJBDEB-6974	17/11/2025	Acc Serv Fee	21.00
GJBDEB-6960	17/11/2025	Synergy - Cervantes F/S Amenities	250.28
GJBDEB-6959	17/11/2025	Synergy - Memorial Crn	122.61
GJBDEB-6958	17/11/2025	Synergy - Corunna Rd Cervantes	146.15
GJBDEB-6957	17/11/2025	Synergy - Jurien Bay Depot	1,812.51
GJBDEB-6956	17/11/2025	Synergy - New Admin Building	4,118.06
GJBDEB-6968	18/11/2025	Synergy - Badgy Oval	1,351.86
GJBDEB-6967	18/11/2025	Synergy - Badgy Fire Station	174.60
GJBDEB-6966	18/11/2025	Synergy - Pioneer Park Toilets	807.48
GJBDEB-6970	19/11/2025	Synergy - Creek Pump	126.38
GJBDEB-6973	20/11/2025	Synergy - Power Watch Security Lighting	475.48
GJBDEB-6972	20/11/2025	Synergy - Aggies Cottage	154.58
GJBDEB-6971	20/11/2025	Synergy - Zendora Rd Standpipe	130.26
GJBDEB-6984	21/11/2025	Synergy - Cerv.Waste Station	295.14
GJBDEB-6983	21/11/2025	Synergy - Adriana Park	135.95
GJBDEB-6982	21/11/2025	Synergy - Fire Hydraunt Ocean Veiw PD	148.68
GJBDEB-6981	21/11/2025	Synergy - Fire Hydraunt JBay Vista	128.33
GJBDEB-6980	21/11/2025	Water - 3 Quin Pl	82.45
GJBDEB-6979	21/11/2025	Water - GROH	49.62
GJBDEB-6987	24/11/2025	Auspost (7099537)	104.93
GJBDEB-6985	24/11/2025	Synergy - Street Lighting	16,811.99
GJBDEB-6989	25/11/2025	Synergy - Jurien Bay Landfill	173.04

Payment Details - Direct Debit

Payment / Invoice	Date	Description	Amount
GJBDEB-6988	25/11/2025	Synergy - Two Way Towers	163.46
GJBDEB-6994	26/11/2025	Water - Dandy Club	259.03
GJBDEB-6993	26/11/2025	Water - Dandy Comm Centre	289.15
GJBDEB-6992	26/11/2025	Water - Dandy Depot	680.71
GJBDEB-6991	26/11/2025	Water - Standpipe	329.56
GJBDEB-7003	27/11/2025	Water - BCC	1,228.90
GJBDEB-7002	27/11/2025	Water - Standpipe Badingarra	1,372.11
Grand Total - Direct Debit			46,685.58

Payment Details - BPAY

Payment / Invoice		Date Description	Amount
Other			
Other - BPAY 20251018			
V80818 - Telstra Corporation			
2175531686	12/11/25	Telephones - Mobiles	806.06
2503689339	12/11/25	Cervantes Library	14.98
5258987000	12/11/25	IT Operations	4,230.39
Total V80818			4,230.39
V81671 - Water Corporation			
9015427497	13/11/25	Ezy Dump	6,362.88
Total V81671			6,362.88
V82636 - The University of New England			
220311367	18/11/25	Diploma in Town Planning	2,419.20
Total V82636			2,419.20
Total BPAY 20251018			13,833.51
Other - GJBDEB-6986			
V81611 - Australian Taxation Office			
BAS	21/11/2025	October BAS	6,309.00
Total V81611			6,309.00
Total GJBDEB-6986			6,309.00
Grand Total - Other			20,142.51



Purchases by Cardholder
ABN: 68 005 970 570
GPO BOX 5342
MELBOURNE VIC 3001
Ph: 1300 366 109
Fax: (03) 9274 9130
Lost cards: 1300 366 109
Web: www.motorpass.com.au

Account Name

SHIRE OF DANDARAGAN

Period Ending

01 NOV 25

Account No.

144 184 843 - 7

Page

6 of 11

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
0402		06OCT	49534	METRO PETROLEUM JURIE B	11671759658	METRO	DN000	83,171	DIESEL	181.90	121.56	201.02	20.10	221.12
0402		06OCT		WEX AUSTRALIA	68005970570		DN000		TRANSACTION FEE			0.75	0.08	0.83
0402		01NOV		WEX AUSTRALIA	68005970570		DN000		MANAGEMENT FEE			5.00	0.50	5.50
Approx. fuel consumption: 5.1 Lt/100Km														
						CEO			TOTAL CARD SPEND		121.56	\$206.77	\$20.68	\$227.45
COST CENTRE TOTAL GOVERNANCE											121.56	\$206.77	\$20.68	\$227.45
0501		12OCT	138868	CALTEX COMO	34009644151	CALTEX STARCARD	DN86	91,939	DIESEL	205.90	63.39	118.65	11.87	130.52
0501		12OCT		WEX AUSTRALIA	68005970570		DN86		TRANSACTION FEE			0.75	0.08	0.83
0501		16OCT	8880	AMPOL JURIE BAY	64000175342	AMPOL	DN86	92,360	DIESEL	191.90	49.78	86.85	8.68	95.53
0501		16OCT		WEX AUSTRALIA	68005970570		DN86		TRANSACTION FEE			0.75	0.08	0.83
0501		18OCT	16355	VIBE PIARA WATERS	67586116439	VIBE	DN86	92,888	DIESEL	179.50	54.09	88.26	8.83	97.09
0501		18OCT		WEX AUSTRALIA	68005970570		DN86		TRANSACTION FEE			0.75	0.08	0.83
0501		01NOV		WEX AUSTRALIA	68005970570		DN86		MANAGEMENT FEE			5.00	0.50	5.50
Approx. fuel consumption: 5.5 Lt/100Km														
						EMC			TOTAL CARD SPEND		167.26	\$301.01	\$30.12	\$331.13
COST CENTRE TOTAL FIRE CONTROL											167.26	\$301.01	\$30.12	\$331.13
1103		01NOV		WEX AUSTRALIA	68005970570				MANAGEMENT FEE			5.00	0.50	5.50
						SANDY CAPE			TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL ECONOMIC DEVELOPMENT											0.00	\$5.00	\$0.50	\$5.50

In accordance with Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Determination 2020 (Instrument ID: 2020/SMB/0006), your business does not need to retain original tax invoices to claim input tax credits for the GST expenditure shown on this statement / report (excluding WEX Bill Payment Service transactions). To comply with this ruling the card must show a card holder name (and / or vehicle registration where applicable) and your business must maintain regulated policies for making adjustments for expenditure that is wholly or partly of a private or domestic nature, and to ensure that input tax credits are not claimed more than once for a single creditable acquisition. Please retain this document to substantiate your taxation claims. This document is issued by WEX Australia Pty Ltd, A.B.N. 68 005 970 570, Level 23, 367 Collins St, Melbourne VIC 3000.

^For these WEX Bill Payment transactions powered by Snip Ltd (ABN 86161862068), your business cannot rely on this statement for your Business Activity Statement (BAS). Refer to the original tax invoice for your BAS. These transactions are included in the total amount due for this statement.



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SHIRE OF DANDARAGAN

Period Ending

01 NOV 25

Account No.

144 184 843 - 7

Page

7 of 11

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
1404		09OCT	13996	BP JURIEN BAY	72825626712	BP			7 ULTRA PULP	204.01	106.37	197.28	19.73	217.01
1404		09OCT		WEX AUSTRALIA	68005970570				TRANSACTION FEE			0.75	0.08	0.83
1404		01NOV		WEX AUSTRALIA	68005970570				MANAGEMENT FEE			5.00	0.50	5.50
				JURIEN-SUNDRY PLANT					TOTAL CARD SPEND		106.37	\$203.03	\$20.31	\$223.34
COST CENTRE TOTAL SUNDRY PLANT											106.37	\$203.03	\$20.31	\$223.34
1405		01NOV		WEX AUSTRALIA	68005970570				MANAGEMENT FEE			5.00	0.50	5.50
				DANDY DEPOT					TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL INFRASTRUCTURE											0.00	\$5.00	\$0.50	\$5.50
BMC		01NOV		WEX AUSTRALIA	68005970570		DN025		MANAGEMENT FEE			5.00	0.50	5.50
				DN025 DUCATO VAN					TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL INFRASTRUCTURE											0.00	\$5.00	\$0.50	\$5.50
CEP		01NOV		WEX AUSTRALIA	68005970570		DN004		MANAGEMENT FEE			5.00	0.50	5.50
				CEP					TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL 402											0.00	\$5.00	\$0.50	\$5.50

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Account Name

SHIRE OF DANDARAGAN

Period Ending

01 NOV 25

Account No.

144 184 843 - 7

Page

8 of 11

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
DOPS		01NOV		WEX AUSTRALIA	68005970570		DN024		MANAGEMENT FEE			5.00	0.50	5.50
						DN024 HILUX			TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL INFRASTRUCTURE											0.00	\$5.00	\$0.50	\$5.50
EDM		01NOV		WEX AUSTRALIA	68005970570		DNO32		MANAGEMENT FEE			5.00	0.50	5.50
						DNO32			TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL INFRASTRUCTURE											0.00	\$5.00	\$0.50	\$5.50
EMDS		10OCT	8565	AMPOL JURIE BAY	64000175342	AMPOL	DN001	12,829	PREMIUM	213.92	42.52	82.69	8.27	90.96
EMDS		10OCT		WEX AUSTRALIA	68005970570		DN001		TRANSACTION FEE			0.75	0.08	0.83
EMDS		30OCT	9662	AMPOL JURIE BAY	64000175342	AMPOL	DN001	12,956	PREMIUM	214.96	21.46	41.94	4.19	46.13
EMDS		30OCT		WEX AUSTRALIA	68005970570		DN001		TRANSACTION FEE			0.75	0.08	0.83
EMDS		01NOV		WEX AUSTRALIA	68005970570		DN001		MANAGEMENT FEE			5.00	0.50	5.50
Approx. fuel consumption: 10.9 Lt/100Km														
						DN001 OUTBACK			TOTAL CARD SPEND		63.98	\$131.13	\$13.12	\$144.25
COST CENTRE TOTAL PLANNING											63.98	\$131.13	\$13.12	\$144.25
EMI		05OCT	49513	METRO PETROLEUM JURIE B	11671759658	METRO	DN002	16,550	DIESEL	181.91	45.22	74.78	7.48	82.26
EMI		05OCT		WEX AUSTRALIA	68005970570		DN002		TRANSACTION FEE			0.75	0.08	0.83
EMI		09OCT	13990	BP JURIE BAY	72825626712	BP	DN002	17,150	ULS DIESEL (185.03	48.64	81.82	8.18	90.00

In accordance with Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Determination 2020 (Instrument ID: 2020/SMB/0006), your business does not need to retain original tax invoices to claim input tax credits for the GST expenditure shown on this statement / report (excluding WEX Bill Payment Service transactions). To comply with this ruling the card must show a card holder name (and / or vehicle registration where applicable) and your business must maintain regulated policies for making adjustments for expenditure that is wholly or partly of a private or domestic nature, and to ensure that input tax credits are not claimed more than once for a single creditable acquisition. Please retain this document to substantiate your taxation claims. This document is issued by WEX Australia Pty Ltd, A.B.N. 68 005 970 570, Level 23, 367 Collins St, Melbourne VIC 3000.

^For these WEX Bill Payment transactions powered by Snip Ltd (ABN 86161862068), your business cannot rely on this statement for your Business Activity Statement (BAS). Refer to the original tax invoice for your BAS. These transactions are included in the total amount due for this statement.



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ABN: 68 005 970 570
GPO BOX 5342
MELBOURNE VIC 3001
Ph: 1300 366 109
Fax: (03) 9274 9130
Lost cards: 1300 366 109
Web: www.motorpass.com.au

Account Name

SHIRE OF DANDARAGAN

Period Ending

01 NOV 25

Account No.

144 184 843 - 7

Page

9 of 11

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
EMI		09OCT		WEX AUSTRALIA	68005970570		DN002		TRANSACTION FEE			0.75	0.08	0.83
EMI		14OCT	49713	METRO PETROLEUM JURIE	B 11671759658	METRO	DN002		4 PREMIUM DIES	181.90	36.18	59.83	5.98	65.81
EMI		14OCT		WEX AUSTRALIA	68005970570		DN002		TRANSACTION FEE			0.75	0.08	0.83
EMI		30OCT	9667	AMPOL JURIE	BAY 64000175342	AMPOL	DN002	17,950	DIESEL	194.89	67.38	119.38	11.94	131.32
EMI		30OCT		WEX AUSTRALIA	68005970570		DN002		TRANSACTION FEE			0.75	0.08	0.83
EMI		01NOV		WEX AUSTRALIA	68005970570		DN002		MANAGEMENT FEE			5.00	0.50	5.50
Approx. fuel consumption: 10.6 Lt/100Km														
						EMI			TOTAL CARD SPEND		197.42	\$343.81	\$34.40	\$378.21
COST CENTRE TOTAL INFRASTRUCTURE											197.42	\$343.81	\$34.40	\$378.21
JBOPS		01NOV		WEX AUSTRALIA	68005970570		DN013		MANAGEMENT FEE			5.00	0.50	5.50
						DN013 HILUX			TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL INFRASTRUCTURE											0.00	\$5.00	\$0.50	\$5.50
P&G CERVS		01NOV		WEX AUSTRALIA	68005970570		DN059		MANAGEMENT FEE			5.00	0.50	5.50
						DN059 COLORADO			TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL 1405 JURIE											0.00	\$5.00	\$0.50	\$5.50
PEHO		22OCT	9200	AMPOL JURIE	BAY 64000175342	AMPOL	DN041	28,845	REGULAR ULP	188.91	32.29	55.45	5.55	61.00
PEHO		22OCT		WEX AUSTRALIA	68005970570		DN041		TRANSACTION FEE			0.75	0.08	0.83

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01 NOV 25

Account No.

144 184 843 - 7

Page

10 of 11

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
PEHO		30OCT	9638	AMPOL JURIEN BAY	64000175342	AMPOL	DN041	29,390	REGULAR ULP	189.92	38.00	65.61	6.56	72.17
PEHO		30OCT		WEX AUSTRALIA	68005970570		DN041		TRANSACTION FEE			0.75	0.08	0.83
PEHO		01NOV		WEX AUSTRALIA	68005970570		DN041		MANAGEMENT FEE			5.00	0.50	5.50
Approx. fuel consumption: 6.8 Lt/100Km														
DN041 RAV 4											TOTAL CARD SPEND	70.29	\$127.56	\$140.33
COST CENTRE TOTAL PLANNING												70.29	\$127.56	\$140.33
POOL CAR		15OCT	49751	METRO PETROLEUM JURIEN B	11671759658	METRO	DN016	27,187	REGULAR ULP	179.90	45.58	74.55	7.45	82.00
POOL CAR		15OCT		WEX AUSTRALIA	68005970570		DN016		TRANSACTION FEE			0.75	0.08	0.83
POOL CAR		21OCT	8042	AMPOL NORTH WANNEROO	64000175342	AMPOL	DN016	27,457	REGULAR ULP	159.90	15.31	22.25	2.23	24.48
POOL CAR		21OCT		WEX AUSTRALIA	68005970570		DN016		TRANSACTION FEE			0.75	0.08	0.83
POOL CAR		01NOV		WEX AUSTRALIA	68005970570		DN016		MANAGEMENT FEE			5.00	0.50	5.50
Approx. fuel consumption: 5.6 Lt/100Km														
DN016 CAMRY											TOTAL CARD SPEND	60.89	\$103.30	\$113.64
COST CENTRE TOTAL INFRASTRUCTURE												60.89	\$103.30	\$113.64
RANGER UTE		01NOV		WEX AUSTRALIA	68005970570		DN012		MANAGEMENT FEE			5.00	0.50	5.50
DN012 COLORADO											TOTAL CARD SPEND	0.00	\$5.00	\$5.50
COST CENTRE TOTAL 501												0.00	\$5.00	\$5.50

In accordance with Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Determination 2020 (Instrument ID: 2020/SMB/0006), your business does not need to retain original tax invoices to claim input tax credits for the GST expenditure shown on this statement / report (excluding WEX Bill Payment Service transactions). To comply with this ruling the card must show a card holder name (and / or vehicle registration where applicable) and your business must maintain regulated policies for making adjustments for expenditure that is wholly or partly of a private or domestic nature, and to ensure that input tax credits are not claimed more than once for a single creditable acquisition. Please retain this document to substantiate your taxation claims. This document is issued by WEX Australia Pty Ltd, A.B.N. 68 005 970 570, Level 23, 367 Collins St, Melbourne VIC 3000.

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144 184 843 - 7

Page

11 of 11

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
RANGER UTE		01NOV		WEX AUSTRALIA	68005970570		DN052		MANAGEMENT FEE			5.00	0.50	5.50
						DN052 HILUX			TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL	501										0.00	\$5.00	\$0.50	\$5.50
RANGER UTE		16OCT	13432	AMPOL JOONDALUP	64000175342	AMPOL	DN10833		DIESEL	189.91	39.23	67.73	6.77	74.50
RANGER UTE		16OCT		WEX AUSTRALIA	68005970570		DN10833		TRANSACTION FEE			0.75	0.08	0.83
RANGER UTE		01NOV		WEX AUSTRALIA	68005970570		DN10833		MANAGEMENT FEE			5.00	0.50	5.50
						DN10833 HILUX			TOTAL CARD SPEND		39.23	\$73.48	\$7.35	\$80.83
COST CENTRE TOTAL	PLANNING										39.23	\$73.48	\$7.35	\$80.83
WHS		01NOV		WEX AUSTRALIA	68005970570		DN11047		MANAGEMENT FEE			5.00	0.50	5.50
						DN11047 HILUX			TOTAL CARD SPEND		0.00	\$5.00	\$0.50	\$5.50
COST CENTRE TOTAL	INFRASTRUCTURE										0.00	\$5.00	\$0.50	\$5.50

In accordance with Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Determination 2020 (Instrument ID: 2020/SMB/0006), your business does not need to retain original tax invoices to claim input tax credits for the GST expenditure shown on this statement / report (excluding WEX Bill Payment Service transactions). To comply with this ruling the card must show a card holder name (and / or vehicle registration where applicable) and your business must maintain regulated policies for making adjustments for expenditure that is wholly or partly of a private or domestic nature, and to ensure that input tax credits are not claimed more than once for a single creditable acquisition. Please retain this document to substantiate your taxation claims. This document is issued by WEX Australia Pty Ltd, A.B.N. 68 005 970 570, Level 23, 367 Collins St, Melbourne VIC 3000.

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MONTHLY FINANCIAL REPORT
For the period ended 30 November 2025

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

TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1 Basis of preparation	4
Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
Note						
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	6,949,796	6,945,791	6,920,931	(24,860)	(0.36%)	
Rates excluding general rates	1,443,498	1,429,260	1,429,260	0	0.00%	
Grants, subsidies and contributions	2,912,961	1,179,213	1,260,615	81,402	6.90%	
Fees and charges	3,251,315	2,449,523	2,445,900	(3,623)	(0.15%)	
Interest revenue	312,321	128,505	133,599	5,094	3.96%	
Other revenue	53,800	22,420	22,458	38	0.17%	
Profit on asset disposals	396,164	0	0	0	0.00%	
	15,319,855	12,154,712	12,212,763	58,051	0.48%	
Expenditure from operating activities						
Employee costs	(6,560,720)	(2,777,347)	(2,167,084)	610,263	21.97%	▲
Materials and contracts	(6,480,488)	(2,174,425)	(2,273,903)	(99,478)	(4.57%)	
Utility charges	(494,516)	(166,673)	(167,852)	(1,179)	(0.71%)	
Depreciation	(8,593,056)	(3,580,440)	(3,711,277)	(130,837)	(3.65%)	
Finance costs	(45,687)	(19,035)	(15,357)	3,678	19.32%	
Insurance	(373,880)	(373,880)	(373,981)	(101)	(0.03%)	
Other expenditure	(755,665)	(382,700)	(379,898)	2,802	0.73%	
	(23,304,012)	(9,474,500)	(9,089,352)	385,148	4.07%	
Non cash amounts excluded from operating activities	2(c) 8,202,825	3,580,440	3,773,008	192,568	5.38%	
Amount attributable to operating activities	218,668	6,260,652	6,896,419	635,767	10.15%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,370,234	2,237,600	2,396,676	159,076	7.11%	
Proceeds from disposal of assets	478,250	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	0	8,890	8,890	0	0.00%	
	5,848,484	2,246,490	2,405,566	159,076	7.08%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(3,227,629)	(81,925)	(81,925)	(0)	(0.00%)	
Acquisition of infrastructure	(7,904,330)	(1,083,754)	(1,083,754)	0	0.00%	
	(11,131,959)	(1,165,679)	(1,165,679)	(0)	(0.00%)	
Amount attributable to investing activities	(5,283,475)	1,080,811	1,239,887	159,076	14.72%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Leases liabilities recognised	0	0	1,051	1,051	0.00%	
Proceeds from new borrowings	550,000	0	0	0	0.00%	
Transfer from reserves	1,600,000	0	0	0	0.00%	
	2,150,000	0	1,051	1,051	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(24,778)	(11,563)	(11,563)	0	0.00%	
Repayment of borrowings	(167,967)	(84,258)	(84,258)	0	0.00%	
Transfer to reserves	(1,121,909)	(28,141)	(28,141)	0	0.00%	
	(1,314,654)	(123,962)	(123,962)	0	0.00%	
Amount attributable to financing activities	835,346	(123,962)	(122,911)	1,051	0.85%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 4,229,461	4,229,461	5,812,450	1,582,989	37.43%	▲
Amount attributable to operating activities	218,668	6,260,652	6,896,419	635,767	10.15%	▲
Amount attributable to investing activities	(5,283,475)	1,080,811	1,239,887	159,076	14.72%	▲
Amount attributable to financing activities	835,346	(123,962)	(122,911)	1,051	0.85%	
Surplus or deficit after imposition of general rates	0	11,446,962	13,825,845	2,378,883	20.78%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Actual 30 June 2025	Actual as at 30 November 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,225,779	14,410,736
Trade and other receivables	704,410	2,383,210
Other financial assets	16,444	7,554
Inventories	67,947	56,123
Other assets	908,818	1,984,355
TOTAL CURRENT ASSETS	9,923,398	18,841,978
NON-CURRENT ASSETS		
Trade and other receivables	61,731	0
Other financial assets	101,388	101,387
Property, plant and equipment	43,837,848	43,406,266
Infrastructure	290,079,635	287,439,788
Right-of-use assets	2,912,275	2,765,382
TOTAL NON-CURRENT ASSETS	336,992,877	333,712,823
TOTAL ASSETS	346,916,275	352,554,801
CURRENT LIABILITIES		
Trade and other payables	655,743	456,018
Contract liabilities	179,700	246,425
Capital grant/contributions liabilities	0	546,840
Other liabilities	171	757
Lease liabilities	160,980	149,416
Borrowings	167,967	83,709
Employee related provisions	710,586	522,124
TOTAL CURRENT LIABILITIES	1,875,147	2,005,289
NON-CURRENT LIABILITIES		
Lease liabilities	2,672,592	2,672,593
Borrowings	1,737,121	1,737,121
Employee related provisions	70,125	70,125
TOTAL NON-CURRENT LIABILITIES	4,479,838	4,479,839
TOTAL LIABILITIES	6,354,985	6,485,128
NET ASSETS	340,561,290	346,069,673
EQUITY		
Retained surplus	202,846,984	208,327,224
Reserve accounts	4,373,156	4,401,299
Revaluation surplus	133,341,150	133,341,150
TOTAL EQUITY	340,561,290	346,069,673

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

SHIRE OF DANDARAGAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 05 December 2025

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the 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
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF DANDARAGAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Other liabilities
Lease liabilities
Borrowings
Employee related provisions
Deferred Lease income

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 November 2025
	\$	\$	\$
	8,226,581	8,225,779	14,410,736
	764,227	704,410	2,383,210
	16,444	16,444	7,554
	67,947	67,947	56,123
	908,818		1,984,355
	9,984,017	9,014,580	18,841,978
	(679,214)	(655,743)	(456,018)
	(179,630)	(179,871)	(757)
	(25,551)	(25,266)	(149,416)
	(167,967)	(167,967)	(83,709)
	(718,088)	(710,586)	(522,124)
		(135,714)	0
	(1,770,450)	(1,875,147)	(1,212,024)
	8,213,567	7,139,433	17,629,954
2(b)	(3,978,946)	(1,326,983)	(3,978,935)
	4,234,621	5,812,450	13,651,019

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Less: Financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of lease liabilities
- Current portion of borrowings
- Deferred Lease Income
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(4,373,156)	(4,373,156)	(4,401,297)
	0	(16,444)	(7,554)
	24,778	25,266	149,416
	167,967	167,967	83,709
		2,850,000	
	201,465	19,384	196,791
2(a)	(3,978,946)	(1,326,983)	(3,978,935)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Total non-cash amounts excluded from operating activities

Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 30 November 2025	YTD Actual 30 November 2025
\$	\$	\$
(396,164)	0	0
8,593,056	3,580,440	3,711,277
5,933	0	0
		61,731
8,202,825	3,580,440	3,773,008

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF DANDARAGAN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
 The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Expenditure from operating activities			
Employee costs	610,263	21.97%	▲
Staff vacancies have led to lower costs this financial year		Permanent	
Surplus or deficit at the start of the financial year	1,582,989	37.43%	▲
Accounting treatment of revaluation of building assets at 30 June 2025		Permanent	
Surplus or deficit after imposition of general rates	2,378,883	20.78%	▲
Accounting treatment of revaluation of building assets at 30 June 2025		Permanent	

SHIRE OF DANDARAGAN
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Cash and financial assets at amortised cost	2
2	Reserve accounts	3
3	Capital acquisitions	4
4	Disposal of assets	6
5	Receivables	7
6	Other current assets	8
7	Payables	9
8	Borrowings	10
9	Lease liabilities	11
10	Other current liabilities	12
11	Grants, subsidies and contributions	13
12	Capital grants, subsidies and contributions	14
13	Trust fund	15
14	Budget Amendments	16

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF DANDARAGAN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Municipal Account	Cash and cash equivalents	4,214,715	793,265	5,007,980	CBA	3.00%	Ongoing
Municipal Term Deposit	Cash and cash equivalents	5,000,000	0	5,000,000	CBA	4.03%	Jan 2026
Petty Cash	Cash and cash equivalents	1,460	0	1,460	Cash	Nil	On hand
Reserve Account	Cash and cash equivalents	0	901,296	901,296	CBA	3.00%	Ongoing
Reserve Term Deposit	Cash and cash equivalents	0	3,500,000	3,500,000	CBA	4.02%	May 2026
Total		9,216,175	5,194,561	14,410,736			
Comprising							
Cash and cash equivalents		9,216,175	5,194,561	14,410,736			
		9,216,175	5,194,561	14,410,736			

KEY INFORMATION

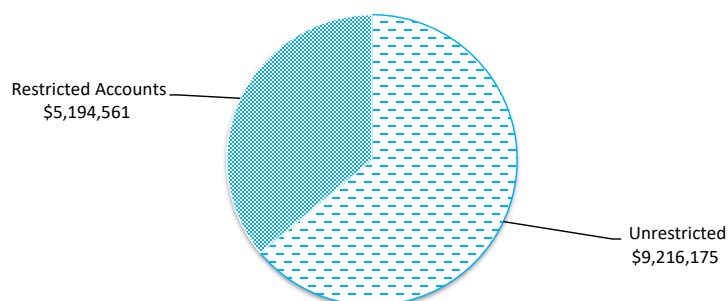
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 6 - Other assets.



SHIRE OF DANDARAGAN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

2 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave reserve	195,532	5,933	0	201,465	195,532	1,259	0	196,791
Plant reserve	454,133	11,811	(200,000)	265,944	454,133	2,920	0	457,053
Building reserve	386,135	30,582	0	416,717	386,135	2,483	0	388,618
Rubbish reserve	297,011	214,295	0	511,306	297,011	1,911	0	298,922
Community Centre reserve	341,938	19,342	0	361,280	341,938	2,201	0	344,139
Television Services Reserve	57,248	1,737	0	58,985	57,248	369	0	57,617
Information Technology Reserve	61,845	1,877	0	63,722	61,845	398	0	62,243
Land Development Reserve	2,644	2,326	0	4,970	2,644	17	0	2,661
Parking Requirements (L1154 SandpiperSt) Res	12,371	375	0	12,746	12,371	80	0	12,451
Parks & Rec. Grounds (Seagate) Reserve	162,763	4,939	0	167,702	162,763	1,047	0	163,810
Sport and Recreation Reserve	93,408	92,059	0	185,467	93,408	601	0	94,009
Landscaping Reserve	2,871	87	0	2,958	2,871	19	0	2,890
Aerodrome Reserve	45,904	18,833	0	64,737	45,904	296	0	46,200
Public Open Space Renewal Reserve	6,705	6,952	0	13,657	6,705	43	0	6,748
Infrastructure Renewal Reserve	757,815	22,993	(700,000)	80,808	757,815	4,876	0	762,691
Public Open Space Construction Reserve	10,179	309	0	10,488	10,179	66	0	10,245
Infrastructure Construction Reserve	158,050	4,796	0	162,846	158,050	1,017	0	159,067
Building Construction Reserve	28,955	50,879	0	79,834	28,955	187	0	29,142
Economic Development Reserve	980,436	621,215	(450,000)	1,151,651	980,436	6,309	0	986,745
Turquoise Way Path Reserve	56,149	1,704	0	57,853	56,149	361	0	56,510
Cash in Lieu of Landscaping-Lot1146 Sandpiper	2,706	82	0	2,788	2,706	18	0	2,724
Cervantes Community Infrastructure Developme	258,358	8,783	(250,000)	17,141	258,358	1,663	0	260,021
	4,373,156	1,121,909	(1,600,000)	3,895,065	4,373,156	28,141	0	4,401,297

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,850,129	81,925	81,925	0
Plant and equipment	1,377,500	0	0	0
Acquisition of property, plant and equipment	3,227,629	81,925	81,925	0
Infrastructure - roads	4,084,177	992,858	992,858	0
Infrastructure - Footpaths	288,000	0	0	0
Infrastructure - Drainage	12,000	0	0	0
Infrastructure - Parks and Reserves	391,500	81,894	81,894	0
Infrastructure - Other	3,128,653	9,002	9,002	0
Acquisition of infrastructure	7,904,330	1,083,754	1,083,754	0
Total capital acquisitions	11,131,959	1,165,679	1,165,679	0
Capital Acquisitions Funded By:				
Capital grants and contributions	5,370,234	2,237,600	2,396,676	159,076
Lease liabilities	0	0	1,051	1,051
Borrowings	550,000	0	0	0
Other (disposals & C/Fwd)	478,250	0	0	0
Reserve accounts				
Plant reserve	200,000	200,000	0	(200,000)
Infrastructure Renewal Reserve	700,000	700,000	0	(700,000)
Economic Development Reserve	450,000	450,000	0	(450,000)
Cash in Lieu of Landscaping-Lot1146 Sandpiper St	250,000	250,000	0	(250,000)
Contribution - operations	3,133,475	(2,671,921)	(1,232,048)	1,439,873
Capital funding total	11,131,959	1,165,679	1,165,679	0

KEY INFORMATION

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

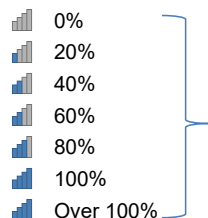
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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.

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

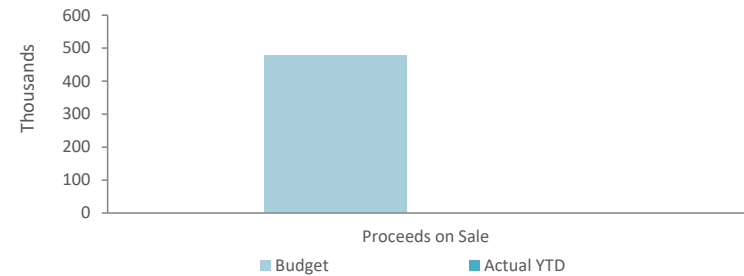


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
	COALSEAM FOOTPATH - I10071	288,000	288,000	0	288,000
	JURIEN IRRIGATION PROJECT - I20094	85,500	85,500	36,100	49,400
	CERVANTES OVAL RETIC - I20109	130,000	130,000	22,819	107,181
	RONCARD RESERVE CERV - REPLACE BBQ COOKTOP - I20111	4,650	4,650	3,529	1,121
	JB CEMETERY GRAVE RETAINMENT - I30084	20,000	20,000	0	20,000
	PIONEER PARK DANDARAGAN UPGRADE - I30109	30,000	30,000	11,980	18,020
	JB AIRPORT SMALL PROJECTS - I30110	162,260	162,260	0	162,260
	MOTORISATION CERVANTES WASTE TIP HOPPER - I30111	30,893	30,893	0	30,893
	DOG/CAT POUND FACILITY FY26 - I30112	40,000	40,000	2,778	37,222
	SANDY CAPE SOLAR LIGHTING - I30114	7,500	7,500	7,725	(225)
	SANDY CAPE NORTH HEAD REMEDIATION - I30115	6,000	6,000	0	6,000
	SANDY CAPE REINSTATEMNT OF RAMP TO MAKE LOOKOUT SA - I30116	7,500	7,500	0	7,500
	JB DEPOT SHED EXTENSION - I50241	46,000	46,000	41,133	4,867
	AGGIES COTTAGE - ANNUAL RENEWAL WORKS - I50246	10,000	10,000	0	10,000
	4 PINETREE CIRCUIT - REPLACE PATIO - I50280	35,000	35,000	0	35,000
	NEW DEPOT AMENITIES / 2X1 WITH CARETAKERS WING - I50287	400,000	400,000	0	400,000
	CERVANTES NICHE WALL CONSTRUCTION - I50290	135,000	135,000	9,002	125,998
	CERVANTES COMMUNITY RECREATION CENTRE - NEW ENTRY - I50291	400,000	400,000	0	400,000
	JURIEN BAY CBD PLAN - NEW ABLUTION BLOCK - I50295	200,000	200,000	0	200,000
	CERVANTES CCRC - CHANGEROOMS - I50296	609,979	609,979	0	609,979
	JSRC SOAKWELL - I50304	12,000	12,000	0	12,000
	JURIEN ADMIN - NEW ALARM, CCTV & LOCKS - I50305	40,000	40,000	12,980	27,020
	FAMILY RESOURCE CENTRE - AIRCON FOR MAIN OFFICE - I50307	4,500	4,500	3,109	1,391
	HSP2 INFRASTRUCTURE & LAND SERVICING - I50308	2,800,500	2,800,500	0	2,800,500
	JURIEN CIVIC CENTRE - FLOORING REPLACEMENT - I50310	15,000	15,000	0	15,000
	JURIEN ADMIN - WINDOW BLINDS - I50311	25,000	25,000	18,396	6,604
	CERVANTES REC RES PLAYGROUND - I80002	110,000	110,000	0	110,000
	DANDARAGAN BASKETBALL DUNK RING - I80020	15,000	15,000	3,270	11,730
	DAMBADGIE ROAD - MGR011	150,000	150,000	0	150,000
	ROWES ROAD RECONSTRUCTION - MRR007REC	530,000	530,000	419,894	110,106
	COCKLESHELL GULLY RECONSTRUCTION - MRR051RECCO	40,000	40,000	0	40,000
	GILLINGARA ROAD FINAL SEAL - RCR010FSCO	110,638	110,638	0	110,638
	MUTHERWANDERY ROAD RECONSTRUCTION - RCR030REC	673,725	673,725	404,560	269,165
	CATABY ROAD - RRG001FS	72,500	72,500	0	72,500
	DANDARAGAN ROAD - RRG002FS	135,000	135,000	0	135,000
	DANDARAGAN ROAD - RRG002REC	2,372,314	2,372,314	168,404	2,203,910
	GRADER - MAINTENANCE - I60014	560,000	560,000	0	560,000
	LOADER - CONSTRUCTION - I60041	600,000	600,000	0	600,000
	TRUCK - ROAD MAINTENANCE - I60036	130,000	130,000	0	130,000
	TOYOTA PRADO DN000 - I60044	80,000	80,000	0	80,000
	PRESSURE CLEANER - I60055	7,500	7,500	0	7,500
		11,131,959	11,131,959	1,165,679	9,966,280

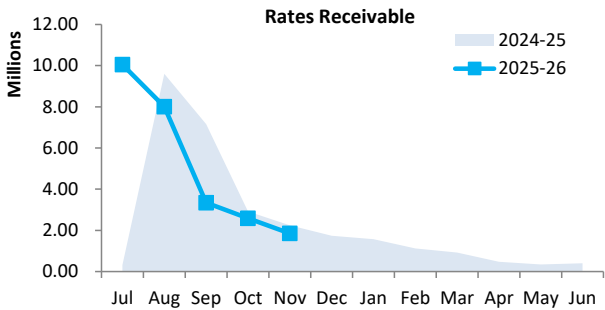
4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$			\$	\$		
	Plant and equipment								
	2016 Cat 12M Motor Grader - DN027	17,867	165,000	147,133	0	0	0	0	0
	Caterpillar 950K Wheel Loader - DN011	19,936	155,000	135,064	0	0	0	0	0
	2015 Hino 500 Series Tip Truck - DN006	2,127	70,000	67,873	0	0	0	0	0
	2023 Prado GXL	27,248	60,000	32,752	0	0	0	0	0
	Pressure Cleaner	0	250	250	0	0	0	0	0
	2017 Ford Everest SUV 4WD - DN004	10,383	20,000	9,617	0	0	0	0	0
	2017 Mazda CX5 Wgn - DN032	4,525	8,000	3,475	0	0	0	0	0
		82,086	478,250	396,164	0	0	0	0	0



5 RECEIVABLES

Rates receivable	30 Jun 2025	30 Nov 2025
	\$	\$
Opening arrears previous year	406,824	342,324
Levied this year	7,982,889	8,350,191
Fees and charges levied through rates	1,389,542	1,456,001
Less - collections to date	(9,436,931)	(8,294,738)
Net rates collectable	342,324	1,853,778
% Collected	96.5%	95.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days #	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	128,048	304,750	(2,853)	100,914	530,859
Percentage	0.0%	24.1%	57.4%	(0.5%)	19.0%	
Balance per trial balance						
Trade and other receivables						530,859
Allowance for credit losses of trade receivables						(1,427)
Total receivables general outstanding						529,432

Amounts shown above include GST (where applicable)

KEY INFORMATION

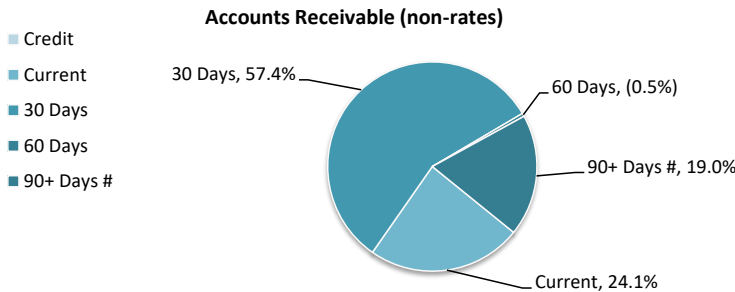
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



#Amount in +90days includes an Invoice for \$73,742 relating to a grant acquittal query. This will be resolved in Dec 2025.

6 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	16,444	0	(8,890)	7,554
Inventory				
Stock on Hand - Fuel	67,947	188,090	(199,914)	56,123
Other assets				
Work in Progress	908,818	1,075,537	0	1,984,355
Total other current assets	993,209	1,263,627	(208,804)	2,048,032

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

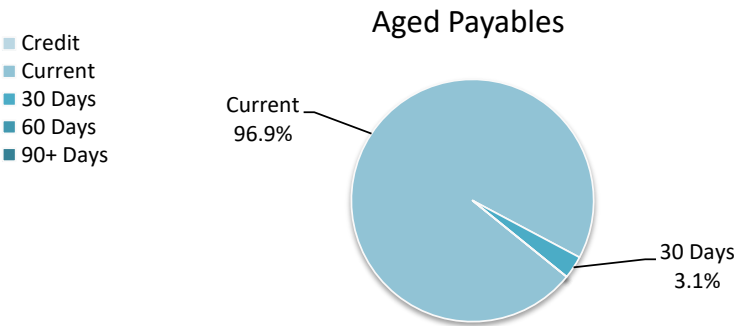
7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	230,319	7,266	0	0	237,585
Percentage	0.0%	96.9%	3.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						237,585
ATO liabilities						(35,475)
Bonds and deposits held						253,908
Total payables general outstanding						456,018

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



8 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Dandaragan Residential House - GROH	136	430,807	0	0	(31,404)	(63,087)	399,403	367,720	(3,840)	(7,399)
Jurien Bay Foreshore Redevelopment	137	1,288,475	0	0	(31,754)	(63,907)	1,256,721	1,224,568	(21,746)	(31,955)
Jurien Bay Depot Building	138	167,499	0	0	(12,210)	(24,529)	155,289	142,970	(3,329)	(2,877)
Cervantes Rec. Centre	New	0	0	550,000	0	0	0	550,000	0	0
		1,886,781	0	550,000	(75,368)	(151,523)	1,811,413	2,285,258	(28,915)	(42,231)
Self supporting loans										
Jurien Bay Progress Association - Shed		7,681	0	0	(3,817)	(7,681)	3,864	0	(16)	(144)
Jurien Bay Mens Shed - Shed		5,553	0	0	0	(3,690)	5,553	1,863	4	(61)
Badgingarra Bowling Club - Synthetic Surface		5,073	0	0	(5,073)	(5,073)	0	0	(5)	(16)
		18,307	0	0	(8,890)	(16,444)	9,417	1,863	(17)	(221)
Total		1,905,088	0	550,000	(84,258)	(167,967)	1,820,830	2,287,121	(28,932)	(42,452)
Current borrowings		167,967					83,709			
Non-current borrowings		1,737,121					1,737,121			
		1,905,088					1,820,830			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Cervantes Rec. Centre	0	550,000	WATC	Fixed	TBD	0	TBD	0	(550,000)	0

KEY INFORMATION

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.

9 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease	Ricoh	29,388	0	0	(4,087)	(9,085)	25,301	20,303	(307)	(1,462)
Water Filter Lease	Waterlogic	32,300	1,051	0	(7,476)	(15,693)	25,875	16,607	(928)	(1,773)
Total		61,688	1,051	0	(11,563)	(24,778)	51,176	36,910	(1,235)	(3,235)
Current lease liabilities		25,266					13,702			
Non-current lease liabilities		37,474					37,475			
		62,740					51,176			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		179,700	0	66,725	0	246,425
Capital grant/contributions liabilities		0	0	546,840	0	546,840
Suspense payments		171	0	586	0	757
Total other liabilities		179,871	0	614,151	0	794,022
Employee Related Provisions						
Provision for annual leave		339,046	0	0	(164,993)	174,053
Provision for long service leave		371,540	0	0	(23,469)	348,071
Total Provisions		710,586	0	0	(188,462)	522,124
Total other current liabilities		890,457	0	614,151	(188,462)	1,316,146

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	569,291	171,348	171,348
Grants Commission - Roads	0	0	0	0	0	738,676	335,684	335,684
ESL Operating Grant	0	0	0	0	0	83,000	70,244	70,244
ESL Capital Grant	0	0	0	0	0	20,000	0	0
Mitigation Activity Fund 2025/26 Round 1	0	0	0	0	0	152,910	0	0
Spray the Grey - Lotterywest	0	0	0	0	0	8,000	8,000	8,000
Spray the Grey - Tronox, Iluka, Imag Resources, Lotterywest	0	0	0	0	0	20,000	0	0
Dept of Infrastructure - Housing Support Program 1	0	0	0	0	0	252,700	239,617	239,617
Community Stewardship Grant - NRM FY24 & FY25 Carryover	154,700	22,100	0	176,800	176,800	176,800	0	0
Community Stewardship Grant - NRM FY26	0	44,625	0	44,625	44,625	89,250	28,334	28,334
Coastal Planning - Shoreline Monitoring	0	0	0	0	0	30,000	0	0
Coastal Planning - Inundation Strategy	0	0	0	0	0	67,000	0	0
CHRMAP Carryover	25,000	0	0	25,000	25,000	25,000	0	0
CHRMAP	0	0	0	0	0	25,000	0	0
Public Library Materials Funding Allocation	0	0	0	0	0	5,000	0	0
MRWA Direct Grant	0	0	0	0	0	375,849	375,849	369,328
Street Light Subsidy	0	0	0	0	0	4,100	0	0
Tronox - Meerlinga Children & Community Inc	0	0	0	0	0	0	0	1,909
	179,700	66,725	0	246,425	246,425	2,642,576	1,229,076	1,224,464
Contributions								
Contributions & Donations	0	0	0	0	0	53,100	9,625	0
Reimbursements	0	0	0	0	0	217,285	90,545	36,151
	0	0	0	0	0	270,385	100,170	36,151
TOTALS	179,700	66,725	0	246,425	246,425	2,912,961	1,329,246	1,260,615

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	30 Nov 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	Budget	Actual
Capital grants and subsidies								
Cervantes Changeroom - I50291	0	0	0	0	0	209,979	0	0
Jurine Bay Irrigation Project - I20094	0	(15,500)	0	0	(15,500)	42,750	0	0
Cataby Road - RRG001FS	0	22,213	0	22,213	22,213	48,333	2,880	0
Dandaragn Road - RRG002FS	0	40,500	0	40,500	40,500	90,000	4,500	0
Dandaragn Road - RRG002REC	0	499,627	0	499,627	499,627	853,210	0	0
Dandaragn Road - RRG002REC	0	0	0	0	0	886,562	0	0
Gillingarra Road - RCR10FSCO	0	0	0	0	0	70,000	0	0
Gillingarra Road - RCR030REC	0	0	0	0	0	350,000	0	0
JB Airport Small Projects - I30110	0	0	0	0	0	19,400	0	0
Housing Support Program 2 - Infrastructure & Land Servicing - I50308	0	0	0	0	0	2,800,000	0	1,982,499
DFES Fire Vehicle	0	0	0	0	0	0	0	414,177
	0	546,840	0	562,340	546,840	5,370,234	7,380	2,396,676

SHIRE OF DANDARAGAN

SUPPLEMENTARY INFORMATION

FOR THE PERIOD ENDED 30 NOVEMBER 2025

13 TRUST FUND

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 30 November 2025
	\$	\$	\$	\$
Cash In Lieu POS - L9000 Valencia	201,976	2,655	0	204,631
	201,976	2,655	0	204,631

SHIRE OF DANDARAGAN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2025

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Grant Funding Budget Amendment - JBC Golf Club	2025/08 9.1.4	Non cash item	23,037			0
Road Funding Budget Amendment - Rowes Road	2025/11 9.2.1	Capital revenue		1,000,000		1,000,000
Road Funding Budget Amendment - Rowes Road	2025/11 9.2.1	Capital expenses			(1,000,000)	0
				1,000,000	(1,000,000)	0

SHIRE OF DANDARAGAN
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	41

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

A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities

Principal place of business:
69 Bashford Street
Jurien Bay WA 6516

**SHIRE OF DANDARAGAN
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 Dandaragan 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

4th December 2025



CEO

Brent Bailey
Name of CEO



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),22	7,982,992	8,000,406	7,390,418
Grants, subsidies and contributions	2(a)	2,751,749	1,655,267	3,131,784
Fees and charges	2(a)	3,363,877	3,270,744	2,949,498
Interest revenue	2(a)	323,616	406,199	271,202
Other revenue	2(a)	133,194	53,695	51,877
		14,555,428	13,386,311	13,794,779
Expenses				
Employee costs	2(b)	(5,588,958)	(5,443,069)	(5,205,385)
Materials and contracts		(5,128,167)	(5,784,311)	(5,079,198)
Utility charges		(492,812)	(430,845)	(443,610)
Depreciation		(8,505,661)	(8,316,146)	(8,409,967)
Finance costs	2(b)	(49,462)	(50,363)	(50,053)
Insurance		(391,246)	(369,060)	(362,562)
Other expenditure	2(b)	(711,541)	(742,819)	(728,022)
		(20,867,847)	(21,136,613)	(20,278,797)
		(6,312,419)	(7,750,302)	(6,484,018)
Capital grants, subsidies and contributions	2(a)	4,935,831	7,382,575	6,936,026
Profit on asset disposals		438,680	445,455	286,362
Loss on asset disposals		(48,015)	(10,546)	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,439)	0	6,709
		5,322,057	7,817,484	7,229,097
Net result for the period		(990,362)	67,182	745,079
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	8,724,018	0	0
Total other comprehensive income for the period	15	8,724,018	0	0
Total comprehensive income for the period		7,733,656	67,182	745,079

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



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

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	8,225,779	9,462,724
Trade and other receivables	5	704,410	661,770
Other financial assets	4(a)	16,444	21,233
Inventories	6	67,947	19,600
TOTAL CURRENT ASSETS		9,014,580	10,165,327
NON-CURRENT ASSETS			
Trade and other receivables	5	61,731	70,404
Other financial assets	4(b)	101,388	122,271
Property, plant and equipment	7	46,758,105	36,124,413
Infrastructure	8	290,918,196	291,035,007
Right-of-use assets	10(a)	62,275	40,743
TOTAL NON-CURRENT ASSETS		337,901,695	327,392,838
TOTAL ASSETS		346,916,275	337,558,165
CURRENT LIABILITIES			
Trade and other payables	11	655,743	910,564
Contract liabilities	12	179,700	199,546
Capital grant/contributions liabilities	12	0	690,795
Other liabilities	12	171	3,545
Lease liabilities	10(b)	25,266	12,958
Borrowings	13	167,967	169,640
Employee related provisions	14	710,586	667,558
Deferred Lease Income		135,714	0
TOTAL CURRENT LIABILITIES		1,875,147	2,654,606
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	37,474	28,668
Borrowings	13	1,737,121	1,905,088
Employee related provisions	14	70,125	142,169
Deferred Lease Income		2,635,118	0
TOTAL NON-CURRENT LIABILITIES		4,479,838	2,075,925
TOTAL LIABILITIES		6,354,985	4,730,531
NET ASSETS		340,561,290	332,827,634
EQUITY			
Retained surplus		202,846,983	201,647,438
Reserve accounts	25	4,373,156	4,518,956
Revaluation surplus	15	133,341,151	126,661,240
TOTAL EQUITY		340,561,290	332,827,634

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



SHIRE OF DANDARAGAN
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		200,667,834	4,753,481	126,661,240	332,082,555
Comprehensive income for the period					
Net result for the period		745,079	0	0	745,079
Total comprehensive income for the period		745,079	0	0	745,079
Transfers from reserve accounts	25	738,264	(738,264)	0	0
Transfers to reserve accounts	25	(503,739)	503,739	0	0
Balance as at 30 June 2024		201,647,438	4,518,956	126,661,240	332,827,634
Change in accounting policies*		2,044,107	0	(2,044,107)	0
Restated balance at 1 July 2024		203,691,545	4,518,956	124,617,133	332,827,634
Comprehensive income for the period					
Net result for the period		(990,362)	0	0	(990,362)
Other comprehensive income for the period	15	0	0	8,724,018	8,724,018
Total comprehensive income for the period		(990,362)	0	8,724,018	7,733,656
Transfers from reserve accounts	25	772,000	(772,000)	0	0
Transfers to reserve accounts	25	(626,200)	626,200	0	0
Balance as at 30 June 2025		202,846,983	4,373,156	133,341,151	340,561,290

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

* Change in accounting policy is to remove revaluation surplus from furniture & equipment and plant 7 equipment that are now valued at cost

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

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		8,086,256	7,271,381
Grants, subsidies and contributions		2,841,006	5,019,004
Fees and charges		3,363,832	2,949,552
Interest revenue		323,616	271,202
Goods and services tax received		1,346,295	(1,350,041)
Other revenue		55,238	51,877
		16,016,243	14,212,975
Payments			
Employee costs		(5,620,480)	(5,126,360)
Materials and contracts		(5,458,920)	(4,837,212)
Utility charges		(492,812)	(443,610)
Finance costs		(49,462)	(50,053)
Insurance paid		(391,246)	(361,261)
Goods and services tax paid		(1,346,295)	1,350,041
Other expenditure		(1,343,178)	(728,022)
		(14,702,393)	(10,196,477)
Net cash provided by operating activities		1,313,850	4,016,498
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment		(2,938,765)	(2,342,258)
Payments for construction of infrastructure	8(a)	(7,250,919)	(5,649,456)
Proceeds from capital grants, subsidies and contributions		6,979,476	4,208,670
Proceeds from financial assets at amortised cost		0	1,779
Proceeds from financial assets at amortised cost - self-supporting loans		21,232	20,938
Proceeds from sale of property, plant & equipment		829,829	0
Proceeds from sale of infrastructure		0	463,575
Net cash (used in) investing activities		(2,359,147)	(3,296,752)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(169,640)	(166,295)
Payments for principal portion of lease liabilities	24(c)	(22,008)	(28,319)
Net cash (used in) financing activities		(191,648)	(194,614)
Net increase (decrease) in cash held		(1,236,945)	525,132
Cash at beginning of year		9,462,724	8,937,592
Cash and cash equivalents at the end of the year		8,225,779	9,462,724

Non-cash investing and financing movements are disclosed at note 15.(c)

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

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	6,773,734	6,791,104	6,077,840
Rates excluding general rates	22	1,209,258	1,209,302	1,312,578
Grants, subsidies and contributions		2,751,749	1,655,267	3,131,784
Fees and charges		3,363,877	3,270,744	2,949,498
Interest revenue		323,616	406,199	271,202
Other revenue		133,194	53,695	51,877
Profit on asset disposals		438,680	445,455	286,362
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,439)	0	6,709
		14,989,669	13,831,766	14,087,850
Expenditure from operating activities				
Employee costs		(5,588,958)	(5,443,069)	(5,205,385)
Materials and contracts		(5,128,167)	(5,784,311)	(5,079,198)
Utility charges		(492,812)	(430,845)	(443,610)
Depreciation		(8,505,661)	(8,316,146)	(8,409,967)
Finance costs		(49,462)	(50,363)	(50,053)
Insurance		(391,246)	(369,060)	(362,562)
Other expenditure		(711,541)	(742,819)	(728,022)
Loss on asset disposals		(48,015)	(10,546)	0
		(20,915,862)	(21,147,159)	(20,278,797)
Non-cash amounts excluded from operating activities	23(a)	9,980,378	7,898,301	8,116,964
Amount attributable to operating activities		4,054,185	582,908	1,926,017
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,935,831	7,382,575	6,936,026
Proceeds from disposal of assets		829,829	793,034	463,575
Proceeds from financial assets at amortised cost - self-supporting loans	24(a)	21,232	21,233	20,938
		5,786,892	8,196,842	7,420,539
Outflows from investing activities				
Right of use assets received - non cash	10(a)	(49,410)		(36,854)
Acquisition of property, plant and equipment	7(a)	(5,788,765)	(2,880,500)	(2,342,258)
Acquisition of infrastructure	8(a)	(7,250,919)	(8,561,589)	(5,649,456)
		(13,089,094)	(11,442,089)	(8,028,568)
Non-cash amounts excluded from investing activities	23(b)	8,724,018	(669,702)	0
Amount attributable to investing activities		1,421,816	(3,914,950)	(608,029)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	24(a)	0	550,000	0
Proceeds from new leases - non cash	24(c)	43,122	42,804	34,610
Transfers from reserve accounts	25	772,000	1,228,000	738,264
		815,122	1,820,804	772,874
Outflows from financing activities				
Repayment of borrowings	24(a)	(169,640)	(169,639)	(166,295)
Payments for principal portion of lease liabilities	24(c)	(22,008)	(23,517)	(28,319)
Deferred Lease Income		(2,770,833)	0	0
Transfers to reserve accounts	25	(626,200)	(1,315,525)	(503,739)
		(3,588,681)	(1,508,681)	(698,353)
Non-cash amounts excluded from financing activities	23(c)	(43,122)	(42,804)	0
Amount attributable to financing activities		(2,816,681)	269,319	74,521
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(d)	3,153,130	3,062,723	1,760,621
Amount attributable to operating activities		4,054,185	582,908	1,926,017
Amount attributable to investing activities		1,421,816	(3,914,950)	(608,029)
Amount attributable to financing activities		(2,816,681)	269,319	74,521
Surplus or deficit after imposition of general rates	23(d)	5,812,450	0	3,153,130

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

**SHIRE OF DANDARAGAN
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	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
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	Revaluation surplus	27
Note 16	Restrictions over financial assets	28
Note 17	Undrawn borrowing facilities and credit standby arrangements	28
Note 18	Capital commitments	29
Note 19	Related party transactions	30
Note 20	Events occurring after the end of the reporting period	32
Note 21	Other material accounting policies	33
 Information required by legislation		
Note 22	Rating information	34
Note 23	Determination of surplus or deficit	35
Note 24	Borrowing and lease liabilities	36
Note 25	Reserve accounts	38
Note 26	Trust funds	40

**SHIRE OF DANDARAGAN
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 Dandaragan 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 140 Investment Property paragraph 75(f)
- 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
- Assets held for sale - note 6
- Impairment losses of non-financial assets - Note 7
- Investment property - note 10
- Estimated useful life of intangible assets - note 10
- Measurement of employee benefits - note 14
- Measurement of provisions - note 14

Fair value heirarchy information can be found in note 21

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

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 customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,982,889	103	7,982,992
Grants, subsidies and contributions	0	672,354	0	2,079,395	2,751,749
Fees and charges	3,357,302	0	6,678	(103)	3,363,877
Interest revenue	0	0	52,954	270,662	323,616
Other revenue	0	0	0	133,194	133,194
Capital grants, subsidies and contributions	0	4,901,948	0	33,883	4,935,831
Total	3,357,302	5,574,302	8,042,521	2,517,134	19,491,259

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,390,418	0	7,390,418
Grants, subsidies and contributions	0	708,787	0	2,422,997	3,131,784
Fees and charges	2,941,485	0	8,013	0	2,949,498
Interest revenue	0	0	57,674	213,528	271,202
Other revenue	0	0	0	51,877	51,877
Capital grants, subsidies and contributions	0	6,936,026	0	0	6,936,026
Total	2,941,485	7,644,813	7,456,105	2,688,402	20,730,805

SHIRE OF DANDARAGAN
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		
Financial assets at amortised cost - self-supporting loans	521	817
Interest on reserve account	166,348	184,087
Trade and other receivables overdue interest	52,954	39,935
Other interest revenue	103,793	46,267
	323,616	271,106
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$47,500.		
Fees and charges relating to rates receivable		
Charges on instalment plan	22,993	15,997
The 2025 original budget estimate in relation to: Charges on instalment plan was \$16,500.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	50,500	48,090
- Other services – grant acquittals	20,000	1,500
	70,500	49,590
Employee Costs		
Employee benefit costs	5,145,722	4,959,146
Other employee costs	443,236	246,239
	5,588,958	5,205,385
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	49,462	50,053
	49,462	50,053
Other expenditure		
Impairment losses on property, plant and equipment	7(a) 631,637	
Sundry expenses	79,904	728,022
	711,541	728,022

SHIRE OF DANDARAGAN
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 and cash equivalents	8,225,779	9,462,724
Total cash and cash equivalents	8,225,779	9,462,724
Held as		
- Unrestricted cash and cash equivalents	3,672,923	4,053,427
- Restricted cash and cash equivalents	4,552,856	5,409,297
16	8,225,779	9,462,724

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.

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

(a) Current assets

Financial assets at amortised cost

Note	2025	2024
	\$	\$
	16,444	21,233
	16,444	21,233

Other financial assets at amortised cost

Self-supporting loans receivable

23(d)	16,444	21,233
	16,444	21,233

Held as

- Unrestricted other financial assets at amortised cost

	16,444	21,233
	16,444	21,233

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

	1,864	18,307
	99,524	103,964
	101,388	122,271

Financial assets at amortised cost

Self-supporting loans receivable

Term deposits

	1,864	18,308
	0	(1)
	1,864	18,307

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

	103,963	97,255
	(4,439)	6,709
	99,524	103,964

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates.

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

Financial assets at fair value through profit 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 DANDARAGAN
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		342,324	406,824
Trade and other receivables		362,711	256,418
Other receivables		802	0
Allowance for credit losses of trade receivables	19(b)	(1,427)	(1,472)
		704,410	661,770
Non-current			
Rates and statutory receivables NC		61,731	70,404
		61,731	70,404

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		367,225	256,418	2,090,521
Allowance for credit losses of trade receivables	5	(1,427)	(1,472)	(1,418)
Total trade and other receivables from contracts with customers		365,798	254,946	2,089,103

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.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

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.

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

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Stock on Hand - Fuel		67,947	19,600
		67,947	19,600
The following movements in inventories occurred during the year:			
Balance at beginning of year		19,600	54,945
Inventories expensed during the year		(179,661)	(341,864)
Additions to inventory		228,008	306,519
Balance at end of year		67,947	19,600

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 DANDARAGAN
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.

	Assets not subject to operating lease		Total property			Plant and equipment			Total property, plant and equipment	
	Note	Land	Buildings	Land	Buildings	Total property	Furniture and equipment	Plant and equipment		Work in progress
		\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2023		2,674,000	29,354,373	2,674,000	29,354,373	32,028,373	1,013,583	2,768,999	208,679	36,019,634
Additions				0	0	0		1,346,189	996,069	2,342,258
Disposals			(78,859)	0	(78,859)	(78,859)		(98,354)		(177,213)
Depreciation			(1,231,486)	0	(1,231,486)	(1,231,486)	(137,067)	(691,713)		(2,060,266)
Transfers			344,894	0	344,894	344,894	83,393	106,759	(535,046)	0
Balance at 30 June 2024		2,674,000	28,388,922	2,674,000	28,388,922	31,062,922	959,909	3,431,880	669,702	36,124,413
Comprises:										
Gross balance amount at 30 June 2024		2,674,000	59,787,130	2,674,000	59,787,130	62,461,130	3,642,216	9,861,294	669,702	76,634,342
Accumulated depreciation at 30 June 2024		0	(31,398,208)	0	(31,398,208)	(31,398,208)	(2,682,307)	(6,429,414)	0	(40,509,929)
Balance at 30 June 2024	7(b)	2,674,000	28,388,922	2,674,000	28,388,922	31,062,922	959,909	3,431,880	669,702	36,124,413
Additions			4,381,651	0	4,381,651	4,381,651	9,452	604,146	793,516	5,788,765
Disposals		(48,000)	(798,000)	(48,000)	(798,000)	(846,000)		(148,839)		(994,839)
Revaluation increments / (decrements) transferred to revaluation surplus		1,295,000	7,429,018	1,295,000	7,429,018	8,724,018				8,724,018
Reversal of depreciation on sale			555,675	0	555,675	555,675		75,962		631,637
Depreciation			(1,200,766)	0	(1,200,766)	(1,200,766)	(133,921)	(788,241)		(2,122,928)
Transfers				0	0	0			(1,392,961)	(1,392,961)
Balance at 30 June 2025		3,921,000	38,756,500	3,921,000	38,756,500	42,677,500	835,440	3,174,908	70,257	46,758,105
Comprises:										
Gross balance amount at 30 June 2025		3,921,000	70,799,799	3,921,000	70,799,799	74,720,799	3,651,668	10,316,601	70,257	88,759,325
Accumulated depreciation at 30 June 2025		0	(32,043,299)	0	(32,043,299)	(32,043,299)	(2,816,228)	(7,141,693)	0	(42,001,220)
Balance at 30 June 2025	7(b)	3,921,000	38,756,500	3,921,000	38,756,500	42,677,500	835,440	3,174,908	70,257	46,758,105

SHIRE OF DANDARAGAN
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 \$	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		3,921,000	2,674,000	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2025	Price per hectare / market borrowing rate
Total land	7(a)	3,921,000	2,674,000					
Buildings - non specialised		38,756,500	28,388,922	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2025	Price per hectare / market borrowing rate
Total buildings	7(a)	38,756,500	28,388,922					
(ii) Cost								
Furniture and equipment								
					Cost	Cost		Purchase cost
Plant and equipment								
					Cost	Cost		Purchase cost

SHIRE OF DANDARAGAN
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 reserves	Infrastructure - other	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	258,139,638	10,565,847	3,299,445	2,131,789	13,045,096	4,522,457	291,704,272
Additions	0	0	0	0	0	5,649,456	5,649,456
Depreciation	(5,031,034)	(317,785)	(82,306)	(164,257)	(723,339)	0	(6,318,721)
Transfers	7,834,283			145,506	340,688	(8,320,477)	0
Balance at 30 June 2024	260,942,887	10,248,062	3,217,139	2,113,038	12,662,445	1,851,436	291,035,007
Comprises:							
Gross balance at 30 June 2024	349,007,578	13,097,414	6,307,547	4,238,776	23,494,482	1,851,436	397,997,233
Accumulated depreciation at 30 June 2024	(88,064,691)	(2,849,352)	(3,090,408)	(2,125,738)	(10,832,037)	0	(106,962,226)
Balance at 30 June 2024	260,942,887	10,248,062	3,217,139	2,113,038	12,662,445	1,851,436	291,035,007
Additions	6,357,301	13,465	0	185,125	695,028		7,250,919
Depreciation	(5,069,084)	(311,835)	(80,736)	(158,685)	(734,515)		(6,354,855)
Transfers						(1,012,875)	(1,012,875)
Balance at 30 June 2025	262,231,104	9,949,692	3,136,403	2,139,478	12,622,958	838,561	290,918,196
Comprises:							
Gross balance at 30 June 2025	355,364,879	13,110,879	6,307,547	4,423,901	24,189,510	838,561	404,235,277
Accumulated depreciation at 30 June 2025	(93,133,775)	(3,161,187)	(3,171,144)	(2,284,423)	(11,566,552)	0	(113,317,081)
Balance at 30 June 2025	262,231,104	9,949,692	3,136,403	2,139,478	12,622,958	838,561	290,918,196

SHIRE OF DANDARAGAN
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 current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and reserves	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

SHIRE OF DANDARAGAN
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	25 to 50 years
Furniture and equipment	5 to 20 years
Plant and equipment	2 to 20 years
Infrastructure - Roads	
Formation – All roads	Perpetual life
Pavement – Thin Surfaced Flexible Rural	100 years
Pavement – Thin Surfaced Flexible Urban	100 years
Pavement – Unsealed Rural	50 years
Pavement – Unsealed Urban	50 years
Surface – Asphalt	100 years
Surface – Brick	60 years
Surface – Chip seal	60 years
Surface – Concrete	100 years
Surface – Slurry Seal	100 years
Infrastructure - Footpaths	
Black Asphalt	36 years
Brick Paving	36 years
Concrete Slabs	36 years
Gravel	12 years
In-situ Concrete	48 years
Red Asphalt	36 years
Sand	12 years
Timber	36 years
Other	48 years
Infrastructure - Drainage	60 years
Infrastructure - Other	5 - 80 years
Infrastructure - Parks and reserves	10 - 45 years

**SHIRE OF DANDARAGAN
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 DANDARAGAN
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.

Balance at 1 July 2023

Additions

Depreciation

Balance at 30 June 2024

Gross balance amount at 30 June 2024

Accumulated depreciation at 30 June 2024

Balance at 30 June 2024

Additions

Depreciation

Balance at 30 June 2025

Gross balance amount at 30 June 2025

Accumulated depreciation at 30 June 2025

Balance at 30 June 2025

Note	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$
	34,869	34,869
	36,854	36,854
	(30,980)	(30,980)
	40,743	40,743
	97,496	97,496
	(56,753)	(56,753)
	40,743	40,743
	49,410	49,410
	(27,878)	(27,878)
	62,275	62,275
	94,481	94,481
	(32,206)	(32,206)
	62,275	62,275

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

Depreciation on right-of-use assets

Finance charge on lease liabilities

Total amount recognised in the statement of comprehensive income

Total cash outflow from leases

	2025 Actual	2024 Actual
	\$	\$
	(27,413)	(30,980)
24(c)	(4,230)	(579)
	(31,643)	(31,559)
	(26,238)	(28,898)

(b) Lease liabilities

Current

Non-current

	25,266	12,958
	37,474	28,668
24(c)	62,740	41,626

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 24(c).

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 DANDARAGAN
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	2024
Actual	Actual
\$	\$
256,448	257,190
169,940	256,448
110,506	169,940
110,505	110,506
110,505	110,505
2,067,042	2,177,547
2,824,946	3,082,136

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 DANDARAGAN
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 salaries and wages
 ATO liabilities
 Bonds and deposits held
 Accrued interest on borrowings
 Accrued expenses
 Income received in advance

2025	2024
\$	\$
101,348	359,435
122,485	92,394
185,072	158,228
(29,710)	(360)
196,341	224,782
7,500	8,136
72,707	36,606
0	31,343
655,743	910,564

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

12. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities
Suspense payments

Reconciliation of changes in contract liabilities

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions

2025	2024
\$	\$
179,700	199,546
0	690,795
171	3,545
179,871	893,886
199,546	154,209
179,700	199,546
(199,546)	(154,209)
179,700	199,546
690,795	3,418,151
(690,795)	(2,727,356)
0	690,795

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 DANDARAGAN

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		\$	\$	\$	\$	\$	\$
Debentures		167,967	1,737,121	1,905,088	169,640	1,905,088	2,074,728
Total secured borrowings	24(a)	167,967	1,737,121	1,905,088	169,640	1,905,088	2,074,728

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 hierachy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24(a).

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

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

2025	2024
\$	\$
339,046	349,875
371,540	317,683
710,586	667,558
710,586	667,558
70,125	142,169
70,125	142,169
70,125	142,169
780,711	809,727

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

15. REVALUATION SURPLUS

	2025 Opening balance	2025 Change in Accounting Policy	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,278,204		1,295,000	3,573,204	2,278,204	2,278,204
Revaluation surplus - Buildings	15,310,678		7,429,018	22,739,696	15,310,678	15,310,678
* Revaluation surplus - Furniture and equipment	773,202	(773,202)		0	773,202	773,202
* Revaluation surplus - Plant and equipment	1,270,905	(1,270,905)		0	1,270,905	1,270,905
Revaluation surplus - Infrastructure - footpaths	87,470,378			87,470,378	87,470,378	87,470,378
Revaluation surplus - Infrastructure - drainage	6,900,002			6,900,002	6,900,002	6,900,002
Revaluation surplus - Infrastructure - parks and reserves	2,523,697			2,523,697	2,523,697	2,523,697
Revaluation surplus - Infrastructure - other	1,634			1,634	1,634	1,634
Revaluation surplus - Infrastructure - work in progress	10,132,539			10,132,539	10,132,539	10,132,539
	126,661,239	(2,044,107)	8,724,018	133,341,150	126,661,239	126,661,239

* Change in accounting policy is to remove revaluation surplus from furniture & equipment and plant & equipment that are now valued at cost

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

16. 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	4,552,856	5,409,297
		4,552,856	5,409,297
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	4,373,156	4,518,956
Contract liabilities	12	179,700	199,546
Capital grant liabilities	12	0	690,795
Total restricted financial assets		4,552,856	5,409,297

**17. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit		21,000	21,000
Credit card balance at balance date		(4,231)	(4,223)
Total amount of credit unused		16,769	16,777

Loan facilities

Loan facilities - current		167,967	169,640
Loan facilities - non-current		1,737,121	1,905,088
Total facilities in use at balance date		1,905,088	2,074,728

Unused loan facilities at balance date		NIL	NIL
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SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

18. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	90,368	743,460
	90,368	743,460
Payable:		
- not later than one year	90,368	743,460

The Shire had a few minor projects underway (Pioneer Park Playground & Signage) at 30 June 2025 with commitment to external contractors

The prior year commitment was associated with two major projects (East-West runway & Jurien Bay office refurbishment) underway at 30 June 2024 with commitments to external contractors.

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

19. 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	16,640	16,640	15,957
President's meeting attendance fees	25,709	24,720	24,653
President's other expenses		1,286	2,579
President's ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses		2,675	
	45,849	48,821	46,689
Deputy President's annual allowance	4,160	4,160	3,989
Deputy President's other expenses		1,286	84
Deputy President's ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses		2,675	129
	7,660	11,621	7,702
All other council member's meeting attendance fees	99,840	99,624	99,334
All other council member's All other council member expenses	8,858	6,428	5,497
All other council member's ICT expenses	17,500	17,500	18,267
All other council member's travel and accommodation expenses	4,147	13,375	5,557
	130,345	136,927	128,655
19(b)	183,854	197,369	183,046

(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	821,238	611,039
Post-employment benefits	105,681	76,727
Employee - other long-term benefits	87,616	64,387
Council member costs	183,854	183,046
19(a)	1,198,389	935,199

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.

The increase in 2025 actuals is attributable to a payout made to a long-standing executive employee during the year, as well as a period of crossover that included an additional executive.

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

19. 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 Actual \$	2024 Actual \$
Purchase of goods and services	0	801

(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

During the year, the Shire did not conduct business transactions with any related parties

iii. Entities subject to significant influence by the Shire

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

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

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no material events occurring after the reporting date that would materially affect the financial statements.

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

21. 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 DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. RATING INFORMATION

(a) General rates

				2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
RATE TYPE	Basis of valuation	Rate in \$	Number of properties	\$	\$	\$	\$	\$	\$	\$	\$
General	Gross rental valuation	0.076107	2,016	42,645,199	3,245,598	41,026	3,286,624	3,276,853	15,000	3,291,853	3,055,384
General	Unimproved valuation	0.004227	442	827,637,310	3,498,423	(11,313)	3,487,110	3,499,251		3,499,251	3,309,615
Total general rates			2,458	870,282,509	6,744,021	29,713	6,773,734	6,776,104	15,000	6,791,104	6,364,999
Minimum payment											
Minimum payment				\$							
General	Gross rental valuation	1,134	831	5,506,514	942,354	1,134	943,488	944,622		944,622	1,019,150
Dandaragan and Badgingarra	Gross rental valuation	855	54	340,401	46,170	855	47,025	47,025		47,025	29,592
Other UV	Unimproved valuation	508	409	34,228,987	207,772	508	208,280	207,772		207,772	254,333
Total minimum payments			1,294	40,075,902	1,196,296	2,497	1,198,793	1,199,419	0	1,199,419	1,303,075
Total general rates and minimum payments			3,752	910,358,411	7,940,317	32,210	7,972,527	7,975,523	15,000	7,990,523	7,668,074
Ex-gratia rates											
CBH		0.074500	1	97,844	7,289		7,289	9,883		9,883	9,503
DPLH		0.005439	1	583,931	3,176		3,176			0	
Total amount raised from rates (excluding general rates)			2	681,775	10,465	0	10,465	9,883	0	9,883	9,503
Discounts											(287,159)
Total rates							7,982,992			8,000,406	7,390,418
Rates related information											

(a) Rates related information

*Rateable Value at time of raising of rate.

The budgeted rate in the dollar varies to the actual rate in the dollar issued on 22nd August 2024.

Council resolved at the Ordinary Council Meeting held on 27th February 2025 to provide a concession to ratepayers to cover the difference.

	Rate in \$ Issued	Rate in \$ Budgeted	Concession provided
GRV	0.076107	0.076214	\$1,302.33
UV	0.004227	0.004228	\$827.79

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

23. DETERMINATION OF SURPLUS OR DEFICIT

		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		(438,680)	(445,455)	(286,362)
Less: Non-cash grants and contributions for assets		(79,167)		
Less: Movement in liabilities associated with restricted cash			9,767	
Less: Fair value adjustments to financial assets at fair value through profit or loss		4,439		(6,709)
Add: Loss on disposal of assets		48,015	10,546	0
Add: Impairment of Plant and Equipment	7(a)	(631,637)	0	0
Add: Depreciation	9(a)	8,505,661	8,316,146	8,409,967
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost		0		1,779
Pensioner deferred rates		8,673		(1,119)
Employee benefit provisions		(72,044)	7,297	(592)
Other provisions		2,635,118		
Non-cash amounts excluded from operating activities		9,980,378	7,898,301	8,116,964
(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				
Property, plant and equipment received for substantially less than fair value	7(a)	8,724,018		
Movement in current unspent capital grants associated with restricted cash			(669,702)	
Non-cash amounts excluded from investing activities		8,724,018	(669,702)	0
(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	24(c)	(43,122)	(42,804)	0
Non-cash amounts excluded from financing activities		(43,122)	(42,804)	0
(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	25	(4,373,156)	(4,606,481)	(4,518,956)
Less: Financial assets at amortised cost - self-supporting loans	4(a)	(16,444)	(21,233)	(21,233)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	167,967	169,829	169,640
- Current portion of lease liabilities	10(b)	25,266	24,776	12,958
- Deferred Lease Income		2,850,000		
- Employee benefit provisions		19,384	195,887	
Total adjustments to net current assets		(1,326,983)	(4,237,222)	(4,357,591)
Net current assets used in the Statement of financial activity				
Total current assets		9,014,580	5,776,889	10,165,327
Less: Total current liabilities		(1,875,147)	(1,539,667)	(2,654,606)
Less: Total adjustments to net current assets		(1,326,983)	(4,237,222)	(4,357,591)
Surplus or deficit after imposition of general rates		5,812,450	0	3,153,130

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

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dandaragan residential house - GROH		553,672	0	(60,888)	492,784		(61,977)	430,807	492,784	0	(61,977)	430,807
Jurien Bay foreshore redevelopment		1,411,603	0	(60,796)	1,350,807		(62,333)	1,288,474	1,350,807	0	(62,332)	1,288,475
Jurien Bay depot building		215,269	0	(23,673)	191,596		(24,097)	167,499	191,596	0	(24,097)	167,499
Cerventes Rec. Centre		0	0	0	0			0	0	550,000	0	550,000
Total		2,180,544	0	(145,357)	2,035,187	0	(148,407)	1,886,780	2,035,187	550,000	(148,406)	2,436,781
Self-supporting loans												
Jurien Bay Progress Assoc.		22,489		(7,312)	15,177		(7,494)	7,683	15,177		(7,495)	7,682
Jurien Bay Mens Shed		12,788		(3,594)	9,194		(3,641)	5,553	9,194		(3,641)	5,553
Badgingarra Bowling Club		25,202		(10,032)	15,170		(10,097)	5,073	15,170		(10,097)	5,073
Total self-supporting loans		60,479	0	(20,938)	39,541	0	(21,232)	18,308	39,541	0	(21,233)	18,308
Total borrowings	13	2,241,023	0	(166,295)	2,074,728	0	(169,640)	1,905,088	2,074,728	550,000	(169,639)	2,455,089

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

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	Actual for year ending 30 June 2024
					\$	\$	\$
Dandaragan residential house - GROH	136	WATC	1.78%	29/10/2031	(6,997)	(8,509)	(9,599)
Jurien Bay foreshore redevelopment	137	WATC	2.51%	29/10/2041	(33,261)	(33,530)	(35,066)
Jurien Bay depot building	138	WATC	1.78%	29/10/2031	(4,556)	(3,308)	(3,732)
Total					(44,814)	(45,347)	(48,397)
Self-supporting loans finance cost payments							
Jurien Bay Progress Assoc.	133	WATC	2.48%	1/02/2026	(253)	(330)	(513)
Jurien Bay Mens Shed	134	WATC	1.32%	10/12/2026	(107)	(109)	(157)
Badgingarra Bowling Club	135	WATC	0.65%	21/08/2025	(58)	(82)	(147)
Total self-supporting loans finance cost payments					(418)	(521)	(817)
Total finance cost payments					(45,232)	(45,868)	(49,214)

* WA Treasury Corporation

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

24. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
				%	\$	\$	\$	\$	\$	\$
Cerventes Rec. Centre	WATC	Fixed	TBD	TBD	0	550,000	0	(550,000)	0	0
					0	550,000	0	(550,000)	0	0

* WA Treasury Corporation

(c) Lease liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease		15,482	34,241	(12,411)	37,312	0	(8,644)	28,668	37,312	0	(8,644)	28,668
Water Filter Lease		19,853	369	(15,908)	4,314	43,122	(13,364)	34,072	4,314	42,804	(14,873)	32,245
Total lease liabilities	10(b)	35,335	34,610	(28,319)	41,626	43,122	(22,008)	62,740	41,626	42,804	(23,517)	60,913

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	Actual for year ending 30 June 2024	Lease term	
Photocopier Lease		Ricoh Finance	5.10%	30/06/2028	\$	\$	\$		
					(1,903)	(1,903)	(299)	60 months	
Water Filter Lease		Waterlogic Aust.	1.20%	8/07/2027	(2,327)	(2,591)	(280)	36 months	
Total finance cost payments					(4,230)	(4,494)	(579)		

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

25. 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	188,590	6,942	0	195,532	188,590	7,297	0	195,887	181,467	7,123		188,590
(b) Plant reserve	100,436	353,696	0	454,132	100,436	364,256	0	464,692	361,255	14,181	(275,000)	100,436
(c) Building reserve	628,981	34,154	(277,000)	386,135	628,981	35,084	(500,000)	164,065	598,954	30,027		628,981
(d) Rubbish reserve	286,466	10,545	0	297,011	286,466	17,582	0	304,048	437,243	17,163	(167,940)	286,466
(e) Community Centre reserve	430,106	21,832	(110,000)	341,938	430,106	22,410	(110,000)	342,516	408,087	22,019		430,106
(f) Television Services Reserve	55,216	2,033	0	57,249	55,216	2,136	0	57,352	53,130	2,086		55,216
(g) Information Technology Reserve	59,650	2,196	0	61,846	59,650	2,308	0	61,958	57,397	2,253		59,650
(h) Land Development Reserve	73,923	2,721	(74,000)	2,644	73,923	2,860	(74,000)	2,783	71,131	2,792		73,923
(i) Parking Requirements (L1154 SandpiperSt) Reserve	11,932	439	0	12,371	11,932	462	0	12,394	11,481	451		11,932
(j) Parks & Rec. Grounds (Seagate) Reserve	156,984	5,779	0	162,763	156,984	6,074	0	163,058	151,055	5,929		156,984
(k) Sport and Recreation Reserve	13,073	80,335	0	93,408	13,073	83,729	0	96,802	96,349	3,783	(87,059)	13,073
(l) Landscaping Reserve	2,769	102	0	2,871	2,769	107	0	2,876	2,664	105		2,769
(m) Aerodrome Reserve	144,582	18,322	(117,000)	45,904	144,582	20,175	(100,000)	64,757	178,400	16,182	(50,000)	144,582
(n) Public Open Space Renewal Reserve	193,579	7,126	(194,000)	6,705	193,579	8,551	(194,000)	8,130	212,652	8,348	(27,421)	193,579
(o) Infrastructure Renewal Reserve	730,909	26,906	0	757,815	730,909	28,281	0	759,190	703,302	27,607		730,909
(p) Public Open Space Construction Reserve	9,818	361	0	10,179	9,818	380	0	10,198	9,447	371		9,818
(q) Infrastructure Construction Reserve	152,439	5,611	0	158,050	152,439	5,898	0	158,337	146,681	5,758		152,439
(r) Building Construction Reserve	27,927	1,028	0	28,955	27,927	1,081	0	29,008	26,872	1,055		27,927
(s) Economic Development Reserve	945,626	34,809	0	980,435	945,626	693,856	0	1,639,482	648,942	323,429	(26,745)	945,626
(t) Turquoise Way Path Reserve	54,155	1,994	0	56,149	54,155	2,095	0	56,250	52,110	2,045		54,155
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,610	96	0	2,706	2,610	101	0	2,711	2,511	99		2,610
(v) WALGGC Roads Component Overpayment	0	0	0	0	0	0	0	0	73,711	388	(74,099)	0
(w) Cervantes Community Infrastructure Development	249,185	9,173	0	258,358	249,185	10,802	(250,000)	9,987	268,640	10,545	(30,000)	249,185
	4,518,956	626,200	(772,000)	4,373,156	4,518,956	1,315,525	(1,228,000)	4,606,481	4,753,481	503,739	(738,264)	4,518,956

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 Restricted by council	Purpose of the reserve account
(a) Leave Reserve	to fund annual leave and long service leave entitlements.
(b) Plant reserve	to be used in order to assist in the purchase of major items of plant.
(c) Building reserve	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
(d) Rubbish reserve	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
(e) Community Centre reserve	to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres
(f) Television Services Reserve	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
(g) Information Technology Reserve	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology
(h) Land Development Reserve	for the purpose of funding land development in the townsites of Dandaragan and Badgingarra.
(i) Parking Requirements (L1154 SandpiperSt) Reserve	to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(j) Parks & Rec. Grounds (Seagate) Reserve	to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates
(k) Sport and Recreation Reserve	to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.
(l) Landscaping Reserve	to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(m) Aerodrome Reserve	to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes
(n) Public Open Space Renewal Reserve	to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan
(o) Infrastructure Renewal Reserve	to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.
(p) Public Open Space Construction Reserve	to fund capital construction and/or purchase of public open space and associated assets.
(q) Infrastructure Construction Reserve	to fund capital construction and/or purchase of infrastructure and other associated assets.
(r) Building Construction Reserve	to fund capital construction and/or purchase of buildings and other associated assets.
(s) Economic Development Reserve	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan
(t) Turquoise Way Path Reserve	to be used for the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor.
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	to be used for the planning consent granted to I I & J B A Kelly SF for the commercial development at Lot 1146 Sandpiper Street, JB
(v) WALGGC Roads Component Overpayment	to quarantine estimated overpayment of WA Local Gov. Grants Commison Roads Component for use in the 23/24 financial year
(w) Cervantes Community Infrastructure Development	funds derived from the sale of 11 Gazeley Way Cervantes, for community infrastructure development projects in Cervantes.

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

26. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Cash in lieu Public Open Space - L9000 Valencia	200,277	1,699	0	201,976
	200,277	1,699	0	201,976



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Dandaragan

To the Council of the Shire of Dandaragan

Opinion

I have audited the financial report of the Shire of Dandaragan (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.

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 Dandaragan 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.

Carly Meagher
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
4 December 2025

MINUTE EXTRACT – AUDIT COMMITTEE MEETING HELD MONDAY 15 DECEMBER 2025

4.1 AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2025

Location:	N/A
Applicant:	N/A
File Reference:	SODR-1034602345-11896
Disclosure of Interest:	None
Date:	8 December 2025
Author:	Rebecca Pink, Executive Manager Corporate Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

That the Independent Audit Report for the 2024 / 2025 financial year be received.

BACKGROUND

Circulated with the agenda is a copy of the Office of the Auditor General Independent Audit Reports. The opinion of Carly Meagher, Acting Senior Director Financial Audit as the delegate of the Auditor General for Western Australia, is as follows;

“I have audited the financial report of the Shire of Dandaragan (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 significant accounting policies and other explanatory information.*

In my opinion, the financial report:

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

COMMENT

The “Independent Auditor’s Report” as attached is unqualified. There are no matters that in the auditor’s opinion would indicate any significant adverse trends. In addition to the audit report, the transmittal letter from the Office of the Auditor General does not identify any management control issues.

The report and letter are included within the attachments of this item for the committee to review and discuss further should they wish to.

CONSULTATION

- Executive Manager Corporate Services
- Office of the Auditor General

STATUTORY ENVIRONMENT
Local Government Act 1995

7.12A. Duties of local government with respect to audits

- (1) *A local government is to do everything in its power to —*
 - (a) *assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and*
 - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
 - (aa) *examine an audit report received by the local government; and*
 - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government must —*
 - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

Local Government (Financial Management) Regulations 1996
Part 2 — General financial management — s. 6.10

CEO's duties as to financial management (1) Efficient systems and procedures are to be established by the CEO of a local government —
(a) for the proper collection of all money owing to the local government; and (b) for the safe custody and security of all money collected or held by the local government; and (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and (d) to ensure proper accounting for municipal or trust — (i) revenue received or receivable; and (ii) expenses paid or payable; and (iii) assets and liabilities; and (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and (f) for the maintenance of payroll, stock control and costing records; and (g) to assist in the

preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

The CEO is to — (a) ensure that the resources of the local government are effectively and efficiently managed; and (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

ATTACHMENTS

Circulated with the agenda are the following items relevant to this report:

- Shire of Dandaragan Financial Report (Doc Id: SODR-1034602345-11891)
- Independent Auditor's Report (Doc Id: SODR-1034602345-11890)
- Transmittal letter from Office of Auditor General (Doc Id: SODR-1034602345-11889)

(Marked 4.1)

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION / COMMITTEE DECISION

Moved Cr , seconded Cr

That the Audit Committee receives the Independent Audit Report and the audited financial statements for the year ended 30 June 2025 and recommends they are presented to Council for adoption.

CARRIED /



Our Ref: 7927-003

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Tony O'Gorman
President
Shire of Dandaragan

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Email: cr.ogorman@dandaragan.wa.gov.au

Dear Mr O'Gorman

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

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the CEO and the Minister for Local Government, as required by the Act.

The CEO is required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

The result of the audit was satisfactory. Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date the financial statements submitted by your entity and considered to be of audit ready quality is 30 September 2025. This date will be reported in our local government sector audit results report to be tabled in Parliament. I am providing this date for completeness of our Office's procedural fairness process.

If you have any queries in relation to this date, please contact me on 6557 7640 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely

Carly Meagher
Senior Director
Financial Audit
4 December 2025

Attach

24
25

Attachment: 9.1.4

SHIRE OF
DANDARAGAN

ANNUAL REPORT



DANDARAGAN

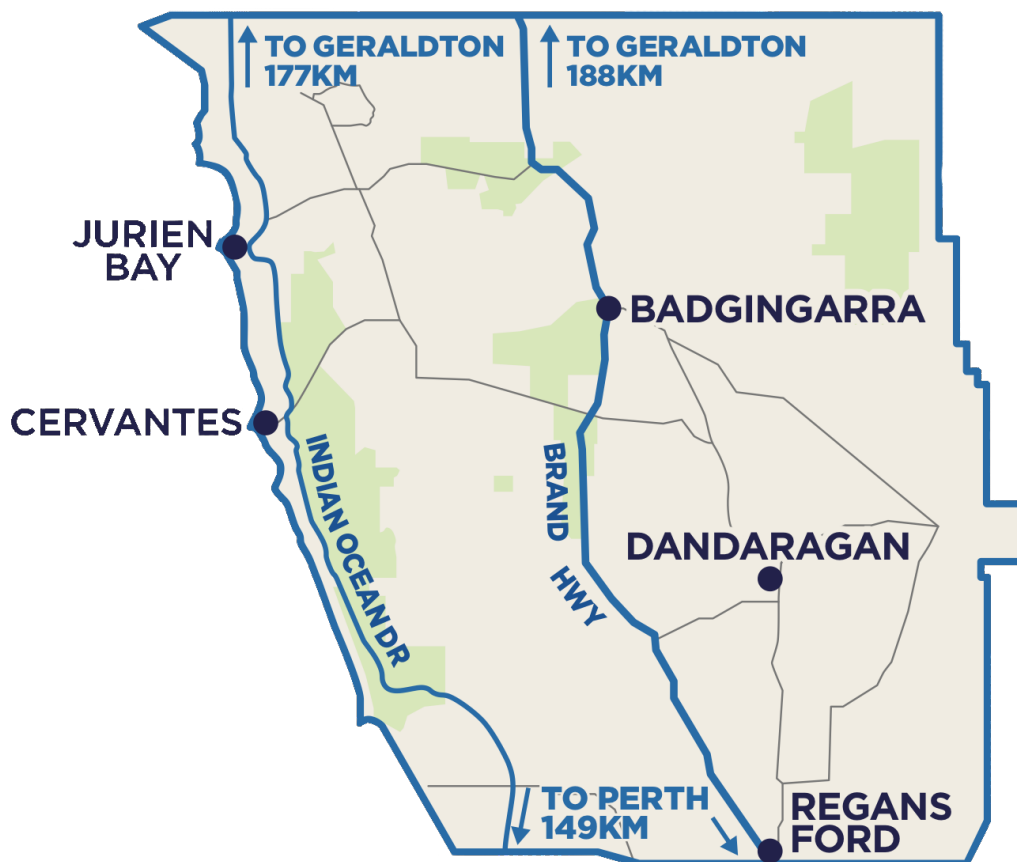
Acknowledgement of People and Country	3
Our Vision	5
Shire President's Report	6
Chief Executive Officer's Report	7
Key Aspirations	8
Scope of Shire Services	9
Elected Members	10
Your Council	11
Elected Member Training & Attendance	12
Dandaragan By Numbers	13
Executive Team	14
Organisational Structure	15
Statutory Statements	17
Infrastructure Goals & Achievements	22
Prosperity Goals & Achievements	27
Environmental Goals & Achievements	35
Community Goals & Achievements	41
Annual Financial Statments	46
Independent Auditor's Report	87

ACKNOWLEDGEMENT OF PEOPLE AND COUNTRY

On behalf of our community, the Shire of Dandaragan respectfully acknowledges the past and present traditional owners of this land, the Yued people. It is a privilege to be living on Nyungar country.



SHIRE OF DANDARAGAN



This document is available in alternative formats, such as Braille, large print, digital (on disk or by email) upon request, and on the Shire's website at www.dandaragan.wa.gov.au

VISION STATEMENT

Shire of Dandaragan: A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities.



SHIRE PRESIDENT'S REPORT



It is my honour to present the Shire of Dandaragan Annual Report for 2024/25. This year has been one of continued delivery, careful financial management, and strong community partnerships as we progress the priorities of our Council Plan. Our Council and staff have worked with purpose to balance the needs of a growing coastal and agricultural community while protecting the natural assets that make our Shire unique.

Community feedback has remained central to our decision-making. The Council Plan adopted in 2024 reflects broad engagement with residents, shaping priorities for infrastructure, environmental stewardship, and essential services.

Among our key achievements, the completion of Agaton Road under budget has improved access for primary producers and strengthened our rural supply chain. We also completed the

final works on Jurien East Road, improving safety and widening vulnerable sections between Brand Highway and Indian Ocean Drive.

Responding to growth pressures, the Shire experienced a notable increase in planning and development approvals. We secured \$3.2 million to increase land supply in Dandaragan and Jurien Bay, ensuring construction-ready lots by 2026/27.

Our volunteers and community organisations remain the backbone of life in the Shire. From sporting clubs advancing facility plans to volunteers leading events and providing critical services, their contribution is invaluable. Council remains committed to supporting these efforts through funding partnerships and ensuring shared facilities meet community needs.

Looking ahead, we will continue delivering on Council Plan priorities, focusing on roads and infrastructure, foreshore improvements, environmental management, and measured growth that supports employment. With strong engagement, prudent financial management, and the dedication of staff and volunteers, I am confident we will keep building opportunities while protecting what we value.

I extend my sincere thanks to my fellow Councillors for their leadership, to the Chief Executive Officer and staff for their professionalism, and to the many volunteers and community members who contribute so much to our towns and rural communities.

Cr Tony O'Gorman
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER'S REPORT



Over the past 12 months, our small but dedicated team, supported by local contractors and community stakeholders, has continued to deliver on the objectives of our Council Plan, ensuring growth is managed thoughtfully, services and infrastructure meet community needs, and sustainability and liveability remain central across our towns and rural communities.

With a modest staffing structure, we remain committed to high-quality outcomes. This year we relied on a mix of in-house staff and trusted local contractors, enabling flexibility and responsiveness in planning, operations, development assessment, and infrastructure delivery. This approach ensures efficient service delivery while maintaining strong local engagement.

In 2024/25 we advanced key initiatives to support the Shire's evolving needs:

- Progressed master planning for sport and recreation precincts in Jurien Bay and Dandaragan, ensuring future facilities reflect sustainability, accessibility, and amenity. These plans align with anticipated Community Benefit Funds from the renewable energy sector.
- Adopted a collaborative approach to coastal recreation management through the Coastal Recreation Track Management Master Plan (CRTMMP), balancing four-wheel-drive access with protection of dunes, vegetation, and heritage values. The CRTMMP received a Special Commendation at the WA Coastal Awards for Excellence, recognising our commitment to sustainable environmental management.

Recent data confirms the Shire is among the top five WA local governments for internal migration growth—evidence our efforts to improve liveability and opportunity are working. Growth, however, brings pressure on planning, housing, and infrastructure. We have increased resourcing in planning and development assessment, advanced strategic reviews, and secured partnerships to improve transport networks.

Looking ahead to 2025/26, our focus remains on vibrant, resilient communities. We will continue growth planning, deliver Council Plan projects, and address housing scarcity by unlocking land and catalysing supply for a surging workforce.

On behalf of the Shire of Dandaragan workforce, I thank our Elected Members, contractors, partners, volunteers, and local groups. Through this collective effort, we will continue enhancing quality of life and opportunity across the Shire.

Brent Bailey
CHIEF EXECUTIVE OFFICER

KEY ASPIRATIONS



INFRASTRUCTURE

The Shire will sustain a dynamic infrastructure network responsive to usage demand that attracts and retains residents and businesses.



PROSPERITY

The Shire will experience broad economic and population growth with decreasing economic barriers, diversified agriculture and fisheries output and a vibrant visitor economy.

A dynamic,
diverse and desirable region
delivering sustainable growth
and socially connected
communities.



ENVIRONMENT

The Shire will be a responsible custodian of the environment, working with community groups and other entities to increase renewable energy initiatives, vegetation cover and rehabilitate degraded public land throughout the local region.



COMMUNITY

The Shire's resident population will grow more than the WA regional average supported by increased community recreation and cultural opportunities and access to key liveability factors such as health and wellbeing services and educational opportunities.



SCOPE OF SHIRE SERVICES

COMMUNITY AMENITIES

Domestic waste and recycling collection; illegal dumping control; local water management; urban water management; effluent and liquid waste disposal monitoring; asbestos handling; planning and development advice; strategic urban planning; planning compliance and enforcement; contribution schemes management; subdivisions and clearance; land development; sub-division engineering approvals; abandoned vehicles; litter control; septic tank services; public conveniences; environment protection; cemeteries; refuse site.

GOVERNANCE

Strategic planning and performance monitoring and reporting; customer services and complaints management; community engagement; civic participation; Elected Member support; Freedom of Information and public disclosure information; local government elections management; compliance returns management; enterprise risk management; support for decision-making processes; information technology; human resources and workforce planning; project management; marketing and communications; citizenship ceremonies; elections.

RECREATION AND CULTURE

Parks and reserves maintenance; community facilities management; public building maintenance; art, public art exhibitions; libraries; recreation centres; club development programs; recreation planning and management; youth recreation activities; events; Tree planting and maintenance; coastal and foreshore maintenance; heritage sites; playgrounds; jetty maintenance; ovals; civic centres.

ECONOMIC SERVICES

Local and regional economic development; tourism destination marketing; investment attraction; advocacy; swimming pool inspections; building inspections; building approvals; camping areas; caravan parks; area promotion; standpipes.

HEALTH

Food safety and premise inspections; communicable disease notification, smoking in public places monitoring, pest control; air handling and water systems monitoring; pesticide use and disposal monitoring; water, air and noise pollution monitoring; offensive trades; pet food establishments monitoring.

TRANSPORT

Transport planning; roads and car park maintenance; transport and traffic asset management; fleet asset management; street cleaning; workshop operations stores; traffic treatments; pathways and cycleways maintenance; street lighting; aerodromes.

GENERAL PURPOSE FUNDING

Financial accounting; accounting management; budgeting; grant funding management; levying and collecting rates and charges; compliance returns; financial investments

EDUCATION AND WELFARE

Volunteer development; community funding; education and lifelong learning programs; youth services; collaboration with external service providers; early childhood facilities; aged services..

LAW, ORDER AND PUBLIC SAFETY

Community safety and crime prevention; ranger services; security patrols; graffiti removal; animal control; asbestos handling; liquor licencing support; local law enforcement; littering control; swimming pool inspections; closed-circuit television maintenance and monitoring; bushfire protection; emergency management; parking enforcement; pounds.

OTHER PROPERTY SERVICES

Building inspections; building approvals; planning and development advice; strategic urban planning; planning compliance and enforcement; contribution schemes management; subdivisions and clearance; land development; sub-division engineering approvals; heritage sites; property leasing; land development; Crown and freehold land acquisition, administration and disposal; engineering technical support; civil infrastructure design and maintenance; place planning.

ELECTED MEMBERS

The Shire of Dandaragan is represented by 7 elected members who are responsible for setting policies about the provision of services and determining how Council money is spent.



Cr Tony O'Gorman
Term Ending 2027



Cr Maddie McDonald
Term Ending 2025



Cr Jason Clarke
Term Ending 2025



Cr Rose Glasfurd
Term Ending 2025



Cr Wayne Gibson
Term Ending 2027



Cr Graham Lethlean
Term Ending 2025



Cr Sharon Young
Term Ending 2027

YOUR COUNCIL

Elected Member	Gender	Linguistic background	Country of Birth	Aboriginal or Torres Strait Islander
Pr Tony O’Gorman	Male	English	England	No
Cr Wayne Gibson	Male	English	Australia	No
Cr Jason Clarke	Male	English	Australia	No
Cr Rose Glasfurd	Female	English	Australia	No
Cr Maddi McDonald	Female	English	Australia	No
Cr Sharon Young	Female	English	Australia	No
Cr Graham Lethlean	Male	English	Australia	No



October 2025 Elected Members

ELECTED MEMBER TRAINING & ATTENDANCE

Council Member	Understanding Local Government	Serving On Council	Meeting Procedures	Conflicts Of Interest	Understanding Financial Reports & Budgets
Jason Clarke Elected 2017	✓	✓	✓	✓	✓
Wayne Gibson Elected 2011	✓	✓	✓	✓	✓
Maddi McDonald Elected 2021	✓	✓	✓	✓	✓
Rose Glasfurd Elected 2021	✓	✓	✓	✓	✓
Anthony O’Gorman Elected 2023	✓	✓	✓	✓	✓
Graham Lethlean Elected 2024	✓	✓	✓	✓	✓
Sharon Young Elected 2023	✓	✓	✓	✓	✓

Council Member	Ordinary Council Meetings (11)	Special Council Meetings (0)	Apologies	Leave of Absence
Jason Clarke	9	0	1	1
Wayne Gibson	9	0	0	2
Maddie McDonald	8	0	2	1
Rose Glasfurd	9	0	1	1
Anthony O’Gorman	11	0	0	0
Graham Lethlean	10	0	1	0
Sharon Young	9	0	1	1

DANDARAGAN

BY THE NUMBERS

POPULATION



3921

Estimated Population*

LAND AREA



6725km²

RATEABLE PROPERTIES



3842

Housing^



VISITORS

394,000

International and Domestic^

BUSINESSES



512

Local Businesses**

EMPLOYMENT



1,746

Local Jobs*



GRP

\$507 MILLION

Gross Regional Product*



TOTAL ASSETS

\$341 MILLION

Sources:

* REMPLAN

^ Shire of Dandaragan

** Wheatbelt Development Commission



EXECUTIVE TEAM



Brent Bailey
CHIEF EXECUTIVE OFFICER



Rebecca Pink
ACTING EXECUTIVE MANAGER
CORPORATE SERVICES



Louis Fouche'
EXECUTIVE MANAGER
DEVELOPMENT SERVICES



Brad Pepper
EXECUTIVE MANAGER
INFRASTRUCTURE

ORGANISATION STRUCTURE

PRESIDENT AND COUNCILLORS

CHIEF EXECUTIVE OFFICER

- Emergency Services - Ranger Services
- Council Liaison
- Community Services
- Governance & Risk
- Strategy & Business Development

CORPORATE SERVICES

- Human Resources
- Customer Services
- Finances
- Property & Leasing
- Records
- Revenue Development
- Rates
- Communications and Marketing

DEVELOPMENT SERVICES

- Planning
- Building
- Environmental Health
- Developmental Compliance
- Environmental Sustainability
- Economic Development

INFRASTRUCTURE SERVICES

- Major Projects
- Roads Maintenance & Construction
- Plant & Heavy Fleet
- Waste Management
- Asset Management
- Civil Infrastructure
- Engineering
- Airport Services
- Information Technology
- Occupational Health & Safety



STATUTORY STATEMENTS

COMPETITIVE NEUTRALITY

National Competition Policy reforms require local governments to comply with and implement the principles of competitive neutrality and restructure monopolies (or near monopolies), subject to public benefits.

National Competition Policy is a framework for reform and is about promoting competition in business across Australia regardless of private or public ownership, size of business or ownership structure.

Local Governments are required to report annually on the implementation, application and effects of the National Competition Policy (NCP) with regard to three areas, being competitive neutrality, legislation review, and structural reform.

As the Shire of Dandaragan did not acquire any new entities or privatise any activities during 2024/25, there was no requirement for competitive neutrality testing.

NATIONAL COMPETITION POLICY

The Shire of Dandaragan had 12 Local Laws that may have restricted competition and hence were reviewed under the National Competition Policy. The review process was completed in 2019 with the gazettal of the following Local Laws on Tuesday 5 November 2019:

- Activities on Thoroughfares and Trading in Thoroughfares and Public Places
- Local Government Property
- Local Government (Council Meetings)
- Site Erosion and Sand Drift Prevention
- Extractive Industries
- Waste
- Fencing
- Pest Plants
- Bush Fire Brigades
- Parking and Parking Facilities
- Cemeteries
- Dogs Local Law

RECORD KEEPING

In compliance with the State Records Act 2000, the Shire of Dandaragan has a Record Keeping Plan. The amended Record Keeping Plan outlines the improvements made to the Shire's record keeping policies, as they relate to staff and Councillors.

The Shire implemented a new Record Keeping Plan in 2022 which was approved by the State Records Commission in May 2023. The Shire has transitioned to a cloud record solution utilising Microsoft SharePoint and AvePoint Record. In 2023/24, the Shire began transitioning its physical building records to SharePoint and this continued in 2024/25.

REMUNERATION

Regulation 19B(2) of Local Government (Administration) Regulations 1996 requires the Annual Report to detail the number of employees who are entitled to an annual salary of \$130,000 or more and to break those employees down into bands of \$10,000.

As at 30 June 2025, the Shire of Dandaragan had the following:

\$130,000 - \$139,999 - 1 Employee

\$170,000 - \$179,000 - 1 Employee

\$200,000 - \$210,000 - 2 Employees

REMUNERATION PAID OR PROVIDED TO THE CHIEF EXECUTIVE OFFICER

The Shire of Dandaragan Chief Executive Officer was paid a total reward package of \$259,182 in the 2024/25 financial year. The Total Reward Package reported is in accordance with the Determination of the Salaries and Allowances Tribunal for Chief Executive Officers and Elected members and is comprised of Base Salary, Association Membership Fees, Personal Benefit Value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.

PUBLIC INTEREST DISCLOSURE

In accordance with the requirements of the Public Interest Disclosure Act 2013, the Shire of Dandaragan has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally to protect people from reprisal for making protected disclosures, and to provide guidance on investigations. No disclosures relating to improper conduct were made to the Shire during 2024/2025 financial year, therefore no disclosures were referred to the ombudsman.

FREEDOM OF INFORMATION

- The Shire of Dandaragan is subject to the provisions of the Freedom of Information Act 1992, which gives individuals and organisations a general right of access to information held by the Shire. The Act also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied under the Act.
- The Shire of Dandaragan received 4 compliant requests for information during 2024/25 of which 4 were actioned.

COMPLAINTS

In accordance with section 5.53 of the Local Government Act 1995 and the associated Local Government (Rules of Conduct) Regulations 2007, the complaints made against councillors for 2024/25 were:

- Number of entries in register – Nil
- How the complaints were handled – Not applicable

FEDERAL GOVERNMENT FINANCIAL ASSISTANCE GRANTS

The Shire of Dandaragan received \$2,345,284.00 in Financial Assistance Grants in 2024/25. These grants contribute to annual maintenance of community infrastructure and general operations of the local government and are a vital source of revenue to support the Shire's operations.

REGISTER OF FINANCIAL INTEREST FOR ELECTED MEMBERS AND SENIOR STAFF

In accordance with the requirements of the Local Government Act 1995, this register is held in the Shire's administration office and is available for viewing by the public.

EQUAL OPPORTUNITY

The Shire supports, and is committed to, the achievement of its diversity management and equal opportunity goals. That means the Shire is continually aiming to ensure that it provides a workplace free from all forms of discrimination, harassment and bullying and that there is equality and fairness in all aspects of employment and customer service delivery in the organisation.

Policies, practices and services are adapted to meet the needs of a diverse and evolving community and the Shire reviews and updates all relevant policies annually to ensure they align with legislative requirements and the needs of the workforce.

These policies are:

- Equal Employment Opportunity Policy
- Discrimination, Harassment and Bullying Policy
- Information and Communication Technology Use Policy

DISABILITY ACCESS & INCLUSION

Council is conscious of the need to provide facilities and services to residents and visitors with a range of abilities. The Disability Access and Inclusion Plan (DAIP) outlines strategies to ensure facilities, services, events, information, and employment opportunities are accessible to all, including people with disability.

Local Governments must submit an annual report to the Department of Communities. The Shire's 2024/25 achievements included:

Outcome 1 - Services and events

The Shire hosted the Turquoise Coast Youth Festival, attracting over 500 attendees aged 12-24. Event organisers are encouraged to use the Disability Services Commission's Accessible Events Checklist. Features included accessible parking, pathways, signage, and a sensory space. The Community Recognition Awards also applied the checklist and addressed previous feedback by locating the marquee closer to amenities.

Outcome 2 - Buildings and other facilities

The Shire of Dandaragan has completed its refurbishment of the Administration Centre. The following accessible features were included in the refurbishment:

- The toilet entry has been widened to meet compliance standards.
- A portion of the front reception desk has been lowered to an accessible height for wheelchair users.
- Non-slip surfaces and carpets have been upgraded.

Outcome 3 - Information

The Shire distributes communications through a variety of mediums, including social media and newsletters, in both print and online formats to accommodate individual needs. To ensure that people with disability can access information as easily as others, the Shire incorporates:

- A minimum 12-point font size.
- High-contrast colours.
- Matte paper for printed newsletters and communications.
- Online materials with features to increase text size and enable high-contrast viewing.
- Physical copies available upon request at the Shire Administration Office or libraries.

Outcome 4 - Level of quality of services

The Shire of Dandaragan held disability awareness training workshops in March 2025, which both staff and Councillors were encouraged to attend. The intended outcomes of these workshops include:

- Enhancing our understanding of diversity and inclusion by exploring various aspects such as disability, cultural background, gender, and age.
- Promoting respectful communication and behaviour by fostering an environment where everyone feels valued and respected.
- Increasing awareness of accessibility and inclusion by learning practical strategies to ensure our services and workplace are accessible to all.
- Fulfilling our obligations under the Shire's DAIP and staffing requirements, supporting our commitment to creating an inclusive community and workplace

Outcome 5 - Complaints

The Shire is developing a new Customer Request Management (CRM) system to capture complaint data and support informed decision-making

Outcome 6 - Consultation

When planning public consultations, the Shire of Dandaragan uses the Creating Accessible Events checklist to inform decision making regarding venue and medium of delivery. Key considerations include:

- In-person vs virtual consultation.
- Accessibility of buildings/venues including parking, pathways and entry.
- Accessibility of promotional materials and presentations.
- Making consultation documents available in alternative formats for people with disability, such as one-to-one phone interviews or meetings.

Outcome 7 - Employment

All of the Shire's job advertisements include an Equal Employment Opportunity Statement. This statement outlines that the objectives of the Shire are to:

- Ensure fair treatment and non-discrimination in hiring and employment; and
- Ensure compliance with State and Federal Acts and Regulations relating to equal employment opportunity and discrimination.

All interviews conducted by the Shire are held in an accessible venue with consideration given to virtual interviews when requested.



INFRASTRUCTURE GOALS & ACHIEVEMENTS

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
The Shire has a high performing freight and transport network.	Continue investment in the Shire's rural sealed road network to reconstruct and widen key freight routes.	Deliver	Remote Roads Upgrade Pilot Program Regional Road Group Roads 2040 Wheatbelt Secondary Freight Route Plan	Infrastructure Services	The Shire completed 20 kilometres of sealed road reconstruction valued at \$6.8 million and 10 kilometres of reseals costing \$470,000. Key projects included Agaton, Dandaragan, Gillingarra, Cataby and Winjardie Roads, as well as the East/West Runway, funded through state and federal programs. Industry contributions also supported upgrades to Munbinea and Bibby Roads, improving heavy vehicle routes and strengthening the Shire's transport network
	Continue to provide extensive road maintenance activities to provide safe, versatile roads capable of the freight or transport task required.	Deliver			During the year, the Shire continued to deliver a responsive and proactive road maintenance program to ensure a safe, reliable and versatile transport network capable of supporting the Shire's growing freight and transport demands. Maintenance crews undertook routine grading, pothole repairs, shoulder reinstatement and vegetation control across the network, with a strong focus on high-use freight routes and local connector roads. Significant effort was directed toward improving network resilience, with targeted gravel re-sheeting, drainage upgrades and the renewal of priority pavement sections on unsealed roads to address wear caused by increasing heavy-vehicle movements. The Shire also supplemented our own crews with local contractors to increase our capacity through the vital winter road maintenance period.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Maintain a modern fleet of plant tailored to meet the needs of transportation and town maintenance infrastructure	Deliver	Plant Replacement Program	Infrastructure Services	The Shire continued to maintain a modern, fit-for-purpose fleet of plant and equipment to support both transport infrastructure works and town-site maintenance activities. Strategic investment in fleet renewal saw the renewal of a number of light fleet items and the purchase of attachments for operations loaders and skid steers. There were no major purchases of heavy fleet and accordingly, the Shire transferred approximately \$350,000 to the Plant Reserve to contribute towards future fleet replacement.
	Construct east / west runway and pursue Airport Masterplan developments as funding becomes available	Deliver velopment Stage 2	Airport Masterplan	Infrastructure Services	The Shire successfully completed construction of the new East-West Runway during the reporting year, marking a major milestone in the delivery of the Airport Masterplan. The project was finished on time and within budget, providing a safer, more versatile runway layout that enhances operational capacity and supports a wider range of aviation activities, specifically the ability for RFDS and Water Bombers to land in all wind conditions.
Recreation precincts will be contemporary and highly utilised	Complete the construction of a new library / community room at the Cervantes Recreation Centre	Deliver	Cervantes Recreation Precinct Masterplan Sport and Recreation Infrastructure Plan	Community Development Development Services	This project was deferred due to funding constraints with detailed design and construction now scheduled for commencement in 2026.
	Complete construction of the new changeroom block at the Cervantes Recreation Centre	Partner	Cervantes Recreation Precinct Masterplan Sport and Recreation Infrastructure Plan	Community Development Development Services	This project was deferred due to funding constraints with detailed design and construction now scheduled for commencement in 2026.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Complete the Jurien Bay, Dandaragan and Badgingarra Recreation Precinct Masterplans	Deliver	Sport and Recreation Infrastructure Plan		The Shire advanced the Jurien Bay and Dandaragan Recreation Precinct Masterplans, with community working groups collaborating closely with the project architect to refine layouts and meet local needs. Following extensive consultation, both Masterplans were endorsed by Council in November 2025. Planning for the Badgingarra Recreation Precinct is ongoing, with engagement and design scheduled for the next reporting period. These endorsed Masterplans provide a clear framework for future infrastructure investment, ensuring recreation facilities are strategically planned and responsive to community needs.
	Upgrade playing fields in each town to meet local, regional, and state standards, promoting diverse activities and maximising use	Deliver		Infrastructure Services	<p>During the reporting year, the Shire successfully prepared playing fields across all towns to meet local, regional, and state association standards. Works included turf maintenance, reticulation upgrades, and over-sowing ovals with ryegrass to improve resilience during winter sports, ensuring fields remain safe and high-quality for competition. Preparation for the Jurien Bay mixed-use small field for hockey and junior field sports commenced in the reporting year, development to continue in 2025/26 in preparation for the 2026 winter sports competition.</p> <p>These improvements have promoted a diverse range of sporting activities, maximised field utilisation, and supported local clubs and associations in delivering quality programs. Feedback from users has been positive, reflecting the Shire's commitment to providing well-maintained and accessible recreational infrastructure for the community.</p>

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Replace and repair playgrounds and play spaces in accordance with the Playground Replacement Strategy	Deliver	Play Spaces Review	Infrastructure Services	<p>The Shire continued to implement the Playground Replacement Strategy, ensuring safe, engaging, and well-maintained play spaces for the community. Highlights included the reconfiguration of the play and picnic area at Dandaragan, alongside the replacement of smaller pieces of equipment in other towns as required.</p> <p>These works have enhanced the quality, safety, and accessibility of play spaces across the Shire, providing children and families with modern, enjoyable recreational facilities. The program reflects the Shire's ongoing commitment to maintaining play infrastructure in line with strategic priorities and community expectations.</p>
	Finalise the implementation of the Jurien Bay Irrigation Plan	Deliver		Infrastructure Services	<p>Continued progress was made on the implementation of the Jurien Bay Irrigation Plan. Key works included linking the Jurien Bay foreshore area to the Shire's primary aquifer source and integrating connections with the Recreation Precinct pumping station.</p> <p>These improvements are enhancing the efficiency and reliability of irrigation across public open spaces, supporting healthy turf and landscaped areas, and ensuring the long-term sustainability of water resources for community and recreational use.</p>
Our public spaces are designed and maintained for inclusive use and community connection	Review and update the Jurien Bay and Cervantes Foreshore Masterplans	Deliver	Jurien Bay Foreshore Masterplan Cervantes Foreshore Masterplans	Development Services	<p>Funding for the Review of the Jurien Bay Foreshore Masterplan is to be provided in the 2025/2026 budget and the project will be completed in the next reporting year. Work on the Cervantes Foreshore Masterplan will commence after the completion of the Coastal Inundation Study.</p>

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Implement the Cervantes Foreshore Masterplan once the foreshore inundation risks are mitigated	Deliver		Infrastructure Services Development Services	The Cervantes foreshore inundation risk is to be assessed in the Coastal Inundations Study to be undertaken in 2025/2026.
	Commence implementation of the Jurien Bay CBD Masterplan, prioritising the construction of a new public amenities facility in the CBD area	Deliver	CBD Masterplan	Infrastructure Services Development Services	The site for new public amenities in the Jurien Bay CBD will be further explored with the review of the Jurien Bay Foreshore Masterplan, providing opportunity for public comment and Council consideration on its location.
	Ongoing Implementation of Shire Buildings Capital and Maintenance Program	Deliver	Shire Buildings Capital and Maintenance Program	Development Services	The following key projects have been completed: <ul style="list-style-type: none"> - Installation of new audio-visual equipment in Classroom 1 of the Jurien Bay Civic Centre. - Installation of new soak wells at the Jurien Bay Recreation Centre. - Replacement flooring installed in Jurien Bay Civic Centre kitchen. - Memorial Park Jurien Bay BBQ cooktops replaced. - Jurien Bay Family Resource Centre air conditioning replaced (main office). - BBQ cooktops replaced at Ronsard Reserve Cervantes. - New security locks and security access system installed in the Shire Administration Office.

PROSPERITY GOALS & ACHIEVEMENTS

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
Play a more active role in the development of land where supply is constrained and seek diverse solutions for increasing housing supply	Investigate private and public sector partnerships to increase local housing availability	Partner	Local Planning Strategy Land Rationalisation Strategy 2019	Economic Development Development Services	The Shire actively investigated and progressed private and public sector partnerships to increase local housing availability. The Shire was successful in securing support through the Federal Housing Support Program (HSP), enhancing internal staffing capacity for planning and construction activities to deliver 42 residential lots in Dandaragan and undertake site works in Jurien Bay. The Shire engaged with Build-to-Rent investors to collaborate with local landholders on strategic projects in Jurien Bay, aiming to expand housing supply and support population growth. These initiatives demonstrate the Shire's proactive approach to addressing housing availability through innovative partnerships and targeted development.
	Advocate for DevelopmentWA and other agencies to release industrial land to support local economic growth	Advocate		Economic Development Development Services	The Shire successfully advocated (in collaboration with DevelopmentWA) for the release of serviced industrial land in Jurien Bay, resulting in the availability of 11 fully serviced industrial lots in the Stage 2 area of the Coalseam Drive Light Industrial Area. The lots released range in size from approximately 1,145 m ² to 2,741 m ² , offering a variety of parcel sizes suitable for different types of industry, light-industrial, and servicing uses. This land release is the first industrial land offering in the coastal region in over twenty years, opening up new opportunities for business establishment and expansion in the area.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Identify land parcels in each townsite suitable for the establishment of key worker accommodation solutions	Partner	Local Planning Strategy Land Rationalisation Strategy 2019	Economic Development Development Services	The Shire identified and progressed land parcels in each townsite for key workforce accommodation. This included investigating Yued-held land for a renewable energy workcamp in Badgingarra, processing a development application for workers' accommodation in Dandaragan, and facilitating the release of the former APEX camp in Jurien Bay into freehold title for development. These initiatives support local workforce needs by accommodating essential workers, easing pressure on the housing market, enabling major projects, and driving regional economic growth.
Contemporary land use planning system that responds to, and creates economic opportunities	Review Local Planning Scheme No.7.	Partner	Local Planning Scheme No.7	Development Services	Work on the Local Planning Scheme review continues in consultation with and support from the Department of Planning, Land and Heritage (DPLH). This includes working sessions with Planning Staff and DPLH, reviewing Local Planning Strategy actions as well as key Scheme text and mapping issues and options.
	Review Local Planning Policies	Deliver	Local Planning Policies	Development Services	During the reporting year the Outbuildings Policy was reviewed and a new Temporary Accommodation Policy was drafted and adopted by Council. A Renewable Energy Facilities policy was also drafted with public consultation undertaken. Adoption of this policy by Council is expected in the next reporting year.
	Support rezoning of land surrounding the Dandaragan and Badgingarra townsites to "Rural Enterprise" to facilitate land supply opportunities	Partner	Local Planning Scheme No.7	Development Services	Discussions were held with the Department of Planning Land and Heritage regarding the inclusion of the Rural Enterprise zone in the Local Planning Scheme and further consideration will be given during the review of the Local Planning Scheme.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Deliver Dandaragan workforce housing replacement project	Deliver	Land Rationalisation Strategy 2019	Economic Development	The Shire was successful in securing \$2.7M for planning and land development to facilitate key worker housing construction. Detailed development feasibility work was completed for priority sites in Dandaragan and Jurien Bay. Subdivision work to create 39 lots will progress in 2026.
	Dispose of unutilised Shire land to assist market delivery of commercial development and housing/ workforce accommodation	Deliver	Land Rationalisation Strategy 2019	Development Services	Three Shire properties were sold in Dandaragan with the proceeds of sale to be allocated to housing / workforce accommodation in the Shire. While enquiries were received via real estate agents, the two Shire properties on Doust Street, Jurien Bay remain on the market.
Advocate for improvements to water, electricity and essential services to enhance business development	Advocate with local essential services providers - Water Corporation and Western Power	Advocate		Office of the CEO Economic Development Development Services	During the reporting year, the Shire actively engaged with key essential service providers, including Water Corporation, PoweringWA, and WA Country Health Service (WACHS), to advocate for infrastructure improvements to support the region's growth. Meetings highlighted the rapid population and economic growth, the expansion of renewable energy projects, and the current shortage of critical infrastructure needed to facilitate further development.
	Partner with State agencies in the delivery of essential service upgrades and extensions	Partner		Development Services	Following the Wheatbelt Development Commission's Northern Growth Corridor - Infrastructure Study, the Shire provided a priority infrastructure list to the Commission to advocate for and seek infrastructure funding / implementation for the Shire and other Wheatbelt local governments. An application to the State Infrastructure Development Fund seeking approximately \$7M to extend the sewer network by 5kms within the Jurien Bay townsite was unsuccessful.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Partner with State agencies to enhance community resilience through the delivery of emergency preparedness programs	Partner		Emergency Services	The Shire partnered with State agencies to strengthen community resilience through emergency preparedness programs, including participation in DFES Bushfire Ready, firebreak compliance enforcement, and collaboration with DBCA on mitigation burns. These efforts reduce bushfire risk and enhance emergency response capacity.
	Deliver projects designed or endorsed by the Local Emergency Management Committee (LEMC) that enhance individual and business focused resilience such as contingencies for power, water and telecommunications failure	Deliver / Advocate		Emergency Services	Upgrades to the Jurien Bay Airstrip, including improvements to aprons, taxiways, and the East-West Runway, represented a significant achievement for Infrastructure Services. These enhancements were endorsed by the Local Emergency Management Committee (LEMC) for their substantial benefits to emergency response capabilities, particularly in supporting fire and medical operations. Additional achievements included the installation of a public defibrillator at Sandy Cape, comprehensive site mapping of the Sandy Cape Campground, implementation of an independent internet service via Starlink at Sandy Cape, and the review and expansion of Beach Emergency Numbering (BEN) signage across coastal access points within the Shire.
Tourism will continue to diversify and increase its economic contribution to the Shire.	Deliver annual destination marketing initiatives to build the regions profile for our selected target markets	Deliver		Economic Development	The Shire delivered initiatives to strengthen the region's profile with targeted tourism markets. Key activities included commencement of design work for new tourism information shelters, development of ongoing digital marketing campaigns focused on key segments such as young adventurers, grey nomads, and families. These efforts support the Shire's objective to attract visitors, enhance the visitor experience, and promote sustainable tourism growth, while leveraging digital platforms to engage audiences effectively and increase regional awareness.

Outcomes	Initiaves	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Assist industry with the identification of opportunities for the delivery of additional and alternative accommodation options	Partner		Development Services	Meetings were held with prospective developers in relation to the delivery of additional tourism and accommodation provision at: <ul style="list-style-type: none"> - The previous Apex Camp site on Bashford Street. - The tourism site at the Jurien Bay Harbour. This included the discussion of draft tourism development concepts. - A potential resort on Casuarina Crescent, Jurien Bay. This resulted in a development application for a 104 unit resort development. - The hotel site on Roberts Street, Jurien Bay. Discussions were held with the proponent regarding the progress of a Development Assessment Panel application.
	Implement key tourism development and management recommendations of the Sandy Cape Management Plan including: <ul style="list-style-type: none"> - Online booking system - Clear wayfinding, safety, and tourist signage - Clear, delineated boundaries for each campsite and area - Tourist day-use area - Camp host systems, and facilities 	Deliver	Sandy Cape Management Plan	Economic Development Ranger Services	The Shire successfully implemented the key tourism development and management recommendations identified in the Sandy Cape Management Plan. All systems are now operational, with ongoing improvements undertaken by the operations team to maintain high-quality visitor experiences. These works have enhanced safety, accessibility, and overall management of the site, supporting sustainable tourism and community enjoyment.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Prepare a long-term caravan park and camping site strategy, identifying key existing and new sites, to address increasing demand in Jurien Bay, Cervantes and for nature-based locations such as Sandy Cape.	Deliver	Local Planning Strategy	Economic Development Development Services	The preparation of a caravan park and camping site strategy is to be explored in the next reporting year.



Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Promote the development of key tourist sites including, Jurien Bay Marina, former APEX Camp, Roberts Street	Advocate	Local Planning Strategy	Office of the CEO Economic Development Development Services	The Shire continued to promote and advocate for the development of key tourist sites, including Jurien Bay Marina, the former APEX Camp, and Roberts Street. Significant progress was achieved with the former APEX Camp, which was released to the private market and cleared, making it ready for development. Progress on Roberts Street remains constrained by coastal inundation planning issues, while further development of the Jurien Bay Marina is contingent on the completion of the new spur groin, scheduled for construction in 2026. The Shire continues to engage with stakeholders to address these constraints and ensure future development enhances tourism, local economic growth, and visitor experiences.
	Continue supporting Astro-Tourism initiatives that showcase and protect our pristine dark night skies.	Partner	Economic and Tourism Development Strategy	Economic Development	The Shire supported astro-tourism initiatives that showcase the region's dark night skies by partnering with Astrotourism WA for a stargazing event, incorporating responsible lighting in public projects, and promoting community engagement. These efforts enhance tourism, attract visitors, and preserve the Shire's natural assets.
	Support the development of cultural tourism initiatives	Partner		Economic Development	The Shire will continue to support the development of cultural tourism initiatives by working with local groups and stakeholders to promote heritage, arts, and cultural experiences that showcase the region.
	Support DBCA to develop new recreation and tourism amenities within local National Parks	Partner		Economic Development	The Shire supported DBCA in developing new recreation and tourism amenities in local National Parks, including planning the Karda Mountain Bike Trail Corridor and facilitating road upgrades such as Cockleshell Gully Road to improve access to Lesueur National Park.
	Support the development of the southern commercial precinct of the Jurien Bay Marina	Advocate		Economic Development	The Shire continued to support the development of the southern commercial precinct of the Jurien Bay Marina. Progress on this initiative remains contingent on the construction of the new spur groin, which is scheduled to commence in 2026.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
Modern and reliable telecommunications throughout the region	Ensure the Shire is an active participant in mobile blackspot programs and supports new and innovative telecommunications solutions.	Advocate		Economic Development	The Shire actively supported the enhancement of telecommunications infrastructure to improve mobile coverage and digital connectivity across the region. A key milestone was the processing and approval of a Development Application submitted by Logic IT for the installation of a new mobile tower within the Shire. The Shire further facilitated this initiative by providing access to its communications tower in Jurien Bay as the NBN access point, enabling the new tower to deliver improved connectivity to inland townsites and surrounding agricultural areas. This development strengthens network reliability, supports local businesses, enhances emergency communications, and underpins ongoing regional economic growth.
Support businesses to grow our local economy	The Shire will continue to provide an annual Economic Development Grant targeting initiatives that develop our local economy	Deliver		Economic Development	The Shire continued its annual Economic Development Grant program, supporting locally driven initiatives that contribute to economic growth, business development, tourism, and industry diversification. Grants were awarded to a range of projects, including the Turquoise Coast Festival coordinated by the Jurien Bay Progress Association, the establishment of the Black Fox Beer canning line by Kakka Alley Brewing Company, the development of a native flower farm by MaFresh Pty Ltd, the 2025 State Open hosted by the Perth Game Fishing Club in Jurien Bay, and the Turquoise Coast Festival of Running organized by Sports Performance. These grants have helped stimulate local investment, support small business development, enhance tourism opportunities, and create employment prospects. The program demonstrates the Shire's ongoing commitment to fostering sustainable economic growth, encouraging community participation, and promoting projects that strengthen the local economy.

ENVIRONMENTAL GOALS & ACHIEVEMENTS

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
Promote growth with respect for our natural environment	Support the development of enhanced visitor experiences within our National Parks	Advocate		Economic Development Community Development	The Shire partnered with DBCA to enhance visitor experiences in local National Parks, progressing plans for the Karda Mountain Bike Trail Corridor and upgrading sections of Cockleshell Gully Road to improve access and reduce dieback risk. These initiatives boost safety, accessibility, and sustainable tourism .
	Investigate the insertion of a Priority Agriculture Zone into the Scheme, to protect high quality agricultural land from competing land uses	Deliver	Local Planning Strategy Local Planning Scheme No.7	Development Services	Discussions were held with the Department of Planning, Land and Heritage regarding the inclusion of a Priority Agriculture Zone into the Local Planning Scheme. This action will be contingent on the completion of a priority agricultural lands assessment by the Department of Primary Industries and Regional Development and further considered in the Local Planning Scheme review.
	Develop a local planning policy that sets out the objectives and relevant provisions for high quality / priority agricultural land	Deliver	Local Planning Strategy Local Planning Scheme No.7	Development Services	A Local Planning Policy for priority agricultural lands is contingent on the completion of a priority agricultural land assessment by Department of Primary Industries and Regional Development and the inclusion of a relevant zone in the Local Planning Scheme.
	Investigate the insertion of an Environmental Conservation Zone in Local Planning Scheme review to protect biodiversity values	Deliver	Local Planning Strategy Local Planning Scheme No.7	Development Services	The insertion of an Environmental Conservation Zone in the Local Planning Scheme is being explored as part of the Scheme review.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Support carbon offset developments where they complement existing agriculture activities and restore unproductive land	Advocate		Development Services	Meetings were held with proponents regarding the development of carbon farms on unproductive farming land in the Shire. Three carbon farm applications totaling 7000 ha were approved over 2024/25, with two being for Inpex north of Dandaragan and one for Woodside north-east of Badgingarra.
Deliver and endorse projects that enhance our natural environment	Implement the key recommendations of the Sandy Cape Masterplan focusing on rehabilitating degraded areas and improving visitor experience	Deliver	Sandy Cape Masterplan	Ranger Services Infrastructure Services	The Shire advanced key recommendations from the Sandy Cape Masterplan, focusing on site rehabilitation and visitor experience improvements. Key actions included upgrading access, reconfiguring campsites, introducing online bookings, and commencing lookout boardwalk repairs. These initiatives enhance accessibility, safety, and sustainability while preserving the natural environment.
	Partner with Traditional Owners on replanting and rehabilitation projects	Partner		Ranger Services Infrastructure Services	The Shire's Ranger Services team has worked alongside KMAC and NACC at Hill River to remove and reduce the further occurrence of invasive weeds such as Sharp Rush, among other species.
	Maintain programs to reduce invasive species and their environmental impact.	Deliver Partner		Ranger Services Infrastructure Services	The Shire continued its invasive species management program, targeting priority weeds such as Walkaway Burr, Afghan Thistle, and Dongara Daisy through chemical, mechanical, and strategic control methods. Processes to streamline private property weed removal requests were developed, though collaboration remains limited due to resource constraints.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Develop Coastal Track Masterplan	Partner		Development Services	During the reporting year, the Shire successfully completed the Coastal Tracks Masterplan, providing a strategic framework for the management, enhancement, and future development of coastal trails and access points. The Masterplan was recognised for excellence and nominated for the Western Australian Coastal Awards for its innovative and community-focused approach. The next stage involves progressing detailed implementation, securing funding, and delivering priority projects to improve accessibility, safety, and recreational opportunities along the Shire's coastal areas, ensuring sustainable enjoyment of these assets for residents and visitors.
	Review the Environmental Management Plan for the Jurien Bay Landfill site	Deliver	Shire of Dandaragan Waste Plan 2020	Infrastructure Services	The Shire has been working closely with waste management consultant GHD to improve the Jurien Bay Landfill Facility and ensure the Shire is compliant with the facility license. During the reporting year, work commenced on building the new tip cell, engaging hazardous waste removalist.



Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Support the establishment of a local coast care community group and provide resources to partner on coastal rehabilitation projects.	Partner		Development Services Economic Development Infrastructure Services Ranger Services	The Shire partnered with the Mitsubishi Owners Club of WA on environmental projects across coastal areas, including Sandy Cape Lookout restoration, tree planting, and the Cervantes–Jurien Bay coastal cleanup. The group delivered outstanding results and expressed interest in future collaborations. The Shire also continued working with DBCA, NACC, and the Jurien Bay Herbarium on conservation and rehabilitation projects in Jurien Bay and Cervantes. Through groundwork by the Coordinator of Environmental Projects, the Coastal Tracks Master Plan now provides a strategic framework for managing and conserving popular coastal areas. This initiative will continue in partnership with the Shires of Coorow and Gingin in coming years.
	Continue to provide an annual funding round for environmental grants targeting initiatives that improve our local environment	Partner		Community Services	The Shire continued its environmental grants program, funding community projects that enhance the local environment. Highlights include a \$9,000 grant to the Badgingarra Community Association for a street orchard, promoting biodiversity, engagement, and green spaces. This program reflects the Shire’s commitment to sustainable, community-led initiatives.
	Increase street tree planting to grow our urban green canopy	Deliver		Infrastructure Services	The Shire continued to expand its urban green canopy through ongoing street tree planting activities carried out by the operations team. Additional planting initiatives included rehabilitation works at the Dandaragan Waste Facility and further tree plantings at Sandy Cape, enhancing both environmental and aesthetic outcomes.
	Continue to support Western Australia’s Plan for Plastics by promoting awareness to local businesses and the community on banned single use plastics	Advocate		Development Services Community Development	The Shire continued to support Western Australia’s Plan for Plastics by promoting awareness among local businesses and the community on the ban of single-use plastics.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Review the Shire's Stable Fly Position Statement	Partner	Stable Fly Position Statement	Development Services	The Shire reviewed its Stable Fly Position Statement and applied to the Minister for Agriculture to have Stable Fly declared a pest, following endorsement at the May Ordinary Council Meeting. This proactive measure supports local livestock health and regional agricultural productivity.
Prepared for natural emergencies and a warming climate	Implement the key recommendations and treatment schedule from the Shire's Bushfire Risk Management Plan	Deliver	Bushfire Risk Management Plan	Emergency Services	The Shire reviewed, updated, and endorsed its Bushfire Risk Management Plan, setting a clear five-year strategic direction with targeted strategies for high-risk areas such as Jurien Bay Heights, Alta Mare, Marine Fields, road reserves, and townsites. Key recommendations and treatments were implemented through funding from the Mitigation Activity Fund, municipal resources, and private landowner collaboration, enabling tenure-blind risk reduction across priority areas. Works included fuel reduction on Ardross-owned land near Jurien Bay, large vegetated road reserves, and Sandy Cape, using controlled burns, chemical, and mechanical treatments. This program demonstrates the Shire's ongoing commitment to proactive bushfire risk management and community safety.
	Undertake the detailed design of the coastal erosion management option of beach groynes and sand nourishment for the northern foreshore of Cervantes	Deliver	Cervantes detailed design of coastal management options	Development Services	The project commenced in the previous reporting year with the study identifying sand nourishment as the preferred cost-effective option to mitigate coastal erosion of the northern foreshore of Cervantes. This was followed by a seawall options (with and without beach nourishment). The groynes and beach nourishment (combined) option were the least preferred option based on the assessed criteria. Beach nourishment was therefore progressed into detailed design. With the sand cusp moving northwards on the Cervantes coastline, implementation of the study recommendations has been deferred to determine the likelihood of natural coastal beach sand replenishment.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Undertake coastal inundation hazard assessments for Cervantes and Jurien Bay and update the CHRMAP accordingly	Deliver	Coastal Inundation Study	Development Services	The Department of Transport released the State Wide Coastal Inundation Assessment for WA Report in September 2024. Funding was sought through the Coastal Adaptation and Protection Grant from the Western Australian Government (Department of Transport) to undertake a coastal inundation hazard assessment for Cervantes and Jurien Bay. The study will provide mapping showing the modelled inundation risk for the agreed-upon likelihood scenarios at time frames of present day, 15 years, 50 years and 100 years from present, in print and GIS format. The project is expected to be completed in 2026.
	Coastal vegetation and shoreline monitoring	Deliver		Development Services	An application will be made through the Department of Transport's Coastal Adaptation and Protection Grant to carry out coastal vegetation and shoreline monitoring at the Jurien Bay and Cervantes foreshores. The project includes Hydrographic, Terrestrial and Beach Profile Surveys. In addition Vegetation Line Mapping will be produced as well as a Storm Monitoring Outcomes and Analysis report. The project is expected to be completed in 2026.
	Undertake comprehensive review of the Shire's 2018 CHRMAP	Deliver	CHRMAP	Development Services	A comprehensive review of the Shire's CHRMAP will be undertaken after the completion of the Coastal Inundation Study as well as the vegetation and Shoreline Monitoring Study.

COMMUNITY GOALS & ACHIEVEMENTS

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
Active Community Development Program supporting events, cultural developments and community building activities	Review Shire of Dandaragan Youth Plan	Deliver	Youth Plan	Community Development	<p>The Shire substantially completed the review and update of its Youth Plan as part of the broader Community Development Plan. The plan provides a strategic framework to guide initiatives, programs, and services that support the social, recreational, and educational needs of young people across the Shire.</p> <p>Final endorsement of the Youth Plan was provided by Council in November 2025, marking the completion of this key planning initiative. The updated plan will inform future youth-focused programs, strengthen engagement with young residents, and support the Shire's commitment to fostering a vibrant, inclusive, and supportive community for all age groups.</p>
	The Shire will support a range of community events and provide funding for external agencies and community groups to coordinate these events	Deliver Partner		Community Development Economic Development	The the Shire supported a wide range of community events by providing funding and assistance to external agencies and local groups for event coordination. This included popular events such as the Turquoise Coast Festival, Festival of Small Halls, Easter fairs, and other initiatives that fostered community engagement and cultural enrichment across the Shire.
	Actively deliver and promote youth opportunities and events	Deliver		Community Development	The Shire actively delivered and promoted youth opportunities, including hosting the annual Turquoise Coast Youth Festival to engage and empower local young people

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Foster community empowerment by leveraging the Shire Grants Program to assist community groups to achieve thier objectives	Deliver		Community Development	The Shire provided significant support to local organisations through its Community Grants Program, enabling community groups to deliver a variety of events that fostered connection and participation. Highlights included the annual Badgingarra Cricket Match, the Jurien Bay Community Dog Show, and the Dandaragan Heritage and Cultural Family Fun Day. These events celebrated local culture, encouraged social interaction, and strengthened community spirit across the Shire.
Accessible community spaces and infrastructure which support social connections	Undertake a review of the Jurien Bay Jetty to consider and adapt to long term accretion issues	Deliver		Infrastructure	The Shire reviewed the Jurien Bay Jetty to address long-term accretion and shoreline change, with findings incorporated into the Jurien Bay Foreshore Masterplan. A full external review and design project was deferred, but Council will consider future management and adaptation options in 2026 to ensure sustainability and community use.
	Continue to seek funding partners to facilitate the delivery of the Hill River to Cervantes section of the Turquoise Way shared path	Partner		Economic Development Infrastructure Services	The Shire continued pursuing funding for the Hill River–Cervantes section of the Turquoise Way shared path, a shovel-ready project estimated at \$3 million. Progress remains limited due to funding constraints, but the Shire will keep advocating and seeking partnerships to enable construction and complete this key recreational and transport link.
	Review the Shire’s Municipal Heritage Register (Local Heritage Survey)	Deliver		Development Services	The review of the Shire’s Municipal Heritage Inventory (Local Heritage Survey) commenced with the appointment of a heritage consultant. The review of the document and completion of a Heritage List is expected to be completed in the next reporting year.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
Committed to being a safe, healthy, and active community	Advocate for the placement of a full-time local community paramedic.	Advocate		Office of the CEO	The Shire supported securing a full-time paramedic for the community, with the State Government committing to deploy an additional paid paramedic to Jurien Bay under its regional ambulance service boost. This will strengthen emergency response capacity and improve health service reliability, with the Shire continuing to liaise with stakeholders to facilitate implementation.
	Advocate for ongoing improvements and expansion to the range of health and medical services available locally	Advocate		Office of the CEO Economic Development	The Shire continued advocating for improved local health services, with Jurien Bay Medical Centre increasing its GP workforce to four practitioners, enhancing access to primary care. The Shire also engaged with WACHS on population forecasts and service needs to support future health infrastructure planning.
	Develop Public Health Plan	Deliver	Public Health Plan	Development Services	The Shire completed its Public Health Plan, providing a strategic framework to guide health initiatives and address local priorities. Endorsed by Council in June 2025, the plan will inform programs in disease prevention, environmental health, health promotion, and emergency preparedness.
	Review Age Friendly Plan	Deliver		Community Development	The Shire substantially completed the review and update of its Age Friendly Plan as part of the broader Community Development Plan. Endorsed by Council in November 2025, the plan provides a strategic framework to guide initiatives that support the social, recreational, and wellbeing needs of older residents. It will inform future programs, strengthen engagement with seniors, and reinforce the Shire's commitment to fostering an inclusive, vibrant community for all ages.

Outcomes	Initiatives	Our Role	Supporting Strategies / Plans	Project Lead	2024/25 Achievements
	Deliver and maintain projects and programs that increase community safety across the entire shire - Beach Emergency Numbering Signs - Dangerous Dog, shark, livestock, and other wild animal interaction mitigation - Removal or mitigation of known hazards in the natural environment		Deliver	Office of the CEO Infrastructure Services	The Shire delivered programs to improve community safety, including maintaining beach emergency signs, managing risks from dangerous animals through education and enforcement, and mitigating environmental hazards via trail maintenance, structure removal, and water quality monitoring. These activities are embedded in Ranger Services and Operations to ensure ongoing public safety.

PHOTO CREDITS

Page 10,11, 14

Jordy Thompson

Page 45

Lauren Miles

24

25

ANNUAL FINANCIAL STATEMENTS



SHIRE OF DANDARAGAN
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	41

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

A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities

Principal place of business:
69 Bashford Street
Jurien Bay WA 6516

**SHIRE OF DANDARAGAN
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 Dandaragan 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

4th December 2025



CEO

Brent Bailey
Name of CEO



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),22	7,982,992	8,000,406	7,390,418
Grants, subsidies and contributions	2(a)	2,751,749	1,655,267	3,131,784
Fees and charges	2(a)	3,363,877	3,270,744	2,949,498
Interest revenue	2(a)	323,616	406,199	271,202
Other revenue	2(a)	133,194	53,695	51,877
		14,555,428	13,386,311	13,794,779
Expenses				
Employee costs	2(b)	(5,588,958)	(5,443,069)	(5,205,385)
Materials and contracts		(5,128,167)	(5,784,311)	(5,079,198)
Utility charges		(492,812)	(430,845)	(443,610)
Depreciation		(8,505,661)	(8,316,146)	(8,409,967)
Finance costs	2(b)	(49,462)	(50,363)	(50,053)
Insurance		(391,246)	(369,060)	(362,562)
Other expenditure	2(b)	(711,541)	(742,819)	(728,022)
		(20,867,847)	(21,136,613)	(20,278,797)
		(6,312,419)	(7,750,302)	(6,484,018)
Capital grants, subsidies and contributions	2(a)	4,935,831	7,382,575	6,936,026
Profit on asset disposals		438,680	445,455	286,362
Loss on asset disposals		(48,015)	(10,546)	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,439)	0	6,709
		5,322,057	7,817,484	7,229,097
Net result for the period		(990,362)	67,182	745,079
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	8,724,018	0	0
Total other comprehensive income for the period	15	8,724,018	0	0
Total comprehensive income for the period		7,733,656	67,182	745,079

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



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

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,225,779	9,462,724
Trade and other receivables	5	704,410	661,770
Other financial assets	4(a)	16,444	21,233
Inventories	6	67,947	19,600
TOTAL CURRENT ASSETS		9,014,580	10,165,327
NON-CURRENT ASSETS			
Trade and other receivables	5	61,731	70,404
Other financial assets	4(b)	101,388	122,271
Property, plant and equipment	7	46,758,105	36,124,413
Infrastructure	8	290,918,196	291,035,007
Right-of-use assets	10(a)	62,275	40,743
TOTAL NON-CURRENT ASSETS		337,901,695	327,392,838
TOTAL ASSETS		346,916,275	337,558,165
CURRENT LIABILITIES			
Trade and other payables	11	655,743	910,564
Contract liabilities	12	179,700	199,546
Capital grant/contributions liabilities	12	0	690,795
Other liabilities	12	171	3,545
Lease liabilities	10(b)	25,266	12,958
Borrowings	13	167,967	169,640
Employee related provisions	14	710,586	667,558
Deferred Lease Income		135,714	0
TOTAL CURRENT LIABILITIES		1,875,147	2,654,606
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	37,474	28,668
Borrowings	13	1,737,121	1,905,088
Employee related provisions	14	70,125	142,169
Deferred Lease Income		2,635,118	0
TOTAL NON-CURRENT LIABILITIES		4,479,838	2,075,925
TOTAL LIABILITIES		6,354,985	4,730,531
NET ASSETS		340,561,290	332,827,634
EQUITY			
Retained surplus		202,846,983	201,647,438
Reserve accounts	25	4,373,156	4,518,956
Revaluation surplus	15	133,341,151	126,661,240
TOTAL EQUITY		340,561,290	332,827,634

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



SHIRE OF DANDARAGAN
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		200,667,834	4,753,481	126,661,240	332,082,555
Comprehensive income for the period					
Net result for the period		745,079	0	0	745,079
Total comprehensive income for the period		745,079	0	0	745,079
Transfers from reserve accounts	25	738,264	(738,264)	0	0
Transfers to reserve accounts	25	(503,739)	503,739	0	0
Balance as at 30 June 2024		201,647,438	4,518,956	126,661,240	332,827,634
Change in accounting policies*		2,044,107	0	(2,044,107)	0
Restated balance at 1 July 2024		203,691,545	4,518,956	124,617,133	332,827,634
Comprehensive income for the period					
Net result for the period		(990,362)	0	0	(990,362)
Other comprehensive income for the period	15	0	0	8,724,018	8,724,018
Total comprehensive income for the period		(990,362)	0	8,724,018	7,733,656
Transfers from reserve accounts	25	772,000	(772,000)	0	0
Transfers to reserve accounts	25	(626,200)	626,200	0	0
Balance as at 30 June 2025		202,846,983	4,373,156	133,341,151	340,561,290

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

* Change in accounting policy is to remove revaluation surplus from furniture & equipment and plant 7 equipment that are now valued at cost

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

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		8,086,256	7,271,381
Grants, subsidies and contributions		2,841,006	5,019,004
Fees and charges		3,363,832	2,949,552
Interest revenue		323,616	271,202
Goods and services tax received		1,346,295	(1,350,041)
Other revenue		55,238	51,877
		16,016,243	14,212,975
Payments			
Employee costs		(5,620,480)	(5,126,360)
Materials and contracts		(5,458,920)	(4,837,212)
Utility charges		(492,812)	(443,610)
Finance costs		(49,462)	(50,053)
Insurance paid		(391,246)	(361,261)
Goods and services tax paid		(1,346,295)	1,350,041
Other expenditure		(1,343,178)	(728,022)
		(14,702,393)	(10,196,477)
Net cash provided by operating activities		1,313,850	4,016,498
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment		(2,938,765)	(2,342,258)
Payments for construction of infrastructure	8(a)	(7,250,919)	(5,649,456)
Proceeds from capital grants, subsidies and contributions		6,979,476	4,208,670
Proceeds from financial assets at amortised cost		0	1,779
Proceeds from financial assets at amortised cost - self-supporting loans		21,232	20,938
Proceeds from sale of property, plant & equipment		829,829	0
Proceeds from sale of infrastructure		0	463,575
Net cash (used in) investing activities		(2,359,147)	(3,296,752)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(169,640)	(166,295)
Payments for principal portion of lease liabilities	24(c)	(22,008)	(28,319)
Net cash (used in) financing activities		(191,648)	(194,614)
Net increase (decrease) in cash held		(1,236,945)	525,132
Cash at beginning of year		9,462,724	8,937,592
Cash and cash equivalents at the end of the year		8,225,779	9,462,724

Non-cash investing and financing movements are disclosed at note 15.(c)

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

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	6,773,734	6,791,104	6,077,840
Rates excluding general rates	22	1,209,258	1,209,302	1,312,578
Grants, subsidies and contributions		2,751,749	1,655,267	3,131,784
Fees and charges		3,363,877	3,270,744	2,949,498
Interest revenue		323,616	406,199	271,202
Other revenue		133,194	53,695	51,877
Profit on asset disposals		438,680	445,455	286,362
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,439)	0	6,709
		14,989,669	13,831,766	14,087,850
Expenditure from operating activities				
Employee costs		(5,588,958)	(5,443,069)	(5,205,385)
Materials and contracts		(5,128,167)	(5,784,311)	(5,079,198)
Utility charges		(492,812)	(430,845)	(443,610)
Depreciation		(8,505,661)	(8,316,146)	(8,409,967)
Finance costs		(49,462)	(50,363)	(50,053)
Insurance		(391,246)	(369,060)	(362,562)
Other expenditure		(711,541)	(742,819)	(728,022)
Loss on asset disposals		(48,015)	(10,546)	0
		(20,915,862)	(21,147,159)	(20,278,797)
Non-cash amounts excluded from operating activities	23(a)	9,980,378	7,898,301	8,116,964
Amount attributable to operating activities		4,054,185	582,908	1,926,017
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,935,831	7,382,575	6,936,026
Proceeds from disposal of assets		829,829	793,034	463,575
Proceeds from financial assets at amortised cost - self-supporting loans	24(a)	21,232	21,233	20,938
		5,786,892	8,196,842	7,420,539
Outflows from investing activities				
Right of use assets received - non cash	10(a)	(49,410)		(36,854)
Acquisition of property, plant and equipment	7(a)	(5,788,765)	(2,880,500)	(2,342,258)
Acquisition of infrastructure	8(a)	(7,250,919)	(8,561,589)	(5,649,456)
		(13,089,094)	(11,442,089)	(8,028,568)
Non-cash amounts excluded from investing activities	23(b)	8,724,018	(669,702)	0
Amount attributable to investing activities		1,421,816	(3,914,950)	(608,029)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	24(a)	0	550,000	0
Proceeds from new leases - non cash	24(c)	43,122	42,804	34,610
Transfers from reserve accounts	25	772,000	1,228,000	738,264
		815,122	1,820,804	772,874
Outflows from financing activities				
Repayment of borrowings	24(a)	(169,640)	(169,639)	(166,295)
Payments for principal portion of lease liabilities	24(c)	(22,008)	(23,517)	(28,319)
Deferred Lease Income		(2,770,833)	0	0
Transfers to reserve accounts	25	(626,200)	(1,315,525)	(503,739)
		(3,588,681)	(1,508,681)	(698,353)
Non-cash amounts excluded from financing activities	23(c)	(43,122)	(42,804)	0
Amount attributable to financing activities		(2,816,681)	269,319	74,521
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(d)	3,153,130	3,062,723	1,760,621
Amount attributable to operating activities		4,054,185	582,908	1,926,017
Amount attributable to investing activities		1,421,816	(3,914,950)	(608,029)
Amount attributable to financing activities		(2,816,681)	269,319	74,521
Surplus or deficit after imposition of general rates	23(d)	5,812,450	0	3,153,130

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

SHIRE OF DANDARAGAN
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	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
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	Revaluation surplus	27
Note 16	Restrictions over financial assets	28
Note 17	Undrawn borrowing facilities and credit standby arrangements	28
Note 18	Capital commitments	29
Note 19	Related party transactions	30
Note 20	Events occurring after the end of the reporting period	32
Note 21	Other material accounting policies	33
 Information required by legislation		
Note 22	Rating information	34
Note 23	Determination of surplus or deficit	35
Note 24	Borrowing and lease liabilities	36
Note 25	Reserve accounts	38
Note 26	Trust funds	40

1. BASIS OF PREPARATION

The financial report of the Shire of Dandaragan 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 140 Investment Property paragraph 75(f)
- 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
- Assets held for sale - note 6
- Impairment losses of non-financial assets - Note 7
- Investment property - note 10
- Estimated useful life of intangible assets - note 10
- Measurement of employee benefits - note 14
- Measurement of provisions - note 14

Fair value heirarchy information can be found in note 21

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

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 customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,982,889	103	7,982,992
Grants, subsidies and contributions	0	672,354	0	2,079,395	2,751,749
Fees and charges	3,357,302	0	6,678	(103)	3,363,877
Interest revenue	0	0	52,954	270,662	323,616
Other revenue	0	0	0	133,194	133,194
Capital grants, subsidies and contributions	0	4,901,948	0	33,883	4,935,831
Total	3,357,302	5,574,302	8,042,521	2,517,134	19,491,259

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,390,418	0	7,390,418
Grants, subsidies and contributions	0	708,787	0	2,422,997	3,131,784
Fees and charges	2,941,485	0	8,013	0	2,949,498
Interest revenue	0	0	57,674	213,528	271,202
Other revenue	0	0	0	51,877	51,877
Capital grants, subsidies and contributions	0	6,936,026	0	0	6,936,026
Total	2,941,485	7,644,813	7,456,105	2,688,402	20,730,805

SHIRE OF DANDARAGAN
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		
Financial assets at amortised cost - self-supporting loans	521	817
Interest on reserve account	166,348	184,087
Trade and other receivables overdue interest	52,954	39,935
Other interest revenue	103,793	46,267
	<u>323,616</u>	<u>271,106</u>

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$47,500.

Fees and charges relating to rates receivable

Charges on instalment plan	22,993	15,997
----------------------------	--------	--------

The 2025 original budget estimate in relation to:
Charges on instalment plan was \$16,500.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	50,500	48,090
- Other services – grant acquittals	20,000	1,500
	<u>70,500</u>	<u>49,590</u>

Employee Costs

Employee benefit costs	5,145,722	4,959,146
Other employee costs	443,236	246,239
	<u>5,588,958</u>	<u>5,205,385</u>

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	49,462	50,053
	<u>49,462</u>	<u>50,053</u>

Other expenditure

Impairment losses on property, plant and equipment	7(a)	631,637	
Sundry expenses		79,904	728,022
		<u>711,541</u>	<u>728,022</u>

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

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2025 \$	2024 \$
	8,225,779	9,462,724
	8,225,779	9,462,724
	3,672,923	4,053,427
16	4,552,856	5,409,297
	8,225,779	9,462,724

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.

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

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self-supporting loans receivable

Held as
- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost
Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self-supporting loans receivable
Term deposits

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Units in Local Government House Trust - closing balance

Note	2025 \$	2024 \$
	16,444	21,233
	16,444	21,233
	16,444	21,233
23(d)	16,444	21,233
	16,444	21,233
	16,444	21,233
	16,444	21,233
	1,864	18,307
	99,524	103,964
	101,388	122,271
	1,864	18,308
	0	(1)
	1,864	18,307
	103,963	97,255
	(4,439)	6,709
	99,524	103,964

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows; and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates.

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

Financial assets at fair value through profit 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 DANDARAGAN
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		342,324	406,824
Trade and other receivables		362,711	256,418
Other receivables		802	0
Allowance for credit losses of trade receivables	19(b)	(1,427)	(1,472)
		704,410	661,770
Non-current			
Rates and statutory receivables NC		61,731	70,404
		61,731	70,404

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		367,225	256,418	2,090,521
Allowance for credit losses of trade receivables	5	(1,427)	(1,472)	(1,418)
Total trade and other receivables from contracts with customers		365,798	254,946	2,089,103

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.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

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.

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

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Stock on Hand - Fuel		67,947	19,600
		67,947	19,600
The following movements in inventories occurred during the year:			
Balance at beginning of year		19,600	54,945
Inventories expensed during the year		(179,661)	(341,864)
Additions to inventory		228,008	306,519
Balance at end of year		67,947	19,600

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 DANDARAGAN
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.

	Assets not subject to operating lease		Total property			Plant and equipment			Total property, plant and equipment
	Note	Land	Buildings	Land	Buildings	Total property	Furniture and equipment	Plant and equipment	Work in progress
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		2,674,000	29,354,373	2,674,000	29,354,373	32,028,373	1,013,583	2,768,999	208,679
Additions				0	0	0		1,346,189	996,069
Disposals			(78,859)	0	(78,859)	(78,859)		(98,354)	
Depreciation			(1,231,486)	0	(1,231,486)	(1,231,486)	(137,067)	(691,713)	
Transfers			344,894	0	344,894	344,894	83,393	106,759	(535,046)
Balance at 30 June 2024		2,674,000	28,388,922	2,674,000	28,388,922	31,062,922	959,909	3,431,880	669,702
Comprises:									
Gross balance amount at 30 June 2024		2,674,000	59,787,130	2,674,000	59,787,130	62,461,130	3,642,216	9,861,294	669,702
Accumulated depreciation at 30 June 2024		0	(31,398,208)	0	(31,398,208)	(31,398,208)	(2,682,307)	(6,429,414)	0
Balance at 30 June 2024	7(b)	2,674,000	28,388,922	2,674,000	28,388,922	31,062,922	959,909	3,431,880	669,702
Additions			4,381,651	0	4,381,651	4,381,651	9,452	604,146	793,516
Disposals		(48,000)	(798,000)	(48,000)	(798,000)	(846,000)		(148,839)	
Revaluation increments / (decrements) transferred to revaluation surplus		1,295,000	7,429,018	1,295,000	7,429,018	8,724,018			
Reversal of depreciation on sale			555,675	0	555,675	555,675		75,962	
Depreciation			(1,200,766)	0	(1,200,766)	(1,200,766)	(133,921)	(788,241)	
Transfers				0	0	0			(1,392,961)
Balance at 30 June 2025		3,921,000	38,756,500	3,921,000	38,756,500	42,677,500	835,440	3,174,908	70,257
Comprises:									
Gross balance amount at 30 June 2025		3,921,000	70,799,799	3,921,000	70,799,799	74,720,799	3,651,668	10,316,601	70,257
Accumulated depreciation at 30 June 2025		0	(32,043,299)	0	(32,043,299)	(32,043,299)	(2,816,228)	(7,141,693)	0
Balance at 30 June 2025	7(b)	3,921,000	38,756,500	3,921,000	38,756,500	42,677,500	835,440	3,174,908	70,257

SHIRE OF DANDARAGAN
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 \$	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 approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2025	Price per hectare / market borrowing rate
Total land	7(a)	3,921,000	2,674,000	2				
		3,921,000	2,674,000					
Buildings - non specialised					Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2025	Price per hectare / market borrowing rate
Total buildings	7(a)	38,756,500	28,388,922	2				
		38,756,500	28,388,922					
(ii) Cost								
Furniture and equipment					Cost	Cost		Purchase cost
Plant and equipment					Cost	Cost		Purchase cost

SHIRE OF DANDARAGAN
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 reserves	Infrastructure - other	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	258,139,638	10,565,847	3,299,445	2,131,789	13,045,096	4,522,457	291,704,272
Additions	0	0	0	0	0	5,649,456	5,649,456
Depreciation	(5,031,034)	(317,785)	(82,306)	(164,257)	(723,339)	0	(6,318,721)
Transfers	7,834,283			145,506	340,688	(8,320,477)	0
Balance at 30 June 2024	260,942,887	10,248,062	3,217,139	2,113,038	12,662,445	1,851,436	291,035,007
Comprises:							
Gross balance at 30 June 2024	349,007,578	13,097,414	6,307,547	4,238,776	23,494,482	1,851,436	397,997,233
Accumulated depreciation at 30 June 2024	(88,064,691)	(2,849,352)	(3,090,408)	(2,125,738)	(10,832,037)	0	(106,962,226)
Balance at 30 June 2024	260,942,887	10,248,062	3,217,139	2,113,038	12,662,445	1,851,436	291,035,007
Additions	6,357,301	13,465	0	185,125	695,028		7,250,919
Depreciation	(5,069,084)	(311,835)	(80,736)	(158,685)	(734,515)		(6,354,855)
Transfers						(1,012,875)	(1,012,875)
Balance at 30 June 2025	262,231,104	9,949,692	3,136,403	2,139,478	12,622,958	838,561	290,918,196
Comprises:							
Gross balance at 30 June 2025	355,364,879	13,110,879	6,307,547	4,423,901	24,189,510	838,561	404,235,277
Accumulated depreciation at 30 June 2025	(93,133,775)	(3,161,187)	(3,171,144)	(2,284,423)	(11,566,552)	0	(113,317,081)
Balance at 30 June 2025	262,231,104	9,949,692	3,136,403	2,139,478	12,622,958	838,561	290,918,196

SHIRE OF DANDARAGAN
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 current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and reserves	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

SHIRE OF DANDARAGAN
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	25 to 50 years
Furniture and equipment	5 to 20 years
Plant and equipment	2 to 20 years
Infrastructure - Roads	
Formation – All roads	Perpetual life
Pavement – Thin Surfaced Flexible Rural	100 years
Pavement – Thin Surfaced Flexible Urban	100 years
Pavement – Unsealed Rural	50 years
Pavement – Unsealed Urban	50 years
Surface – Asphalt	100 years
Surface – Brick	60 years
Surface – Chip seal	60 years
Surface – Concrete	100 years
Surface – Slurry Seal	100 years
Infrastructure - Footpaths	
Black Asphalt	36 years
Brick Paving	36 years
Concrete Slabs	36 years
Gravel	12 years
In-situ Concrete	48 years
Red Asphalt	36 years
Sand	12 years
Timber	36 years
Other	48 years
Infrastructure - Drainage	60 years
Infrastructure - Other	5 - 80 years
Infrastructure - Parks and reserves	10 - 45 years

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 DANDARAGAN
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.

Balance at 1 July 2023

Additions

Depreciation

Balance at 30 June 2024

Gross balance amount at 30 June 2024

Accumulated depreciation at 30 June 2024

Balance at 30 June 2024

Additions

Depreciation

Balance at 30 June 2025

Gross balance amount at 30 June 2025

Accumulated depreciation at 30 June 2025

Balance at 30 June 2025

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

Depreciation on right-of-use assets

Finance charge on lease liabilities

Total amount recognised in the statement of comprehensive income

Total cash outflow from leases

Note	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$
	34,869	34,869
	36,854	36,854
	(30,980)	(30,980)
	40,743	40,743
	97,496	97,496
	(56,753)	(56,753)
	40,743	40,743
	49,410	49,410
	(27,878)	(27,878)
	62,275	62,275
	94,481	94,481
	(32,206)	(32,206)
	62,275	62,275

	2025 Actual	2024 Actual
	\$	\$
	(27,413)	(30,980)
24(c)	(4,230)	(579)
	(31,643)	(31,559)
	(26,238)	(28,898)
	25,266	12,958
	37,474	28,668
24(c)	62,740	41,626

(b) Lease liabilities

Current

Non-current

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 24(c).

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 DANDARAGAN
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	2024
Actual	Actual
\$	\$
256,448	257,190
169,940	256,448
110,506	169,940
110,505	110,506
110,505	110,505
2,067,042	2,177,547
2,824,946	3,082,136

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

11. TRADE AND OTHER PAYABLES

Current

	2025	2024
	\$	\$
Sundry creditors	101,348	359,435
Prepaid rates	122,485	92,394
Accrued salaries and wages	185,072	158,228
ATO liabilities	(29,710)	(360)
Bonds and deposits held	196,341	224,782
Accrued interest on borrowings	7,500	8,136
Accrued expenses	72,707	36,606
Income received in advance	0	31,343
	655,743	910,564

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

12. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities
Suspense payments

2025	2024
\$	\$
179,700	199,546
0	690,795
171	3,545
179,871	893,886
Reconciliation of changes in contract liabilities	
Opening balance	154,209
Additions	199,546
Revenue from contracts with customers included as a contract liability at the start of the period	(154,209)
179,700	199,546
Reconciliation of changes in capital grant/contribution liabilities	
Opening balance	3,418,151
Additions	(2,727,356)
0	690,795

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

13. BORROWINGS

	Note	2025		
		Current	Non-current	Total
Secured		\$	\$	\$
Debentures		167,967	1,737,121	1,905,088
Total secured borrowings	24(a)	167,967	1,737,121	1,905,088

2024		
Current	Non-current	Total
\$	\$	\$
169,640	1,905,088	2,074,728
169,640	1,905,088	2,074,728

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 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24(a).

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

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

2025	2024
\$	\$
339,046	349,875
371,540	317,683
710,586	667,558
710,586	667,558
70,125	142,169
70,125	142,169
70,125	142,169
780,711	809,727

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

15. REVALUATION SURPLUS

	2025 Opening balance	2025 Change in Accounting Policy	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,278,204		1,295,000	3,573,204	2,278,204	2,278,204
Revaluation surplus - Buildings	15,310,678		7,429,018	22,739,696	15,310,678	15,310,678
* Revaluation surplus - Furniture and equipment	773,202	(773,202)		0	773,202	773,202
* Revaluation surplus - Plant and equipment	1,270,905	(1,270,905)		0	1,270,905	1,270,905
Revaluation surplus - Infrastructure - footpaths	87,470,378			87,470,378	87,470,378	87,470,378
Revaluation surplus - Infrastructure - drainage	6,900,002			6,900,002	6,900,002	6,900,002
Revaluation surplus - Infrastructure - parks and reserves	2,523,697			2,523,697	2,523,697	2,523,697
Revaluation surplus - Infrastructure - other	1,634			1,634	1,634	1,634
Revaluation surplus - Infrastructure - work in progress	10,132,539			10,132,539	10,132,539	10,132,539
	126,661,239	(2,044,107)	8,724,018	133,341,150	126,661,239	126,661,239

* Change in accounting policy is to remove revaluation surplus from furniture & equipment and plant & equipment that are now valued at cost

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

16. 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	4,552,856	5,409,297
		4,552,856	5,409,297
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	4,373,156	4,518,956
Contract liabilities	12	179,700	199,546
Capital grant liabilities	12	0	690,795
Total restricted financial assets		4,552,856	5,409,297

**17. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit		21,000	21,000
Credit card balance at balance date		(4,231)	(4,223)
Total amount of credit unused		16,769	16,777

Loan facilities

Loan facilities - current		167,967	169,640
Loan facilities - non-current		1,737,121	1,905,088
Total facilities in use at balance date		1,905,088	2,074,728

Unused loan facilities at balance date		NIL	NIL
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SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

18. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	90,368	743,460
	90,368	743,460
Payable:		
- not later than one year	90,368	743,460

The Shire had a few minor projects underway (Pioneer Park Playground & Signage) at 30 June 2025 with commitment to external contractors

The prior year commitment was associated with two major projects (East-West runway & Jurien Bay office refurbishment) underway at 30 June 2024 with commitments to external contractors.

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

19. 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	16,640	16,640	15,957
President's meeting attendance fees	25,709	24,720	24,653
President's other expenses		1,286	2,579
President's ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses		2,675	
	45,849	48,821	46,689
Deputy President's annual allowance	4,160	4,160	3,989
Deputy President's other expenses		1,286	84
Deputy President's ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses		2,675	129
	7,660	11,621	7,702
All other council member's meeting attendance fees	99,840	99,624	99,334
All other council member's All other council member expenses	8,858	6,428	5,497
All other council member's ICT expenses	17,500	17,500	18,267
All other council member's travel and accommodation expenses	4,147	13,375	5,557
	130,345	136,927	128,655
19(b)	183,854	197,369	183,046

(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	821,238	611,039
Post-employment benefits	105,681	76,727
Employee - other long-term benefits	87,616	64,387
Council member costs	183,854	183,046
19(a)	1,198,389	935,199

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.

The increase in 2025 actuals is attributable to a payout made to a long-standing executive employee during the year, as well as a period of crossover that included an additional executive.

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

19. 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 Actual	2024 Actual
	\$	\$
Purchase of goods and services	0	801

(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*
During the year, the Shire did not conduct business transactions with any related parties
- iii. Entities subject to significant influence by the Shire*
There were no such entities requiring disclosure during the current or previous year.

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

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no material events occurring after the reporting date that would materially affect the financial statements.

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

21. 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 DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Rate description	Basis of valuation										
General	Gross rental valuation	0.076107	2,016	42,645,199	3,245,598	41,026	3,286,624	3,276,853	15,000	3,291,853	3,055,384
General	Unimproved valuation	0.004227	442	827,637,310	3,498,423	(11,313)	3,487,110	3,499,251		3,499,251	3,309,615
Total general rates			2,458	870,282,509	6,744,021	29,713	6,773,734	6,776,104	15,000	6,791,104	6,364,999
Minimum payment											
Minimum payment		\$									
General	Gross rental valuation	1,134	831	5,506,514	942,354	1,134	943,488	944,622		944,622	1,019,150
Dandaragan and Badgingarra	Gross rental valuation	855	54	340,401	46,170	855	47,025	47,025		47,025	29,592
Other UV	Unimproved valuation	508	409	34,228,987	207,772	508	208,280	207,772		207,772	254,333
Total minimum payments			1,294	40,075,902	1,196,296	2,497	1,198,793	1,199,419	0	1,199,419	1,303,075
Total general rates and minimum payments			3,752	910,358,411	7,940,317	32,210	7,972,527	7,975,523	15,000	7,990,523	7,668,074
Ex-gratia rates											
CBH		0.074500	1	97,844	7,289		7,289	9,883		9,883	9,503
DPLH		0.005439	1	583,931	3,176		3,176			0	
Total amount raised from rates (excluding general rates)			2	681,775	10,465	0	10,465	9,883	0	9,883	9,503
Discounts											(287,159)
Total rates							7,982,992			8,000,406	7,390,418

(a) Rates related information

*Rateable Value at time of raising of rate.

The budgeted rate in the dollar varies to the actual rate in the dollar issued on 22nd August 2024.

Council resolved at the Ordinary Council Meeting held on 27th February 2025 to provide a concession to ratepayers to cover the difference.

	Rate in \$ Issued	Rate in \$ Budgeted	Concession provided
GRV	0.076107	0.076214	\$1,302.33
UV	0.004227	0.004228	\$827.79

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

23. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(438,680)	(445,455)	(286,362)
Less: Non-cash grants and contributions for assets		(79,167)		
Less: Movement in liabilities associated with restricted cash			9,767	
Less: Fair value adjustments to financial assets at fair value through profit or loss		4,439		(6,709)
Add: Loss on disposal of assets		48,015	10,546	0
Add: Impairment of Plant and Equipment	7(a)	(631,637)	0	0
Add: Depreciation	9(a)	8,505,661	8,316,146	8,409,967
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost		0		1,779
Pensioner deferred rates		8,673		(1,119)
Employee benefit provisions		(72,044)	7,297	(592)
Other provisions		2,635,118		
Non-cash amounts excluded from operating activities		9,980,378	7,898,301	8,116,964
(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				
Property, plant and equipment received for substantially less than fair value	7(a)	8,724,018		
Movement in current unspent capital grants associated with restricted cash			(669,702)	
Non-cash amounts excluded from investing activities		8,724,018	(669,702)	0
(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	24(c)	(43,122)	(42,804)	0
Non-cash amounts excluded from financing activities		(43,122)	(42,804)	0
(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	25	(4,373,156)	(4,606,481)	(4,518,956)
Less: Financial assets at amortised cost - self-supporting loans	4(a)	(16,444)	(21,233)	(21,233)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	167,967	169,829	169,640
- Current portion of lease liabilities	10(b)	25,266	24,776	12,958
- Deferred Lease Income		2,850,000		
- Employee benefit provisions		19,384	195,887	
Total adjustments to net current assets		(1,326,983)	(4,237,222)	(4,357,591)
Net current assets used in the Statement of financial activity				
Total current assets		9,014,580	5,776,889	10,165,327
Less: Total current liabilities		(1,875,147)	(1,539,667)	(2,654,606)
Less: Total adjustments to net current assets		(1,326,983)	(4,237,222)	(4,357,591)
Surplus or deficit after imposition of general rates		5,812,450	0	3,153,130

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

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dandaragan residential house - GROH		553,672	0	(60,888)	492,784		(61,977)	430,807	492,784	0	(61,977)	430,807
Jurien Bay foreshore redevelopment		1,411,603	0	(60,796)	1,350,807		(62,333)	1,288,474	1,350,807	0	(62,332)	1,288,475
Jurien Bay depot building		215,269	0	(23,673)	191,596		(24,097)	167,499	191,596	0	(24,097)	167,499
Cerventes Rec. Centre		0	0	0	0			0	0	550,000	0	550,000
Total		2,180,544	0	(145,357)	2,035,187	0	(148,407)	1,886,780	2,035,187	550,000	(148,406)	2,436,781
Self-supporting loans												
Jurien Bay Progress Assoc.		22,489		(7,312)	15,177		(7,494)	7,683	15,177		(7,495)	7,682
Jurien Bay Mens Shed		12,788		(3,594)	9,194		(3,641)	5,553	9,194		(3,641)	5,553
Badgingarra Bowling Club		25,202		(10,032)	15,170		(10,097)	5,073	15,170		(10,097)	5,073
Total self-supporting loans		60,479	0	(20,938)	39,541	0	(21,232)	18,308	39,541	0	(21,233)	18,308
Total borrowings	13	2,241,023	0	(166,295)	2,074,728	0	(169,640)	1,905,088	2,074,728	550,000	(169,639)	2,455,089

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

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	Actual for year ending 30 June 2024
					\$	\$	\$
Dandaragan residential house - GROH	136	WATC	1.78%	29/10/2031	(6,997)	(8,509)	(9,599)
Jurien Bay foreshore redevelopment	137	WATC	2.51%	29/10/2041	(33,261)	(33,530)	(35,066)
Jurien Bay depot building	138	WATC	1.78%	29/10/2031	(4,556)	(3,308)	(3,732)
Total					(44,814)	(45,347)	(48,397)
Self-supporting loans finance cost payments							
Jurien Bay Progress Assoc.	133	WATC	2.48%	1/02/2026	(253)	(330)	(513)
Jurien Bay Mens Shed	134	WATC	1.32%	10/12/2026	(107)	(109)	(157)
Badgingarra Bowling Club	135	WATC	0.65%	21/08/2025	(58)	(82)	(147)
Total self-supporting loans finance cost payments					(418)	(521)	(817)
Total finance cost payments					(45,232)	(45,868)	(49,214)

* WA Treasury Corporation

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

24. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
					\$	\$	\$	\$	\$	\$
Cerventes Rec. Centre	WATC	Fixed	TBD	TBD	0	550,000	0	(550,000)	0	0
					0	550,000	0	(550,000)	0	0

* WA Treasury Corporation

(c) Lease liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease		15,482	34,241	(12,411)	37,312	37,312	0	(8,644)	28,668
Water Filter Lease		19,853	369	(15,908)	4,314	4,314	42,804	(14,873)	32,245
Total lease liabilities	10(b)	35,335	34,610	(28,319)	41,626	41,626	42,804	(23,517)	60,913

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	Actual for year ending 30 June 2024	Lease term
					\$	\$	\$	
Photocopier Lease		Ricoh Finance	5.10%	30/06/2028	(1,903)	(1,903)	(299)	60 months
Water Filter Lease		Waterlogic Aust.	1.20%	8/07/2027	(2,327)	(2,591)	(280)	36 months
Total finance cost payments					(4,230)	(4,494)	(579)	

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

25. 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	188,590	6,942	0	195,532	188,590	7,297	0	195,887	181,467	7,123		188,590
(b) Plant reserve	100,436	353,696	0	454,132	100,436	364,256	0	464,692	361,255	14,181	(275,000)	100,436
(c) Building reserve	628,981	34,154	(277,000)	386,135	628,981	35,084	(500,000)	164,065	598,954	30,027		628,981
(d) Rubbish reserve	286,466	10,545	0	297,011	286,466	17,582	0	304,048	437,243	17,163	(167,940)	286,466
(e) Community Centre reserve	430,106	21,832	(110,000)	341,938	430,106	22,410	(110,000)	342,516	408,087	22,019		430,106
(f) Television Services Reserve	55,216	2,033	0	57,249	55,216	2,136	0	57,352	53,130	2,086		55,216
(g) Information Technology Reserve	59,650	2,196	0	61,846	59,650	2,308	0	61,958	57,397	2,253		59,650
(h) Land Development Reserve	73,923	2,721	(74,000)	2,644	73,923	2,860	(74,000)	2,783	71,131	2,792		73,923
(i) Parking Requirements (L1154 SandpiperSt) Reserve	11,932	439	0	12,371	11,932	462	0	12,394	11,481	451		11,932
(j) Parks & Rec. Grounds (Seagate) Reserve	156,984	5,779	0	162,763	156,984	6,074	0	163,058	151,055	5,929		156,984
(k) Sport and Recreation Reserve	13,073	80,335	0	93,408	13,073	83,729	0	96,802	96,349	3,783	(87,059)	13,073
(l) Landscaping Reserve	2,769	102	0	2,871	2,769	107	0	2,876	2,664	105		2,769
(m) Aerodrome Reserve	144,582	18,322	(117,000)	45,904	144,582	20,175	(100,000)	64,757	178,400	16,182	(50,000)	144,582
(n) Public Open Space Renewal Reserve	193,579	7,126	(194,000)	6,705	193,579	8,551	(194,000)	8,130	212,652	8,348	(27,421)	193,579
(o) Infrastructure Renewal Reserve	730,909	26,906	0	757,815	730,909	28,281	0	759,190	703,302	27,607		730,909
(p) Public Open Space Construction Reserve	9,818	361	0	10,179	9,818	380	0	10,198	9,447	371		9,818
(q) Infrastructure Construction Reserve	152,439	5,611	0	158,050	152,439	5,898	0	158,337	146,681	5,758		152,439
(r) Building Contruction Reserve	27,927	1,028	0	28,955	27,927	1,081	0	29,008	26,872	1,055		27,927
(s) Economic Development Reserve	945,626	34,809	0	980,435	945,626	693,856	0	1,639,482	648,942	323,429	(26,745)	945,626
(t) Turquoise Way Path Reserve	54,155	1,994	0	56,149	54,155	2,095	0	56,250	52,110	2,045		54,155
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,610	96	0	2,706	2,610	101	0	2,711	2,511	99		2,610
(v) WALGGC Roads Component Overpayment	0	0	0	0	0	0	0	0	73,711	388	(74,099)	0
(w) Cervantes Community Infrastructure Development	249,185	9,173	0	258,358	249,185	10,802	(250,000)	9,987	268,640	10,545	(30,000)	249,185
	4,518,956	626,200	(772,000)	4,373,156	4,518,956	1,315,525	(1,228,000)	4,606,481	4,753,481	503,739	(738,264)	4,518,956

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	to fund annual leave and long service leave entitlements.
(b) Plant reserve	to be used in order to assist in the purchase of major items of plant.
(c) Building reserve	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
(d) Rubbish reserve	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
(e) Community Centre reserve	to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres
(f) Television Services Reserve	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
(g) Information Technology Reserve	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology
(h) Land Development Reserve	for the purpose of funding land development in the townsites of Dandaragan and Badgingarra.
(i) Parking Requirements (L1154 SandpiperSt) Reserve	to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(j) Parks & Rec. Grounds (Seagate) Reserve	to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates
(k) Sport and Recreation Reserve	to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.
(l) Landscaping Reserve	to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(m) Aerodrome Reserve	to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes
(n) Public Open Space Renewal Reserve	to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan
(o) Infrastructure Renewal Reserve	to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.
(p) Public Open Space Construction Reserve	to fund capital construction and/or purchase of public open space and associated assets.
(q) Infrastructure Construction Reserve	to fund capital construction and/or purchase of infrastructure and other associated assets.
(r) Building Contruction Reserve	to fund capital construction and/or purchase of buildings and other associated assets.
(s) Economic Development Reserve	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan
(t) Turquoise Way Path Reserve	to be used for the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor.
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	to be used for the planning consent granted to I I & J B A Kelly SF for the commercial development at Lot 1146 Sandpiper Street, JB
(v) WALGGC Roads Component Overpayment	to quarantine estimated overpayment of WA Local Gov. Grants Commison Roads Component for use in the 23/24 financial year
(w) Cervantes Community Infrastructure Development	funds derived from the sale of 11 Gazeley Way Cervantes, for community infrastructure development projects in Cervantes.

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

26. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Cash in lieu Public Open Space - L9000 Valencia	200,277	1,699	0	201,976
	200,277	1,699	0	201,976



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Dandaragan

To the Council of the Shire of Dandaragan

Opinion

I have audited the financial report of the Shire of Dandaragan (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.

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

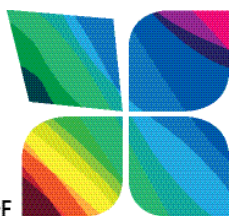
I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or 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 Dandaragan 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.



Carly Meagher
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
4 December 2025



Jurien Bay Administration Centre
69 Bashford Street, Jurien Bay

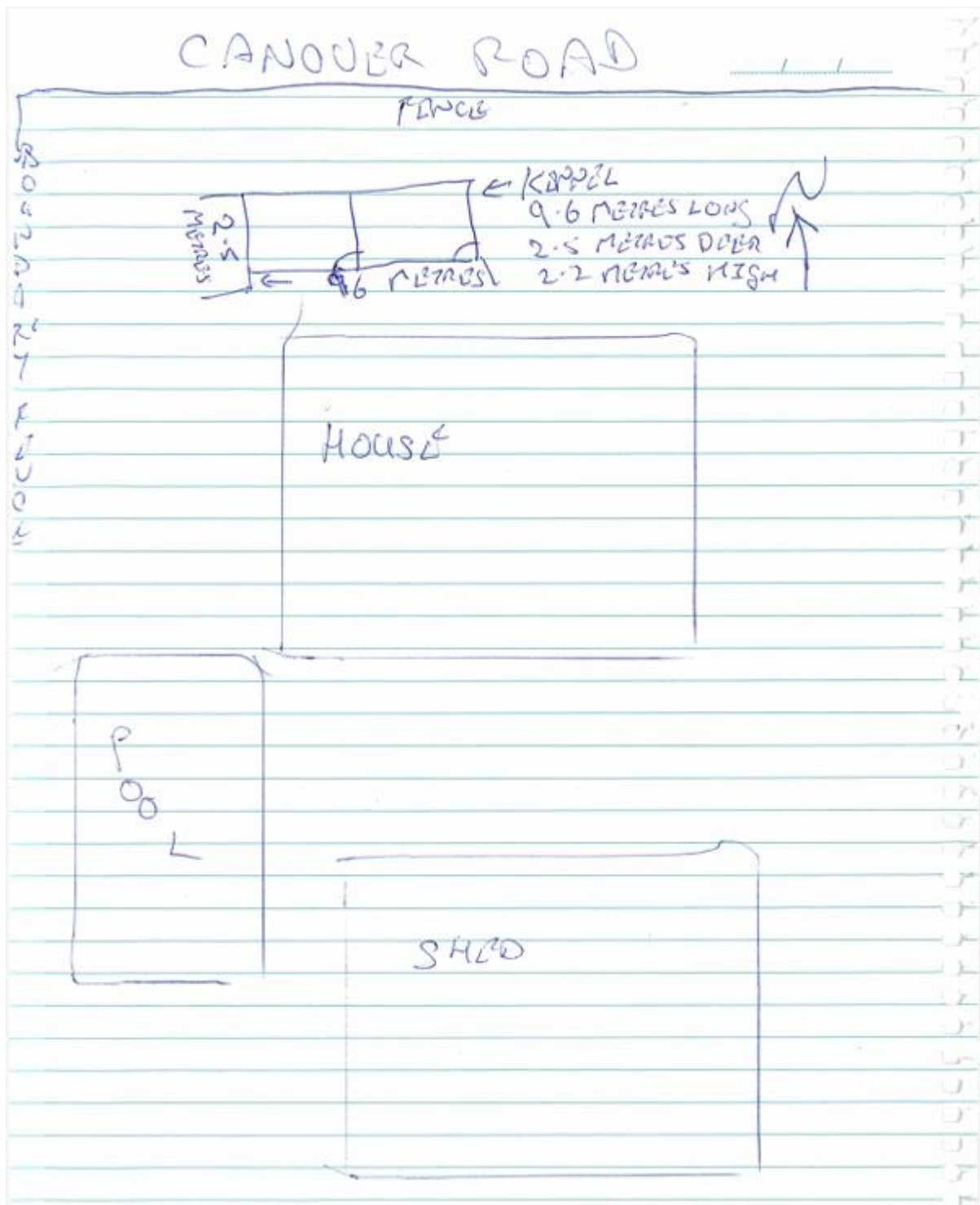


9652 0800



council@dandaragan.wa.gov.au
www.dandaragan.wa.gov.au

Site Plan – Kennel 478 Canover Road





Response Received: 5 August 2025

Consultee: [REDACTED] - property owner on Sulina Crescent.

-

To whom it may concern,

As residents residing at [REDACTED], we are concerned about the proposed dog kennel development at 478 Canover Road, Jurien Bay.

We understand that under the Shire of Dandaragan Local Planning Scheme No 7, Jurien Heights is under the Special Use Zone but can you please clarify whether Lot 478 is under Category 1 and therefore under Section 12 of the Planning Scheme may be permitted to develop a dog kennel subject to the explanation of symbols in Clause 4.3.2 of the scheme. Can you please clarify the 'explanation of symbols in Clause 4.3.2' and whether this has occurred.

Under Section 12 of the Planning Scheme, we would like you to consider the insufficient buffer to Rural Residential Zone of Alta Mare, including [REDACTED] when it comes to the likelihood of dog barking causing nuisance.

We do hear dogs barking from the direction of Lot 478 which indicates we would be impacted should dogs bark at this proposed facility. The likelihood of dogs barking at any kennel when they are unfamiliar with their surroundings and kangaroos are present is high.

It is unusual for a dog kennel for commercial purposes to retain only two dogs so I am also concerned should this proposed kennel be expanded in the future.

Please note I am also concerned about the excessive clearing of native vegetation within the Residential Alta Mare area and the inconsistent use of land including sheep on remnant vegetation and planting orchards/crops. For example, Lot 167 Sulina Crescent has had 12 sheep grazing on remnant vegetation and cleared excessively for what appears to be some sort of plantation and internal fencing through the property. See attached photos for comparison from a few years ago and latest satellite imagery with possibly more clearing apparent on ground. Are you able to confirm whether these uses are consistent with the Alta Mare development guidelines and Planning Scheme No 7?

In terms of clarification please email or call [REDACTED].

Kind Regards

[REDACTED]

Resident of [REDACTED]

Response Received: 6 August 2025

Consultee: [REDACTED] property owners on Sulina Crescent.

-

I am writing to you in relation to the letter received [REDACTED] [REDACTED] regarding the proposed Kennel Facility at 478 Canover Road, Jurien Bay.

My parents are the owners of [REDACTED], Jurien Bay (within Jurien Bay Heights), and we are deeply concerned about the impact a kennel would have on the surrounding area and its amenity, particularly given that my parents were potentially planning to use the property as a retirement spot.

Key Grounds for Objection:

1. Incompatibility with a Special Use Rural Zoning

- From my understanding of the Scheme, the Kennel is an 'A' use, meaning it is "**not a permitted** unless the local government has exercised its discretion by granting development approval after giving special notice in accordance with clause 64 of the deemed provisions"
- The Jurien Bay Heights estate was created with the intention of providing a peaceful, semi-rural lifestyle for residents seeking a quieter and more natural environment.
- The proposed kennel facility is inconsistent with the expected amenity of this area and does not appear to align with the intended land use under the zoning provisions.

2. Noise and Amenity Impacts

- Dog kennels are known to generate significant noise from barking dogs, which would severely disturb the peaceful atmosphere of the locality.
- Due to the topography and open nature of the area, noise from the facility would likely travel considerable distances and affect multiple neighbouring properties including ours.

3. Negative Impact on Lifestyle and Property Values

- The lifestyle appeal of Jurien Bay Heights is closely tied to its quiet, rural charm. Introducing a kennel facility would detract from this and could result in a decline in property values in the vicinity.

- Prospective buyers seeking a tranquil lifestyle may be deterred by the presence of a commercial kennel operation.

4. Precedent for Further Incompatible Development

- Approval of this proposal may set an undesirable precedent for future non-rural or semi-industrial uses being approved in this special rural setting and/or may also lead to a precedent for an increase in the kennel capacity, undermining the long-term planning intent of the estate.

Request for Clarification

Below is an extract from Schedule 9 of the Scheme which relates to 478 Canover Road and permitted uses. However, the reference in Schedule 9 to Clause 4.3.2 of the Town Planning Scheme make no sense, therefore it is unclear how the uses actually are applied.

Can you also please clarify what clause 64 of the deemed provisions refers to? These provisions are not explained in the scheme.

Conclusion

We strongly urge the Shire to refuse this application on the basis that the proposed use is not a permitted use, the shire is not obligated to support the use and is incompatible with the special rural character of Jurien Bay Heights. A kennel would significantly diminish the amenity and quiet enjoyment of nearby residents, and is contrary to the intent of the planning framework for this locality.

My parents are currently away [REDACTED] and I only collected the mail today after work and only just got a hold of them to discuss this letter. Can you please confirm that this submission has been accepted, particularly given the material impact this may have on their property? Given the date of the letter, the timeframes of Australia Post to delivery and the closed timeframe submission, this seems like a very short window to provide comment.

Please feel free to contact me on [REDACTED] or on this email.

Kind regards

[REDACTED]

Development Application – Proposed Meteorological Mast - Lot 3 Brand Highway, Cooljarloo

October 2025 | 25082

We acknowledge the Whadjuk people of the Noongar nation as Traditional Owners of the land on which we live and work. We acknowledge and respect their enduring culture, their contribution to the life of this city, and Elders, past and present.

Document ID:					
Issue	Date	Status	Prepared by	Approved by	
			Name	Name	Signature
A	05/05/25	DRAFT	Christian Parker	Claire Willey	CW
B	21/05/2025	FINAL	Christian Parker	Claire Willey	CW
C	17/10/2025	FINAL	Christian Parker	Claire Willey	CW
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Contents

1. Executive Summary	1
2. Introduction.....	2
2.1 Subject Site	2
2.2 Site Constraints	3
2.3 Local Context.....	7
2.4 Regional Context	7
3. Development Description	8
3.1 Met Mast Structure	8
4. Planning Assessment.....	9
4.1 Planning and Development (Local Planning Schemes) Regulations 2015	9
4.2 Shire of Dandaragan Local Planning Scheme No. 7	13
4.2.1 Scheme Aims	13
4.2.2 Land use permissibility	13
4.2.3 Special Control Area 1	15
4.3 Shire of Dandaragan Local Planning Strategy	15
4.4 Shire of Dandaragan Strategic Community Plan – Envision 2029	16
4.5 Shire of Dandaragan Council Plan (2024).....	16
4.6 Regional Strategies	16
4.6.1 Guilderton to Kalbarri sub-regional strategy	16
4.6.2 Wheatbelt Blueprint	17
4.6.3 Wheatbelt Development Commission Strategic Plan 2024- 2026	17
4.7 State Planning Policy 3.7 – Planning in Bushfire Prone Areas	17
4.8 Position Statement – Renewable Energy Facilities 2020	18
4.9 Aviation Impact Assessment	19
4.10 Orderly and Proper Planning	19
5. Conclusion	20
6. Appendix.....	21
6.1 Appendix A – Certificate of Title	21
6.2 Appendix B – Development Plans	22
6.3 Appendix C – Aviation Impact Assessment	23

1. Executive Summary

This report has been prepared by Element Advisory Pty Ltd (part of SLR) (Element Advisory) on behalf of Tronox Management Pty Ltd (Tronox) in support of an application for development approval to install a meteorological mast (met mast), located at Lot 3 Brand Highway, Cooljarloo.

The purpose of installing a met mast on the Site is to record meteorological information such as wind conditions. The proposed met mast is intended to provide meteorological information and host a range of communication equipment as outlined in Section 3.1, among other considerations, will help determine the viability of a future renewable energy facility (wind farm) on the subject site.

In support of this application, this report includes:

- A site analysis including a summary of relevant environmental and heritage considerations.
- A detailed description of the development.
- An assessment of the proposal against the applicable planning framework.
- A copy of the Certificate of Title (Appendix A).
- A copy of proposed Development Plans (Appendix B).
- A copy of the Aviation Impact Assessment (Appendix C).

Refer to Appendix A – Certificate of Title

Refer to Appendix B – Development Plans

Refer to Appendix C – Aviation Impact Assessment

The proposed met mast is compatible with the existing land use and surrounding area. It will have a negligible impact on the local amenity and meets the applicable provisions of the planning framework, including the purpose and intent of the Shire of Dandaragan Local Planning Scheme No.7 and local and state policy objectives.

We therefore respectfully request that the Shire of Dandaragan approves the proposed development subject to appropriate conditions.

2. Introduction

2.1 Subject Site

The proposed met mast is to be located on Lot 3 Brand Highway, Cooljarloo within the Shire of Dandaragan – refer to **Figure 1**. The land is owned in freehold by Tronox Management Pty Ltd. The property details are confirmed in Table 1 below.

The subject site is situated within the footprint of the current Cooljarloo Mine and accessed via a sealed road connecting to Brand Highway. The subject site is part of an existing mining lease (M 70/1398) which Tronox Management Pty Ltd hold.

The subject site is predominantly cleared and used for mining purposes although portions of the site contain clusters of vegetation. The proposed met mast will be located on an area that has already been cleared and reconstructed post mining operations, reducing any impact on surrounding vegetation.

The met mast will be located approximately 2.9km from the nearest dwelling at the Billinue Site to the southeast of the Site.

The surrounding land is used for agricultural purposes.



Figure 1 - Site Plan

Table 1 – Certificate of Title

Lot	Deposited Plan	Volume/ Folio	Land Area	Registered Proprietor
3	P408189	2906/376	1,035ha	Tronox Management Pty Ltd

Refer to Appendix A – Certificate of Title

2.2 Site Constraints

Indigenous Heritage

A desktop search of the Department of Planning, Lands and Heritage’s (DPLH) Aboriginal Cultural Heritage Inquiry System indicates that an Aboriginal Cultural Heritage Survey was undertaken in 2005 with one place identified within the Site:

- Mullering Brook, ACH Identifier: ACH-00004640

The proposed met mast is within the surveyed area and will be located approximately 290m from the identified Aboriginal heritage site as mapped by the AHIS. The mapped course of the Mullering Brook on the AHIS (pink) does not align completely with the actual realigned location of the water course. The actual location of the Mullering Brook from the proposed Met Mast is closer to 350m.



Figure 2 – Met mast proximity to recorded Aboriginal Heritage Site

Local Heritage Survey and State Register

The subject site is not listed on the Shire’s Municipal Inventory or State Register of Heritage Places.

Contamination

A desktop search of the Department of Water and Environmental, Regulation’s (DWER) Contaminated Sites Database indicated that the site is not identified as being contaminated.

While the site is not listed on the DWER contaminated sites database, Tronox has reported the site as “possibly contaminated – investigation required” due to being on a rehabilitated section of their residue storage facility

which has at least 2m of overburden placed on top. The proposed met mast is not considered to be impacted due to the proposed excavation for the met mast base having a maximum depth of 0.7m.

Acid Sulphate Soils

A desktop search of the Department of Environmental Regulation's Acid Sulphate Soils (ASS) Risk maps indicates that the site is not recorded as containing acid sulphate soils.

The ASS risk for the site is not mapped as having ASS present, although this does not guarantee that ASS do not pose a risk. It is understood that the proposed Met Mast location is in an area which historically had dispersive clays that have been limed and rehabilitated. Therefore, the proposed site is unlikely to have an ASS risk.

Bushfire Prone Areas

A desktop search of the Department of Fire and Emergency Services Map of Bushfire Prone Areas indicates the subject site is partially bushfire prone, correlated with some existing areas of dense vegetation. The proposed met mast will be located outside of identified bushfire prone areas and therefore not require assessment.

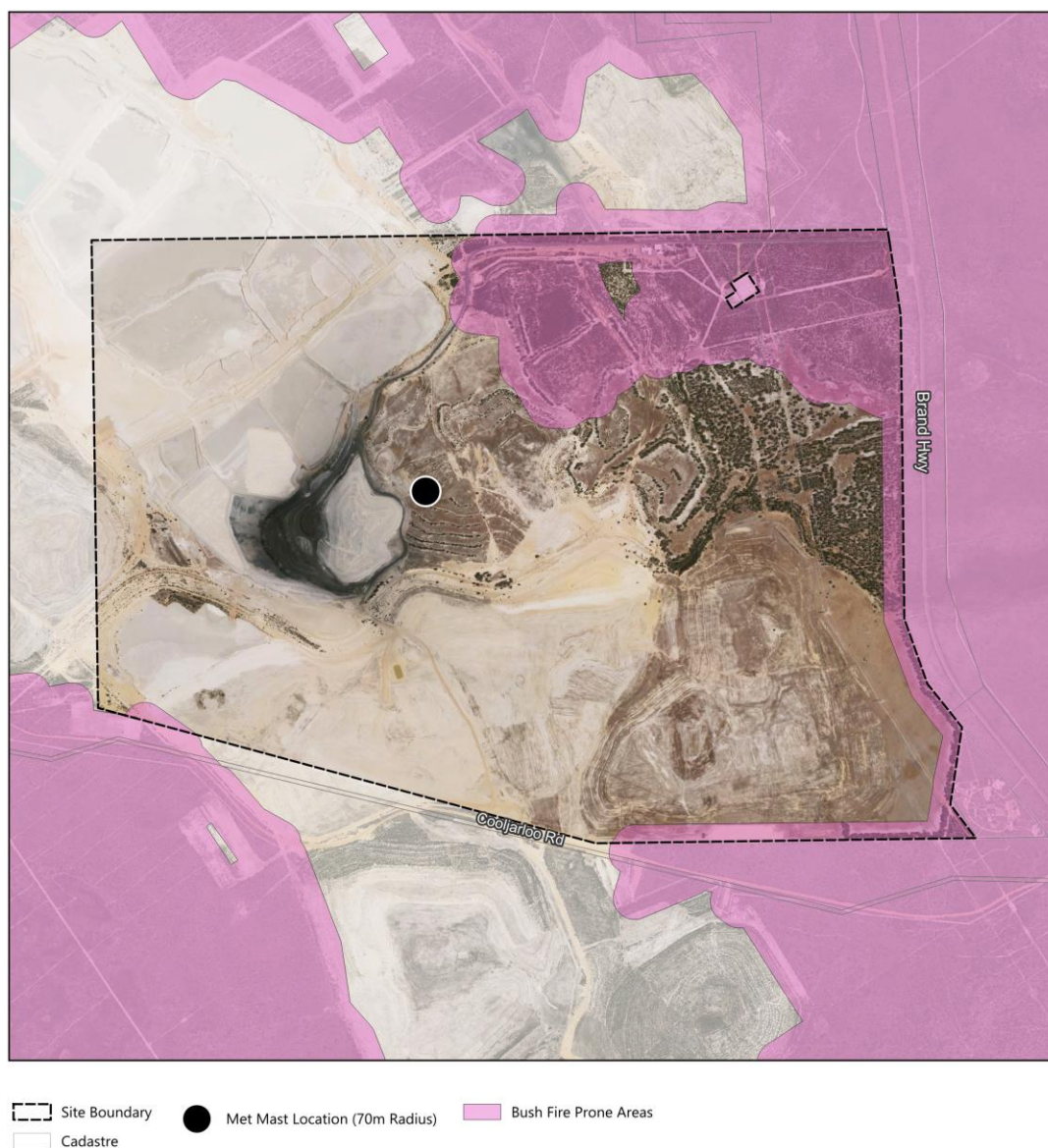


Figure 3 - Bushfire Prone Area Mapping

Threatened Ecological Communities

Portions of the site are identified as potentially containing Threatened Ecological Communities (TECs) listed under Federal legislation. There are no TECs on the site listed under state legislation. There are known occurrences of the Priority Ecological Community (PEC) in the vicinity. The proposed met mast is not proposed within any PEC or TEC buffer and will therefore have no impact on threatened and priority flora and fauna.

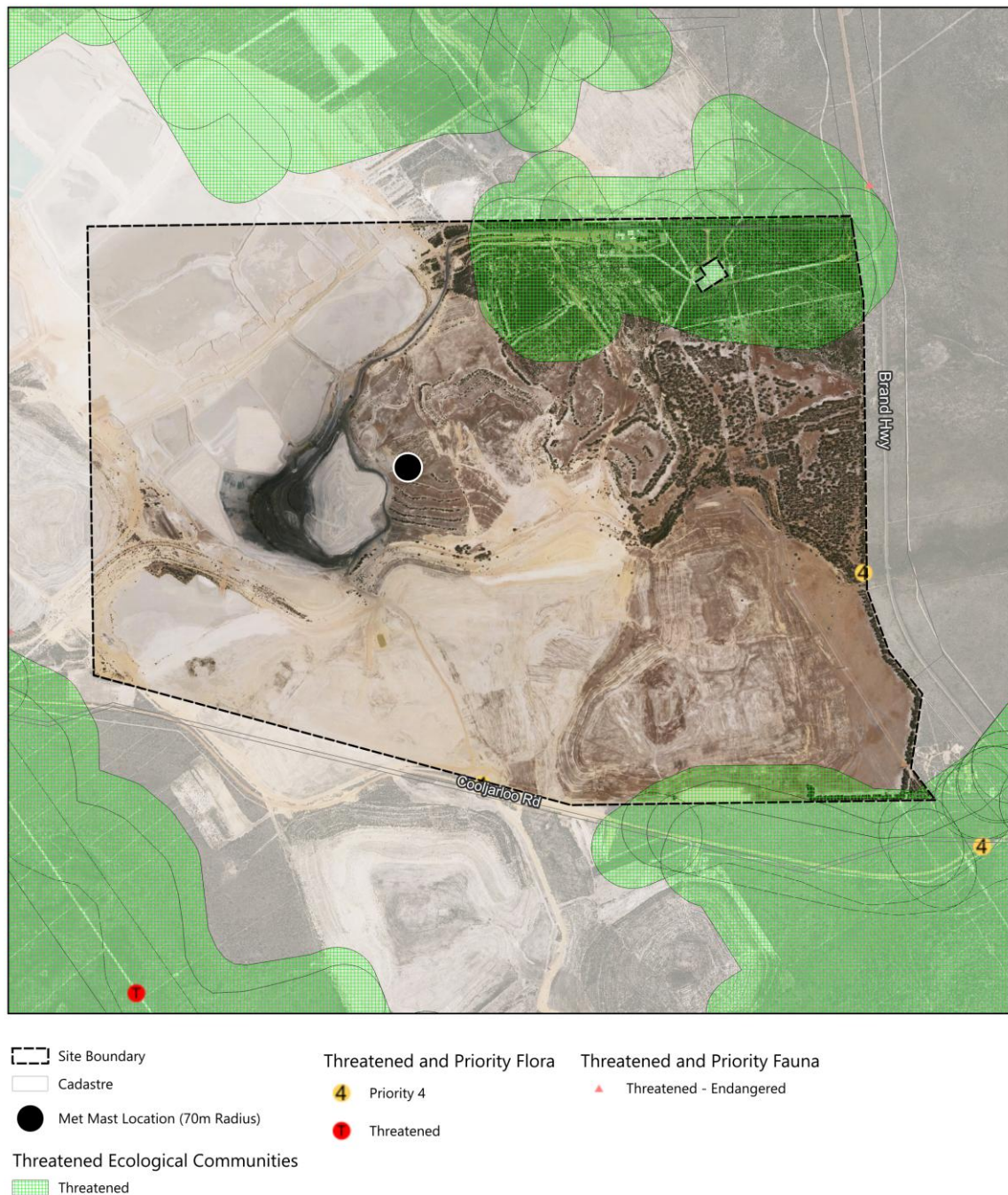


Figure 4 - Subject site and surrounding TEC.

2.3 Local Context

The subject site is located within and surrounded by the Cooljarloo Minesite and more broadly, agricultural land on the eastern side of Brand Highway. The Cataby Substation is encircled by the subject site and is approximately 1.7km northeast of the proposed met mast. The subject site is found within the Cooljarloo locality in the Wheatbelt Region of Western Australia. It is approximately 40km north of Lancelin and 55km southeast of Jurien Bay. Refer to Figure 6 – Location Plan

2.4 Regional Context

The subject site is in the southern portion of the Shire of Dandaragan, approximately 150km north from Perth's CBD. The Shire of Dandaragan forms part of the Central Coast of the WA Wheatbelt Region which sits between the Perth Metropolitan Region and the Mid-West Region.



Figure 5 - Regional Context

3. Development Description

3.1 Met Mast Structure

The proposed met mast is essentially a guyed radio mast structure containing meteorological measuring equipment. The mast is secured by concrete foundations and tethered to the ground by a series of guy anchors. The proposed met mast will collect data which will further assess the feasibility of establishing a future renewable energy facility site.

The met mast measures weather data independently and following construction subsequent activity on the site should be minimal. The composition of the met mast is made up of two main elements; the main mast structure and mast ancillaries which support the measurement of wind data and are described below.

The met mast structure is summarised below:

- Approximately 100m in height above the natural ground level.
- Tethered by six anchor footings with a total of 27 guy wires.
- Three of the anchor footings are 35m from the centre of the met mast.
- Three of the anchor footing are 70m from the centre of the met mast.
- Secured by a concrete mast base.
- Ancillary functional equipment such as weather and wind sensors will be attached to the met mast.
- Mining communication equipment such as antenna and radio equipment.
- Top 1/3 of the mast to be painted in alternating contrasting bands of colour (typically red and white)
- Marker balls on the upper 1/3 of the guy wires to assist with its visibility
- Guy wire ground attachments points in contrasting colours to the surrounding ground/vegetation.
- Low intensity aviation lighting

4. Planning Assessment

The following section provides an assessment of the proposed met mast against relevant components of the Local and State Planning Framework.

4.1 Planning and Development (Local Planning Schemes) Regulations 2015

Clause 60 of the Deemed provisions under Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (the Regulations) requires that a person must not commence or carry out any works on, or use, land in the scheme area unless the person has first obtained the development approval of the local government.

The proposed met mast is not a land use listed under clause 61 of the Regulations that does not require development approval.

Clause 72 of the Regulations allows the local government to impose conditions limiting the period for which development approval is granted.

Pursuant to Clause 67(2) of the Deemed provisions of the Regulations in considering an application for development approval, the Shire is to have due regard to the following matters, set out in Table 2, when considering an application for development approval.

Table 2 –Clause 67(2) Assessment

Provision	Assessment	Compliance
(a) The aims and provisions of this Scheme (including any planning codes that are read, with or without modifications, into this Scheme) and any other local planning scheme operating within the Scheme area;	The proposed met mast aligns with the objectives of the Rural zone. Refer to the assessment of LPS 7 in Section 4.2.	Compliant
(b) The requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> or any other proposed planning instrument that the local government is seriously considering adopting or approving;	<p>The met mast is a land use and development that can be supported in the Rural Zone of LPS 7 and does not contravene any other relevant provisions of LPS 7. Refer to the assessment of LPS 7 in Section 4.2. The proposed met mast can also coexist harmoniously with ongoing mining operations and surrounding rural land uses.</p> <p>The purpose of the met mast is to measure local wind conditions which may subsequently inform the site's future potential to host a Renewable energy facility. A renewable energy facility can be contemplated on the subject site under LPS 7. Any future development application will be assessed on its merits against the applicable planning framework in force at that time.</p> <p>On this basis, the proposal is consistent with the principles of orderly and planning.</p>	Compliant
(c) any approved State planning policy;	A portion of the subject site is mapped as being Bushfire Prone under State Planning Policy 3.7, however as the met	Compliant

	<p>most location itself is not mapped as being bushfire prone and the met mast does not comprise a habitable building. An assessment against SPP3.7 and the Planning for Bushfire Guidelines is not triggered,</p>	
(d) any environmental protection policy approved under the Environmental Protection Act 1986 section 31(d);	N/A	Compliant
(e) any policy of the Commission;	N/A	Compliant
(f) any policy of the State;	The proposed met mast complies with all state planning policies. Assessment against SPP 3.7 is not required.	Compliant
fa) any local planning strategy for this Scheme endorsed by the Commission;	The proposed site is identified as rural within the Shire of Dandaragan Local Planning Strategy. Renewable energy facilities are a key focus point of the Strategy.	Compliant
(g) any local planning policy for the Scheme area;	N/A	Compliant
(h) any structure plan or local development plan that relates to the development;	N/A	Compliant
(i) any report of the review of the local planning scheme that has been published under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> ;	<p>In November 2023, the Shire's Council considered a Report of Review of the Local Planning Framework, including its Scheme. This report concluded with the need for a new Local Planning Scheme to be prepared. The WAPC advised in February 2024 that it agreed with the position to create a new Local Planning Scheme.</p> <p>The Report of Review notes 'Renewable energy facility' is a 'use-not-listed' under LPS 7. The Report notes that 'Renewable Energy Facility should be included as a permissible land use for the Rural Zone.</p> <p>The Site is zoned 'Rural' and 'Renewable energy facility' anticipated to be a permissible land use for this zone under the future Local Planning Scheme No. 8.</p>	Compliant
(j) in the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve;	N/A	Compliant
(k) the built heritage conservation of any place that is of cultural significance;	N/A – None have been identified in the vicinity of the proposed development	Compliant
(l) the effect of the proposal on the cultural heritage significance of the area in which the development is located;	<p>One Aboriginal heritage site has been identified within the subject site separated approximately 350m from the proposed met mast.</p> <p>The Cooljarloo mine is situated on the traditional lands of the Yued people of whom Tronox have had a long and respectful relationship. The Yued Aboriginal Corporation (YAC) is the relevant Prescribed Body Corporate, with whom Tronox meet with monthly. Land Access Agreements have been reached for new mining leases applied for since the introduction of native title. These agreements focus on programmes that assist with the development of local Aboriginal people and particularly its youth. Items such as traineeships, apprenticeship, work ready programmes,</p>	Compliant

	<p>mentoring, health programmes, scholarships and cross-cultural awareness training are included in the agreements.</p> <p>Tronox has discussed the project with the YAC with reference to likely ground disturbance, amongst other matters. Tronox is committed to progressing the project in accordance with an 'avoidance' approach.</p> <p>A Met Mast activity notice was submitted to the YAC on 18 June 2025. The YAC provided a response on 16 July 2025 confirming a heritage survey is not required. YAC did request that two monitors be present for the construction of the met mast. YAC also accepted that the immediate area of the subject site has undergone previous disturbance by mining operations.</p>	
<p>(m) The compatibility of the development with its setting including –</p> <ul style="list-style-type: none"> i. The compatibility of the development with the desired future character of its setting; and ii. The relationship of the development to development on adjoining land or on other land in the locality, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development. 	<p>The proposed met mast is compatible with the desired future rural character of the site which supports the future development of Renewable energy facilities. The met mast hardstand and footings cover a relatively small area of 2.56m² and will not impede the continuation of approved mining operations on the Site. The limited area of development together with its open lightweight structure will not adversely impact the future local character of the area.</p> <p>The Met Mast has a maximum height of 100m above ground level and an Aviation Impact Assessment has been completed (see Appendix C) to ensure its compatibility with the surrounding aviation industry.</p>	Compliant
<p>(n) The amenity of the locality including the following:</p> <ul style="list-style-type: none"> i. Environmental impacts of the development; ii. The character of the locality; and iii. Social impacts of the development. 	<p>Based on the desktop analysis, the proposed met mast will be located entirely within already cleared mining area and therefore sited to avoid areas of environmental significance. The met mast is proposed in a rural location, well recessed from nearby dwellings and Brand Highway being situated within an existing mining operation. It will not adversely impact the character of the locality or the local community.</p>	Compliant
<p>(o) The likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource.</p>	<p>The desktop analysis of environmental values indicates the proposed met mast will be sited outside of areas of environmental significance being located on land previously cleared for mining activity.</p>	Compliant
<p>(p) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;</p>	N/A	Compliant
<p>(q) The suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bushfire, soil erosion, land degradation or any other risk.</p>	<p>The site is relatively flat in the locality of proposed met mast. The land is not impacted by mapped flood zones and is capable and suitable for a structure of this scale and nature.</p>	Compliant

(r) the suitability of the land for the development taking into account the possible risk to human health or safety;	The land is existing cleared mining land with 2.9km existing setbacks from the nearest habitable dwellings.	Compliant
(s) The adequacy of: <ul style="list-style-type: none"> i. The proposed means of access to and egress from the site; and ii. Arrangements for the loading, unloading, manoeuvring and parking of vehicles. 	The subject site is located adjacent to Brand Highway and site access is available via an existing access road from Brand Highway. The met mast will be accessible via internal access roads. There is no need for further road construction as the met mast will not be staffed and there is limited maintenance needed post installation.	Compliant
(t) the amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety;	Once constructed, there is no requirement for the met mast to be staffed and there will be limited maintenance needed. Therefore, there will be negligible additional traffic as a result of the development.	Compliant
(u) the availability and adequacy for the development of the following — <ul style="list-style-type: none"> i. public transport services; ii. public utility services; iii. storage, management and collection of waste; iv. access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities); v. access by older people and people with disability; 	Given the minimal staffing requirements as a result of the met mast, the adequacy of these services is not required. Additionally, any constructure or maintenance staff will have access to existing on-site facilities.	Compliant
(v) the potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses;	The proposal is located on already cleared mining land which has no current community service or benefit.	Compliant
(w) the history of the site where the development is to be located;	The proposed met mast is to be sited within a current mine site where extensive areas has been cleared as part of ongoing mining operations.	Compliant
(x) The impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals.	The impact of the proposal is limited to the site. Whilst tall, the met mast will not impact any neighbouring properties due to the significant distances between the structure and neighbouring properties. The proposed met mast location is approximately 2.9km from the Billinue Site and will have an open lightweight structure when viewed in the landscape.	Compliant
(y) any submissions received on the application;	TBC	-
(za) the comments or submissions received from any authority consulted under clause 66;	TBC	-
(zb) any other planning consideration the local government considers appropriate.	Initial consultation with the Shire of Dandaragan requested an Aviation Impact Assessment be provided as part of the subject development application. This has been included in Appendix C.	Compliant

4.2 Shire of Dandaragan Local Planning Scheme No. 7

The proposed development is located within the municipal boundaries of the Shire of Dandaragan and is consequently subject to the provisions of LPS 7.

4.2.1 Scheme Aims

The proposal will support the following relevant aims of the scheme:

- Protection and enhancement of the environmental values and natural resources and to promote ecologically sustainable land use and development.
 - o The proposed met mast on already cleared mining land, ensuring minimal additional clearing or impact on the local environment.
- Protection of the rural vista adjacent to highways.
 - o The met mast will be located within an existing mine site which informs the character of the local area. Additionally, given the structure has an open lightweight appearance, there will be no impact to the local rural landscape or rural vistas proximate to Brand Highway.
- Provide for planning which is responsive to the changing needs of the community and advancements in technology.
 - o The proposed met mast will inform the site's potential to support a future wind farm development which enables the Shire to remain at the forefront of renewable energy generation, in line with the Local Planning Strategy and Strategic Community Plan.
- Protection of basic raw material deposits through the Shire.
 - o The met mast will be located within an existing mine site in a location that allows the met mast to coexist with mineral sands mining activity.

4.2.2 Land use permissibility

Under LPS 7, the subject site is zoned 'Rural'. The objective of the 'Rural' zone is as follows:

To provide for a range of rural activities such as broadacre and diversified farming so as to retain the rural character and amenity of the locality, in such a way as to prevent land degradation and further loss of biodiversity.

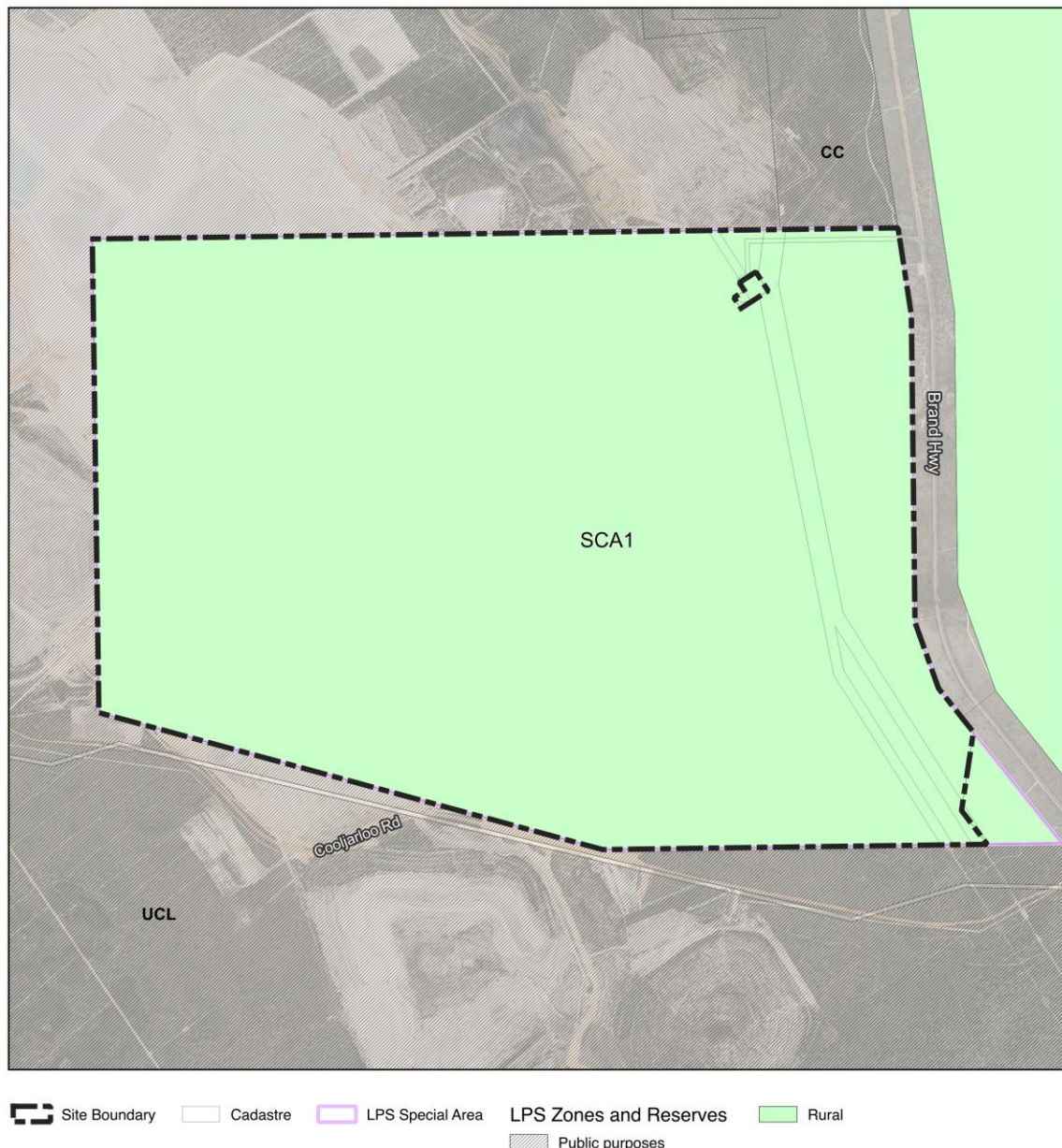


Figure 6 - LPS 7 Zoning

A met mast fits within the definition of a Renewable energy facility provided in the WAPC Position Statement – Renewable Energy Facilities 2020 to mean:

a premises used to generate energy from a renewable energy source and includes any building or other structure used in, or relating to, the generation of energy by a renewable resource. It does not include renewable energy electricity generation where the energy produced principally supplies a domestic and/or business premises and any on selling to the grid is secondary.

Renewable energy facility is not a defined land use under LPS 7. The met mast does not fall within any other land use listed in LPS 7. Therefore, it is considered a 'use not listed' (renewable energy facility).

Pursuant to clause 3.4.2 of LPS 7, the local government may:

- a) determine that the use is consistent with the objectives of the particular zone and is therefore permitted;

- b) determine that the use may be consistent with the objectives of the particular zone and thereafter follow the advertising procedures of clause 64 of the deemed provisions in considering an application for development approval; or
- c) determine that the use is not consistent with the objectives of the particular zone and is therefore not permitted.

The proposal is consistent with the Rural zone objective given that it will be fully contained within an existing mine footprint well recessed from nearby dwellings and Brand Highway. It will not impede ongoing broadacre and diversified farming on surrounding land or local rural character values given its open structure in the landscape. Rather, the use of the existing mining site will help to prevent land degradation and further loss of biodiversity.

4.2.3 Special Control Area 1

The purpose of the Special Control Area 1 (SCA 1) is to preserve and enhance the ecological values of the Bassendean Sands and interrelated wetlands, and to ensure protection of the Shire's public drinking water sources.

When considering applications with the SCA 1, the local government must consider the following criteria:

Table 3 –SCA 1 Assessment

SCA 1 Consideration	Assessment	Compliance
minimal impact on native vegetation, including individual trees and other remnants located within pasture;	The proposed met mast will be located on already cleared mining land.	Compliant
no clearing, filling or additional discharge into, or other impacts on, wetlands and their buffers, and other waterlogged areas;	The proposed met mast will be located on already cleared mining land.	Compliant
sustainable nutrient loads and where the introduction of additional nutrients that may enter the groundwater, for example, from fertilizers or stock or wastewater or increased stormwater runoff, is managed; and	No additional nutrient loads will be added as a result of the proposed met mast. Additionally, any additional stormwater runover will be minimal given the limited footprint and hardstand, and will be fully contained on the subject site.	Compliant
no reduced quantity of water within adjoining public drinking water source areas (in Special Control Area 4) as a result of any water extraction.	No water extraction will occur as a result of the proposed met mast.	Compliant

As outlined above, the proposed met mast is fully compliant with LPS 7 including its overarching aims, land use permissibility and special control area 1 requirements.

4.3 Shire of Dandaragan Local Planning Strategy

The Local Planning Strategy (the Strategy) outlines the strategic planning direction for the Shire over the next 10 – 15 years. The Strategy outlines a series of planning directions and actions, including the following associated with renewable energy facilities including met masts:

- Work with industry to investigate and identify opportunities for renewable energy projects based on the Shire's competitive advantages (i.e.: coastal winds and flat terrain).
- Promote opportunities for renewable energy across the Shire, based on the Shire's favourable climactic and environmental attributes and investigate how agricultural projects may benefit.
- Encourage alternative energy generation to support the growth of energy intensive agricultural activities where compatible with other rural uses and character.
- When assessing proposals for wind farms and other alternative energy infrastructure, the Shire will consider visual landscape issues and other relevant matters set out in the Western Australian Planning Commission's Position Statement on Renewable Energy Facilities.

4.4 Shire of Dandaragan Strategic Community Plan – Envision 2029

The Strategic Community Plan identifies key aspirations for the Shire. One of the environmental key aspirations identifies "Our region is recognised as the **centre of renewable energy in WA**". The role of the council to support this aspiration is to "support **renewable energy initiatives** and encourage further **renewable industry development**, and advocate for the improvement to local electricity distribution network and linkages to the numerous **renewable energy sources** within the Shire".

The proposed met mast application will collect local meteorological data and inform the site's potential feasibility for a future wind farm development,

4.5 Shire of Dandaragan Council Plan (2024)

The Council Plan serves as Councils primary strategic guide over the next 4 years. The Council Plan identifies that development of renewable energy projects has increasingly contributed to the local economy and identifies this as an area of economic growth in the Shire.

A Key Aspiration of the Council Plan states:

*Environment: The Shire will be a responsible custodian of the environment, working with community groups and other entities to **increase renewable energy initiatives**, vegetation cover and rehabilitate degraded public land throughout the local region.*

This highlights Council's desire for renewable energy infrastructure. The proposed met mast is the first step in assessing the viability of a future wind farm.

4.6 Regional Strategies

4.6.1 Guilderton to Kalbarri sub-regional strategy

The *Guilderton to Kalbarri Sub-regional Strategy* provides a long-term planning framework for managing growth and development along the coastal corridor between Guilderton and Kalbarri. In response to increasing development pressures, the Strategy aims to ensure sustainable social, economic, and environmental outcomes. It forms part of the WAPC's broader goal to deliver transparent, efficient, and smart growth, offering guidance to local governments in aligning with state planning priorities and enhancing local planning strategies and schemes.

The strategy identifies the regions unique advantages to renewable energy generation, specifically wind and solar. The Strategy outlines the need for renewable energy projects not only for regional energy demands, but

also to assist in stabilising local power grids. The proposed met mast, being the first step in wind farm development aligns with the Strategy.

4.6.2 Wheatbelt Blueprint

The proposed met mast is consistent with the *Wheatbelt Blueprint*, which serves as a strategic roadmap to unlock the region's potential in the face of challenges such as climate change, water scarcity and environmental impacts of economic development.

The Wheatbelt Blueprint highlights the importance of renewable energy in addressing these challenges and meeting the growing global energy demands, with the Wheatbelt already producing 60% of the State's renewable energy.

By facilitating wind energy projects, the met mast directly supports the Wheatbelt Blueprint's priority actions to develop strategies for renewable energy. Additionally, it leverages the Wheatbelt's natural environment, which is ideal for renewable energy generation, furthering the region's role in the State's sustainable development and positioning it as a leader in renewable energy research and technology.

4.6.3 Wheatbelt Development Commission Strategic Plan 2024- 2026

The *Wheatbelt Development Commission Strategic Plan 2024- 2026* outlines a comprehensive approach to fostering sustainable economic growth and enhancing the quality of life in the Wheatbelt region. The plan focuses on key areas such as economic diversification, environmental sustainability, infrastructure development, and community well-being.

Under the Strategic themes and initiatives section, 6.1 Grow existing, and find and develop new industries, the goals and associated strategies include:

Table 4 – Wheatbelt Development Commission Strategic Plan 2024-2026

Goals	Strategies
Support community preparedness and realisation of local benefits arising from economic growth and diversification across the region.	Advocate for strategic planning and policy that considers new or alternative land uses, including renewable energy projects such as wind and biomass, and community facilities and education services that align its expected growth.
Support and grow sustainable resource management and energy generation practices and projects across the region.	Support renewable energy projects at a range of scales including those with the potential to transform regional communities.

The proposed met mast aligns with this strategic plan by directly contributing to the promotion of renewable energy, a critical component of economic diversification and environmental sustainability. Additionally, it aligns with the plan's emphasis on using the Wheatbelt's natural resources, such as wind, to drive sustainable growth and position the region as a leader in renewable energy.

4.7 State Planning Policy 3.7 – Planning in Bushfire Prone Areas

Although the subject site is registered as bushfire prone, in accordance with 2.6 Discretionary Decision - Making of the *Guidelines for Planning in Bushfire Prone Areas – Version 1.4* the proposal warrants a departure from the provisions of *State Planning Policy 3.7 – Planning in Bushfire Prone Areas (SPP 3.7)*. The requirements of SPP3.7 should be exempted as the proposed met masts is not a habitable structure and will not:

- Add additional employees, visitor or residents on the site; or

- Involve the occupation of employees onsite for more than three hours at a time for multiple periods per week.

The proposal does not increase the level of threat of bushfire beyond that of any existing structure on the site and should therefore be exempt from SPP3.7.

4.8 Position Statement – Renewable Energy Facilities 2020

The Department of Planning, Lands and Heritage (DPLH) on behalf of the WAPC prepared a *Position Statement: Renewable Energy Facilities 2020 (PS 2020)* to help local governments plan for and decision makers determine applications for renewable energy facilities in a consistent manner to reach the State's sustainability targets. Given that the met mast is merely a preliminary step to determine whether a potential future wind farm is viable, PS 2020 is not directly applicable.

Notwithstanding, an assessment of its broad considerations are assessed in Table 5 below.

Table 5 –PS 2020 Assessment

PS 2020 Consideration	Assessment	Compliance
5.3.1 Stakeholder and Community Consultation	Formal public notification will be undertaken in accordance with the clause 64 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> . Tronox has undertaken initial engagement with key stakeholders in support of the proposed met mast among other matters.	Compliant
5.3.2 Environmental Impact	Based on a desktop review, there are no identified environmental constraints that would prevent the met mast from being constructed within the designated area. The met mast has been sited away from the existing dwelling and structures and areas of potential environmental significance. The proposed met mast reflects the objectives of the PS 2020 as far as the met mast will be located on existing cleared mining land, meaning no further clearing of native vegetation.	Compliant
5.3.3 Visual and Landscape Impact	The visual impact of the met mast structure is minimal. The nearest dwelling is located approximately 2.9km from the met mast and 2.3km from Brand Highway. The met mast will have an open, structure and lightweight appearance in the landscape. The capacity to adversely impact on visual amenity is therefore minimal.	Compliant
5.3.4 Noise	The noise emitted by the anemometers are minimal and will not pose any noise impacts given the met mast will be located 2.9km from the closest existing dwelling.	Compliant
5.3.5 Public and Aviation Safety	The Met Mast will be constructed to withstand the prevailing climate conditions of the area, which includes high wind speeds. The met mast will be fenced to prevent public access to the structure. An aviation impact assessment has been provided in Appendix C to assess and ensure aviation safety	Compliant
5.3.6 Heritage	The site contains one known Aboriginal Heritage site, Mullering Brook, ACH Identifier: ACH-00004640. As detailed in the section 2.2 of this report, the proposed met mast is separated from the registered ACH site. There are no known European Heritage places in the vicinity of the subject site.	Compliant
5.3.7 Construction Impact	It is anticipated that a Construction Management Plan (CMP) will form a condition of any future approval of the development. A CMP will outline how	Compliant

the met mast will be constructed and maintained inclusive of access and a decommission program.

4.9 Aviation Impact Assessment

An Aviation Impact Assessment completed by Aviation Projects concluded the met mast will not have an impact on controlled or designated airspace. A summary of the assessment findings can be viewed in the attached assessment.

Refer to Attachment C – Aviation Impact Assessment

4.10 Orderly and Proper Planning

The proposed met mast development does not fall within a defined land use category under LPS 7 and is therefore considered and 'Use not listed'. Whilst it is a 'Use not listed' under the Rural Zone which affects the site, it is compatible with the zone objectives, and in fact the broader LPS 7 objectives, given its limited footprint and relatively light weight and open form and structure and the fact it can co-exist with the current mining operations of the site. The met mast form will not be highly visible from the closest dwelling or Brand Highway which are located 2.9km and 2.3km from the proposed met mast site, respectively. Similarly, the proposed met mast will use cleared land and existing access and is sited away from bushfire prone areas and potential environmental values. It will not adversely impact local amenity or landscape values.

The proposed development may potentially inform the future development of the site for a Renewable energy facility in line with the strategic aspirations of the Shire of Dandaragan and the broader Wheatbelt Region.

The proposal meets the objectives and requirements of planning framework including the LPS 7, the Regulations, SPP3.7 and WAPC PS2020.

On this basis, the proposal is consistent with the principles of orderly and proper planning.

5. Conclusion

This application seeks the Shire of Dandaragan's approval for a met mast, to provide data on wind movements in the area and will contribute to advancement in the study of wind as a potential source of renewable energy. Additionally, mining communication devices will be installed on the met mast to assist with mining operations. The met mast is the first step of many, before a wind farm can be considered viable in this location.

The proposed met mast has been assessed against the applicable planning framework. It has been determined to be consistent with the statutory requirements and strategic objectives and will have a negligible impact on the local character, amenity and environment.

Considering the above, we respectfully request that the Shire approve the development subject to appropriate conditions.

6. Appendix

6.1 Appendix A – Certificate of Title

WESTERN



AUSTRALIA

TITLE NUMBER

Volume

Folio

2906

376

RECORD OF CERTIFICATE OF TITLE

UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 3 ON DEPOSITED PLAN 408189

REGISTERED PROPRIETOR: (FIRST SCHEDULE)

TRONOX MANAGEMENT PTY LTD OF LOT 22 MASON ROAD KWINANA BEACH WA
(T N490110) REGISTERED 22/11/2016

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

1. E557530 EASEMENT BURDEN SEE SKETCH ON DEPOSITED PLAN 408189 REGISTERED 1/3/1991.
2. M157340 MEMORIAL. CONTAMINATED SITES ACT 2003 REGISTERED 15/1/2013.
3. N090193 EASEMENT TO ELECTRICITY NETWORKS CORPORATION FOR ELECTRICITY TRANSMISSION WORKS PURPOSES. SEE SKETCH ON DEPOSITED PLAN 408189 REGISTERED 12/8/2015.
4. EASEMENT BENEFIT CREATED UNDER SECTION 136C T.L.A. FOR TRANSMISSION OF ELECTRICITY BY OVERHEAD CABLE. SEE DEPOSITED PLAN 408189.
5. O030624 LEASE TO OPTUS MOBILE PTY LIMITED OF 1 LYONPARK ROAD MACQUARIE PARK NSW 2113 EXPIRES: SEE LEASE. AS TO PORTION ONLY REGISTERED 15/11/2018.
P905365 TRANSFER. LESSEE NOW AUSTRALIA TOWER NETWORK PTY LIMITED OF LEVEL 1, 110 PACIFIC HWY ST LEONARDS NSW 2065 REGISTERED 1/3/2024.

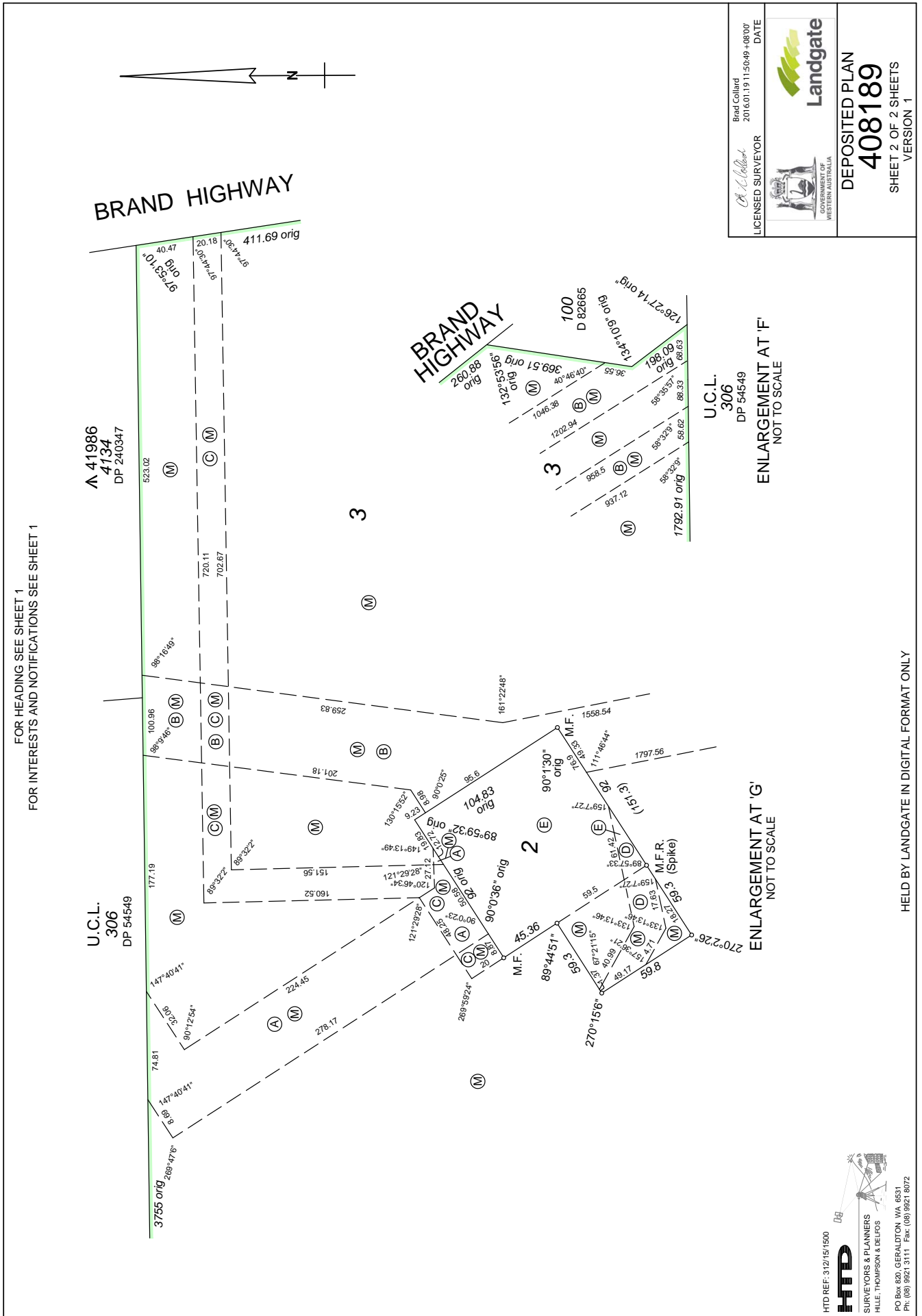
Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

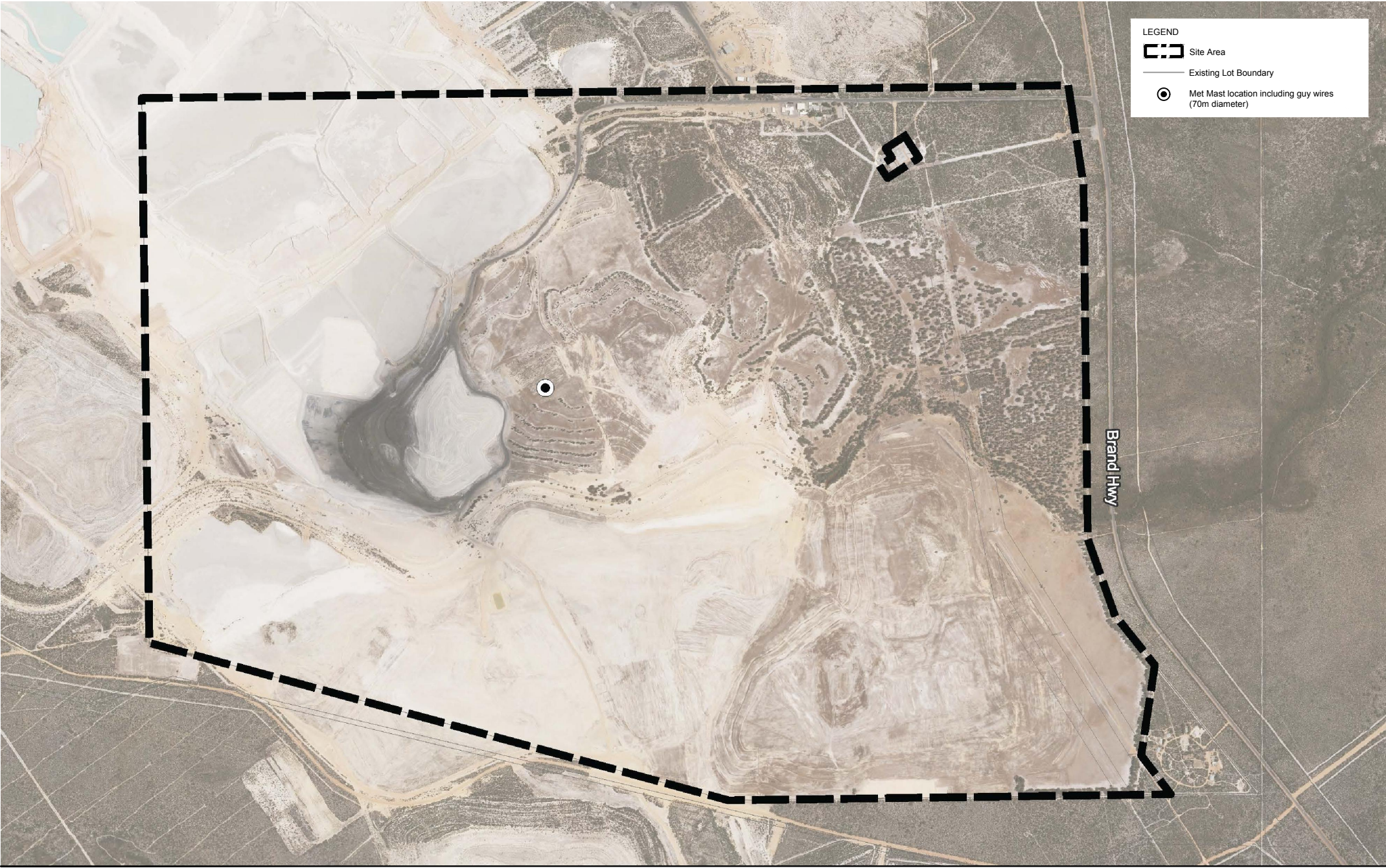
STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: DP408189
PREVIOUS TITLE: 1980-817
PROPERTY STREET ADDRESS: NO STREET ADDRESS INFORMATION AVAILABLE.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF DANDARAGAN



6.2 Appendix B – Development Plans



Site Plan
Lot 3 Brand Highway, Cooljarloo



Date: 22 Oct 2025 Scale: 1:20000 @ A4 File: 25-082 CP01A Staff: CP JJ Checked: CP

element. | PART OF SLR

Level 1, 500 Hay Street, Subiaco, Western Australia 6008.
T. +61 8 9299 8300 | E. hello@elementwa.com.au elementwa.com.au

GENERAL NOTES

1.
- ALL MAST STEELWORK COMPONENTS, ASSEMBLIES AND PARTS CALLED OUT ON DETAILS, SECTIONS AND BILL OF MATERIALS ARE THE PROPRIETARY PRODUCTS OF ART GROUP UNLESS NOTED OTHERWISE (U.N.O). COMPLETE DETAILS AND INFORMATION OF ART GROUP PRODUCTS SHOWN ON PRODUCTION SHOP DRAWINGS.
2.
- ALL DIMENSIONS TO BE CHECKED ON-SITE PRIOR TO CONSTRUCTION.
3.
- ALL DIMENSIONS ON SHOWN ARE IN MILLIMETERS U.N.O.
4.
- DO NOT GET DIMENSIONS BY SCALING DRAWINGS.
5.
- ALL WORKMANSHIP PREFORMED AND MATERIALS USED SHALL BE AS PER THE CURRENT AUSTRALIAN STANDARDS, THE BY-LAWS, AND ORDINANCES OF THE RELEVANT BUILDING AUTHORITY.
6.
- ALL BOLTS ARE GRADE 8.8 STRUCTURAL ASSEMBLIES SUPPLIED WITH NUT AND WASHER U.N.O.
7.
- ALL BOLTS TO BE SNUG TIGHTENED U.N.O.
8.
- MAINTAIN STABLE CONDITIONS OF STRUCTURE DURING CONSTRUCTION AND DO NOT OVER STRESS ANY PART DURING CONSTRUCTION.
9.
- PROVIDE "HELICOIL GRIP": OR "FAN WRAP" AT TERMINATION OF ALL GUY WIRES.

LOCATION

1.
- THE MAST LOCATION AND PROXIMITY TO PUBLIC ROADS, BUILDINGS AND OTHER INFRASTRUCTURE IS THE RESPONSIBILITY OF THE CLIENT AND RELEVANT LOCAL COUNCIL, STATE AND FEDERAL AUTHORITIES. UNLESS OTHERWISE STATED, ART IS NOT RESPONSIBLE FOR THE FINAL LOCATION IN REGARD TO COMPLIANCE WITH RELEVANT LOCAL COUNCIL, STATE AND FEDERAL AUTHORITIES.

STEEL ERECTION

1.
- MAST INSTALLATION DESIGNED FOR DERRICK-POLE OR CRANE ERECTION.
2.
- FOR CRANE LIFTS ASSEMBLED SECTIONS MUST NOT EXCEED 40m IN A SINGLE LIFT UNLESS TWO CRANES ARE USED IN A DUAL LIFT CONFIGURATION.
3.
- FOR DERRICK-POLE LIFTS ONLY ONE SECTION AT A TIME TO BE RAISED WITH DERRICK-POLE.

FOOTINGS & FOUNDATIONS

1.
- REMOVE ALL TOPSOIL AND UPPER STRATA CONTAINING ORGANIC MATTER FOR ALL FOOTINGS.
2.
- IF MATERIAL ON-SITE IS NOT SUITABLE FOR STANDARD COMPACTION SPECIFICATION, THEN IMPORTED FILL OR BACKFILL SHALL CONSIST OF APPROVED MATERIAL INSTALLED AS PER COMPACTION SPECIFICATIONS.
3.
- GROUND COLLAPSE CONTROL MEASURES SHALL BE USED WHERE GROUND COLLAPSE MAY OCCUR BY APPLYING EITHER SHORING, BENCHING AND OR BATTERING. LOCAL WHS CODE OF PRACTICE SHALL BE ADHERED TO.

GUY ANCHOR COMPACTION SPECIFICATIONS

1.
- THE LEVEL OF TOLERANCE OF GUY ANCHOR FOOTINGS MAY VARY (HIGHER/LOWER) WITHOUT ENGINEERING REVIEW MAINTAINING NOMINATED GUY ANCHOR ANGLES AS SPECIFIED BY THE STRUCTURAL ENGINEER.

INNER FOOTING:

3.0m

INTERMEDIATE FOOTING:

6.0m

OUTER FOOTING:

6.0m
2.
- EXCAVATE ANCHOR PIT AND INSTALL STEEL ANCHOR BEAM, ANCHOR ROD AND ATTACHMENTS AS SPECIFIED IN DETAILS AND INFORMATION PROVIDED ON STRUCTURAL DRAWINGS.
3.
- CLAYS OR SILTS (BASED ON $\phi=20^{\circ}$ AND $C_u=20\text{kPa}$) OR COMPACTABLE SANDS (BASED ON $\phi=32^{\circ}$ MIN.) CAN BE USED AS FILL MATERIAL. MINIMUM SOIL PROPERTIES ARE AS STATED ABOVE UNLESS A GEOTECHNICAL REPORT IS PROVIDED.
4.
- MINIMUM DENSITY OF COMPACTED BACKFILL SOIL TO BE 17kN/m^3 BY APPLYING AS2870 RECOMMENDATIONS. PLACE FILL IN LAYERS NO GREATER THAN 150mm WHEN COMPACTED. ACHIEVE REQUIRED COMPACTION BY MECHANICAL TAMPING SUCH AS COMPACTION BY RODDING, VIBRATING PLATE, SMOOTH DRUM ROLLER ATTACHED TO A BACKHOE/EXCAVATOR, OR WALK BEHIND WHACKER PACKER.
5.
- ANGLE OF ANCHOR ROD SHOWN ON GUY ANCHOR FOOTING SCHEDULE REFERS TO PRETENSION FORCE BEING APPLIED TO GUY-WIRES AND RE-COMPACTION OF LOOSE SOIL FOLLOWING PRETENSION.
6.
- REQUIRED MINIMUM SAFE BEARING CAPACITY OF FOUNDATION MATERIAL SHALL BE 100 kPa.

CONCRETE

1.
- ALL WORKMANSHIP PREFORMED AND MATERIALS USED ARE AS PER AS3600.
2.
- PLACE CONCRETE WITH COMPRESSIVE STRENGTH F'C 32MPa AS DEFINED IN AS1379.
3.
- MAST BASE FOUNDATION: CONCRETE COVER OF 75mm MIN. TOP, BOTTOM AND SIDES.
4.
- GUY ANCHOR FOUNDATION: MIN. 50mm CONCRETE COVER AROUND THE STEEL ANCHOR BEAM; FOR TOTAL CONCRETE DEPTH REFER TO GUY ANCHOR FOOTING SCHEDULE.
5.
- NO HOLES OR CHASES OTHER THAN THOSE SHOWN ON THE STRUCTURAL DRAWINGS MADE IN CONCRETE MEMBERS WITHOUT THE WRITTEN APPROVAL FROM THE STRUCTURAL ENGINEER.
6.
- REINFORCEMENT SYMBOLS:

N - GRADE 500 NORMAL DUCTILITY DEFORMED BAR. THE NUMBER FOLLOWING THESE SYMBOLS INDICATES BAR DIAMETER IN MILLIMETRES U.N.O. REINFORCEMENT TO COMPLY WITH AS4671.

STEEL WORK

1.
- ALL WORKMANSHIP PREFORMED AND MATERIALS USED ARE AS PER AS4100 AND AS1554. EXCEPTION MAY BE PERMITTED ONLY WDIM HERE AS VARIED BY APPROVED CONTRACT DOCUMENTS.
1.
- UNLESS NOTED OTHERWISE, THE FOLLOWING STEEL GRADES YEILD STRENGTH APPLY TO MAST SECTIONS:

MAST CORD (LEGS)

500 MPa

MAST WEBBING

300 MPa

PLATES

250 MPa
2.
- WELDED CONNECTIONS BETWEEN STRUCTURAL MEMBERS ARE 6mm CONTINUOUS FILLET WELD (OR SIZE EQUIVALENT TO THE MINIMUM THICKNESS OF CONNECTION MEMBERS IF LESS THAN 6mm) U.N.O. WELDED CONNECTIONS BETWEEN LATTICE & CHORDS ARE 6mm MIN. COMPLETE M AND INCOMPLETE PENETRATION BUTT WELDS CLASS SP U.N.O.
3.
- BOLT TYPES AND DESIGNATIONS WHERE USED ARE AS FOLLOWS:

4.6/S COMMERCIAL BOLTS TO AS1111 SNUG TIGHTENED 8.8/S HIGH STRENGTH STRUCTURAL ASSEMBLY (BOLTS, NUTS AND HARDENED WASHERS) TO AS1252 SNUG TIGHTENED ONLY FOR ALL MAST SECTIONS U.N.O.
4.
- M16 HIGH STRENGTH (8.8/S) BOLTS USED TYPICALLY IN ALL CONNECTIONS U.N.O. NOTWITHSTANDING THIS, NO STEEL-TO-STEEL CONNECTIONS ASSEMBLED WITH LESS THAN 2/ M16 (8.8/S) BOLTS U.N.O. U-BOLTS (4.6/S) USED FOR ANCILLARIES INSTALLATION U.N.O.
5.
- BOLT HOLES IN STEEL-TO-STEEL AND STEEL-TO-CONCRETE CONNECTIONS WITH BOLT DIAMETER +2mm AND +3mm RESPECTIVELY. BASE PLATES MUST HAVE A BOLT DIAMETER +6mm U.N.O.
6.
- ALL NUTS, BOLTS AND WASHERS ARE GALVANIZED U.N.O.
7.
- WELD MATERIAL REQUIRES A NOMINAL TENSILE STRENGTH OF 490MPa AS PER AS4100 AMENDMENT 1, 2012, TABLE 9.7.3.10(1).
8.
- ALL WELDS REQUIRE CATEGORY SP AS PER AS1554 PART 1 U.N.O. PART 3 U.N.O.
9.
- PROTECTIVE SURFACE TREATMENT APPLIED TO STRUCTURAL STEELWORK AS FOLLOWS:

GENERAL MAST FINISH:

HOT-DIP GALVANIZE "HDG600" (AS2312) (AVERAGE 90 MICRON).

GUY ANCHOR BEAMS & ANCHOR RODS FINISH:

HOT-DIP GALVANIZE "HDG600" (AS2312) (AVERAGE 90 MICRON).

BLACK STEEL MAY BE USED WHERE ANCHOR BEAM IS ENCASED IN CONCRETE.

NOTES:

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REV	DESCRIPTION	DATE

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PROJ. | PROD.
GL - GUYED LATTICE

SITE NAME

DRAWING TITLE
G.A. GUYED LATTICE MAST TYPE 55-36
HEIGHT 100m
LAYOUT 001

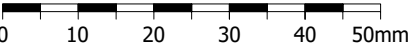
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ISSUED FOR CONSTRUCTION

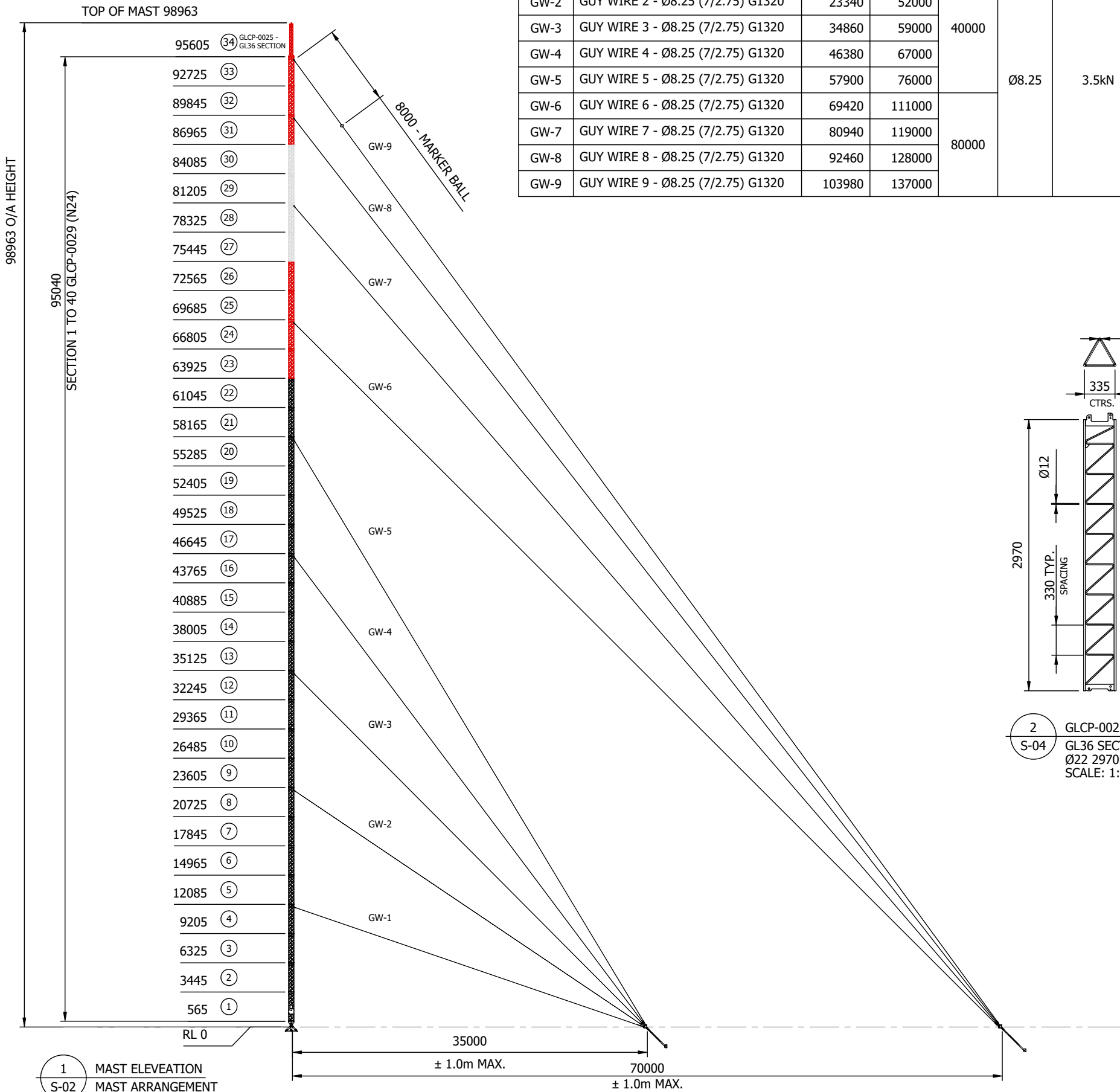
SCALE: (PLOTTED AT A3)
AS SHOWN @ A3

THIRD ANGLE
PROJECTION

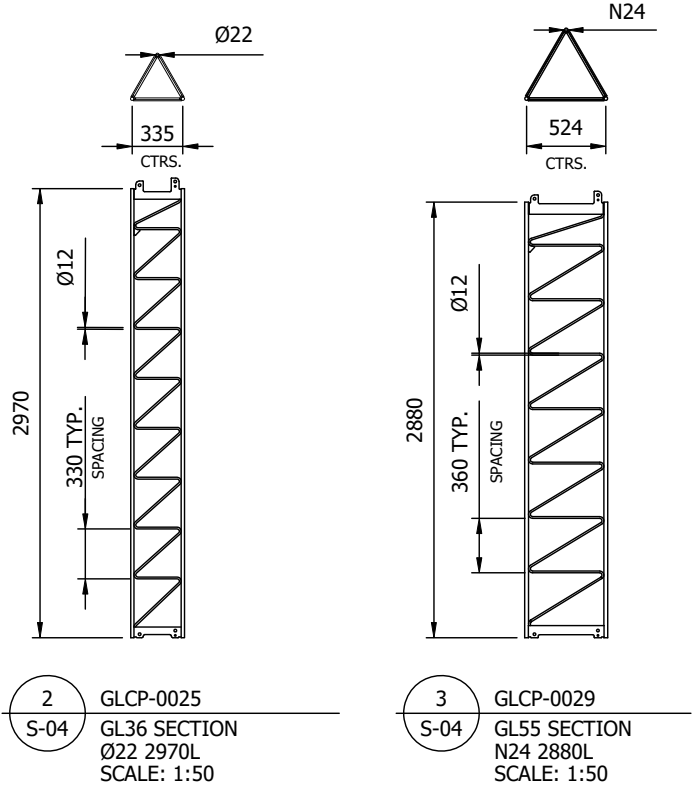
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VG	HY	AA	AA


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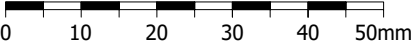


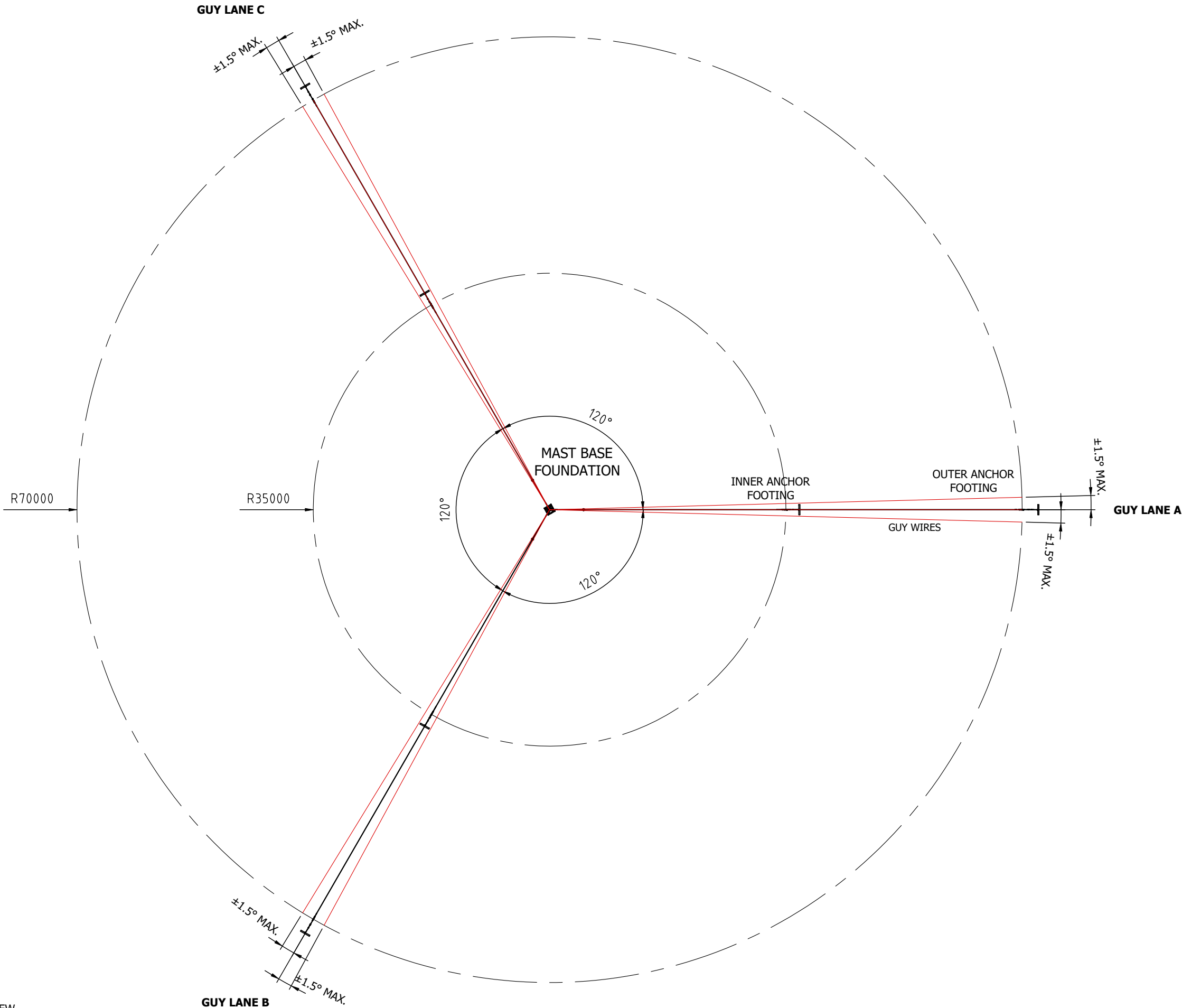


GUY WIRE SCHEDULE (RIGGING EQUIPMENT TO AS 1138. AS 2319. AS 2714. AS 2759. AS 4991.)										
MARK	DESCRIPTION	HEIGHT	LENGTH	RADIUS	SIZE	PRE-TENSION	BOW & 'D' SHACKLE GALV. (GRADE S)	TURNBUCKLE GALV. (GRADE P)	FAN-WRAP GALV. (GRADE GFG 083)	THIMBLE GALV. (GRADE 3025)
GW-1	GUY WIRE 1 - Ø8.25 (7/2.75) G1320	11820	47000	40000	Ø8.25	3.5kN	16mm	5/8"	8.25mm	11mm
GW-2	GUY WIRE 2 - Ø8.25 (7/2.75) G1320	23340	52000							
GW-3	GUY WIRE 3 - Ø8.25 (7/2.75) G1320	34860	59000							
GW-4	GUY WIRE 4 - Ø8.25 (7/2.75) G1320	46380	67000							
GW-5	GUY WIRE 5 - Ø8.25 (7/2.75) G1320	57900	76000	80000						
GW-6	GUY WIRE 6 - Ø8.25 (7/2.75) G1320	69420	111000							
GW-7	GUY WIRE 7 - Ø8.25 (7/2.75) G1320	80940	119000							
GW-8	GUY WIRE 8 - Ø8.25 (7/2.75) G1320	92460	128000							
GW-9	GUY WIRE 9 - Ø8.25 (7/2.75) G1320	103980	137000							



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<div><div></div><div>119-125 QUARRY ROAD MURWILLUMBAH NSW 2484 (02) 6672 6200 admin@artowers.com.au australianradiotowers.com.au</div></div> <p>THIS DOCUMENT AND ALL INTELLECTUAL PROPERTY ASSOCIATED ARE PROPERTY OF ART GROUP. INFORMATION CONTAINED IS STRICTLY CONFIDENTIAL TO COMPANIES WITHIN ART GROUP. ANY REQUEST TO COPY OR CIRCULATE THIS DOCUMENT REQUIRES PRIOR WRITTEN APPROVAL FROM ART GROUP.</p>		
CLIENT		
CLIENT DOC. REF.		
PROJ. PROD. GL - GUYED LATTICE		
SITE NAME		
DRAWING TITLE G.A. GUYED LATTICE MAST TYPE 55-36 HEIGHT 100m LAYOUT 001		
STATUS ISSUED FOR CONSTRUCTION		
SCALE: (PLOTTED AT A3) AS SHOWN @ A3		
THIRD ANGLE PROJECTION		
DRAWN VG	CHECKED HY	APPROVED AA
CO-ORDINATED AA		
DRAWING NUMBER: AEDGA-GLA53-0100-001		
ISSUE: SHT./SHTS 00 2/4		





2
S-03

PLAN VIEW
MAST ARRANGEMENT
SCALE 1:600

NOTES:

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GL - GUYED LATTICE

SITE NAME

DRAWING TITLE
G.A. GUYED LATTICE MAST TYPE 55-36
HEIGHT 100m
LAYOUT 001

STATUS
ISSUED FOR CONSTRUCTION

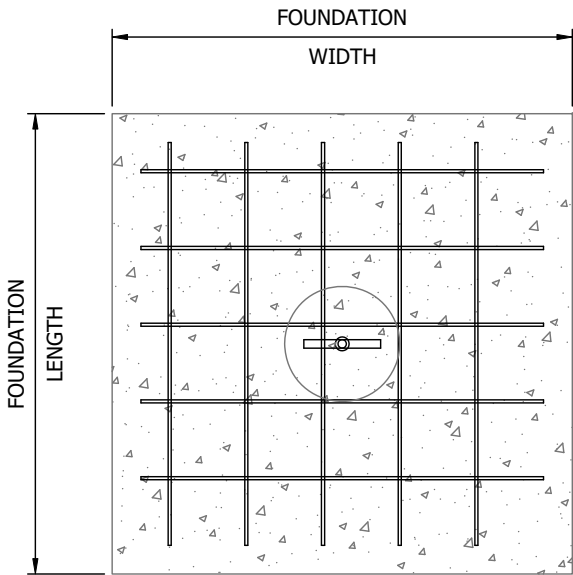
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AS SHOWN @ A3

THIRD ANGLE
PROJECTION

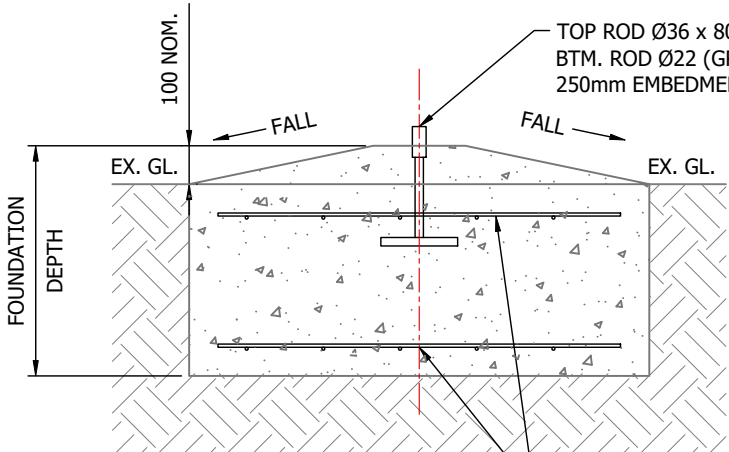
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VG	HY	AA	AA

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MAST BASE FOUNDATION			
WIDTH	LENGTH	DEPTH	VOL. OF CONCRETE (m³)
1600	1600	700	1.792

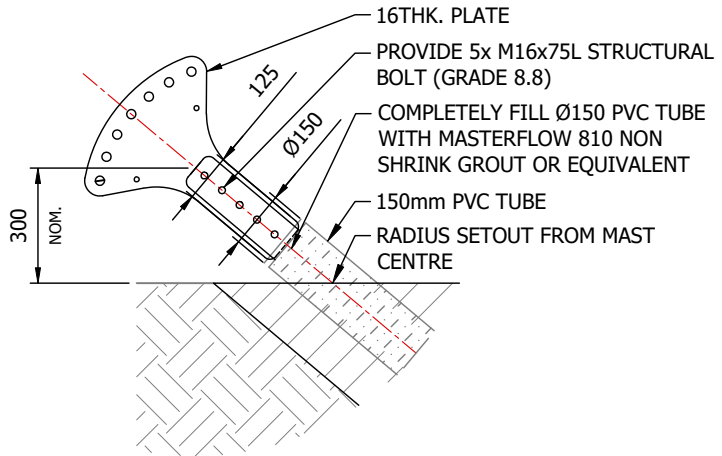


1 PLAN VIEW
S-04 CONCRETE IN-SITU MAST BASE
STEEL IS SHOWN FOR CLARITY
TYPICAL DETAIL

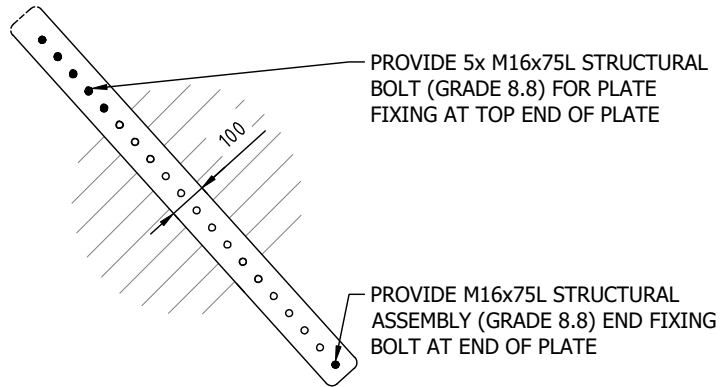


2 ELEVATION VIEW
S-04 CONCRETE IN-SITU MAST BASE
STEEL IS SHOWN FOR CLARITY
TYPICAL DETAIL

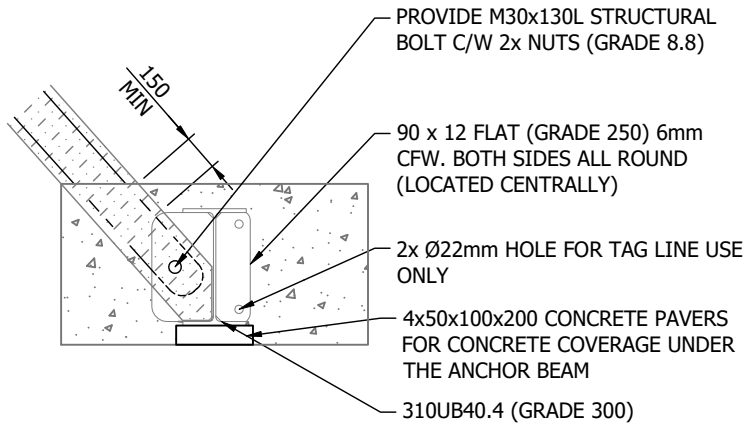
GUY ANCHOR FOOTING SCHEDULE															
FOOTING	RADIUS	No. GUYS	EXCAV. WIDTH	EXCAV. LENGTH	EXCAV. DEPTH	ANCHOR BEAM	CONC. DEPTH	CONC. VOL. PER ANCHOR (m³)	ANGLE	DIM A	DIM B	DIM C	GROUT WEIGHT (kg)	PIPE LENGTH	ANCHOR HEAD
INNER	35000	5	800	3400	1600	3000	400	1.088	40°	1847	400	2777	68	2400	7 HOLE
OUTER	70000	4	800	3400	2200	3000	400	1.088	47°	2014	400	3251	82	2900	7 HOLE



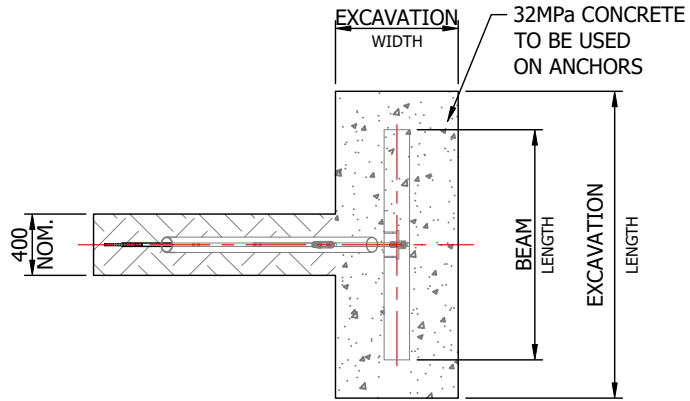
A DETAIL VIEW
S-04 ANCHOR HEAD ASSEMBLY
TYPICAL DETAIL



B DETAIL VIEW
S-04 ANCHOR ROD CONNECTION
PVC TUBE & EARTH NOT SHOWN FOR CLARITY
TYPICAL DETAIL

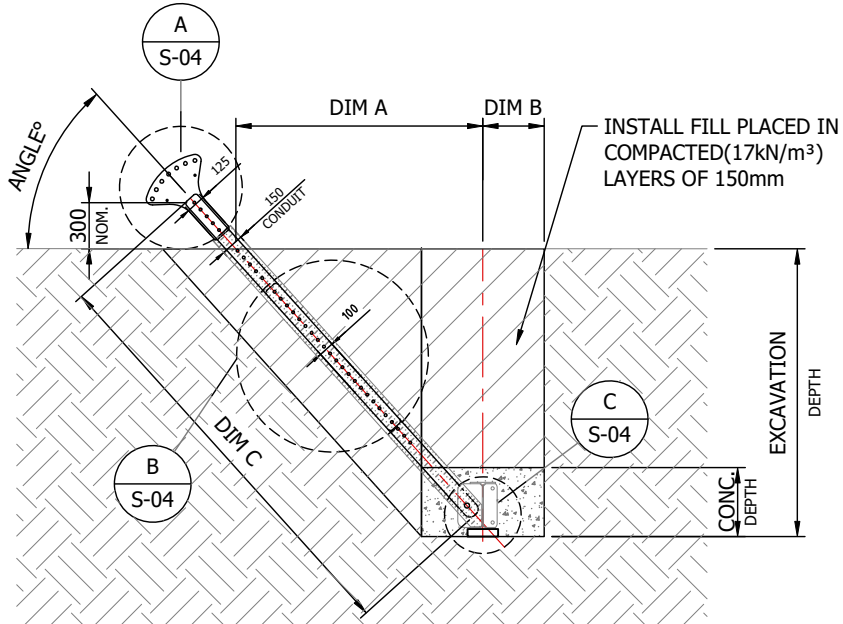


C DETAIL VIEW
S-04 ANCHOR BEAM ASSEMBLY
TYPICAL DETAIL



3 PLAN VIEW
S-04 GUY ANCHOR FOOTING
TYPICAL DETAIL

ANCHOR PLATE SCHEDULE (SEE NOTE 3)		
FOOTING	ANCHOR ARM BASE	ANCHOR BOLTED ARM CENTER
INNER	ANPA-0045_01	ANPA-0060_00
OUTER	ANPA-0045_01	ANPA-0046_01



4 ELEVATION VIEW
S-04 GUY ANCHOR FOOTING
ANCHOR ASSEMBLY SHOWN FOR CLARITY
TYPICAL DETAIL

- NOTES:
- REFER TO GENERAL NOTES (SHEET 2) GUY ANCHOR CONCRETE & COMPACTION SPECIFICATIONS.
 - IN ORDER TO MEET REQUIRED DEPTH, INNER ANCHORS NEED CUSTOM ADJUSTABLE ANCHOR ARMS (SEE ANCHOR PLATE SCHEDULE TABLE)
 - DO NOT USE MORE THAN TWO ANCHOR PLATES PER ANCHOR. IF IN DOUBT CONSULT WITH ART ENGINEERING.

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PROJ. | PROD.
GL - GUYED LATTICE

SITE NAME

DRAWING TITLE
G.A. GUYED LATTICE MAST TYPE 55-36
HEIGHT 100m
LAYOUT 001

STATUS
ISSUED FOR CONSTRUCTION

SCALE: (PLOTTED AT A3)
AS SHOWN @ A3

THIRD ANGLE
PROJECTION

DRAWN	CHECKED	APPROVED	CO-ORDINATED
VG	HY	AA	AA

DRAWING NUMBER: AEDGA-GLA53-0100-001
ISSUE: 00
SHT./SHTS 4/4

6.3 Appendix C – Aviation Impact Assessment

Willem Bogtstra
Consultant
Partners in Performance

October 2025

By email: willem.bogtstra@pip.global

Our reference: 1011601-01

Dear Willem

Re: Cooljarloo Energy Park Wind Monitoring Tower – Aviation Impact Assessment

Partners in Performance, Part of Accenture, have been working with Tronox over the past year to support the development of a renewable energy project at Tronox's Cooljarloo mine, located in the Western Australia, in the Local Government Area (LGA) of the Shire of Dandaragan. At the current Stage, the Project is pursuing the installation of one Wind Monitoring Mast on the project site.

Aviation Projects has prepared an Aviation Impact Assessment (AIA) for the WMT against relevant aspects of the applicable planning scheme, Civil Aviation Safety Regulations (CASR) Part 139—*Aerodromes* and National Airports Safeguarding Framework (NASF), specifically regarding whether marking and/or lighting are required.

1.1. References

The following information sources were referenced during the preparation of this report:

- Airservices Australia
 - Aeronautical Information Package (AIP), effective 27 November 2025.
 - Designated Airspace Handbook (DAH), effective 27 November 2025
- Civil Aviation Safety Authority (CASA)
 - Advisory Circular (AC) 91-02 V1.2, *Guidelines for aeroplanes with MTOW not exceeding 5700 kg – suitable places to take off and land*
 - AC 91-10 v1.6: *Operations in the vicinity of non-controlled aerodromes*
 - CASR Part 173 Manual of Standards (MOS) – *Standards Applicable to Instrument Flight Procedure Design*, version 1.8
 - AC 139.E-01 v1.0—*Reporting of Tall Structures*
 - AC 139.E-05 v1.1 *Obstacles (including wind farms) outside the vicinity of a CASA certified aerodrome*
 - CASR Part 139 MOS– *Aerodromes*, F2025L00663
 - Civil Aviation Regulations 1988 (CAR)
 - Civil Aviation Safety Regulations 1998 (CASR)

AVIATION PROJECTS PTY LTD | ABN 88 127 760 267

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PO BOX 116, TOOWONG DC, TOOWONG QLD 4066 | 19/200 MOGGILL ROAD, TARINGA QLD 4068

WWW.AVIATIONPROJECTS.COM.AU

- Australian Government, Department of Infrastructure, Transport, Regional Development, Communications and Arts (DITRDCA), National Airport Safeguarding Framework, Guideline D *Managing the Risk to aviation safety of wind turbine installations (wind farms)/Wind Monitoring Towers*, dated July 2012
- International Civil Aviation Organization (ICAO)
 - Doc 8168 *Procedures for Air Navigation Services—Aircraft Operations* (PANS-OPS)
 - Annex 14—*Aerodromes*
- OzRunways, aeronautical navigation charts extracts, dated September 2025
- Other references as noted.

1.2. Project description

The proposed WMT is within the Shire of Dandaragan LGA. The WMT's maximum height is 100 m (328 ft) above ground level (AGL), and the ground elevation of the WMT is approximately 115 m Australian Height Datum (AHD). This results in a maximum height of approximately 215 m AHD (705.4 ft above mean sea level (AMSL)).

Figure 1 Shows the location of the proposed WMT (Source: PIP, Google Earth).

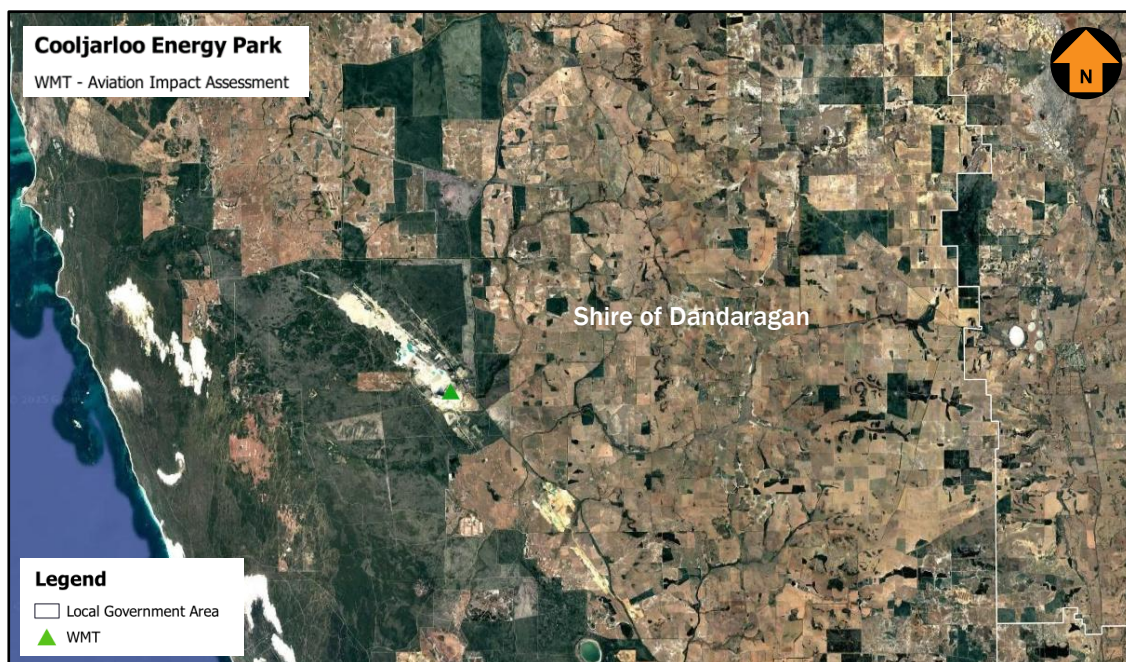


Figure 1 WMT's location

Details of the proposed WMT are provided in Table 1 (source: email from Willem Bogtstra, dated 15 May 2025 and 21 May 2025).

Table 1 Details of the proposed WMT

Item	WMT
Location	Easting 350794.62 m E, Northing 6607030.70 m S
Ground elevation at the site	115 m AHD
Height of WMT AGL	100 m (328.1 ft) AGL
Height of WMT (AHD)	215 m AHD (705.4 ft)

Figure 2 Shows a typical steel lattice and guy wire construction.

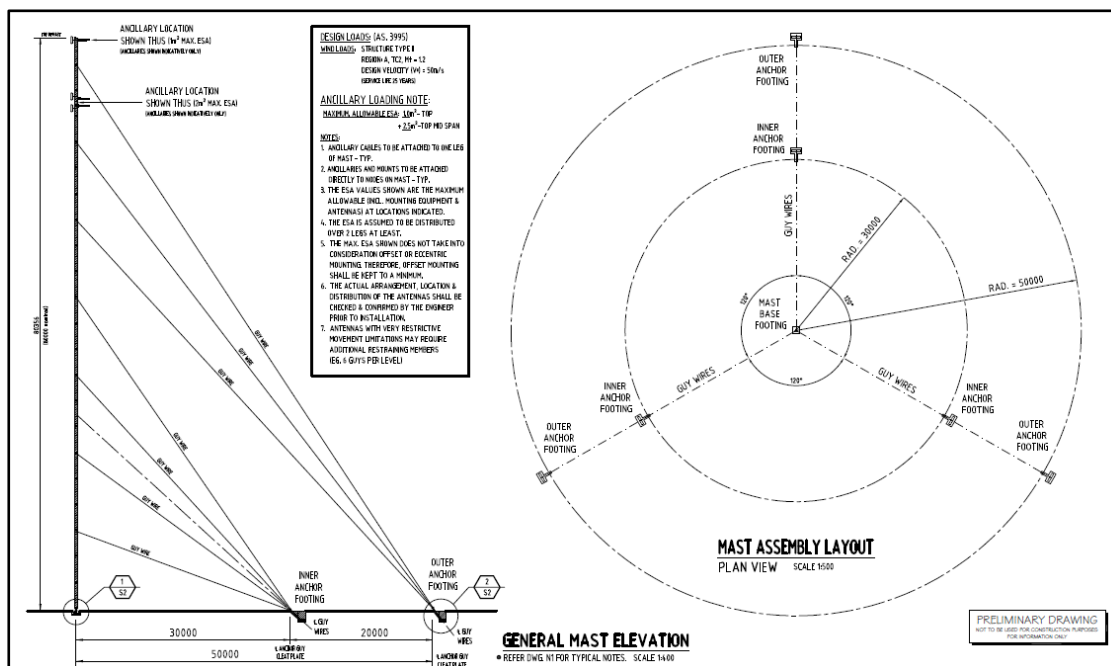


Figure 2 Typical Guyed Lattice Mast - general elevation

1.3. Nearby certified aerodromes

A certified aerodrome is an aerodrome regulated by the Civil Aviation Safety Authority (CASA) under Part 139 of the Civil Aviation Safety Regulations (CASR), with defined standards established in Part 139 (Aerodromes) Manual of Standards (MOS) 2019.

There are no certified aerodromes located within 30 nm of the proposed WMT site.

The 30 nm radius represents the 25 nm minimum sector altitude (MSA) for aerodromes with terminal instrument flight procedures. The 25 nm MSA is determined by assessing obstacles within 30 nm (25 nm plus 5 nm buffer) of the aerodrome reference point or navigational aid on which the MSA is based.

The location of the WMT site relative to Remote TACAN and Gingin Airport (YGIG) is shown in Figure 3 (Source: PIP, Google Earth). The orange circle represents a 30 nm radius from the airport's aerodrome reference point (ARP).

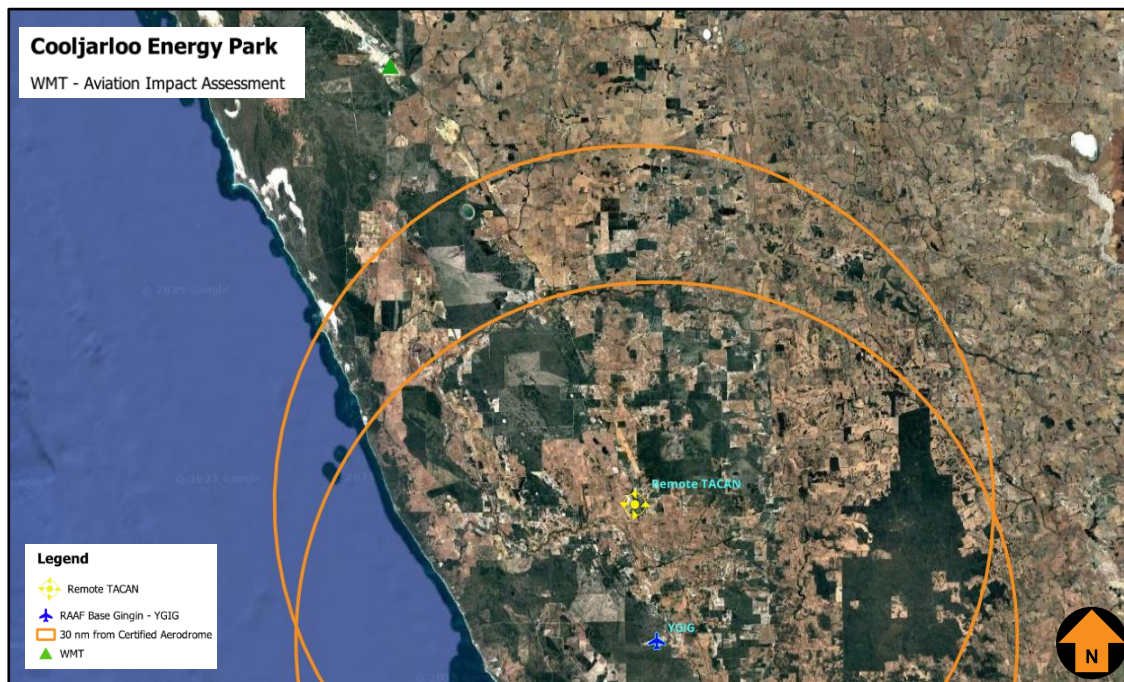


Figure 3 Location of certified airport in relation to the proposed WMT

1.4. Nearby uncertified aerodromes

Searching various aviation datasets will identify uncertified aerodromes near the project area. They are not subject to CASR Part 139 regulations.

Uncertified aerodromes can take the form of a fully serviceable aerodrome with sealed runways and comprehensive facilities, or they can be a paddock on private property used by the landholder or for aerial agricultural operations.

The aviation datasets used for the search are:

- AIP aeronautical charts effective 27 November 2025
- OzRunways – which sources its data from Airservices Australia. The aeronautical data provided by OzRunways is approved under CASR Part 175

As a guide, an area of interest within a 3 nm radius of an uncertified aerodrome is used to assess the potential impacts of proposed developments on aircraft operations at or within the vicinity of the aerodrome.

Figure 4 Shows the location of nearby aerodromes relative to the WMT site and a nominal 3 nm buffer from the closer aerodromes (source: PIP, Google Earth).

Two (2) uncertified aerodromes are the closest in relation to the proposed WMT. The proposed WMT is located outside a radius of 3 nm of those aerodromes.

The WMT will not create a hazard to any uncertified aerodromes.

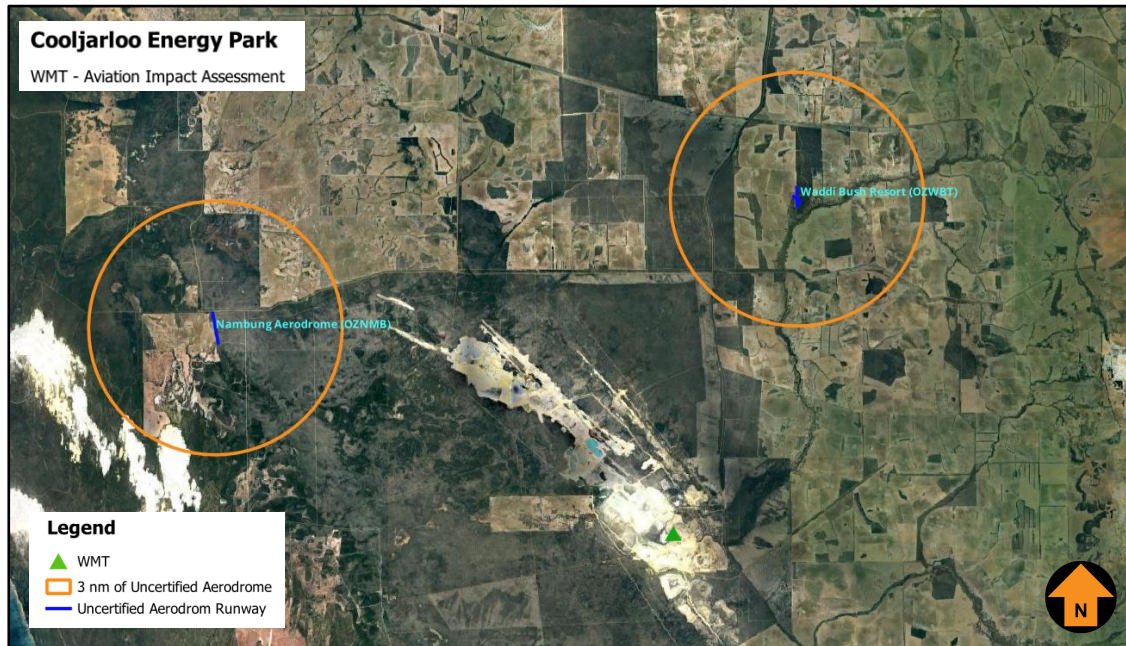


Figure 4 Uncertified Aerodromes in the vicinity of the WMT site.

1.5. Air routes and Grid LSALT

CASR Part 173 MOS requires that the published lowest safe altitude (LSALT) for a particular airspace grid or air route provides a minimum of 1000 ft clearance above the controlling (highest) obstacle within the relevant airspace grid or air route tolerances.

1.5.1. Grid LSALT

The proposed WMT are within the airspace grid LSALT of 2700 ft AMSL, which has a protection surface of 1700 ft AMSL.

Figure 5 shows the Grid LSALT in proximity to the WMT (source: ERC Low National, OzRunways, Google Earth).

The WMT maximum height is 215 m AHD (705.4 ft AMSL), below the 1700 ft protection surface.

Therefore, the WMT will not impact the 2700 ft Grid LSALT.

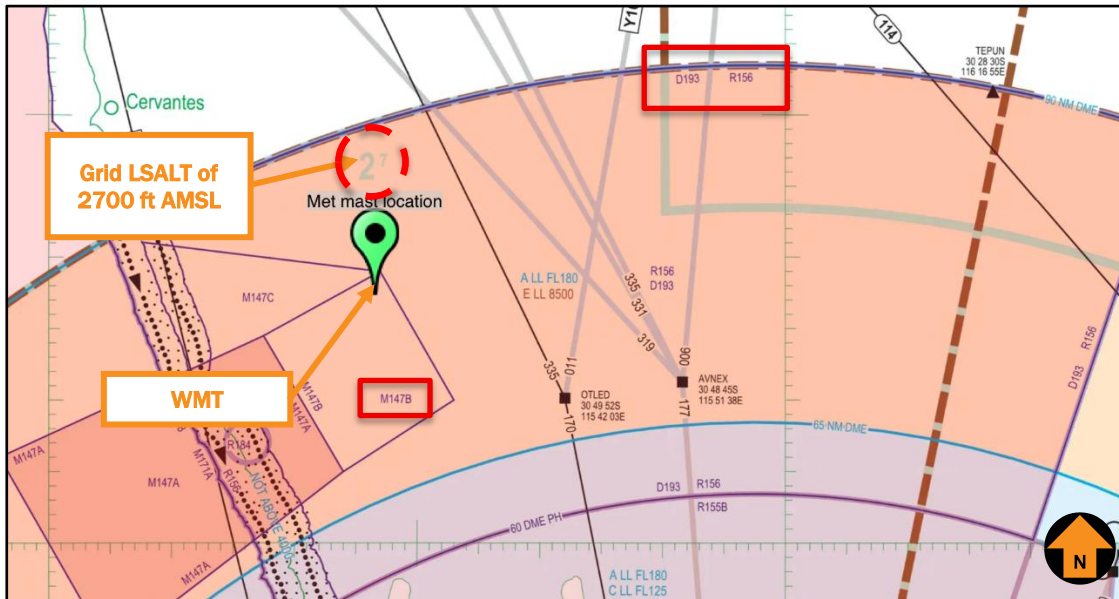


Figure 5 Grid LSALT in proximity to the WMT site.

1.5.2. Air Route LSALTs

A protection area 7 nm laterally on either side of an air route is used to assess the LSALT for the air route.

There are no air routes within 7 nm of the WMT site. Therefore, there is no impact on the air route LSALT.

1.6. Airspace

The WMT are located within Class G airspace (uncontrolled airspace) and the WMT site is not located within any Prohibited Areas.

The WMT would be located within the coverage area of Danger Area (D193) and Military Operating Area (M147B), when active, as shown in Figure 5.

The restrictions of Danger Area D193 and Military Operating Area M147B on the airspace are shown below in Figure 6 and Figure 7 (Source: DAH 27 November 2025).

YMMM/D193 PEARCE MILITARY FLYING LATERAL LIMITS: 303644S 1150859E then along the clockwise arc of a circle radius 90.00NM centre 315642S 1155734E (PH/DME) - 303117S 1163119E 305947S 1162011E then along the counter clockwise arc of a circle radius 60.00NM centre 315642S 1155734E (PH/DME) - 310405S 1152336E then along 2NM LAN & PARL TO COT 10 2 - 303829S 1150947E then along 2NM LAN & PARL TO COT 10 1 - 303644S 1150859E VERTICAL LIMITS: SFC - 4000 HOURS OF ACTIVITY: JO HJ or as amended by NOTAM CONTACT: FLTCDR 453SQN PEARCE
--

Figure 6 Dimensions of D193

YMMM/M147B LANCELIN
MILITARY FLYING/NON-FLYING
LATERAL LIMITS: 304530S 1151730E - 304100S 1152700E
 305000S 1153300E - 305500S 1152400E
 304530S 1151730E
VERTICAL LIMITS: SFC - FL260
HOURS OF ACTIVITY: NOTAM
ADMINISTERING AUTHORITY: Navy HMAS Stirling

Figure 7 Dimensions of M147B

The vertical limits within D193 are between the surface and 4,000 ft AMSL, and the vertical limits within M147B are between the surface and FL260 ft AMSL. The project site will be located within the Military Operating Area and Danger Area, when active, and consultation with the Department of Defence will be required.

The restrictions of Restricted Area R156 on the airspace are shown below in Figure 8 (Source: DAH 27 November 2025). The minimum height within R156 B is 4,000 ft AMSL which is higher than the WMT. The project site will not impact any Restricted Areas.

YMMM/R156 PEARCE
CONDITIONAL STATUS: RA2
MILITARY FLYING
LATERAL LIMITS: 304024S 1150543E
 then along 2NM SEAWARD & PARL TO COT 8 - 303839S 1150455E
 then along the clockwise arc of a circle radius 90.00NM centre
 315642S 1155734E (PH/DME) - 303117S 1163119E
 305947S 1162011E
 then along the counter clockwise arc of a circle radius 60.00NM centre
 315642S 1155734E (PH/DME) - 310405S 1152336E
 then along the counter clockwise arc of a circle radius 60.00NM centre
 315642S 1155734E (PH/DME) - 310608S 1151935E
 then along 2NM SEAWARD & PARL TO COT 9 - 304024S 1150543E
VERTICAL LIMITS: 4000 - FL160
HOURS OF ACTIVITY: NOTAM
CONTROLLING AUTHORITY: FLTCDR 453SQN PEARCE

Figure 8 Dimensions of R156

1.7. Aviation navigation facilities

CASR Part 139 MOS Chapter 19 specifies the protection of Communication, Navigation and Surveillance Systems (CNS) from development, which may affect the function of these systems.

The proposed WMT are not within the prescribed clearance zones or areas of interest specified in CASR Part 139 MOS and will not affect CNS facilities.

1.8. ATC Surveillance Radar Systems

Airservices Australia currently requires an assessment of the potential for wind farms to affect radar lines of sight.

The open lattice construction of slim wind monitoring towers does not impact ATC Surveillance Radar Systems.

1.9. Civil Aviation Safety Authority - regulatory context

The CASA regulates aviation activities in Australia. Applicable requirements include the Civil Aviation Regulations 1988 (CAR), CASR 1998, Advisory Circular (AC) 139 E 0.1-v1.0, and AC.139 E 0.5-v1.1. Relevant provisions are outlined in further detail in the following section.

1.9.1. CASR Part 139—Aerodromes

CASR 139.165 requires the owner of a structure (or proponents of a structure) that will be 100 m or more above ground level to inform CASA. This must be given in written notice and contain information on the proposal, the height and location(s) of the object(s) and the proposed timeframe for construction. This is to allow CASA to assess the effect of the structure on aircraft operations and determine whether or not the structure will be hazardous to aircraft operations.

The proponent of the WMT is required to report the WMT to CASA in accordance with CASR 139.165, as soon as *practicable after forming the intention to construct or erect the proposed object or structure*.

The notification should be provided to CASA via email to Aerodromes@casa.gov.au and Airspace.Protection@casa.gov.au.

1.9.2. AC 139.E-01 v1.0—Reporting of Tall Structures

AC 139.E-01 v1.0—*Reporting of Tall Structures*, CASA guides those authorities and persons involved in the planning, approval, erection, extension or dismantling of tall structures so that they may understand the vital nature of the information they provide.

2.2.1 The hazards that such buildings or structures may pose to aircraft requires assessment. CASA routinely performs such assessments however needs to be first notified of the obstacle, structure of source of a hazardous plume. The need to report such hazards is outlined in this AC.

2.2.2 If you are the person who owns, controls or operates the object, structure or a source of a hazardous plume which is either present, imminent or has been approved for erection/construction, details need to be provided about:

– the construction, extension or dismantling of tall structures if the top is:

o 100 m or more above ground level

or

o affects the obstacle limitation surface of an aerodrome as defined in

2.2.3 In addition, tall structures may pose a specific hazard for the operation of low-flying Defence aircraft or to the flight paths of arriving/departing aircraft (refer Paragraph 2.1.3). Therefore, the RAAF and Airservices Australia require information on structures that are 30 m or more above ground level—within 30 km of an aerodrome or 45 m or more above ground level elsewhere for the RAAF, or 30 m or more above ground level elsewhere for Airservices Australia.

2.2.4 Information provided for the database should be accurate and readily interpreted. The tall structure report form has been designed to help owners and/or developers in this respect. The form is available on the Airservices Australia website (including a spreadsheet for reporting multiple structures) at: <https://www.airservicesaustralia.com/industry-info/airport-development-assessments/>

1.9.3. AC 139.E-05-v1.1 Obstacles including wind farms outside the vicinity of a CASA certified aerodrome – October 2022

AC 139.E-05-v1.1 provides advice about the lighting and marking of wind farms and other tall structures in submissions to planning authorities who are considering a wind farm or tall structure proposal.

2.1.2 Regardless of CASA advice, planning authorities make the final determination whether a wind farm or a tall structure not in the vicinity of a CASA regulated aerodrome will require lighting or marking.

2.2.1 All wind turbine developments and tall structures should be assessed to determine whether they could be a risk to aviation safety. This AC augments the information in the National Aerodromes Safeguarding Framework (NASF) Guideline D and provides additional guidance on the assessment of wind farm developments and guidance for establishing what reasonable measures may be put in place to mitigate any adverse effect the wind farm development could be to aviation safety.

2.2.2 For the purposes of this AC, navigable airspace is considered to be the airspace above the minimum altitudes of VFR and IFR flight, including airspace required to ensure the safe take-off and landing of an aircraft. Generally, minimum altitude limits equate to 500 ft (152 m) or 1 000 ft (305 m) above ground level depending on the situation, i.e., whether or not the flying is over a populous area. The presence of wind turbines, wind monitoring masts and other tall obstacles may create a risk to the safety of flight, due to the risk of collision. An entity that is proposing to introduce a hazard into navigable airspace, such as a wind farm, must mitigate the risk of the hazard on airspace users to ensure an acceptable level of safety is maintained.

2.2.4.1 Part 139 of the Civil Aviation Safety Regulations 1998 (CASR), regulates obstacles within the vicinity of certified aerodromes. This is supported by Part 139 (Aerodromes) Manual of Standards (MOS) which provides the definition of an obstacle as well as the standards for marking and lighting of an obstacle. Any wind turbine (where the height is defined to be the maximum height reached by the tip of the turbine blades), wind monitoring mast or other tall structure that penetrates an Obstacle Limitation Surface (OLS) of an aerodrome will be assessed in accordance with the provisions of Part 139 of CASR and the MOS.

2.2.6.1 Outside the vicinity of an aerodrome, which is defined as being outside the OLS of an aerodrome, wind farms and other tall structures may constitute a risk to low-flying aviation operations which may be conducted down to 500 ft above ground level (AGL) over non-populous areas. Additionally, wind monitoring masts can also be hazardous to aviation, given they are very thin and difficult to see. Wind farms can also affect the performance of communications, navigation and surveillance (CNS) equipment operated by Airservices or the Department of Defence.

2.5 Aviation hazard lighting - International best practice

2.5.2 Australian regulations state that aircraft in uncontrolled airspace may operate under visual flight rules (VFR), which requires the pilot to remain clear of clouds and to adhere to visibility minima.

- in Class G airspace below 3000 ft Above Mean Sea Level (AMSL) or 1000 ft AGL (whichever is the higher) – remain clear of cloud with minimum visibility of 5000 m.

- in Class G airspace below 10 000 ft AMSL (subject to the above) – remain 1000 ft vertically and 1500 m horizontally from cloud and with 5000 m visibility.

Note: Helicopters may be permitted to operate in lower visibility and that further exemptions may apply to special cases such as military, search and rescue, medical emergency, agricultural and fire-fighting operations.

2.5.4 2000 candela medium intensity obstacle lighting recommendation satisfies the 5000 m VFR visibility requirements, according to practical exercises undertaken by the FAA and documented in AC 70/7460-1L (FAA, 2015).

2.5.5 In Australia, CASA has accepted the use of 200 candela lighting in some circumstances due to a lack of back lighting in rural and remote areas, meaning that a lower intensity light is still visible to pilots at an acceptable distance to permit a pilot to see and avoid the obstacle.

2.6 Hazard Lighting

2.6.1 This describes the reasoning behind CASA's preference to recommend aviation hazard lighting for tall structures and aircraft detection systems for wind farms.

2.6.2 Hazard lighting for wind farms and other tall structures is intended to alert pilots, flying at low altitude, to the presence of an obstacle allowing them sufficient awareness to safely navigate around or avoid it. The pilot is responsible for avoiding other traffic and obstacles based on the "alerted" see-and-avoid principle.

2.6.3 Unless the wind farm or tall structure is located near an airport, it is not expected to pose a risk to regular public transport operations. The kind of air traffic that is usually encountered at low altitude in the vicinity of a wind farm or tall structure includes light aircraft (private operators, flight schools, sport aviation, agricultural, survey, fire spotting and control) and helicopters (military, police, medical emergency services, survey, fire spotting and control). Hazard lights are therefore designed to provide pilots with sufficient awareness about the presence of the structure(s), so they can avoid it. This means that the intensity of the hazard lights should be such that the acquisition distance is sufficient for the pilot to recognise the danger, take evasive action and avoid the obstacle by a safe margin in all visibility conditions. This outcome considers the potential speed of an aircraft to determine the distance by which the pilot must become aware of the obstacle to have enough time and manoeuvrability to avoid it.

2.7 CASA's commitment to aviation safety

2.7.1 CASA will consider the lighting intensity management and systems that achieve an acceptable level of aviation safety on a case-by-case basis during its assessment.

2.7.2 A CASA determination will consider the environmental setting when determining the need and level of lighting required on a wind farm or tall structure. This may include consideration of lower lighting intensities for obstacles away from an aerodrome. The backlighting of some locations is almost non-existent, meaning the risk of an aviation hazard light being compromised by background lighting from a rural and remote town is lower than would otherwise apply in a residential area closer to a city.

CASA provided feedback on this Project on 16 July 2025 and requested that (for the detailed response refer to Section 1.11):

CASA recommends the installation of a low intensity steady hazard/warning obstacle light in considering other users of the airspace, particularly low-level agricultural aircraft, rescue aircraft and other flying activities in the area. The proponent may also wish to consider any guyed mast structure having a surface finish to distinguish it from the background environment (preferably red and white) and placing marker balls on the upper third of the guy wires to assist with its visibility.

Please ensure that you also have Airservices undertake an assessment and provide a copy of their assessment to CASA, particularly if there are any impacts identified. In support of Subpart 175.E of the Civil Aviation Safety Regulations 1998, CASA recommends that all permanent obstacles 100m or more above ground level or that penetrate the obstacle limitation surface are reported to the

Aeronautical Information Service (AIS) provider, Airservices Australia
(VOD@airservicesaustralia.com or 02 6268 5622).

1.9.4. CASA Part 139 (Aerodromes) Manual of Standards 2019 (as amended, Compilation No.5, Compilation Date 12 June 2025

9.3.2 Characteristics of low-intensity obstacle lights

(1) Low-intensity obstacle lights must have the following:

- (a) fixed lights showing red;
- (b) a horizontal beam spread that results in 360-degree coverage around the obstacle;
- (c) a minimum intensity of 100 candela (cd);
- (d) a vertical beam spread (to 50% of peak intensity) of 10 degrees;
- (e) a vertical distribution with 50 cd minimum at +6 degrees and +10 degrees above the horizontal;
- (f) not less than 10 cd at all elevation angles between -3 degrees and +90 degrees above the horizontal.

Note The intensity requirement in paragraph (c) may be met using a double-bodied light fitting. CASA recommends that double-bodied light fittings, if used, should be orientated so that they show the maximum illuminated surface towards the predominant, or more critical, direction of aircraft approach.

1.10. National Airport Safeguarding Framework Guideline D

NASF Guideline D: *Managing the Risk to Aviation Safety of Wind Turbine Installation (Wind Farms)/Wind Monitoring Towers* provides guidance to State/Territory and local government decision-makers, airport operators and developers of wind farms to jointly address the risk to civil aviation arising from the development, presence and use of wind farms and wind monitoring towers.

When wind turbines over 150 metres above ground level are to be built within 30 kms of a certified or registered aerodrome, the proponent should notify the Civil Aviation Safety Authority (CASA) and Airservices. If the wind farm is within 30km of a military aerodrome, Defence should be notified.

The Aeronautical Information Service of the Royal Australian Air Force (RAAF AIS) maintains a database of tall structures in the country. The RAAF AIS should be notified of all tall structures meeting the following criteria:

- 30 metres or more above ground level for structures within 30km of an aerodrome; or
- 45 metres or more above ground level for structures located elsewhere.

Marking and lighting of wind monitoring towers

Before developing a wind farm, it is common for wind monitoring towers to be erected for anemometers and other meteorological sensing instruments to evaluate the suitability or otherwise of a site. These towers are often retained after the wind farm commences operations to provide the relevant meteorological readings. These structures are very difficult to see from the air due to their slender construction and guy wires. This is a particular problem for low flying aircraft including aerial agricultural operations. Wind farm proponents should take appropriate steps to minimise such

hazards, particularly in areas where aerial agricultural operations occur. Measures to be considered should include:

- the top 1/3 of wind monitoring towers to painted in alternating contrasting bands of colour. Examples of effective measures can be found in the *Manual of Standards for Part 139 of the Civil Aviation Safety Regulations 1998*. In areas where aerial agriculture operations take place, marker balls or high visibility flags can be used to increase the visibility of the towers;
- marker balls or high visibility flags or high visibility sleeves placed on the outside guy wires;
- ensuring the guy wire ground attachment points have contrasting colours to the surrounding ground/vegetation; or
- a flashing strobe light during daylight hours.

1.11. Consultation

The following list of stakeholders was identified as requiring consultation:

- Airservices Australia
- Department of Defence
- CASA
- Bureau of Meteorology

Details and results of the consultation activities are provided in Table 2.

1.12. Summary

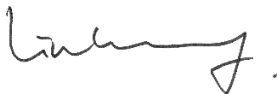
The following list of findings summarises the outcome of this assessment, based on the maximum height of the 100 m AGL WMT of 215 m AHD (705.4 ft AMSL):

- There is no certified aerodrome located within 30 nm (55.6 km) of the WMT.
- There is no uncertified aerodrome located within 3 nm (5.6 km) of the WMT.
- The WMT would not affect any Grid or airway route segment LSALT.
- The WMT would be within Class G airspace which is uncontrolled airspace, and would not be located within any Prohibited Areas and Restricted Areas.
- The WMT would be within Danger Area D193 and Military Operating Area M147B, when active. Consultation with the Department of Defence will be required.
- Marking the WMT is not mandatory, but the provision of obstacle marking should be considered to ensure the narrow mast can be readily identified by pilots flying at low level in the area around them. However, the following markings are recommended to be implemented in consideration of potential day VFR aerial work operations in accordance with NASF Guideline D.
 - Obstacle marking for at least the top 1/3 of the mast and be painted in alternating contrasting bands of colour
 - Marker balls or high visibility flags or high visibility sleeves placed on the outside guy wires

- Guy wire ground attachment points in contrasting colours to the surrounding ground/vegetation.
- There is no regulatory requirement to provide obstacle lighting on the WMT that is not within the vicinity of an aerodrome. Generally, for WMT that will be installed prior to WTG installation and WMT that are not in close proximity to a WTG, the voluntary provision of obstacle lighting should be considered to ensure visibility in low light and deteriorating atmospheric conditions.
- CASA recommends the installation of a low intensity steady hazard/warning obstacle light.
- As CASA recommends that LED obstruction lighting is to be provided, it should be compatible with persons using night vision devices and that the frequency range of the LED light emitted should be within the range of wavelengths 655 to 930 nanometers.
- Details of WTGs 100 m or more AGL must be reported to CASA as soon as practicable after forming the intention to construct or erect the proposed object or structure, in accordance with CASR 139.165(1)(2)
- Final details of WMT coordinates and elevation should be provided to Airservices Australia at least two weeks prior to construction commencing, by submitting the form at this webpage: https://www.airservicesaustralia.com/wp-content/uploads/ATS-FORM-0085_Verical_Obstruction_Data_Form.pdf to the following email address: vod@airservicesaustralia.com

If you wish to clarify or discuss the contents of this correspondence, please get in touch with me on 0433 747 835.

Kind regards



Lyn Wang

Aviation Specialist Consultant

02 October 2025

Table 2 Stakeholder consultation details

Agency/ Contact	Activity/ Date	Response/ Date	Issues Raised During Consultation	Action Proposed
Airservices Australia	Email sent out on 06 June 2025	Response received on 21 July 2025 from AIS Data & Airspace Development Protection	<p>I refer to your request for an Airservices assessment of the proposed activity in the Shire of Dandaragan LGA, WA.</p> <p>Airspace Procedures</p> <p>With respect to procedures designed by Airservices in accordance with ICAO PANS-OPS and Doc 9905, at a height of 215m (706ft) AHD the met mast will not affect any sector or circling altitude, nor any instrument approach or departure procedure at any aerodrome or any air routes.</p> <p>Note: Procedures not designed by Airservices at any aerodrome were not considered in this assessment.</p> <p>Communications/Navigation/Surveillance (CNS) Facilities</p> <p>We have assessed the proposed activity to the above specified height for any impacts to Airservices Precision/Non-Precision Navigation Aids, Anemometers, HF/VHF/UHF Communications, A-SMGCS, Radar, PRM, ADS-B, WAM or Satellite/Links and have no objections to it proceeding. However, the following control measures apply:</p> <p>Note: Meteorological instruments not owned by Airservices were not considered in this assessment. In accordance with Part 139 (Aerodromes) Manual of Standards, Chapter 19,</p>	<p>As this proposed activity is more than 30m (99ft) AGL, please follow the below notification process:</p> <ol style="list-style-type: none"> Complete the Vertical Obstacle Notification Form: ATS-FORM-0085_Vertical Obstruction Data Form.pdf (airservicesaustralia.com) Submit completed form to: VOD@airservicesaustralia.com as soon as the development reaches the maximum height. <p>For further information regarding the reporting of tall structures, please contact the VOD team:</p> <ul style="list-style-type: none"> Phone - (02) 6268 5622 Email - VOD@airservicesaustralia.com Or refer to: Civil Aviation Safety Regulation Part 175 – Airservices and You - Airservices (airservicesaustralia.com)

AVIATION PROJECTS

			<p>we recommend consulting with the Bureau of Meteorology (the Bureau) to ensure that the proposed activity does not adversely affect their equipment. The Bureau can be contacted at airport.developments@bom.gov.au</p> <p>Air Traffic Control (ATC) Operations</p> <p>There are no additional instructions/concerns from ATC.</p> <p>Summary</p> <p>The proposed activity does not impact Airservices operations or facilities at any aerodrome or any air routes.</p> <p>Vertical Obstacle Notification</p> <p>As this proposed activity is more than 30m (99ft) AGL, please follow the below notification process:</p> <ol style="list-style-type: none"> 1. Complete the Vertical Obstacle Notification Form: ATS-FORM-0085 Vertical Obstruction Data Form.pdf (airservicesaustralia.com) 2. Submit completed form to: VOD@airservicesaustralia.com as soon as the development reaches the maximum height. <p>For further information regarding the reporting of tall structures, please contact the VOD team:</p> <ul style="list-style-type: none"> • Phone - (02) 6268 5622 • Email - VOD@airservicesaustralia.com • Or refer to: Civil Aviation Safety Regulation Part 175 – Airservices and You - Airservices (airservicesaustralia.com) 	
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AVIATION PROJECTS

CASA	Email sent out on 01 July 2025	Response received on 16 July 2025 from Rebecca Day (Aerodrome Specialist - Developments)	<p>CASA is not aware of any certified aerodrome's within 15km of the proposed WMT site for which there could be an Obstacle Limitation Surface (OLS) that would require protection, given that the nearest certified aerodrome is Gin Gin Airport, approximately 98.2 km from the proposed WMT site. Therefore, this development falls outside CASA's formal regulatory framework for aerodromes.</p> <p>CASA is also unaware of any unregulated aerodrome such as an Aeroplane Landing Area (ALA) which is not published in the <i>Aeronautical Information Publications (AIP)</i> being within 2.5km of the proposed meteorological mast site. Enquiries regarding whether there are any ALA's in close proximity to the site should be directed to the local council.</p> <p>Irrespective of whether the proposed WMT will intrude into an OLS (in which case an obstacle light would be required), because the meteorological masts will be approximately 100 metres above ground level (AGL), CASA recommends the installation of a low intensity steady hazard/warning obstacle light in considering other users of the airspace, particularly low-level agricultural aircraft, rescue aircraft and other flying activities in the area. The proponent may also wish to consider any guyed mast structure having a surface finish to distinguish it from the background environment (preferably red and white) and placing marker balls on the upper third of the guy wires to assist with its visibility.</p>	<p>CASA recommends the installation of a low intensity steady hazard/warning obstacle light.</p> <p>Please ensure that you also have Airservices undertake an assessment and provide a copy of their assessment to CASA, particularly if there are any impacts identified. In support of Subpart 175.E of the Civil Aviation Safety Regulations 1998, CASA recommends that all permanent obstacles 100m or more above ground level or that penetrate the obstacle limitation surface are reported to the Aeronautical Information Service (AIS) provider, Airservices Australia (VOD@airservicesaustralia.com or 02 6268 5622).</p>
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AVIATION PROJECTS

			<p>Please ensure that you also have Airservices undertake an assessment and provide a copy of their assessment to CASA, particularly if there are any impacts identified. In support of Subpart 175.E of the Civil Aviation Safety Regulations 1998, CASA recommends that all permanent obstacles 100m or more above ground level or that penetrate the obstacle limitation surface are reported to the Aeronautical Information Service (AIS) provider, Airservices Australia (VOD@airservicesaustralia.com or 02 6268 5622).</p>	
Bureau Of Meteorology	Email sent out on 30 June 2025	<p>Response received on 10 July 2025 from Pierre Kemmers (Senior Aerodrome Engagement Lead)</p> <p>Response received on 18 July 2025 from Stephanie Osborne (Customer Specialist – Energy & Resources)</p>	<p>Thank you for enquiring with the Bureau of Meteorology.</p> <p>I can confirm this development has no impact on the Bureau's aviation meteorological services. For this assessment, I make reference to clauses 19.17 and 19.18 of the CASR P139 Manual of Standards, articulating an obstacle free zone of 4 or 10 times the height of an obstacle from our aerodrome automatic weather stations.</p> <p>The closest observation site (automatic weather station) the Bureau owns is at Badgingarra, about 30km to the NNE of the proposed wind farm. However, this is not airport infrastructure.</p> <p>This site has not yet been assessed by our Bureau's Energy and Resources team for impacts on our weather radar network; the onus for this to occur is not on Aviation Projects, but may we kindly ask you to inform the developer of the wind farm to engage with the Bureau of Meteorology through the windfarmenquiries@bom.gov.au mailbox.</p>	No action required

AVIATION PROJECTS

			<p>From Stephaine:</p> <p>Bureau's Energy and Resources team is only interested in wind farm turbine interferences. Given your development is for a Met mast, no action is required from our team.</p>	
Department of Defence	Email sent out on 06 June 2025	Response received on 26 September 2025 from Anthony Deutschmann (Assistant Director)	<p>The Department of Defence (Defence) has conducted an assessment of the Cooljarloo Energy Park Wind Monitoring Tower for potential impacts on the safety of military low flying operations as well as possible interference to Defence communications and radar.</p> <p>As the proposed wind farm meets the requirement for reporting tall structures, Defence requests that the proponent provide Air Services Australia (AsA) with vertical obstacle notification.</p> <p>Given the wind monitoring tower (WMT) is located in the Outer Low Flying Area D193 Defence supports the WMT encompassing approved lighting or marking.</p> <p>If CASA determines that LED obstruction lighting is to be provided, it should be compatible with persons using night vision devices and that the frequency range of the LED light emitted should be within the range of wavelengths 655 to 930 nanometers.</p>	<p>Defence requests that the proponent provide Air Services Australia (AsA) with vertical obstacle notification.</p> <p>If CASA determines that LED obstruction lighting is to be provided, it should be compatible with persons using night vision devices and that the frequency range of the LED light emitted should be within the range of wavelengths 655 to 930 nanometers. (CASA Advised on 17 July: CASA recommends the installation of a low intensity steady hazard/warning obstacle light.)</p>

6.1 C-6SRF01 – Sport and Recreation Funding

PART A - Policy

Objective

The objective of this Policy is to set out how the Shire of Dandaragan (Shire) will provide assistance to sporting and recreational groups for funding:

1. capital infrastructure for sporting and recreational facilities; and
2. non-consumable sporting and recreational equipment.

Policy Statement

Council recognises and values the important part that excellent sporting and recreational facilities and equipment play in the community. It is committed to ensuring that adequate funding is provided to assist in the provision and maintenance of these facilities and the groups that utilise them.

In order to meet this objective, the Shire has established the following two funds through which annual grants will be made available:

1. Sporting and Recreational Capital Works Fund; and
2. Tronox Management and Shire of Dandaragan Sporting and Recreation Facilities Fund

The Shire will also provide in-kind site works to provide a level site for the construction of buildings and other infrastructure by community groups on reserves vested within the Shire at the discretion of the Chief Executive Officer.

PART B - Management Procedures

Detail

1. Sporting and Recreational Capital Works Fund

1.1 Funding and Purpose

The Shire will in its annual budget allocate 1% of total budgeted rates to assist sporting and recreational groups with the replacement, renewal and improvement of capital infrastructure.

1.2 Funding cycle

Applications to the program will be received and considered in accordance with the following timeframes:

Funding round advertised: April

Funding round closes: Mid- May

Applications considered by Council: June / July

Sporting and recreational groups are encouraged to discuss their projects with Shire staff as early as possible to facilitate the greatest chance of funding success.

1.3 Eligible Applications.

To be eligible for funding under this program applicants must have;

- (i) Submitted a Community Sport Recreation Facilities Fund Application (CSRFF) to the Department of Local Government, Sport and Cultural Industries' or submitted an application to another funding source for the project.
- (ii) An own source contribution comprising a minimum of 1/6th of the total project cost in cash.
- (iii) In determining applications to this fund the Council will give priority to applications that;
 - have successfully sourced CSRFF funds or other source of funding;
 - can demonstrate that their organisation has a strong membership base and is financially sustainable;
 - can demonstrate strong demand for the proposed infrastructure; and
 - can deliver projects without the organisation requiring loan funds.
- (iv) Applicants that have been unsuccessful in a CSRFF application, or other major funding process, remain eligible for funding under this program, however Council's total commitment will not exceed 50% of the approved project budget or the maximum annual funding allocation in a given year.
- (v) Requests must be for a total project cost of greater than \$40,000 (exc GST).

1.4 Funding of Projects

Where more than one request is received in any year, projects will be prioritised by Council. Council may allocate the full funding allocation or part thereof to the requests for funding received.

1.5 Unallocated Fund Monies.

Unless specifically determined by Council any unallocated funds from a given year will be transferred to the Sport and Recreation Reserve for reallocation in a subsequent year.

2. Tronox Management and Shire of Dandaragan Sporting and Recreation Facilities Fund

2.1 Funding and Purpose.

The Shire will, in its annual budget, allocate at least \$25,000 to be matched by Tronox, to fund the Tronox Management and Shire of Dandaragan Sporting and Recreation Facilities Fund.

The purpose of the program is to assist community-based organisations to purchase non-consumable equipment and provide small grants to undertake projects.

2.2 Funding cycle.

Funding round advertised: March
Funding round closes: End of April
Staff review and assist applicants to ensure eligibility and completeness: May
Applications considered by committee: June
Applications considered by Council: June

2.3 Eligible Applications.

To be eligible for funding applicants must meet the Assessment Criteria as determined by the committee in accordance with this policy.

2.4 Assessment of Applications.

A committee comprising of two representatives from each of the Shire's community ratepayer groups, a representative from Tronox Management, the Shire President and a non-voting staff member shall be established on an annual basis to make recommendations to Council in relation to the funding of the applications.

In making its recommendation to Council the committee shall take into consideration the Sport and Recreation Facilities Fund assessment criteria including the following items:

- (i) The membership base of the applicant's organisation.
- (ii) The demonstrated need for the equipment/project.
- (iii) The financial sustainability of the applicant's organisation.

2.5 Determination of Applications

In determining the applications the Council will give consideration to;

- (i) The recommendations of the Committee.
- (ii) Whether or not applications are consistent with the strategic direction of the Shire.

Policy Number	6.1 – C-6SRF01
Adopted by Council	23 May 2019
Amended	28 November 2023

6.1 C-6SRF01 – Sport and Recreation Funding

PART A - Policy

Objective

The objective of this Policy is to set out how the Shire of Dandaragan (Shire) will provide assistance to sporting and recreational groups for funding:

1. capital infrastructure for sporting and recreational facilities; and
2. non-consumable sporting and recreational equipment.

Policy Statement

Council recognises and values the important part that excellent sporting and recreational facilities and equipment play in the community. It is committed to ensuring that adequate funding is provided to assist in the provision and maintenance of these facilities and the groups that utilise them.

In order to meet this objective, the Shire has established the following two funds through which annual grants will be made available:

1. Sporting and Recreational Capital Works Fund; and
2. Tronox Management and Shire of Dandaragan Sporting and Recreation Facilities Fund

The Shire will also provide in-kind site works to provide a level site for the construction of buildings and other infrastructure by community groups on reserves vested within the Shire at the discretion of the Chief Executive Officer.

PART B - Management Procedures

Detail

1. Sporting and Recreational Capital Works Fund

1.1 Funding and Purpose

The Shire will in its annual budget allocate 1% of total budgeted rates to assist sporting and recreational groups with the replacement, renewal and improvement of capital infrastructure.

1.2 Funding cycle

Applications to the program will be received and considered in accordance with the following timeframes:

Funding round advertised: April

Funding round closes: Mid- May

Applications considered by Council: June / July

Sporting and recreational groups are encouraged to discuss their projects with Shire staff as early as possible to facilitate the greatest chance of funding success.

1.3 Eligible Applications.

To be eligible for funding under this program applicants must have;

- (i) Submitted a Community Sport Recreation Facilities Fund Application (CSRFF) to the Department of Local Government, Sport and Cultural Industries' or submitted an application to another funding source for the project.
- (ii) An own source contribution comprising a minimum of 1/6th of the total project cost in cash.
- (iii) In determining applications to this fund the Council will give priority to applications that;
 - have successfully sourced CSRFF funds or other source of funding;
 - can demonstrate that their organisation has a strong membership base and is financially sustainable;
 - can demonstrate strong demand for the proposed infrastructure; and
 - can deliver projects without the organisation requiring loan funds.
- (iv) Applicants that have been unsuccessful in a CSRFF application, or other major funding process, remain eligible for funding under this program, however Council's total commitment will not exceed 50% of the approved project budget or the maximum annual funding allocation in a given year.
- (v) Requests must be for a total project cost of greater than \$25,000 (exc GST).

1.4 Funding of Projects

Where more than one request is received in any year, projects will be prioritised by Council. Council may allocate the full funding allocation or part thereof to the requests for funding received.

1.5 Unallocated Fund Monies.

Unless specifically determined by Council any unallocated funds from a given year will be transferred to the Sport and Recreation Reserve for reallocation in a subsequent year.

2. Tronox Management and Shire of Dandaragan Sporting and Recreation Facilities Fund

2.1 Funding and Purpose.

The Shire will, in its annual budget, allocate at least \$25,000 to be matched by Tronox, to fund the Tronox Management and Shire of Dandaragan Sporting and Recreation Facilities Fund.

The purpose of the program is to assist community-based organisations to purchase non-consumable equipment and provide small grants to undertake projects.

2.2 Funding cycle.

Funding round advertised: March
Funding round closes: End of April
Staff review and assist applicants to ensure eligibility and completeness: May
Applications considered by committee: June
Applications considered by Council: June

2.3 Eligible Applications.

To be eligible for funding applicants must meet the Assessment Criteria as determined by the committee in accordance with this policy.

2.4 Assessment of Applications.

A committee comprising of two representatives from each of the Shire's community ratepayer groups, a representative from Tronox Management, the Shire President and a non-voting staff member shall be established on an annual basis to make recommendations to Council in relation to the funding of the applications.

In making its recommendation to Council the committee shall take into consideration the Sport and Recreation Facilities Fund assessment criteria including the following items:

- (i) The membership base of the applicant's organisation.
- (ii) The demonstrated need for the equipment/project.
- (iii) The financial sustainability of the applicant's organisation.

2.5 Determination of Applications

In determining the applications the Council will give consideration to;

- (i) The recommendations of the Committee.
- (ii) Whether or not applications are consistent with the strategic direction of the Shire.

Policy Number	6.1 – C-6SRF01
Adopted by Council	23 May 2019
Amended	30 October 2025

APPROVALS REPORT (BUILDING APPLICATION) - 01-NOV-2025 -> 30-NOV-2025

BA Number — 2025 / 00153	Owner — Fordola Holdings Pty Ltd	New Floor Space —
Property — 4 Grigson Street, Jurien Bay	Aff Kevin Eyden Family Trust	ABS Code — 51
Property Area — 0.1214 Hectares	PO Box 3101, EAST PERTH WA 6892	Floor Material — Not Specified
Type Of Work — BA1 (Class 1a Dwelling)	Builder — Private Rezidence Pty Ltd	Wall Material — Not Specified
Value Of Work — \$2,750,000	76 Walter Drive	Roof Material — Not Specified
VEN Number — 710401	OSBORNE PARK WA 6017, AUSTRALIA	Frame Material — Not Specified

BA Number — 2025 / 00149	Owner — Landcorp	New Floor Space —
Property — 9 Almeria Street, Cervantes	Locked Bag 5	ABS Code — 51
Property Area — 0.0600 Hectares	Perth Business Cnetre, PERTH WA 6849	Floor Material — Not Specified
Type Of Work — BA2 (Class 10b Retaining Wall)	Builder — Landcorp	Wall Material — Not Specified
Value Of Work — \$14,000	Locked Bag 5	Roof Material — Not Specified
VEN Number — 1806703	Perth Business Cnetre, PERTH WA 6849	Frame Material — Not Specified

BA Number — 2025 / 00159	Owner — Landcorp	New Floor Space —
Property — 17 Limestone Way, Jurien Bay	Locked Bag 5	ABS Code — 51
Property Area — 0.0000 Hectares	Perth Business Cnetre, PERTH WA 6849	Floor Material — Not Specified
Type Of Work — BA1 (Class 7b Warehouse)	Builder — Baysan Constructions	Wall Material — Not Specified
Value Of Work — \$396,220	42 Melbourne Street	Roof Material — Not Specified
VEN Number —	MOORA WA 6510	Frame Material — Not Specified

BA Number — 2025 / 00140	Owner — Jurien Golf Club	New Floor Space —
Property — 7 Nineteenth Avenue, Jurien Bay	PO Box 63	ABS Code — 51
Property Area — 52.3153 Hectares	JURIEN BAY WA 6516	Floor Material — Not Specified
Type Of Work — BA2 (Class 10a Outbuilding)	Builder — Jurien Bay Building	Wall Material — Not Specified
Value Of Work — \$35,000	16 Grigson Street	Roof Material — Not Specified
VEN Number — 0	JURIEN BAY WA 6516	Frame Material — Not Specified

APPROVALS REPORT (BUILDING APPLICATION) - 01-NOV-2025 -> 30-NOV-2025

BA Number — 2025 / 00092
Property — 40 Shearwater Drive, Jurien Bay
Property Area — 0.0878 Hectares
Type Of Work — BA2 (Class 1a Dwelling)
Value Of Work — \$91,000
VEN Number — 710089

Owner — C L Tully
203b Culeenup Road
NORTH YUNDERUP WA 6208
Builder — Baysan Constructions
42 Melbourne Street
MOORA WA 6510

New Floor Space —
ABS Code — 51
Floor Material — Not Specified
Wall Material — Not Specified
Roof Material — Not Specified
Frame Material — Not Specified

BA Number — 2025 / 00162
Property — 104RRN Belinda Loop, Jurien Bay
Property Area — 2.0367 Hectares
Type Of Work — BA2 (Class 10a Patio)
Value Of Work — \$8,000
VEN Number — 1482731

Owner — B F Lever
104 Belinda Loop
JURIEN BAY WA 6516
Builder — B F Lever
104 Belinda Loop
JURIEN BAY WA 6516

New Floor Space —
ABS Code — 51
Floor Material — Not Specified
Wall Material — Not Specified
Roof Material — Not Specified
Frame Material — Not Specified

BA Number — 2025 / 00156
Property — 166Lot Sailfish Way, Jurien Bay
Property Area — 3.1455 Hectares
Type Of Work — BA13 (Change of Use - Class 10a to Class 1a)
Value Of Work — \$200,000
VEN Number — 1630887

Owner — D M Horton
Lot 166 Sailfish Way
JURIEN BAY WA 6516
Builder —

New Floor Space —
ABS Code — 51
Floor Material — Not Specified
Wall Material — Not Specified
Roof Material — Not Specified
Frame Material — Not Specified

SUMMARY OF PLANNING DECISIONS MADE DURING - NOVEMBER 2025

Delegation Register Reference	Type of Work	D/A Number	Applicants Name	Owners Name	Property Address	Date Accepted	Date Approved	Days To Approve	Determined By	Recommendation/Outcome
Delegated	Warehouse	2025 / 00123	Swan Aussie Sheds	Landcorp	19 Limestone Way, Jurien Bay	3-Nov-25	3-Nov-25	1	Alex MacKenzie - MPD	Approved with condit
Delegated	Outbuilding	2025 / 00137	L A Eccles	L A Eccles	383RRN Ridge Way, Jurien Bay	31-Oct-25	7-Nov-25	8	Alex MacKenzie - MPD	Approved with condit
Delegated	Discretionary Use	2025 / 00135	Hinterland Urpc	C D & A Van Altna	387RRN Jurien Bay Vista, Jurien Bay	17-Oct-25	7-Nov-25	22	Alex MacKenzie - MPD	Approved with condit
Delegated	Permitted Use	2025 / 00138	Wa Country Builders Pty Ltd	N L & A R Guy, J&M Investments Au Pty Ltd	3 Skua Way, Jurien Bay	27-Oct-25	10-Nov-25	15	Alex MacKenzie - MPD	Approved with condit
Delegated	Permitted Use	2025 / 00117	C M Williamson, C A Bishop	C M Williamson, C A Bishop	78RRN Belinda Loop, Jurien Bay	9-Sep-25	10-Nov-25	63	Alex MacKenzie - MPD	Approved with condit
Delegated	Home Business	2025 / 00122	L M D C & J A Curley	L M D C & J A Curley	478RRN Canover Road, Jurien Bay	18-Sep-25	11-Nov-25	55	Alex MacKenzie - MPD	Approved with condit
Delegated	Single House and Carport	2025 / 00142	J Innes	J Innes	169RRN Cambewarra Drive, Jurien Bay	29-Oct-25	12-Nov-25	15	Alex MacKenzie - MPD	Approved with condit
Delegated	Single House and Outbuilding	2025 / 00140	K L & G R Clausen	K L & G R Clausen	63 Beachridge Drive, Jurien Bay	3-Nov-25	14-Nov-25	12	Alex MacKenzie - MPD	Approved with condit
Delegated	Outbuilding	2025 / 00133	R A Whitelaw	R A Whitelaw	288Lot Sulina Crescent, Jurien Bay	14-Oct-25	14-Nov-25	32	Alex MacKenzie - MPD	Approved with condit
Delegated	Recreation Private	2025 / 00154	C P Galea	Hyvale Farm (WA) Pty Ltd	34 Bashford Street, Jurien Bay	18-Nov-25	18-Nov-25	1	Alex MacKenzie - MPD	Approved with condit
Delegated	Single House, Ancillary Dwelling	2025 / 00127	Jurien Bay Building	A I Paredes Leon, F J Rojas Lincoln	522Lot Drosera Way, Jurien Bay	1-Oct-25	24-Nov-25	55	Alex MacKenzie - MPD	Approved with condit
Delegated	Additions (Garage and Patio)	2025 / 00141	J R Trist	J R Trist	11 Hammersley Street, Jurien Bay	27-Oct-25	24-Nov-25	29	Alex MacKenzie - MPD	Approved with condit
Delegated	BE, Single House, Outbuilding	2025 / 00156	L M & H Hermans	L M & H Hermans	124LOT Jurien Bay Vista, Jurien Bay	25-Nov-25	25-Nov-25	1	Alex MacKenzie - MPD	Approved with condit



MONTHLY REPORT

Date:	November 2025
Visitor Centre customers:	1,399
Telephone calls:	351
Sandy Cape enquiries (phone, website & email):	383
Merchandise sales:	254 items \$1903.90

In November, the Visitor Centre received 1,399 customers, which has increased from 1,213 in October. Enquiries via telephone and regarding Sandy Cape have decreased by 1.

Social media engagement decreased, with Facebook reaching to 294,212 down from 304,675 in October.



LIBRARIES MONTHLY REPORT

Date: November 2025

Table 1

This figure shows the number of items borrowed / renewed from each library (monthly circulation):

User Library	Number of Items
Badgingarra Library	185
Cervantes Library	126
Dandaragan Library	37
Jurien Bay Library	304

Table 2

This figure shows the number of users who have borrowed/renewed items from each library (user count):

User Library	Number of Users
Badgingarra Library	120
Cervantes Library	18
Dandaragan Library	27
Jurien Bay Library	39

Table 3

User Library	New Memberships
Badgingarra Library	0
Cervantes Library	2
Dandaragan Library	0
Jurien Bay Library	5

Better Beginnings is a literacy program that connects families with books through free reading packs. The purpose of this program is to improve literacy and learning outcomes by encouraging families to read, talk, sing, write and play with their child/ren every day.

- Jurien Bay Library held four sessions and had a total of 32 attendees.
- Dandaragan Library one session with 40 attendees



COMMUNITY DEVELOPMENT REPORT

Healthy Eating with Grow Cook Eat WA

Next month for the first time the Shire will be offering two cooking classes facilitated by Grow Cook Eat. The class on 21 January focuses on children aged 4–12 years, along with their parent or guardian. The second class, on 22 January, will focus on youth aged 12–20 years. These classes aim to promote healthy eating habits and build capacity for children to make positive food choices. They also encourage children and their parents or guardians to engage in constructive discussions about healthy eating and lifestyles.

International Women's Day

In March, the Shire will hold its annual International Women's Day event on Tuesday, 10 March, from 10am in the Function Room at the Badgingarra Community Centre. This year's theme is "Balance the Scales" and "Give to Gain." The event will feature guest speaker Penny Shaw, who will share her life journey and 30 years of experience in the entertainment industry, along with live music by Perth local Jaylee. A light brunch will be provided for attendees.

Careers Expo

The Community Development Team is currently in the planning stages of a Careers Expo. The expo will provide an opportunity for locals, including youth, as well as businesses and industry leaders, to showcase and promote career pathways. Further details about the event will be provided in due course.

We have managed to get 10 stallholders for the Career Expo, Job and Skill Centre, Tronox, Iluka, Patron WindFarm, Australian Defence Force, Department of Education, Apprenticeship Support, and DBCA. We have contacted some more business and local business to see if they are interested in attending.

UPCOMING EVENTS:

Community Recognition Awards
8 February 2026
Badgingarra Community Centre

Turquoise Coast Youth Festival
15 April 2026
Fauntleroy Park, Jurien Bay