



# **ANNUAL GENERAL MEETING OF ELECTORS**

The Annual General Meeting of Electors of the Shire of Dandaragan is to be held at the **Council Chambers, Jurien Bay** on **Monday 9 February 2026** commencing at **5.00pm**.

## **AGENDA**

- 1. DECLARATION OF OPENING**
- 2. APOLOGIES**
- 3. CONFIRMATION OF MINUTES:**
  - 3.1 Annual General Meeting of Electors held 7 February 2025
- 4. RECEIVING OF 2024 / 2025 ANNUAL REPORT**
- 5. GENERAL BUSINESS**
- 6. CLOSURE**

24  
25



SHIRE OF  
DANDARAGAN

# ANNUAL REPORT



# DANDARAGAN

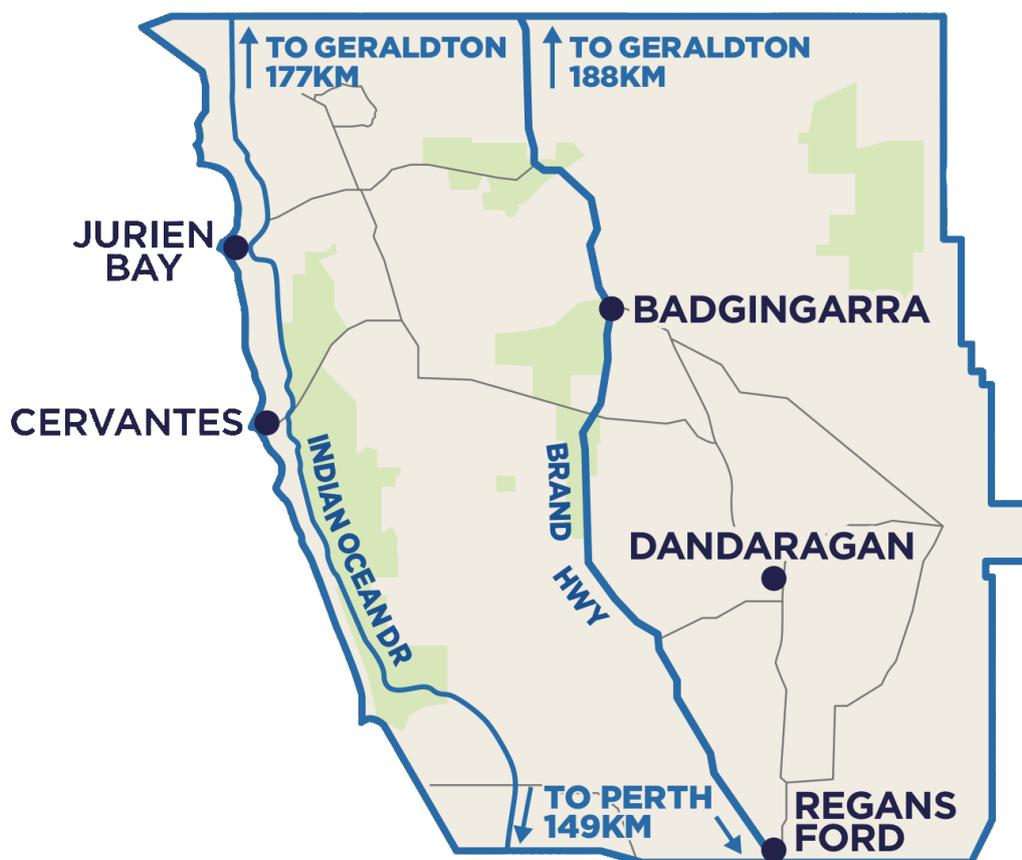
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# ACKNOWLEDGEMENT OF PEOPLE AND COUNTRY

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](http://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



**6725km<sup>2</sup>**

## RATEABLE PROPERTIES



**3842**

Housing<sup>^</sup>



## VISITORS

**394,000**

International and Domestic<sup>^</sup>

## BUSINESSES



**512**

Local Businesses\*\*

## EMPLOYMENT



**1,746**

Local Jobs\*



## GRP

**\$507 MILLION**

Gross Regional Product\*



## TOTAL ASSETS

**\$341 MILLION**

## Sources:

\* REMPLAN

<sup>^</sup> 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	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. 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.

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"> <li>- Installation of new audio-visual equipment in Classroom 1 of the Jurien Bay Civic Centre.</li> <li>- Installation of new soak wells at the Jurien Bay Recreation Centre.</li> <li>- Replacement flooring installed in Jurien Bay Civic Centre kitchen.</li> <li>- Memorial Park Jurien Bay BBQ cooktops replaced.</li> <li>- Jurien Bay Family Resource Centre air conditioning replaced (main office).</li> <li>- BBQ cooktops replaced at Ronsard Reserve Cervantes.</li> <li>- New security locks and security access system installed in the Shire Administration Office.</li> </ul>

# 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 <sup>2</sup> to 2,741 m <sup>2</sup> , 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	Initiaves	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"> <li>- The previous Apex Camp site on Bashford Street.</li> <li>- The tourism site at the Jurien Bay Harbour. This included the discussion of draft tourism development concepts.</li> <li>- A potential resort on Casuarina Crescent, Jurien Bay. This resulted in a development application for a 104 unit resort development.</li> <li>- The hotel site on Roberts Street, Jurien Bay. Discussions were held with the proponent regarding the progress of a Development Assessment Panel application.</li> </ul>
	Implement key tourism development and management recommendations of the Sandy Cape Management Plan including: <ul style="list-style-type: none"> <li>- Online booking system</li> <li>- Clear wayfinding, safety, and tourist signage</li> <li>- Clear, delineated boundaries for each campsite and area</li> <li>- Tourist day-use area</li> <li>- Camp host systems, and facilities</li> </ul>	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	Initiaves	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 Deelopment	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	Initiaves	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	<p>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.</p> <p>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.</p>
	Review the Environmental Management Plan for the Jurien Bay Landfill site	Deliver	Shire of Dandaragan Waste Plan 2020	Infrastructure Services	<p>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.</p>



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	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. 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.
	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 their 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 <ul style="list-style-type: none"> <li>- Beach Emergency Numbering Signs</li> <li>- Dangerous Dog, shark, livestock, and other wild animal interaction mitigation</li> <li>- Removal or mitigation of known hazards in the natural environment</li> </ul>		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

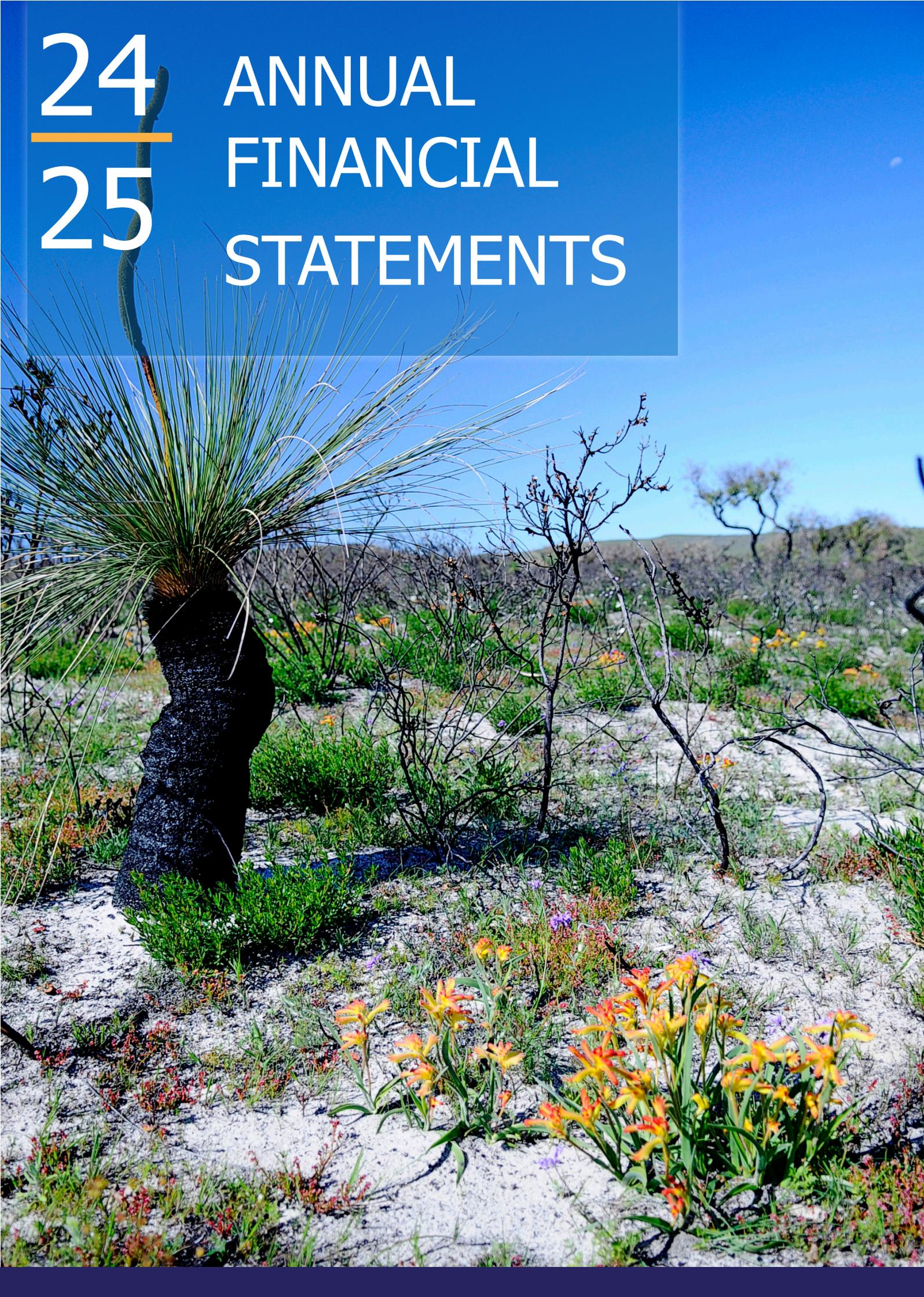


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# ANNUAL FINANCIAL STATEMENTS



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

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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



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CEO

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Brent Bailey  
Name of CEO



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

	2025 Actual	2025 Budget	2024 Actual
Note	\$	\$	\$
<b>Revenue</b>			
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
	<b>14,555,428</b>	<b>13,386,311</b>	<b>13,794,779</b>
<b>Expenses</b>			
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)
	<b>(20,867,847)</b>	<b>(21,136,613)</b>	<b>(20,278,797)</b>
	<b>(6,312,419)</b>	<b>(7,750,302)</b>	<b>(6,484,018)</b>
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
	<b>5,322,057</b>	<b>7,817,484</b>	<b>7,229,097</b>
<b>Net result for the period</b>	<b>(990,362)</b>	<b>67,182</b>	<b>745,079</b>
<b>Other comprehensive income for the period</b>			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	15 8,724,018	0	0
<b>Total other comprehensive income for the period</b>	<b>8,724,018</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>	<b>7,733,656</b>	<b>67,182</b>	<b>745,079</b>

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
		\$	\$
<b>CURRENT ASSETS</b>			
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
<b>TOTAL CURRENT ASSETS</b>		<b>9,014,580</b>	<b>10,165,327</b>
<b>NON-CURRENT ASSETS</b>			
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
<b>TOTAL NON-CURRENT ASSETS</b>		<b>337,901,695</b>	<b>327,392,838</b>
<b>TOTAL ASSETS</b>		<b>346,916,275</b>	<b>337,558,165</b>
<b>CURRENT LIABILITIES</b>			
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
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,875,147</b>	<b>2,654,606</b>
<b>NON-CURRENT LIABILITIES</b>			
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
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>4,479,838</b>	<b>2,075,925</b>
<b>TOTAL LIABILITIES</b>		<b>6,354,985</b>	<b>4,730,531</b>
<b>NET ASSETS</b>		<b>340,561,290</b>	<b>332,827,634</b>
<b>EQUITY</b>			
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
<b>TOTAL EQUITY</b>		<b>340,561,290</b>	<b>332,827,634</b>

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 \$
<b>Balance as at 1 July 2023</b>		<b>200,667,834</b>	<b>4,753,481</b>	<b>126,661,240</b>	<b>332,082,555</b>
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
<b>Balance as at 30 June 2024</b>		<b>201,647,438</b>	<b>4,518,956</b>	<b>126,661,240</b>	<b>332,827,634</b>
Change in accounting policies*		2,044,107	0	(2,044,107)	0
<b>Restated balance at 1 July 2024</b>		<b>203,691,545</b>	<b>4,518,956</b>	<b>124,617,133</b>	<b>332,827,634</b>
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
<b>Balance as at 30 June 2025</b>		<b>202,846,983</b>	<b>4,373,156</b>	<b>133,341,151</b>	<b>340,561,290</b>

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 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
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
		<u>16,016,243</u>	<u>14,212,975</u>
<b>Payments</b>			
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)
		<u>(14,702,393)</u>	<u>(10,196,477)</u>
<b>Net cash provided by operating activities</b>		<b>1,313,850</b>	<b>4,016,498</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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
<b>Net cash (used in) investing activities</b>		<u>(2,359,147)</u>	<u>(3,296,752)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	24(a)	(169,640)	(166,295)
Payments for principal portion of lease liabilities	24(c)	(22,008)	(28,319)
<b>Net cash (used in) financing activities</b>		<u>(191,648)</u>	<u>(194,614)</u>
<b>Net increase (decrease) in cash held</b>		<b>(1,236,945)</b>	<b>525,132</b>
Cash at beginning of year		9,462,724	8,937,592
<b>Cash and cash equivalents at the end of the year</b>		<u><u>8,225,779</u></u>	<u><u>9,462,724</u></u>

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 \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
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
<b>Expenditure from operating activities</b>				
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
<b>Amount attributable to operating activities</b>		4,054,185	582,908	1,926,017
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
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
<b>Outflows from investing activities</b>				
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
<b>Amount attributable to investing activities</b>		1,421,816	(3,914,950)	(608,029)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
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
<b>Outflows from financing activities</b>				
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
<b>Amount attributable to financing activities</b>		(2,816,681)	269,319	74,521
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	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
<b>Surplus or deficit after imposition of general rates</b>	23(d)	<b>5,812,450</b>	<b>0</b>	<b>3,153,130</b>

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

**SHIRE OF DANDARAGAN  
FOR THE YEAR ENDED 30 JUNE 2025  
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**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
<b>Total</b>	<b>3,357,302</b>	<b>5,574,302</b>	<b>8,042,521</b>	<b>2,517,134</b>	<b>19,491,259</b>

**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
<b>Total</b>	<b>2,941,485</b>	<b>7,644,813</b>	<b>7,456,105</b>	<b>2,688,402</b>	<b>20,730,805</b>

**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 \$
<b>Interest revenue</b>		
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.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	22,993	15,997
The 2025 original budget estimate in relation to: Charges on instalment plan was \$16,500.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- 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>
<b>Employee Costs</b>		
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>
<b>Finance costs</b>		
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>
<b>Other expenditure</b>		
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**

Note	2025	2024
	\$	\$
Cash and cash equivalents	8,225,779	9,462,724
<b>Total cash and cash equivalents</b>	<b>8,225,779</b>	<b>9,462,724</b>
Held as		
- Unrestricted cash and cash equivalents	3,672,923	4,053,427
- Restricted cash and cash equivalents	16 4,552,856	5,409,297
	<b>8,225,779</b>	<b>9,462,724</b>

**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**

Note	2025	2024
	\$	\$
Financial assets at amortised cost	16,444	21,233
	16,444	21,233
<b>Other financial assets at amortised cost</b>		
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	1,864	18,307
Financial assets at fair value through profit or loss	99,524	103,964
	101,388	122,271
<b>Financial assets at amortised cost</b>		
Self-supporting loans receivable	1,864	18,308
Term deposits	0	(1)
	1,864	18,307
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	103,963	97,255
Movement attributable to fair value increment	(4,439)	6,709
Units in Local Government House Trust - closing balance	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 \$
<b>Current</b>			
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
<b>Non-current</b>			
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  
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**6. INVENTORIES**

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

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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

SHIRE OF DANDARAGAN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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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
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Balance at 1 July 2023</b>		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
<b>Balance at 30 June 2024</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
<b>Comprises:</b>										
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)
<b>Balance at 30 June 2024</b>	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)
<b>Balance at 30 June 2025</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
<b>Comprises:</b>										
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)
<b>Balance at 30 June 2025</b>	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  
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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
<b>(i) Fair value - as determined at the last valuation date</b>								
<b>Land and buildings</b>								
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					
<b>(ii) Cost</b>								
<b>Furniture and equipment</b>					Cost	Cost		Purchase cost
<b>Plant and equipment</b>					Cost	Cost		Purchase cost

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**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 -						
	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	parks and reserves	Infrastructure - other	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	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
<b>Balance at 30 June 2024</b>	260,942,887	10,248,062	3,217,139	2,113,038	12,662,445	1,851,436	291,035,007
<b>Comprises:</b>							
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)
<b>Balance at 30 June 2024</b>	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)
<b>Balance at 30 June 2025</b>	262,231,104	9,949,692	3,136,403	2,139,478	12,622,958	838,561	290,918,196
<b>Comprises:</b>							
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)
<b>Balance at 30 June 2025</b>	262,231,104	9,949,692	3,136,403	2,139,478	12,622,958	838,561	290,918,196

**SHIRE OF DANDARAGAN  
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**8. INFRASTRUCTURE (Continued)**

**(b) Carrying amount measurements**

<b>Asset class</b>	<b>Fair value hierarchy</b>	<b>Valuation technique</b>	<b>Basis of valuation</b>	<b>Date of last valuation</b>	<b>Inputs used</b>
<b>(i) Fair value - as determined at the last valuation date</b>					
<b>Infrastructure - roads</b>	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
<b>Infrastructure - footpaths</b>	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
<b>Infrastructure - drainage</b>	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
<b>Infrastructure - parks and reserves</b>	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
<b>Infrastructure - other</b>	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  
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**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:

<b>Asset class</b>	<b>Useful life</b>
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.

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**10. LEASES**

**(a) Right-of-use assets**

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

Note	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$
<b>Balance at 1 July 2023</b>	34,869	34,869
Additions	36,854	36,854
Depreciation	(30,980)	(30,980)
<b>Balance at 30 June 2024</b>	<u>40,743</u>	<u>40,743</u>
Gross balance amount at 30 June 2024	97,496	97,496
Accumulated depreciation at 30 June 2024	(56,753)	(56,753)
<b>Balance at 30 June 2024</b>	<u>40,743</u>	<u>40,743</u>
Additions	49,410	49,410
Depreciation	(27,878)	(27,878)
<b>Balance at 30 June 2025</b>	<u>62,275</u>	<u>62,275</u>
Gross balance amount at 30 June 2025	94,481	94,481
Accumulated depreciation at 30 June 2025	(32,206)	(32,206)
<b>Balance at 30 June 2025</b>	<u>62,275</u>	<u>62,275</u>

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

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(27,413)	(30,980)
Finance charge on lease liabilities	(4,230)	(579)
<b>Total amount recognised in the statement of comprehensive income</b>	<u>(31,643)</u>	<u>(31,559)</u>
Total cash outflow from leases	(26,238)	(28,898)

**(b) Lease liabilities**

Current	25,266	12,958
Non-current	37,474	28,668
24(c)	<u>62,740</u>	<u>41,626</u>

**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.

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**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

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
	256,448	257,190
	169,940	256,448
	110,506	169,940
	110,505	110,506
	110,505	110,505
	<u>2,067,042</u>	<u>2,177,547</u>
	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.

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**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.

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**12. OTHER LIABILITIES**

**Current**

Contract liabilities  
Capital grant/contributions liabilities  
Suspense payments

	2025	2024
	\$	\$
Contract liabilities	179,700	199,546
Capital grant/contributions liabilities	0	690,795
Suspense payments	171	3,545
	179,871	893,886
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	199,546	154,209
Additions	179,700	199,546
Revenue from contracts with customers included as a contract liability at the start of the period	(199,546)	(154,209)
	179,700	199,546
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	690,795	3,418,151
Additions	(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
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		167,967	1,737,121	1,905,088	169,640	1,905,088	2,074,728
<b>Total secured borrowings</b>	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 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**

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

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

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

**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**

	<b>2025 Opening balance</b>	<b>2025 Change in Accounting Policy</b>	<b>Total Movement on revaluation</b>	<b>2025 Closing balance</b>	<b>2024 Opening balance</b>	<b>2024 Closing balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
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
	<b>126,661,239</b>	<b>(2,044,107)</b>	<b>8,724,018</b>	<b>133,341,150</b>	<b>126,661,239</b>	<b>126,661,239</b>

\* 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
<b>Total restricted financial assets</b>		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)
<b>Total amount of credit unused</b>		16,769	16,777

**Loan facilities**

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

<b>Unused loan facilities at balance date</b>		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  
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**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
\$	\$
0	801

Purchase of goods and services

**(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  
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22. RATING INFORMATION

(a) General rates

RATE TYPE	Basis of valuation	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
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
<b>Total general rates</b>			2,458	870,282,509	6,744,021	29,713	6,773,734	6,776,104	15,000	6,791,104	6,364,999
<b>Minimum payment</b>											
<b>Minimum payment</b>		\$									
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
<b>Total minimum payments</b>			1,294	40,075,902	1,196,296	2,497	1,198,793	1,199,419	0	1,199,419	1,303,075
<b>Total general rates and minimum payments</b>			3,752	910,358,411	7,940,317	32,210	7,972,527	7,975,523	15,000	7,990,523	7,668,074
<b>Ex-gratia rates</b>											
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	
<b>Total amount raised from rates (excluding general rates)</b>			2	681,775	10,465	0	10,465	9,883	0	9,883	9,503
Discounts											(287,159)
<b>Total rates</b>							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  
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23. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>			
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> .			
<b>Adjustments to operating activities</b>			
	(438,680)	(445,455)	(286,362)
	(79,167)		
		9,767	
	4,439		(6,709)
	48,015	10,546	0
7(a)	(631,637)	0	0
9(a)	8,505,661	8,316,146	8,409,967
Non-cash movements in non-current assets and liabilities:			
	0		1,779
	8,673		(1,119)
	(72,044)	7,297	(592)
	2,635,118		
	9,980,378	7,898,301	8,116,964
<b>(b) Non-cash amounts excluded from investing activities</b>			
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> .			
<b>Adjustments to investing activities</b>			
7(a)	8,724,018		
		(669,702)	
	8,724,018	(669,702)	0
<b>(c) Non-cash amounts excluded from financing activities</b>			
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> .			
<b>Adjustments to financing activities</b>			
24(c)	(43,122)	(42,804)	0
	(43,122)	(42,804)	0
<b>(d) Surplus or deficit after imposition of general rates</b>			
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.			
<b>Adjustments to net current assets</b>			
25	(4,373,156)	(4,606,481)	(4,518,956)
4(a)	(16,444)	(21,233)	(21,233)
Add: Current liabilities not expected to be cleared at end of year			
13	167,967	169,829	169,640
10(b)	25,266	24,776	12,958
	2,850,000		
	19,384	195,887	
	(1,326,983)	(4,237,222)	(4,357,591)
<b>Net current assets used in the Statement of financial activity</b>			
	9,014,580	5,776,889	10,165,327
	(1,875,147)	(1,539,667)	(2,654,606)
	(1,326,983)	(4,237,222)	(4,357,591)
	5,812,450	0	3,153,130

SHIRE OF DANDARAGAN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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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
<b>Total</b>		<b>2,180,544</b>	<b>0</b>	<b>(145,357)</b>	<b>2,035,187</b>	<b>0</b>	<b>(148,407)</b>	<b>1,886,780</b>	<b>2,035,187</b>	<b>550,000</b>	<b>(148,406)</b>	<b>2,436,781</b>
<b>Self-supporting loans</b>												
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
<b>Total self-supporting loans</b>		<b>60,479</b>	<b>0</b>	<b>(20,938)</b>	<b>39,541</b>	<b>0</b>	<b>(21,232)</b>	<b>18,308</b>	<b>39,541</b>	<b>0</b>	<b>(21,233)</b>	<b>18,308</b>
<b>Total borrowings</b>	13	<b>2,241,023</b>	<b>0</b>	<b>(166,295)</b>	<b>2,074,728</b>	<b>0</b>	<b>(169,640)</b>	<b>1,905,088</b>	<b>2,074,728</b>	<b>550,000</b>	<b>(169,639)</b>	<b>2,455,089</b>

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)
<b>Total</b>					<b>(44,814)</b>	<b>(45,347)</b>	<b>(48,397)</b>
<b>Self-supporting loans finance cost payments</b>							
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)
<b>Total self-supporting loans finance cost payments</b>					<b>(418)</b>	<b>(521)</b>	<b>(817)</b>
<b>Total finance cost payments</b>					<b>(45,232)</b>	<b>(45,868)</b>	<b>(49,214)</b>

\* 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
<b>Total lease liabilities</b>	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
<b>Total finance cost payments</b>					(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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(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-Lot1 146 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
<b>Restricted by council</b>	
(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:

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



## 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](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

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

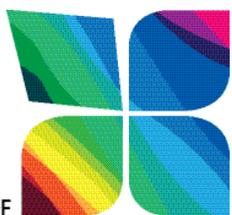
I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or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



SHIRE OF  
**DANDARAGAN**



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