



Annual Report



Acknowledgement of Country

The Shire of Donnybrook Balingup acknowledges the continuing connection of Aboriginal people to country, culture, and community; including the traditional custodians of this land, the Wardandi and Kaneang People of the Noongar Nation, paying respects to Elders past and present.



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Our Shire

The Shire of Donnybrook Balingup is renowned for its gorgeous landscapes, old-growth forests, bountiful orchards and vineyards, and is an iconic agricultural area. Our origins stem from those who inhabited the county for approx. 40,000 years before European settlement, who knew this land as 'Kaniyang' and 'Wardindi.' Europeans settled in the area in the mid-1800s, building an economy based on gold mining, fruit-focused agriculture, and timber and stone. After WWII, the population of Donnybrook and Balingup grew to over 3,000.

From the late 1960, the apple industry blossomed when over 2 million cartons of apples, primarily Granny Smiths, were exported to the UK and greater Europe. Alongside this, the development of new varieties such as Pink Lady and Sundowner strengthened the industry. Soon, agriculture expanded to include pears, stone fruits, potatoes, nut production, sheep (for meat and wool), and cattle (for meat and dairy). The wine and tourism industry increased in popularity as well, and as the subdivision of large properties continued to develop, hobby farming increased.

As such, agritourism has flourished and has been a continuously growing, healthy economic industry.

We aren't only farming though, with the unique and beautiful sandstone from Donnybrook being well known and incorporated into many infamous structures and other foundations. Donnybrook sandstone can be found in many historic attractions such as the Soldiers Memorial Hall (1919), the All Saints Church (1906), Melbourne's Federation Square, and the WA Supreme Court. To this day, local sandstone continues to be quarried.

The Shire has the benefit of several diverse industries in a single area, with a rich culture to accompany it. Over time, it has become an attractive place to live for both growing families and those making a lifestyle choice later in life. The lush scenery and convenient proximity to Bunbury, the beaches of Geographe Bay, the Margaret River Wine Region, and the tall timbers of Pemberton have also made our home a popular destination for tourists.



Our Council

Elected Members

An Ordinary Election was held during the 2023-2024 period, during which our Council was formed. Prior to this, from December 2022 until October 2023, we instead had a Commissioner. Our Councillors for this year, as elected by you, are as follows.



Shire President Vivienne MacCarthy
Term: October 2023-2025



Deputy President Lisa Glover
Term: October 2023-2027



Councillor John Bailey
Term: October 2023-2027



Councillor Alexis Davy
Term: October 2023-2027



Councillor Peter Gubler
Term: October 2023-2025



Councillor Anita Lindemann
Term: October 2023-2027



Councillor Anne Mitchell
Term: October 2023-2025



Councillor Grant Patrick
Term: October 2023-2027

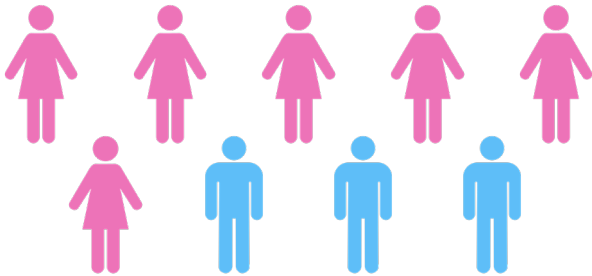


Councillor Deanna Shand
Term: October 2023-2025

Council Member Demographic Information

The *Local Government (Administration) Regulations 1996*, requires that if the information is available the Council should report the number of Elected Members that are in specified age ranges along with the gender, linguistic background and country of birth. Of our 9 Councillors, 6 are female (67%) and 3 are male (33%).

Age Group	Total Elected Members	
35-44 years old	1	11%
45-54 years old	1	11%
55-64 years old	3	33%
65+ years old	4	45%



Our Council

Meeting Attendance

Note: Meetings where a Councillor (or Commissioner) was not in office have been marked as Not Applicable.

● Attended
 ● Leave of Absence
 ● Apology
 ● Not Applicable

Ordinary Council Meetings

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
President MacCarthy	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Glover	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Bailey	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Davy	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Gubler	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Lindemann	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Mitchell	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Patrick	●	●	●	●	●	●	●	●	●	●	●	●
Councillor Shand	●	●	●	●	●	●	●	●	●	●	●	●
Commissioner McGowan	●	●	●	●	●	●	●	●	●	●	●	●

Special Council Meetings

	Oct 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
President MacCarthy	●	●	●	●	●	●	●
Councillor Glover	●	●	●	●	●	●	●
Councillor Bailey	●	●	●	●	●	●	●
Councillor Davy	●	●	●	●	●	●	●
Councillor Gubler	●	●	●	●	●	●	●
Councillor Lindemann	●	●	●	●	●	●	●
Councillor Mitchell	●	●	●	●	●	●	●
Councillor Patrick	●	●	●	●	●	●	●
Councillor Shand	●	●	●	●	●	●	●
Commissioner McGowan	●	●	●	●	●	●	●

Our Council

Audit & Risk Management Committee Meetings

	Aug 23	Dec 23	Mar 24	May 24
President MacCarthy	●	●	●	●
Councillor Bailey	●	●	●	●
Councillor Davy	●	●	●	●
Commissioner McGowan	●	●	●	●

CEO Recruitment & Performance Committee Meetings

	Feb 24	Mar 24	Apr 24	May 24	Jun 24
President MacCarthy	●	●	●	●	●
Councillor Glover	●	●	●	●	●
Councillor Bailey	●	●	●	●	●
Councillor Davy	●	●	●	●	●
Councillor Gubler	●	●	●	●	●
Councillor Lindemann	●	●	●	●	●
Councillor Mitchell	●	●	●	●	●
Councillor Patrick	●	●	●	●	●
Councillor Shand	●	●	●	●	●



President's Message

In a year of significant change, the Shire of Donnybrook Balingup has successfully transitioned from leadership by Ministerial appointment to the election of nine new Councillors. Commissioner Gail McGowan's stewardship throughout her appointment positioned the Shire well for the 2023 election, attracting a record 17 nominations for Council.

Forming a new Council has involved new ways of working, building knowledge and capability, and establishing a culture of trust and forward thinking. We have embraced this challenge, and I am privileged to be working as part of a diverse and talented team with a clear purpose of serving their community.

The appointment of Temporary CEO Dr Garry Hunt PSM in December 2023 provided important knowledge transfer for staff and Councillors. A series of workshops guided the CEO Recruitment process, culminating in the successful placement of our new CEO Mr Nick O'Connor. My gratitude is extended to Dr Hunt for sharing his many years of experience and knowledge, and for leaving us with the important task of focusing on the future.

Construction on the VC Mitchell Park (VCMP) Community Club Precinct reached 50% completion in June 2024. The two renewed Pavilions are inclusive of female participation in sport, and as a whole, the project will provide access for people of all abilities to all areas of the precinct. The completed project will offer versatile function spaces for large and small events, upgraded drainage, new car parks with disabled access, and welcoming space for clubs, groups, families, friends, locals and visitors to enjoy.

Another key project that reached completion this year was the refurbishment of Minninup Cottages and Langley Villas. This started back in January 2022 when the Shire successfully secured funding through the Social Housing Economic Recovery Package (SHERP) from the Department of Communities. Works at Minninup Cottages started in January 2023, and practical completion was achieved just in time for Christmas that same year. Langley Villas started in early 2024, reaching 75% completion by June and practical completion shortly after. We are very pleased with the outcome of this transformative project and to provide these high-quality villas that our residents are proud to call home.

The Shire has also collaborated in a regional procurement process with the South West Regional Waste Group (SWRWG) to enter a seven-year contract, capturing opportunities to improve our waste services whilst also achieving financial efficiencies and best value for service for the seven councils forming the group.

A special privilege in my role as Shire President has been to confer Australian Citizenship for 11 new citizens. Five ceremonies were held throughout the year with the main ceremony held at our Australia Day celebrations this year in the beautiful Ayers Garden, which was complemented by the presentation of the Shire's Community Citizen of the Year awards.

Council understands that each unique town and hamlet within the Shire has its own distinct character and culture. While the Shire provides support and financial contributions towards many local initiatives and services, volunteering is the cornerstone of our successful community events. This includes the annual Balingup Medieval Carnivale, Balingup Small Farm Field Day, Preston Valley Artison Trail, Kirup Santa Trail, Balingup Arts Culture Hub Music Experience, and many, many more. Volunteering also sustains the Bush Fire Brigades that operate in each locality, where they work to keep their communities safe.

The contribution of volunteers in our Shire is an unmeasured asset that can't be overstated. Donating gifts of skill, time, knowledge, expertise and kindness, strengthen the connections that sustain our community, especially its health and wellbeing. On behalf of Council, I applaud the awesome vitality of volunteering within each townsite and collectively, within the Shire as a whole.

My sincere gratitude and appreciation is extended to the Shire's Executive leadership team and their staff, who have navigated their way through the change from Commissioner to Council as well as the successive appointments of three Acting or Temporary CEOs. They have strived to meet all the demands of their roles and at the same time, have successfully onboarded a full Council.

With our new CEO commencing in October and a full Council of democratically Elected Members, I look forward to working collaboratively with my fellow Councillors, the Shire Executive and our community, with a clear focus on the future.



Vivienne MacCarthy
Shire President

CEO's Message

As the CEO of the Shire of Donnybrook Balingup, I am pleased to present the Annual Report for 2023-2024. Although I did not serve as CEO during the period this annual report covers, it is a privilege to reflect on the accomplishments and progress made under my predecessors' guidance. This report marks a period of change for the Shire, including a newly elected Council and the appointment of two Temporary CEOs.

During the 2023-2024 year the Shire successfully completed multiple projects, supported community groups and events, and adapted to presented challenges. I extend my gratitude to the Council members, Commissioner Gail McGowan, Shire staff, community volunteers and residents. Special thanks to my predecessors, Mr Ben Rose, Dr Garry Hunt and Mr Timothy Clynych, for their leadership during the past year.

I am honoured to serve as your CEO and am committed to focusing on the future for our Shire.



Nicholas O'Connor
Chief Executive Officer



Organisational Structure

The Shire of Donnybrook Balingup is organised into two main directorates, both of which is headed by a Director who reports to the Chief Executive Officer (CEO). Within these directorates are our various departments, all of which have the teams of staff that bring you a wide range of services and facilities, and committedly work towards achieving the Council Plan.

Finance & Corporate

Services, Facilities & Activities:


- Aged Care Services
- Corporate Services
- Council Property Management
- Customer Service
- Financial Management
- Governance & Government Relations
- Grants & Subsidies
- Human Resources (HR)
- Records Management
- Media & Communications
- Information Systems & Technology
- Property Rates
- Recreation Centre & Library Facilities
- Risk Management


Operations

Services, Facilities & Activities:

- Community Development
- Development Services
- Emergency Services & Fire Mitigation
- Environmental Management
- Land Use & Planning
- Laws & Enforcement
- Parks & Services
- Plant & Equipment
- Projects & Assets
- Public Health
- Ranger Services
- Waste Management
- Work Health & Safety (WHS)
- Works & Services


94
EMPLOYEES


 Full Time:
45 - 48%

 Average Age:
47 years

 Part Time:
27 - 28%

 Average Tenure:
5 years

 Casual:
22 - 24%

 Male: 42%
Female: 58%



Our Vision

A proud community enjoying our rural lifestyle, cultural heritage, and natural environment.

The Council Plan (2022-2032) was developed for and by the community, and describes our vision for the future. It considers where we have been, where we are now, where we want to be, and how we can get there. It outlines how we will achieve a range of outcomes and objectives, the resources required to do so, and how success is measured and reported.

The Plan is guided by the core values of our community, and covers these five priority areas:



People

A healthy, safe and inclusive community.

During 2023-2024:

55% Achieved, 45% In Progress



Planet

A shared commitment to sustainability, leaving each place better than we found it.

During 2023-2024:

30% Achieved, 60% In Progress, 10% Deferred



Place

A responsibly planned district with a retained sense of community and country charm.

During 2023-2024:

27% Achieved, 47% In Progress, 13% Monitor, 13% Deferred



Prosperity

A strong, diverse and resilient economy.

During 2023-2024:

44% In Progress, 22% Monitor, 34% Deferred



Performance

Open, robust conversations and harmonious outcomes.

During 2023-2024:

22% Achieved, 67% In Progress, 11% Deferred



- **Council Plan Outcome 1:** A diverse and growing population.
- 🎯 **Strategic Objective 1.1:** Attract and retain more families with children, and younger adults.
- ✅ **Primary Project 1.1.1:** Establish a Youth Leadership Group to develop a youth plan for Council's consideration.

Youth Innovators Group

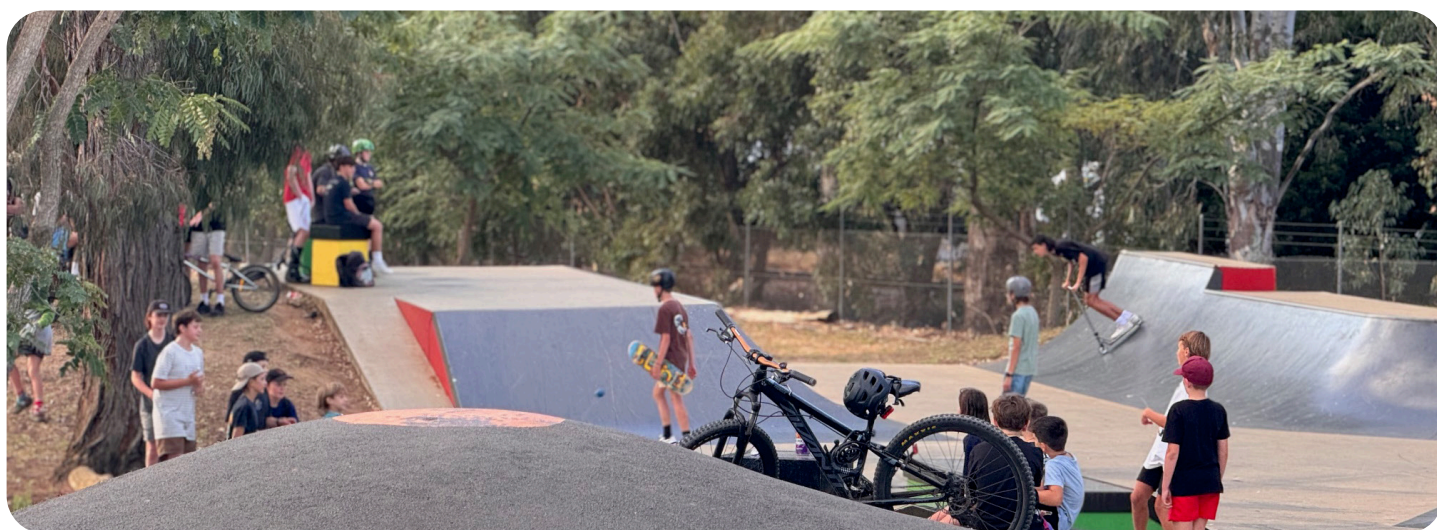
While a specific youth plan has yet to be developed, the Shire has been working continuously to strengthen youth engagement and has established a youth leadership group, who are known as the Youth Innovators Group from Donnybrook District High School (DDHS). With the Youth Innovators, several initiatives that address multiple community needs have been delivered. Here are the highlights:

Youth Mental Health First Aid

In August 2023, free training was provided to people working in a professional or voluntary capacity with young people in the Shire, in partnership with Investing in Our Youth and the Blue Leaf Initiative.

Dismantle Bike Rescue Program

Through a grant from the Department of Local Government, Sport and Cultural Industries (DLGSC), the Shire hosted the Dismantle Bike Rescue Program in September 2023. This program was incredibly well-received, with reported benefits including better school attendance and an increased sense of mastery. The program ran again in March 2024 due to demand, and has become a part of local school curriculum.



Brook Fest

The Youth Innovators Group have played a critical role in fitting out the Pump Track Building, and with the Shire co-hosted Brook Fest for Youth Week in April 2024. This vibrant event was primarily created by young people, and featured live music, a silent disco, food trucks and a chill out zone.



- **Strategic Objective 1.3:** Improve access and inclusion for people facing barriers.
- ✓ **Primary Project 1.3.1:** Review the Disability Access & Inclusion Plan.

Disability Access & Inclusion Plan (DAIP) 2024-2029

The Shire has developed and implemented a Disability Access & Inclusion Plan (DAIP) in accordance with the *Disability Services Act 1993*, to ensure that people with disability have the same opportunities as other people to access the Shire's services, facilities, and information. The 2024-2029 DAIP encompasses 7 Outcome areas, with considerable progress made in its implementation. An overview of achievements in the 2023-2024 year is provided below.



Outcome 1: Services & Events

- An accessibility and inclusion checklist for event organisers has been developed and will soon be available on the Shire website.
- During the DAIP consultation it was revealed that our rubbish collection day was causing congestion in the Donnybrook town centre. The rubbish collection day was Monday, which meant that bins would often be left out all weekend. This congestion was particularly difficult for people using wheelchairs, gophers and other mobility aids, as well as people with prams. As a result, the Shire renegotiated the rubbish collection schedule with the waste collection provider to schedule rubbish collection on the main street to Tuesday instead of Monday.



Outcome 2: Facilities & Buildings

- VC Mitchell Park Sporting Precinct development commenced in 2023-2024. The project has been carefully planned to improve access to all areas of the facility when complete.
- Collaboration with the Donnybrook Balingup Chamber of Commerce & Industry (DBCCI) to address access and inclusion issues in the business community.
- Reviewing Shire community hall facilities to assess opportunities for access, within heritage requirements.



Outcome 3: Information

- Increased diversity of media and communications by the Shire, using multiple platforms to disseminate information to the community.



Outcome 4: Experiences with Staff

- Projects planned in the DAIP for 2025-2026.



Outcome 5: Complaint Mechanisms

- Projects planned in the DAIP for 2025-2026.



Outcome 6: Consultation Processes

- Terms of Reference have been developed for an Access & Inclusion Reference Group (AIRG), and were endorsed by Council at the Ordinary Council Meeting on 24 July 2024. Recruitment for the AIRG is planned to commence in 2024-2025.



Outcome 7: Employment

- Projects planned in the DAIP for 2025-2026.



➤ **Strategic Objective 1.4:**

Encourage recognition and respect for all cultures.

☑ **Primary Project 1.4.1:**

Enable development of a community-led Reconciliation Action Plan.

Cultural Recognition

To facilitate cultural recognition and achieve this objective, the Shire focused on building relationships with Aboriginal community members in 2023-2024. This included hosting a Community Yarn in November 2023, and joining the Reconciliation WA Banners Program to promote awareness during Reconciliation and NAIDOC weeks. In June 2024, Council contributed to the development of a Community Yarning Circle at DDHS, which is accessible and open to all.

A formal Reconciliation Action Plan is still in early conceptual stages, as development relies heavily on a collaborative approach and engagement with a suitable consultant. As a priority, the Shire intends for the appointed consultant to have strong Indigenous and local community ties, ensuring that all necessary areas are covered and considered in full, in the most appropriate way possible.



➤ **Council Plan Outcome 2:** A safe and healthy community.

🎯 **Strategic Objective 2.1:** Improve access to facilities and services to support community health and wellbeing.

Refurbishment of Minninup Cottages & Langley Villas

This year, the refurbishment projects at the Minninup Cottages and Langley Villas were complete. This was made possible through the Social Housing Economic Recovery Package (SHERP) provided by the Department of Communities, which saw the Shire receive a total of \$2,866,250 in grant funding.

Minninup Cottages

With works commencing early in 2023 and reaching practical completion by the end of that same year, the Minninup Cottages precinct has undergone a remarkable transformation, both internally and externally.

The previously hazardous and unappealing site has been completely revitalised, and is now a safe and welcoming communal space featuring manicured lawns, trees, plants, and thoughtfully designed seating areas. Smooth, accessible walkways and driveways now allow residents to safely navigate the area on foot or by gopher, ensuring improved mobility and connectivity.

Each unit has been completely modernised, equipped with new appliances, efficient lighting, and practical kitchens and bathrooms. They offer bright, clean, and contemporary living spaces. While modest in size, the upgraded units provide residents with safe, clean, and secure homes, significantly enhancing their quality of life.



Langley Villas

Shortly after the completion of works at Minninup Cottages, the Langley Villas refurbishments began early in 2024 and reached practical completion shortly after the end of the financial year.

The units have undergone significant upgrades, both inside and out. Externally, dark roofs were repainted in light colours, lawns transformed into lush gardens with vegetable pods, high-security fences installed, driveways redesigned for safety and accessibility, and new blinds added for weather protection.

Internally, outdated spaces were transformed into bright, modern homes with hygienic wood plank flooring, and refurbished kitchens and bathrooms.

The residents have expressed their gratitude to have been a part of this journey, and are thrilled with the changes. Their renewed homes and surroundings have given them a new sense of purpose and motivation to embrace and enjoy their new environment.



✓ **Primary Project 2.1.2:** Implement the Donnybrook Community, Sporting, Recreation and Events Precinct (VC Mitchell Park) Project.

VC Mitchell Park (VCMP) Community Club Project

The Project reached its 50% completion milestone at the end of June 2024, and all works are progressing on schedule and within budget. The new Community Club Precinct will feature versatile event spaces, accessible pathways, upgraded drainage, new parking, playgrounds, and reworked pavilions with changerooms and universal access. This project prioritises inclusivity, safety, and functionality, enhancing sport and recreation facilities while delivering social, health, and economic benefits to the community.



In August 2023, the Shire received \$3m in funding from Talison Lithium through their Community Investment Program (CIP). These funds have assisted the Shire in delivering supplementary works and supporting infrastructure.

Early in October 2023, Perkins Builders obtained full site possession, and a SOD (Start of Development) Turning event was held shortly after. This event symbolised the forging of the path ahead and the beginning of construction and redevelopment.



By January 2024, the block work for level 1 at Pavilion 1 had been successfully completed, and the wall frames and roof trusses for Pavilion 2 were also finished. By the end of 2023-2024, progress highlights included the installation of mechanical equipment, completion of structural elements, the commencement of finishings such as wall tiling, and site works for oval lighting and Western Power upgrades. The next significant milestone is the practical completion, which is scheduled for early November 2024.

The Shire of Donnybrook Balingup acknowledges the contributions of the Department of Local Government, Sport and Cultural Industries (DLGSC), Talison Lithium, and the West Australian Football Commission (WAFC).



Department of
**Local Government, Sport
and Cultural Industries**



- 🎯 **Strategic Objective 2.2:** Facilitate, encourage and support a diverse range of festivals, community events, arts and cultural activities.
- 🎯 **Strategic Objective 7.1:** Identify, preserve and showcase local heritage.
- 🎯 **Strategic Objective 9.2:** Attract and retain a diverse mix of businesses and investment opportunities.

Balingup Arts & Culture Hub (BACH)

The BACH is a sub-committee of the Balingup Progress Association (BPA), and entered into a Service Level Agreement (SLA) with the Shire in July 2023.

The objectives of the SLA focused on making the Balingup Town Hall the centre of community life as a thriving and vibrant hub for the community, culture and receptions. It also is an example of how we can establish community-managed, Shire-owned assets.



A wide range of activities and events have been achieved since this partnership began, all of which connect to the BACH vision: *Bringing the world of music to Balingup.*



- 🎯 **Strategic Objective 2.2:** Facilitate, encourage and support a diverse range of festivals, community events, arts and cultural activities.
- 🎯 **Strategic Objective 10.1:** Encourage more people to stop, shop and experience the Shire of Donnybrook Balingup.
- ✅ **Priority Project 10.1.3:** Support the local backpacker industry (possibly through the Donnybrook Balingup Chamber of Commerce and Industry) to host events and community BBQs to attract, engage with, and retain backpackers.



Meliora New Year Arts & Music Festival

This event took place during the New Year period, and was run by Elysian Art & Music. It saw approximately 2,000 people in attendance, including organisers, volunteers and contractors. The event generated a lot of buzz in the community, including both positive and negative feedback. Feedback from local businesses highlighted the increased number of visitors in the area, and attendee commentary emphasised the host's efforts towards cleanliness and ensuring effective safety management.

Following this event, the Shire identified that improvements to the event assessment process were required, especially for events similar to this one in nature. Developments include debriefs and consistent workshops both during and after this year.



Australia Day

The Australia Day Brunch held at Ayers Garden was very successful, thanks to the assistance and support of the following local clubs and organisations:

- Donnybrook Scout Group WA
- Donnybrook Lions Club
- Donnybrook Community Garden
- Donnybrook Country Women's Association (CWA)
- The Donnybrook Vintage & Classic Car Clubs
- Donnybrook Butchers
- Fruit Barn
- SUPA IGA Donnybrook
- Blackwood United Football Club
- Events West & Groove Addiction



Community Development & Achievements

Supporting Small Events

The Shire developed a generic Traffic Management Plan for use at specific sites, which aims to support both Shire and community-run events with fewer than 500 attendees, ensuring that they remain viable.

Community Information Social Centre (CISCO)

In May 2024, the Shire procured a generator on behalf of the Balingup Resilience Committee through a grant from the National Australia Bank (NAB). The generator and trailer are now stored at the Balingup Fire Shed, and will primarily be used by the CISCO in emergencies or in an extended power outage.

16 Days in WA

A collaborative effort with multiple south west agencies, including the Waratah Support Centre, Donnybrook Community Resource Centre (CRC) and Donnybrook Country Women's Association (CWA), which aimed to raise awareness about violence against women. A walk against family and domestic violence was arranged by the Donnybrook CRC that took place in November 2023, involving Shire staff and other community members. It was followed by a presentation from South West Domestic Violence Specialist Officer, Sergeant Don McLean, which addressed specific challenges in the community and efforts to combat this issue.

Events the Shire assessed, supported, participated in, or organised this year: 33

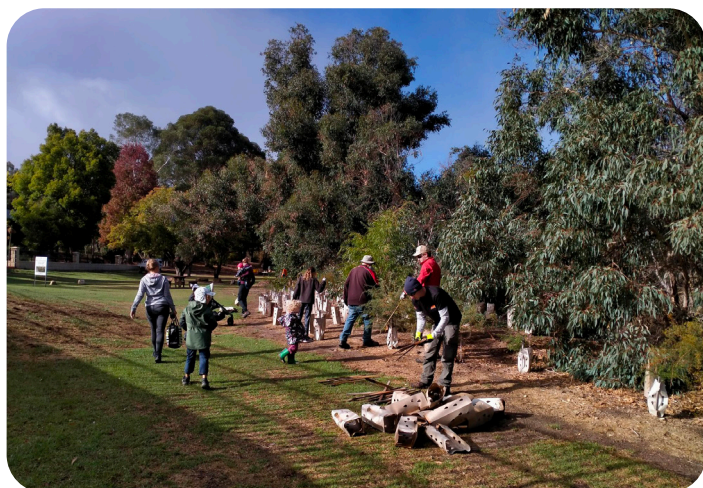
- NAIDOC Week
- Sydney II: Lost and Found - Theatre 180
- Bibbulmun Track 25th Anniversary Celebration
- Balingup Medieval Carnivale
- The Colour Exhibition: "Art in Small Spaces"
- Tiny Art Exhibition at WA's Smallest Art Gallery
- True Grit
- Donnybrook Makers Market
- WA Veteran Vehicle Muster
- Tour 2023 (Formerly Tour of Margaret River)
- Bendigo Bank's 20th Birthday
- WA Gravity Enduro
- Jalbrook Jig & Gallus
- Salvation Army Toy Run
- Donnybrook Christmas Twilight Market
- Lions Carols by Candlelight
- International Day of People with Disability
- Meliora New Year's Festival
- New Year's Eve Dance
- Australia Day Breakfast and Citizenship Ceremony
- Vintage Motorcycle rally
- The Rotary Tour of the Blackwood
- Philharmonic South West Orchestra: Rhapsody to the Core
- Donnybrook Apple Festival & 70th Anniversary Ball
- Life Cycle for Canteen
- Balingup Small Farm Field Day
- 'Brook Fest
- TJK Food Trucks
- Anzac Day Memorial Services
- Community Expo
- Autumn Begonia Display
- Donnybrook Chamber of Commerce & Industry (DBCCI) - The Right Staff
- Donnybrook Cross Country Run

- **Council Plan Outcome 3:** The natural environment is well managed for the benefit of current and future generations.
- 🎯 **Strategic Objective 3.1:** Care for the natural environment, including weed and pest management.
- ✅ **Primary Project 3.1.2:** Enable more opportunities for community volunteers, students, work for the dole, and prisoner release program participants to take part in environmental projects (i.e. river clean-up, weeding, tree planting, etc).

Working with the Community

The Shire, in partnership with key stakeholders such as the Leschenault Catchment Council (LCC), Donnybrook Lions Club, Talison Lithium, and local communities, made notable environmental advancements in 2023-2024.

Collaborative efforts with the Leschenault Biosecurity Group reduced feral rabbit populations in the Preston River and Noneycup Creek areas. Significant works also saw the removal of invasive species at the Balingup Racecourse Reserve, which was met with community support. Other areas of engagement include the Urban Canopy Street Tree Program, and the Leschenault Catchment Council (LCC) completed its Preston River Revitalisation Scheme. This initiative started in 2019, and focuses on improving biodiversity, native habitats, and water quality. Through this, a draft Preston River Management Plan has also been developed.



The Shire has also developed the following documents and plans, which reflect our commitment and ongoing efforts towards managing our local environment:

- Draft Management Plan for the Avenue of Honour's mature oak trees
- Draft Local Biodiversity Strategy (supported by the WA Local Government Association)
- Climate Change Report - complete, prepared to guide Council's environmental commitments

Additionally, we have registered 86 hectares of blackberry control for action under proposed State Natural Resource Management (NRM) grant funding.

- 🎯 **Strategic Objective 3.2:** Develop community readiness to cope with natural disasters & emergencies.

Fire & Emergency Management

With almost half of the Shire covered by state forest and over 82% designated as bushfire prone, it's essential to have plans and precautions in place to prepare our community and district for natural disasters and emergencies. This year, we achieved the following in an effort towards addressing these risks:



Local Emergency Management Arrangements (LEMA) 2023

In line with the requirements to review the LEMA every 5 years, these arrangements were reviewed and updated in December 2023 to be brought in line with State Emergency Management Framework.



Annual Fire Prevention Order 2023-2024

The Shire reviews the Fire Prevention Order annually. It sets the minimum fire prevention standards needed for each property type within the district, in order to minimise impacts from destructive bushfires.

- **Council Plan Outcome 4:** Shared responsibility for sustainability.
- 🎯 **Strategic Objective 4.1:** Encourage the adoption of sustainable practices.
- **Council Plan Outcome 5:** A sustainable, low-waste, circular economy.
- 🎯 **Strategic Objective 5.2:** Increase material recovery and recycling.

Key Environmental Plans, Projects & Programs

Through the Warren Blackwood Alliance of Councils (WBAC), the Shire is an active member of the WBAC's Climate Change Action Plan Implementation Reference Group. Through this group, we are participating in the development of the Climate Change Action Plan itself, as well as investigating joining Water Corporation's WaterWise Council Program. Additionally, the Shire has become a signatory of the WA Local Government Association (WALGA) Climate Change Declaration, and is still a part of the Cities Power Partnership.

The Shire has also ordered baskets from Keep Australia Beautiful to establish Community Exchange Points, which will benefit both the community and the environment by utilising the containers for change program to divert containers from public rubbish bins.



500+
KILOMETRES


Road verges treated for weeds through biannual Road Verge Spray Program




84
HECTARES

Land registered for the newly opened Blackberry Control Program (2024-2026)




**Council Plan Outcome 6:**


The built environment is responsibly planned and well maintained.

**Strategic Objective 6.1:**

Ensure sufficient land is available for residential, industrial and commercial uses.

**Primary Project 6.1.1:**

Review the Local Planning Strategy.

**Primary Project 6.1.2:**

Review the Local Planning Scheme.

Local Planning Strategy & Scheme

To ensure compliance with the directive of the WA Planning Commission (WAPC), the Shire commenced a review of its Local Planning Framework, with the first step being the review of the Local Planning Strategy. This Strategy guides how our community will grow and develop over the next 15 years, and aims to reflect the community’s vision for the future. The revision of the Strategy, along with the Local Planning Scheme, began this year with consultation opening in April 2024.

The purpose of the Strategy is to provide high-level strategic solutions to matters such as population growth and housing needs, strengthening the local economy and improving the connections and spaces where our community lives, works and visits. While the Strategy provides a long term direction, the Scheme will be revised with a focus on setting out the rules around development, in a way that aligns with the direction and vision for the Shire.

Staff are working with the Department of Planning, Lands & Heritage (DPLH) on reviewing the submissions with Council to workshop options during 2024-2025.



172

COMMENTS

Received from consultation (163 from the public, 9 from government agencies)



- 🎯

Strategic Objective 6.4:

Provide attractive, well maintained streetscapes, verges and trees.
- ✅

Primary Project 6.4.2:

Enable growth of the urban tree canopy by making a suitable number of trees available per annum to support a community tree planting program.



Development in the District

The Shire’s Development Services Department oversee a wide range of various building, planning and public health activities and applications. Here are the summaries for each area from 2023-2024:

Building Services


Fees Charged		Total	Applications Received		Total
2023-2024		\$ 67,664	2023-2024		211
2022-2023		\$ 48,527	2022-2023		190

Planning Services


Fees Charged		Total	Applications Received		Total
2023-2024		\$ 36,982	2023-2024		78
2022-2023		\$ 49,546	2022-2023		83

Environmental Health Services

Fees Charged		Total	Applications Received		Total
2023-2024		\$ 28,562	2023-2024		221
2022-2023		\$ 21,429	2022-2023		158

**Council Plan Outcome 8:**

Safe and convenient movement of people in and around the district.

**Strategic Objective 8.1:**

Improve road safety, connectivity and traffic flow for all users.

Infrastructure & Maintenance Works

- Renewed: Cemetery Access Road
 - Upgraded: Cundinup-Kirup Road
Fleet Street / Bond Street Drainage
Shire Administration Office Carpark
- Replaced: Upper Capel Road Bridge
 - Sealed: Southampton Road
Jays Road (+ shoulder treatment)
 - New: Preston River Loop Shared Path

8 8 6 *Requests for maintenance received this year - top 5 areas:*



Trees:
229



Grading:
87



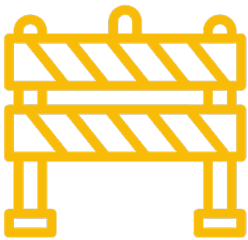
Repairs:
82



Roads:
69



Signage:
54



5 6 0 +
KILOMETRES *Unsealed gravel roads graded during Summer & Winter Grading Programs*

Community Services & Facilities

The Shire is committed to enhancing and improving access to facilities and services to promote community health and wellbeing. There were plenty of outcomes that were achieved for this goal in 2023-2024:



Donnybrook Recreation Centre (DRC)

Diving into the pool-side services at the DRC, Swim School was very popular and had all positions filled. Tiny Tots continues to grow, with strong engagement and positive feedback from our mums and bubs.

A 5-day intensive swim program was held during the Term 2 school holidays, which was fully booked. VacSwim (Department of Education) and in-term school swimming programs also kept the DRC busy with strong attendance.

Fitness programs continue to be well received by the community, with a highlight being the reintroduction of consistent Group Fitness classes, which have seen a steady increase in attendance throughout the year. Our new Group Fitness instructors have fostered an inclusive and motivating environment for participants, with the growth allowing this program to be reintegrated into membership offerings, adding more value for members. Strength For Life (SFL) is also still a solid, well-rounded fitness option for our senior community members, and has maintained high engagement and praise.

The increased attendance of fitness programs has also positively impacted Creche, enhancing the family-friendly atmosphere at the DRC. The services has been utilised consistently - it has been so well received that a fortnightly timetable with engaging activities was introduced this year. Along with Creche, we have overseen and introduced more programs and activities that offer plenty of options for patrons, including:



- Mixed netball running with nine teams from October to March (2023).
- Home School Sports Program (HSSP) introduced new skill building and gameplay through badminton, cricket and hockey.
- Two successful movie nights plus an 80s-themed roller disco with DJ Nate Stokes, which have been a hit with families and community members.
- Challenges for our gym members have encouraged friendly competition and engagement.
- External service providers have seen steady attendance, and offer more variety to guests at the DRC - this includes badminton, barre and pilates, aquafit, karate and artistic swimming.

Admission Areas & Types	Total
Group Fitness Passes & Strength For Life	3,395
Dry-side Admissions*	9,857
Wet-side Admissions	14,212
TOTAL	27,464

Membership Type	Total	New
Gym & Swim Memberships	43	22
Gym Memberships	342	150
Swim Memberships	8	8
TOTAL	393	180

* Note: Basketball & Netball Club are not included in admissions.

Donnybrook & Balingup Libraries

The Donnybrook & Balingup Library Services are more than just places to borrow books; they are places where knowledge is shared, creativity is nurtured and connections are made.

Active Membership Users	Total
Adults & Young Adults	371
Juniors & Students	130
Temporary (all)	14
Other	15
TOTAL	530

New Membership Registrations	Total
Adults & Young Adults	138
Juniors & Students	26
Temporary (all)	12
Other	23
TOTAL	199



23,223

Total checkouts & renewals between both library facilities. Busiest months:

- ★ Nov. 2023: 2,435
- ★ May 2024: 2,411
- ★ Jan. 2024: 2,099



- **Council Plan Outcome 9:** A thriving economy.
- 🎯 **Strategic Objective 9.2:** Attract and retain a diverse mix of businesses and investment opportunities.
- **Council Plan Outcome 13:** Increased community capacity.
- 🎯 **Strategic Objective 13.1:** Enable community organisations and community champions to deliver services and projects to meet local needs.
- ✅ **Priority Project 13.1.1:** Fund community organisations through the Community Grants Funding Scheme (CGFS).

Community Grants & Donations

Our local groups, clubs, and organisations play a key role in the development of the Shire through events, activities and projects that build capacity, promote and encourage creativity, and engage with the community. Council provides support and funding for these various initiatives through an annual grants and donations program, which is open for applications from all groups and individuals.



\$30,071
**MAJOR GRANT FUNDING
& SPONSORSHIPS**

\$6,467
**MINOR GRANT FUNDING
& DONATIONS**



Major Grants Recipients	Funding Purpose	Funding Total
Promote Preston (Yabberup Community Association)	Preston River Valley website	\$ 1,000.00
Country Women's Association (CWA) - Donnybrook Branch	Kitchen & toilet renovation at the CWA hall	\$ 2,000.00
Leschenault Catchment Council	Seedling Planting Day community event at the Preston River Foreshore	\$ 1,640.00
Donnybrook Town Team (Donnybrook Community Resource Centre)	Egan Arcade Garden Creation	\$ 1,500.00
Donnybrook Apple Festival Inc	Stallholder Coordinator for 2024 Donnybrook Apple Festival	\$ 2,000.00
Donnybrook Men's Shed	Upgrade CCTV system & tool replacement	\$ 2,000.00
Balingup Historical Group (Balingup Progress Association)	Rent for Packing Shed Exhibition Space	\$ 1,600.00
Balingup Community Forest Garden	New footpaths for entire garden area	\$ 1,500.00
Treehouse Childcare Centre Inc.	Community bus upgrades	\$ 1,794.00
TOTAL		\$ 15,034.00



Major Event Sponsorship Recipients	Funding Purpose	Funding Total
Indian Harley Club of Bunbury	WA Vehicle Muster	\$ 1,000.00
The Begonia Society - Donnybrook Branch	Autumn Begonia Show	\$ 1,000.00
Yabberup Community Association	Preston Valley Artisan Trail 2023	\$ 2,000.00
St Mary's Catholic Primary School	Men's Mental Health and Well Being	\$ 1,000.00
WA's Smallest Art Gallery	Tiny Art Competition & Exhibition 2023	\$ 787.00
Blackwood River Arts Trail	Blackwood River Arts Trail 2024	\$ 2,000.00
Leschenault Catchment Council (LCC)	Micro Bat Box Walk	\$ 1,250.00
Donnybrook Arts & Crafts Group	The Colour Exhibition 2023	\$ 2,000.00
Donnybrook Balingup Chamber of Commerce & Industry (DBCCI)	Twilight Christmas Markets	\$ 2,000.00
Donnybrook Lions Club	Christmas Concert & Community Fair 2023	\$ 2,000.00
TOTAL		\$ 15,037.00

Minor Grants Recipients	Funding Purpose	Funding Total
Donnybrook Arts & Crafts Group	Colour Exhibition (children's workshop)	\$ 300.00
St Mary's Catholic Primary School	Portable Speaker System	\$ 500.00
University of the 3rd Age (Donnybrook Community Resource Centre)	U3A Guest Speakers	\$ 180.00
Women Together	Women Together 2024 Planning Day	\$ 310.00
WA Veteran Vehicle Muster	WA Veteran Vehicle Muster	\$ 500.00
Donnybrook Community Resource Centre (CRC) & Donnybrook Garden Group	Garden Group Tour	\$ 500.00
TOTAL		\$ 2,290.00

Minor Event Sponsorship Recipients	Funding Purpose	Funding Total
TASTE Donnybrook (Donnybrook Wineries and Producers Inc.)	TASTE Donnybrook (participant at the annual Donnybrook Apple Festival)	\$ 500.00
Donnybrook & Districts Country Music Club	2023/24 New Years Eve Dance	\$ 500.00
St Mary's Catholic Primary School	Mens mental health night	\$ 394.00
Telling Tales in Balingup (Balingup Progress Association)	Telling Tales In Balingup	\$ 500.00
Promote Preston (Yabberup Community Association)	Launch of Preton River Valley Website	\$ 500.00
Donnybrook Community Resource Centre (CRC) & Women Together	Womans Health Week Workshop Series	\$ 500.00
TOTAL		\$ 2,894.00

Cash Donation Recipients	Funding Purpose	Funding Total
Annabelle Behan	The Bigham Cup, National Gymnastics Competition	\$ 150.00
Leisha Sunderland	AFL Womens Masters National Competition	\$ 150.00
TOTAL		\$ 300.00

Fee Waiver & Non-cash Donation Recipients	Waiver / Donation Purpose	Total Value
Country Women's Association (CWA) - Donnybrook Branch	Building permit fee waived for kitchen & bathroom renovations at the CWA hall	\$ 257.00
St Mary's Catholic Primary School	Hire fees for a motivational speaker at a men's mental health night	\$ 106.00
Donnybrook RSL	ANZAC Day Gunfire Breakfast	\$ 120.00
Balingup Medieval Carnivale Committee (Balingup Progress Association)	Facility hire fee waived & donation towards decorations for annual Medieval Carnivale Feast	\$ 500.00
TOTAL		\$ 983.00

- ▶ **Council Plan Outcome 11:** Strong, visionary leadership.
- ◎ **Strategic Objective 11.1:** Provide strategically focused, open and accountable governance.
- ▶ **Council Plan Outcome 12:** A well respected, professionally run organisation.
- ◎ **Strategic Objective 12.1:** Deliver effective and efficient operations and service provision.

Governance & Administration

CEO Recruitment Process

The process for Council to employ a permanent CEO was completed under the guidance of Dr Garry Hunt PSM, who was appointed as Temporary CEO in late 2023.

- FEB. 2024 A Special Council Meeting was held to endorse the CEO Recruitment Process, issue a Request for Quotation (RFQ) to seek a Recruitment Consultant, appoint an Independent Selection Panel Member, and approve the Selection Criteria and Position Description in the draft CEO Employment Contract. Shortly after, a CEO Recruitment & Performance Review Committee meeting was held.
- MAR. 2024 A Special Council Meeting was held to receive the Minutes of the CEO Recruitment & Performance Review Committee meeting, and to award the RFQ for CEO Recruitment Consultancy Services.
- APR. 2024 A Special Council Meeting was held to extend the appointment of the Temporary CEO.
- MAY 2024 A Special Council Meeting was held to consider the recommendations of the CEO Recruitment & Performance Review Committee concerning the appointment of another independent person to the CEO Recruitment Selection Panel.
- JUN. 2024 A Special Council Meeting was held to consider the Selection Panel's Summary of Assessment; Approval of Preferred Candidate; Offer of Employment, and for the Appointment of Temporary CEO following Dr Hunt's departure. Shortly after this, the Offer of Employment was finalised.



Elector Motions (Annual General Meeting of Electors)

At the Annual General Meeting of Electors (AGM) in February 2024, the following Elector Motions were made.



Motion 1: *Request Council to consider introducing a harvest ban notification policy possibly using an SMS service to both assist staff and inform the community.*

Council resolved for a Harvest & Vehicle Movement Ban SMS System policy to be developed, which has seen significant progress since April 2024 (further information falls outside of the 2023-2024 reporting period).



Motion 2: *Request Council to review the Donnybrook townsite drinking water protection plan.*

The Shire's Local Planning Scheme No. 7 and draft Local Planning Strategy contain provisions consistent with the townsite's drinking water protection plan, however to address this motion, Council resolved to request the Department of Water & Environmental Regulation (DWER) and Water Corporation hold a town hall style meeting to educate to allay public concerns regarding the security and quality of drinking water. While these external agencies are unable to provide this type of meeting, they remain available to address any specific resident concerns.



Motion 3: *Request Council to consider delivering recreational water testing at the Donnybrook Amphitheatre, Wrights Bridge as per the WA Health Department recommendations.*

The Shire routinely undertakes informal recreational and natural water monitoring as part of environmental health activities. Council resolved to explore further opportunities to participate in a recreational water monitoring program consistent with Department of Health guidelines.



Motion 4: *That the Audit & Risk Management Committee meetings be live streamed.*

Currently only Council meetings are live streamed, in accordance with the Shire's *Meeting Procedures Local Law 2017* and *Live Streaming and Recording of Council Meetings Policy*. The Audit & Risk Management Committee meeting minutes are published on the Shire website for public access.



Strategic & Corporate Planning

This year, Council and the Shire's Executive leadership team completed thorough revisions of critical documents and processes. The main focus was to bring our systems up to date and to develop various administrative practices, therefore enhancing our outcomes.



Annual Review of Asset Management & Financial Information Plans

As a standard practice and like all local governments, the Shire conducts annual reviews on its Asset Management Plan (AMP) and Long Term Financial Plan (LTFP). A highlight from this year was the extensive rework of the LTFP, which provides a new benchmark to measure performance. It serves to inform and guide Council about the Shire's financial position, the timing of asset maintenance or renewal, and where funds will be sourced.

The LTFP provides the most financially sustainable pathway to meeting our future objectives, and through the delivery of this essential document, the annual budget for the following year was entirely rebuilt from a zero base.

► **Council Plan Outcome 13:** Increased community capacity.

🎯 **Strategic Objective 13.1:** Enable community organisations and community champions to deliver services and projects to meet local needs.



Property Management Framework

After a review of the management of Shire properties, a revised and structured leasing and licensing framework was been developed to ensure the Shire is meeting the demands and needs of the community. This is now known as the Property Management Framework (PMF), which was adopted by Council in August 2023.

The PMF is supported by a policy containing the overarching objectives, and provides a classification for leases and licences, along with an equitable methodology for calculating annual lease and licence fees. Lease agreements began transitioning to this new Framework model in September 2023, which occurred in tandem with one-on-one sessions with community groups and Annual Community Group Health Checks.

The guiding principles of the PMF include establishing and clarifying a common set of responsibilities and costs with parity between leases and tenants, and ensuring transparency and equity whilst balancing the management of Shire-owned or managed properties and demonstrated community needs. The governance behind the PMF is manageable for both the tenant and the Shire, and enables innovation, capacity building, and revenue opportunities for our community groups. Finally, another key element of this Framework is to ensure the sustainability of the Shire's properties, with effective asset management and demonstrated sound financial management being a key priority.

Communication & Engagement

The Shire has maintained focus on improving accessibility and enhancing transparency through media and communications this year. This has been displayed in a wide range of areas, including the following:

Website

The Shire website underwent a full content review across all pages, involving all departments and areas of the organisation. By streamlining internal processes for greater efficiency and consistency, the following outcomes were achieved:

Key Action, Item or Area	
Total News Posts Shared	117
Average News Posts per Month	10
Total Website Views	190,094
Average Website Views per Month	15,835
Total Website Interactions*	569,274
Average Interactions per Month	47,440

* Interactions include opening or downloading documents, making a submission, completing a form, or viewing one of the items in our Events Calendars and Latest News.

Social Media

Our method of communication has stayed consistent, however our styling and language approaches have evolved to increase engagement with the community. The following outcomes were achieved through the Shire’s Facebook and Instagram pages (Meta):

Key Action, Item or Area	
Total Posts Published	432
Average Posts Published per Month	54
Total Reach & Views	163,133
Average Reach & Views per Month	13,595
Total Engagements	4,728
Average Engagements per Month	394

* Reach is determined by the total times something related to the Shire was viewed, including posts (both original and shared), tags and mentions, or visits to our page.

The most engaged content this year was Shire President Vivienne MacCarthy’s first Council Meeting Recap video in February 2024. Following its success, Recap videos have been published every month for each Ordinary Council Meeting, and the President also regularly meets with local community groups to share and discuss the summaries.

 Reactions: 18

 Total Views: 245



The Ordinary Council meeting on Wednesday night was followed by a Special Council Meeting where Council endorsed recommendations from the newly formed Chief Executive Officer (CEO) Recruitment Committee.

Council endorsed a Recruitment Action Plan that sets out a structured approach to the Committee’s recruiting activities.


We endorsed a Request for Quote (RFQ) to be issued to consultants who will bring expertise to the recruiting process.


We also endorsed a suite of Draft documents including the CEO Employment Contract, Position Description and Selection Criteria, to be used in advertising the position.


Please see **items under 9.3** from the February Special Council Meeting.

4,009


Total following the Shire on Facebook & Instagram (Meta)

 Facebook Followers: 2,812












 Instagram Followers: 1,197

 Total New Followers: 378

+ 6.3% from last year

 Average Age: 35-44

Across all followers



24% identify as male
76% identify as female

33

Statutory Information



Minor Breach Complaints

The minor breach system is part of the disciplinary framework for Councillors in Western Australia under the *Local Government Act 1995* (the Act). The Shire has adopted a Conduct of Conduct in compliance with the *Local Government (Model Code of Conduct) Regulations 2021*. The Code of Conduct applies to Council Members, Committee Members and Candidates.

The Shire is required to maintain and publish on its website a Register of Certain Complaints of Minor Breaches (Register), which contains records of complaints that result in a finding that a minor breach has occurred. During the 2023-2024 financial year, no complaints of minor breach as defined under the Act were determined. The Code of Conduct and the Register are available on the Shire’s website.



Delegations Register Review

Local governments have responsibility for decision making assigned under a wide range of legislation. Each power or duty described in legislation requires local governments to fulfil a mandatory duty or use a discretionary power to make these decisions. Delegation is the process that enables the Shire to delegate its power or duties. Delegation enables efficient and effective strategic, financial and operational management decisions to be made.

The annual statutory review of the Shire’s Delegation Register was undertaken and presented to Council at the Ordinary Council Meeting on 26 June 2024. The review included amendments to reflect changes in legislation, areas of responsibility and operational requirements.



Public Interest Disclosure (PID)

The *Public Interest Disclosure Act 2003* (PID Act) aims to ensure accountability within government agencies, including local government, by enabling persons to make disclosures of public interest information involving misconduct, offences, misuse of public resources and risks to public health or safety. The Shire is committed to the aims and objectives of the PID Act. Information regarding PID is available on the Shire’s website.

During the 2023-2024 financial year, no Public Interest Disclosures were lodged with the Shire. The Integrity and Conduct Annual Collection was submitted to the Public Sector Commission to comply with annual reporting obligations of the PID Act.



Freedom of Information (FOI)

In compliance with the *Freedom of Information Act 1992* (FOI Act), the Shire received and finalised one (1) valid access application during the 2023-2024 year. The FOI Annual Statistical Return was submitted to the Office of the Information Commissioner as required by legislation.

Several FOI applications were also processed outside of the normal legislative approval process during the reporting period, in line with the Open by Design principles supported by the Office of the Information Commissioner. This proactive approach aims to increase transparency and share information with the public where possible.

The Shire’s Information Statement provides details of documents typically held by the Shire and the procedures for providing access to documents and amending personal information. It is available on the Shire’s website, from the Administration Office, and in alternative formats upon request.



Grants, Subsidies & Contributions

The following totals are the capital grants, subsidies and contributions received and expended by the Shire for replacing and renewing assets.

Financial Year	Amount
2023-2024	\$ 9,792,035
2022-2023	\$ 3,457,189
2021-2022	\$ 4,892,961

Statutory Information



Major Land Transactions & Undertakings

The Shire has undertaken a significant redevelopment project at VC Mitchell Park (VCMP) to enhance the quality of sporting, recreational and community amenities. This project aims to address the ageing infrastructure and meet the current and future needs of the community - further details are available in the body of this report. The VCMP Project is expected to be completed in the 2024-2025 financial year.

Transactions	23-24 Actual		23-24 Budget		22-23 Actual	
Income:						
Capital Grants, Subsidies & Contributions	\$	5,518,222	\$	8,502,607	\$	447,393
Expenditure:						
Finance Costs	\$	(37,380)	\$	(76,430)		0
Repayment of Borrowings		0		0		0
Purchase of Property, Plant & Equipment	\$	(5,518,222)	\$	(11,752,595)	\$	(434,557)
TOTAL	\$	(37,380)	\$	(3,326,418)	\$	12,836

Assets & Liabilities	23-24 Actual		22-23 Actual	
Assets:				
Cash & Cash Equivalents	\$	2,684,384	\$	302,606
Property, Plant & Equipment	\$	5,518,222	\$	434,557
TOTAL:	\$	8,202,606	\$	737,163
Liabilities:				
Borrowings	\$	(2,900,000)		0
NET ASSETS	\$	10,605,212	\$	1,474,326





Compliance Audit Return (CAR)

Local governments are required to conduct an annual assessment of their compliance with key components of the *Local Government Act 1995* (the Act) and associated Regulations. The 2023 Compliance Audit Return (CAR) for the period 1 January 2023 to 31 December 2023 was undertaken in accordance with the *Local Government (Audit) Regulations 1996*. After review of the audit findings, the 2023 CAR provided a positive compliance response (or ‘not applicable’ response) for the Shire of eighty-nine (89) out of the ninety-four (94) specified compliance items, with non-compliance of five (5) items.

The non-compliance items related to:

- End of Financial Year Audit Report lodgement date;
- Financial management systems and procedures review required by legislation;
- Risk management, internal control and legislative compliance review required by legislation;
- Annual Financial Interest Returns lodgment for relevant persons; and
- Tender Register compliance with legislation.

The 2023 CAR was presented to the Shire’s Audit & Risk Management Committee for review and subsequently endorsed by Council at the Ordinary Council Meeting on 27 March 2024. It was also lodged with the Department of Local Government, Sport and Cultural Industries (DLGSC) as required.



Council Plan Progression

Substantial progress was made in the 2023-2024 year towards achieving items specified in the Council Plan. An overview of each priority area and associated outcomes has been summarised at the front of this document, with details of the various key achievements and items progressed this year available in the main body of the report. Progress is displayed as one of five categories: Achieved, In Progress, Not Started, Monitor, or Defer.

By the end of the 2023-2024 period, 28% of items were Achieved, 52% were In Progress, 7% were categorised as Monitor and 13% were Deferred. There were no items categorised as Not Started.



Records Management

The Shire recognises the need for significant improvements in our record-keeping practices and software. We are committed to addressing these issues and are actively planning enhancements to ensure compliance with the *State Records Act 2000* and to establish more effective and efficient record management systems. The Shire’s Record Keeping Plan (RKP) was reviewed in 2023 and approved by the State Records Commission. All staff receive training to ensure they are aware of records management requirements and responsibilities.

- | | | | |
|-------------|-------|-----------------|---------------|
| • Incoming: | 8,107 | • Internal: | 2,007 |
| • Outgoing: | 4,587 | • Total: | 14,701 |



Statutory Information



Payments & Remuneration

Councillor remuneration is determined in accordance with the Salaries and Allowances Tribunal, with the Shire of Donnybrook Balingup classified as a Band 3 local government within the Tribunal's Band Classification system.

Elected Members

	Attendance		Travel		ICT Allowance		President/Deputy Allowance		TOTAL
Cr MacCarthy	\$	8,394.05	\$	578.72	\$	846.01	\$	6,942.00	\$ 16,760.78
Cr Glover	\$	6,838.01	\$	485.43	\$	846.01	\$	1,734.99	\$ 9,904.44
Cr Bailey	\$	6,838.01			\$	846.01			\$ 7,684.02
Cr Davy	\$	6,838.01			\$	846.01			\$ 7,684.02
Cr Gubler	\$	6,838.01			\$	846.01			\$ 7,684.02
Cr Lindemann	\$	6,838.01	\$	112.60	\$	846.01			\$ 7,796.62
Cr Mitchell	\$	6,838.01			\$	846.01			\$ 7,684.02
Cr Patrick	\$	6,838.01	\$	969.74	\$	846.01			\$ 8,653.76
Cr Shand	\$	6,838.01	\$	934.38	\$	846.01			\$ 8,618.40
TOTAL	\$	63,098.13	\$	3,080.87	\$	7,614.09	\$	8,676.99	\$ 82,470.08
Commissioner	\$	47,866.07	\$	2,016.72	\$	5,922.07			\$ 55,804.86

Additionally, the Salaries and Allowances Tribunal determine the minimum and maximum range of remuneration to be paid or provided to local governments CEOs. The *Local Government (Administration) Regulations 1996* requires local governments to provide information on the remuneration paid or provided to the CEO, and the number of employees who are entitled to an annual salary of \$130,000 or more.

Please note that from the end of February 2023, the Shire did not have a permanent CEO during the 2023-2024 period, and during this time some employees were appointed as Acting CEO and a Temporary CEO was employed.

CEO & Temporary CEO

Payment Provided	TOTAL
Annual Salary	\$ 220,571
Compulsory Superannuation	\$ 24,363
Employee Superannuation Contribution	\$ 2,413
Private use of Vehicle	\$ 27,084
TOTAL AMOUNT PAID:	\$ 274,431

Employees

Salary Range	Employees
\$130,000 to \$140,000	0
\$140,000 to \$150,000	3
TOTAL STAFF OVER \$130,000:	3



Annual Financial Report & Independent Auditor's Report

For the financial year starting 1 July 2023 and ending 30 June 2024 (please see following page).

SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

A proud community enjoying our rural lifestyle, cultural heritage and natural environment.

Principal place of business:
Corner Collins and Bentley Streets
Donnybrook WA 6239

**SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Donnybrook Balingup 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 2024 and the financial position as at 30 June 2024.

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

Signed on the 18th day of November 2024



CEO

Nicholas O'Connor
Name of CEO

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),28	7,091,907	7,115,460	6,527,320
Grants, subsidies and contributions	2(a)	3,456,149	1,252,487	4,087,026
Fees and charges	2(a)	2,384,640	2,127,042	2,025,680
Interest revenue	2(a)	555,659	282,014	289,802
Other revenue	2(a)	1,436	420	4,024
		13,489,791	10,777,423	12,933,852
Expenses				
Employee costs	2(b)	(6,515,053)	(6,424,908)	(6,012,827)
Materials and contracts		(3,740,735)	(4,319,079)	(3,523,001)
Utility charges		(507,928)	(479,022)	(410,874)
Depreciation	8,9,11	(7,319,282)	(7,270,039)	(7,248,738)
Amortisation		(95,732)	(68,000)	(92,817)
Finance costs	2(b)	(78,172)	(6,665)	(190,609)
Insurance		(477,525)	(442,121)	(442,807)
Other expenditure	2(b)	(428,772)	(255,479)	(366,264)
		(19,163,199)	(19,265,313)	(18,287,937)
		(5,673,408)	(8,487,890)	(5,354,085)
Capital grants, subsidies and contributions	2(a)	9,792,035	16,454,191	3,457,189
Profit on asset disposals		39,723	64,607	51,840
Loss on asset disposals		(1,959,340)	(32,488)	(1,082,203)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	0
		7,874,099	16,486,310	2,426,826
Net result for the period		2,200,691	7,998,420	(2,927,259)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	19	0	0	27,950,547
Total other comprehensive income for the period	19	0	0	27,950,547
Total comprehensive income for the period		2,200,691	7,998,420	25,023,288

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	12,842,829	10,722,530
Trade and other receivables	5	4,638,906	1,073,391
Other financial assets	4(a)	23,529	23,254
Inventories	6	167,983	202,831
Other assets	7	345,342	474,355
TOTAL CURRENT ASSETS		18,018,589	12,496,361
NON-CURRENT ASSETS			
Trade and other receivables	5	218,267	151,093
Other financial assets	4(b)	207,363	229,211
Inventories	6	1,973,769	1,943,669
Other assets	7	600,186	616,647
Property, plant and equipment	8	47,790,606	48,000,577
Infrastructure	9	158,383,251	155,210,955
Right-of-use assets	11(a)	63,583	96,581
Intangible assets	12	468,018	503,201
TOTAL NON-CURRENT ASSETS		209,705,043	206,751,934
TOTAL ASSETS		227,723,632	219,248,295
CURRENT LIABILITIES			
Trade and other payables	13	2,664,213	1,535,425
Other liabilities	14	4,245,811	1,915,098
Lease liabilities	11(b)	25,345	32,375
Borrowings	15	141,031	52,207
Other Financial Liabilities	16	0	221,713
Employee related provisions	17	970,724	904,887
TOTAL CURRENT LIABILITIES		8,047,124	4,661,705
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	40,153	65,498
Borrowings	15	2,979,767	220,797
Other Financial Liabilities	16	3,878,500	3,806,000
Employee related provisions	17	126,793	135,655
Other provisions	18	2,098,612	2,006,648
TOTAL NON-CURRENT LIABILITIES		9,123,825	6,234,598
TOTAL LIABILITIES		17,170,949	10,896,303
NET ASSETS		210,552,683	208,351,992
EQUITY			
Retained surplus		29,828,319	30,225,909
Reserve accounts	31	7,800,473	5,202,192
Revaluation surplus	19	172,923,891	172,923,891
TOTAL EQUITY		210,552,683	208,351,992

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		33,035,978	5,319,382	144,973,344	183,328,704
Comprehensive income for the period					
Net result for the period		(2,927,259)	0	0	(2,927,259)
Other comprehensive income for the period	19	0	0	27,950,547	27,950,547
Total comprehensive income for the period		(2,927,259)	0	27,950,547	25,023,288
Transfers from reserve accounts	31	1,178,640	(1,178,640)	0	0
Transfers to reserve accounts	31	(1,061,450)	1,061,450	0	0
Balance as at 30 June 2023		30,225,909	5,202,192	172,923,891	208,351,992
Comprehensive income for the period					
Net result for the period		2,200,691	0	0	2,200,691
Total comprehensive income for the period		2,200,691	0	0	2,200,691
Transfers from reserve accounts	31	2,086,095	(2,086,095)	0	0
Transfers to reserve accounts	31	(4,684,376)	4,684,376	0	0
Balance as at 30 June 2024		29,828,319	7,800,473	172,923,891	210,552,683

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,112,066	6,577,109
Grants, subsidies and contributions		3,461,106	3,791,931
Fees and charges		2,353,319	2,139,416
Interest revenue		555,659	289,802
Goods and services tax received		1,965,070	1,269,566
Other revenue		399,175	338
		15,846,395	14,068,162
Payments			
Employee costs		(6,510,025)	(6,017,149)
Materials and contracts		(2,460,100)	(3,222,806)
Utility charges		(513,106)	(410,874)
Finance costs		(9,038)	(9,067)
Insurance paid		(477,525)	(440,078)
Goods and services tax paid		(2,208,365)	(1,252,277)
Other expenditure		(444,935)	(364,438)
		(12,623,094)	(11,716,689)
Net cash provided by operating activities		3,223,301	2,351,473
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(3,391,412)	(1,479,087)
Payments for construction of infrastructure	9(a)	(8,964,485)	(3,694,968)
Capital grants, subsidies and contributions		8,375,764	2,705,534
Proceeds from financial assets at amortised cost - self supporting loans		9,922	9,655
Proceeds from financial assets at fair values through other comprehensive income		13,332	13,334
Proceeds from sale of property, plant & equipment		185,744	228,318
Proceeds from sale of infrastructure		1,927	0
Net cash (used in) investing activities		(3,769,208)	(2,217,214)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	30(a)	(52,206)	(65,983)
Payments for principal portion of lease liabilities	30(d)	(32,375)	(15,032)
Proceeds from new borrowings	30(a)	2,900,000	0
Net proceeds from other financial liabilities	16	(149,213)	225,713
Net cash provided by financing activities		2,666,206	144,698
Net increase in cash held		2,120,299	278,957
Cash at beginning of year		10,722,530	10,443,573
Cash and cash equivalents at the end of the year		12,842,829	10,722,530

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	28	7,091,907	7,115,460	6,527,320
Grants, subsidies and contributions		3,456,149	1,252,487	4,087,026
Fees and charges		2,384,640	2,127,042	2,025,680
Interest revenue		555,659	282,014	289,802
Other revenue		1,436	420	4,024
Profit on asset disposals		39,723	64,607	51,840
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	0
		13,531,195	10,842,030	12,985,692
Expenditure from operating activities				
Employee costs		(6,515,053)	(6,424,908)	(6,012,827)
Materials and contracts		(3,740,735)	(4,319,079)	(3,523,001)
Utility charges		(507,928)	(479,022)	(410,874)
Depreciation		(7,319,282)	(7,270,039)	(7,248,738)
Amortisation		(95,732)	(68,000)	(92,817)
Finance costs		(78,172)	(6,665)	(190,609)
Insurance		(477,525)	(442,121)	(442,807)
Other expenditure		(428,772)	(255,479)	(366,264)
Loss on asset disposals		(1,959,340)	(32,488)	(1,082,203)
		(21,122,539)	(19,297,801)	(19,370,140)
Non cash amounts excluded from operating activities	29(a)	9,274,690	7,305,920	8,671,688
Amount attributable to operating activities		1,683,346	(1,149,851)	2,287,240
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		9,792,035	16,454,191	3,457,189
Proceeds from disposal of assets		187,671	291,000	228,318
Proceeds from financial assets at amortised cost - self supporting loans	30(a)	9,922	9,922	9,655
Proceeds from financial assets at amortised cost - commercial loans		13,332	13,333	13,334
		10,002,960	16,768,446	3,708,496
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(3,391,412)	(16,084,785)	(1,479,087)
Purchase and construction of infrastructure	9(a)	(8,964,485)	(6,499,454)	(3,694,968)
		(12,355,897)	(22,584,239)	(5,174,055)
Amount attributable to investing activities		(2,352,937)	(5,815,793)	(1,465,559)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	30(a)	2,900,000	2,900,000	0
Transfers from reserve accounts	31	2,086,095	2,132,677	1,178,640
		4,986,095	5,032,677	1,178,640
Outflows from financing activities				
Repayment of borrowings	30(a)	(52,206)	(52,207)	(65,983)
Payments for principal portion of lease liabilities	30(d)	(32,375)	(32,375)	(15,032)
Movement in Preston Village lease liability	16	(149,213)	(221,712)	225,713
Transfers to reserve accounts	31	(4,684,376)	(739,961)	(1,061,450)
		(4,918,170)	(1,046,255)	(916,752)
Amount attributable to financing activities		67,925	3,986,422	261,888
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	29(b)	2,915,505	2,979,222	1,831,936
Amount attributable to operating activities		1,683,346	(1,149,851)	2,287,240
Amount attributable to investing activities		(2,352,937)	(5,815,793)	(1,465,559)
Amount attributable to financing activities		67,925	3,986,422	261,888
Surplus or deficit after imposition of general rates	29(b)	2,313,839	0	2,915,505

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

**SHIRE OF DONNYBROOK BALINGUP
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Donnybrook Balingup 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 differ 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 8
 - Infrastructure - note 9
- Assets held for sale - note 7
- Estimated useful life of intangible assets - note 12
- Measurement of employee benefits - note 17
- Measurement of provisions - note 18

Fair value hierarchy information can be found in note 27

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 32 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 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*
 - AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
 - 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*
- 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 non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

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 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,091,907	0	7,091,907
Grants, subsidies and contributions	1,049,583	0	0	2,406,566	3,456,149
Fees and charges	2,163,821	0	220,819	0	2,384,640
Interest revenue	0	0	80,377	475,282	555,659
Other revenue	0	0	0	1,436	1,436
Capital grants, subsidies and contributions	0	9,792,035	0	0	9,792,035
Total	3,213,404	9,792,035	7,393,103	2,883,284	23,281,826

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,527,320	0	6,527,320
Grants, subsidies and contributions	4,087,026	0	0	0	4,087,026
Fees and charges	2,007,541	0	13,139	5,000	2,025,680
Interest revenue	0	0	289,802	0	289,802
Other revenue	0	0	0	4,024	4,024
Capital grants, subsidies and contributions	0	3,457,189	0	0	3,457,189
Total	6,094,567	3,457,189	6,830,261	9,024	16,391,041

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	866	0
Interest on reserve account	230,015	135,261
Rates instalment and penalty interest	75,379	51,690
Other interest revenue	249,399	102,851
	555,659	289,802
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$61,399.		
Fees and charges relating to rates receivable		
Charges on instalment plan	29,118	28,083
The 2024 original budget estimate in relation to: Charges on instalment plan was \$28,240.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	38,840	41,750
- Other services – grant acquittals	4,600	1,600
- Deferred pensioner and internal audit	1,070	8,082
	44,510	51,432
Employee Costs		
Employee benefit costs	6,205,669	5,729,192
Other employee costs	309,384	283,635
	6,515,053	6,012,827
Finance costs		
Borrowings	43,287	7,172
Provisions: unwinding of discount	31,415	182,197
Lease liabilities	3,470	1,240
	78,172	190,609
Other expenditure		
Sundry expenses	428,772	366,264
	428,772	366,264

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	4,062,604	6,617,683
Term deposits	8,780,225	4,104,847
Total cash and cash equivalents	12,842,829	10,722,530
Held as		
- Unrestricted cash and cash equivalents	117,683	2,987,199
- Restricted cash and cash equivalents	20 12,725,146	7,735,331
	12,842,829	10,722,530

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Note	2024	2023
	\$	\$
Financial assets at amortised cost	23,529	23,254
	23,529	23,254
Other financial assets at amortised cost		
Self supporting loans receivable	29(b) 23,529	23,254
	23,529	23,254
Held as		
- Unrestricted other financial assets at amortised cost	23,529	23,254
	23,529	23,254

(b) Non-current assets

Financial assets at amortised cost	99,192	122,721
Financial assets at fair value through profit or loss	108,171	106,490
	207,363	229,211
Financial assets at amortised cost		
Self supporting loans receivable	99,192	122,721
	99,192	122,721
Financial assets at fair value through profit or loss		
Units in Local Government House Trust	83,171	81,490
Share in Bendigo Bank	25,000	25,000
	108,171	106,490

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 27 (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 has elected to classify 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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

	Note	2024	2023
		\$	\$
Current			
Rates and statutory receivables		370,380	362,869
Trade receivables		3,948,263	638,754
Other receivables		5,200	0
GST receivable		315,063	71,768
		4,638,906	1,073,391
Non-current			
Rates and statutory receivables		157,367	151,093
Other receivables		60,900	0
		218,267	151,093

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 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		3,791,584	177,669	119,919
Contract assets	7	283,417	460,254	14,908
Total trade and other receivables from contracts with customers		4,075,001	637,923	134,827

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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	16,307	5,427
Gravel	148,870	195,321
Work in progress - gravel	200	200
Kiosk supplies	2,606	1,883
	167,983	202,831
Non-current		
Clay soil stockpile	1,973,769	1,943,669
	1,973,769	1,943,669
The following movements in inventories occurred during the year:		
Balance at beginning of year	2,146,500	2,229,397
Inventories expensed during the year	(248,400)	(305,000)
Additions to inventory	243,652	222,103
Balance at end of year	2,141,752	2,146,500

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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. OTHER ASSETS

Other assets - current

Accrued income

Contract assets

Accrued interest

Non-current assets

Accrued income

2024	2023
\$	\$
6,243	14,101
283,417	460,254
55,682	0
345,342	474,355
600,186	616,647
600,186	616,647

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to . consideration for work completed but not billed at the end of the period.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. 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
	Land	Buildings - non- specialised	Land	Buildings - non- specialised	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Furniture and equipment - work in progress	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	5,342,000	39,102,445	5,342,000	39,102,445	2,347	44,446,792	212,447	3,795,655	0	48,454,894
Additions	0	313,384	0	313,384	602,113	915,497	217,237	346,353	0	1,479,087
Disposals	(173,000)	0	(173,000)	0		(173,000)	0	(76,480)	0	(249,480)
Depreciation		(912,805)	0	(912,805)		(912,805)	(119,464)	(667,425)	0	(1,699,694)
Transfers			0	0		0	15,770	0		15,770
Balance at 30 June 2023	5,169,000	38,503,024	5,169,000	38,503,024	604,460	44,276,484	325,990	3,398,103	0	48,000,577
Comprises:										
Gross balance amount at 30 June 2023	5,169,000	69,603,357	5,169,000	69,603,357	604,460	75,376,817	955,740	7,536,203	0	83,868,760
Accumulated depreciation at 30 June 2023	0	(31,100,333)	0	(31,100,333)	0	(31,100,333)	(629,750)	(4,138,100)	0	(35,868,183)
Balance at 30 June 2023	5,169,000	38,503,024	5,169,000	38,503,024	604,460	44,276,484	325,990	3,398,103	0	48,000,577
Additions		185,560	0	185,560	2,049,864	2,235,424	118,117	1,035,114	2,757	3,391,412
Disposals	(225,000)	(1,583,721)	(225,000)	(1,583,721)		(1,808,721)	0	(160,693)	0	(1,969,414)
Depreciation		(906,875)	0	(906,875)		(906,875)	(60,807)	(664,287)	0	(1,631,969)
Transfers		1,697	0	1,697	(1,697)	0				0
Balance at 30 June 2024	4,944,000	36,199,685	4,944,000	36,199,685	2,652,627	43,796,312	383,300	3,608,237	2,757	47,790,606
Comprises:										
Gross balance amount at 30 June 2024	4,944,000	66,731,614	4,944,000	66,731,614	2,652,627	74,328,241	1,058,428	8,149,319	2,757	83,538,745
Accumulated depreciation at 30 June 2024	0	(30,531,929)	0	(30,531,929)	0	(30,531,929)	(675,128)	(4,541,082)	0	(35,748,139)
Balance at 30 June 2024	4,944,000	36,199,685	4,944,000	36,199,685	2,652,627	43,796,312	383,300	3,608,237	2,757	47,790,606

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent Valuer	June 2022	Price per hectare, market borrowing rates, sale evidence
Buildings - non-specialised	Level 2	Cost approach using depreciated replacement cost	Independent Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessment
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment		Not applicable	Cost	Not applicable	Purchase cost
Plant and equipment		Not applicable	Cost	Not applicable	Purchase cost

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - other	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	79,753,140	2,989,341	17,767,626	22,121,252	7,211,249	279,665	130,122,273
Additions	2,835,761	214,610	0	88,000	122,040	434,557	3,694,968
(Disposals)	(60,714)	0	0	0	(948,487)	0	(1,009,201)
Revaluation increments / (decrements) transferred to revaluation surplus	13,690,597	643,407	1,154,855	11,896,747	564,941	0	27,950,547
Depreciation	(3,492,601)	(91,670)	(353,445)	(1,199,005)	(397,330)	0	(5,534,051)
Transfers	0	0	0	0	3,237	(16,818)	(13,581)
Balance at 30 June 2023	92,726,183	3,755,688	18,569,036	32,906,994	6,555,650	697,404	155,210,955
Comprises:							
Gross balance at 30 June 2023	131,202,693	5,064,807	28,275,584	74,328,000	11,923,187	697,404	251,491,675
Accumulated depreciation at 30 June 2023	(38,476,510)	(1,309,119)	(9,706,548)	(41,421,006)	(5,367,537)	0	(96,280,720)
Balance at 30 June 2023	92,726,183	3,755,688	18,569,036	32,906,994	6,555,650	697,404	155,210,955
Additions	3,062,253	135,241	0	83,716	163,171	5,520,104	8,964,485
(Disposals)	0	0	0	0	(137,702)	0	(137,702)
Depreciation	(3,568,713)	(95,725)	(353,444)	(1,200,476)	(436,129)	0	(5,654,487)
Balance at 30 June 2024	92,219,723	3,795,204	18,215,592	31,790,234	6,144,990	6,217,508	158,383,251
Comprises:							
Gross balance at 30 June 2024	134,264,946	5,200,047	28,275,584	74,411,716	11,509,669	6,217,508	259,879,470
Accumulated depreciation at 30 June 2024	(42,045,223)	(1,404,843)	(10,059,992)	(42,621,482)	(5,364,679)	0	(101,496,219)
Balance at 30 June 2024	92,219,723	3,795,204	18,215,592	31,790,234	6,144,990	6,217,508	158,383,251

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current age Residual values and remaining useful life assessments
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current age Residual values and remaining useful life assessments
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current age Residual values and remaining useful life assessments
Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current age Residual values and remaining useful life assessments
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current age Residual values and remaining useful life assessments

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 DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2024

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	4 to 100 years
Furniture and equipment	4 to 15 years
Plant and equipment	5 to 15 years
Infrastructure	
bridges	27 to 77 years
road clearing and earthworks	not depreciated
road pavement	40 to 55 years
road seal	15 years
Cycle ways	40 years
Car parks	40 years
Footpaths - concrete	25 to 72 years
Footpaths - slab	25 to 72 years
Storm water drainage	83 years
Other	3 to 80 years
Right-of-use (plant and equipment)	Based on the remaining lease term

Revision of useful lives of plant and equipment

During the year the estimated total useful lives of certain items of plant and equipment used in the maintenance of road infrastructure were received. The net effect of the change is nil

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2024

10. 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.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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

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

Gains or losses on disposal

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

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

	Note	Right-of-use assets - Furniture and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2022		36,763	36,763
Additions		74,811	74,811
Depreciation		(14,993)	(14,993)
Balance at 30 June 2023		96,581	96,581
Gross balance amount at 30 June 2023		140,320	140,320
Accumulated depreciation at 30 June 2023		(43,739)	(43,739)
Balance at 30 June 2023		96,581	96,581
Gains/(losses) from sale and leaseback transactions		(172)	(172)
Depreciation		(32,826)	(32,826)
Balance at 30 June 2024		63,583	63,583
Gross balance amount at 30 June 2024		211,858	211,858
Accumulated depreciation at 30 June 2024		(148,275)	(148,275)
Balance at 30 June 2024		63,583	63,583

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

		2024 Actual \$	2023 Actual \$
Depreciation on right-of-use assets		(32,826)	(14,993)
Finance charge on lease liabilities	30(d)	(3,470)	(1,240)
Total amount recognised in the statement of comprehensive income		(36,296)	(16,233)
Total cash outflow from leases		(35,845)	(16,272)

(b) Lease Liabilities

Current		25,345	32,375
Non-current		40,153	65,498
	30(d)	65,498	97,873

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

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

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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 30(d).

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 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

SHIRE OF DONNYBROOK BALINGUP
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12. INTANGIBLE ASSETS

	2024 Actual	2023 Actual
	\$	\$
Intangible assets		
Non-current		
Waste Landfill	1,872,072	1,811,523
Less: Accumulated amortisation	(1,404,054)	(1,308,322)
	468,018	503,201
 Movements in balances of computer software during the financial year are shown as follows:		
Balance at 1 July 2023	503,201	526,890
Recognition of waste cell airspace	60,549	69,128
Amortisation	(95,732)	(92,817)
Balance at 30 June 2024	468,018	503,201
TOTAL INTANGIBLE ASSETS	468,018	503,201

Amortisation

The estimated useful life of intangible assets is 5 years for the current and prior years.

MATERIAL ACCOUNTING POLICIES

Donnybrook Waste Management Facility

The Shire operated the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire, Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

An airspace asset is an intangible asset that is measured based on the net present value of the future cash flows required to meet the rehabilitation requirements details in the landfill licensing agreement.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2021 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Donnybrook Waste Management Facility (Cont)

Estimated costs for capping and monitoring the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Landfill Closure Management Plan, November 2021).

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

SHIRE OF DONNYBROOK BALINGUP
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13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 ATO liabilities
 Bonds and deposits held
 Accrued expenses
 Other payables

2024	2023
\$	\$
1,452,707	510,723
244,463	210,519
0	79,757
678,862	618,041
238,181	64,585
50,000	51,800
2,664,213	1,535,425

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.

Trade and other payables

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

Prepaid rates

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

14. OTHER LIABILITIES

Current

Contract liabilities

Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

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

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$9,215 (2023: \$4,258)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions

	2024	2023
	\$	\$
Contract liabilities	9,215	4,258
Capital grant/contributions liabilities	4,236,596	1,910,840
	4,245,811	1,915,098
Reconciliation of changes in contract liabilities		
Opening balance	4,258	6,236
Additions	9,215	4,258
Revenue from contracts with customers included as a contract liability at the start of the period	(4,258)	(6,236)
	9,215	4,258
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,910,840	2,202,241
Additions	12,366,130	1,810,391
Revenue from capital grant/contributions	(10,040,374)	(2,101,792)
	4,236,596	1,910,840

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 27(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		141,031	2,979,767	3,120,798	52,207	220,797	273,004
Total secured borrowings	30(a)	141,031	2,979,767	3,120,798	52,207	220,797	273,004

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of Donnybrook Balingup.

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

Risk

Details of individual borrowings required by regulations are provided at Note 30(a).

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. OTHER FINANCIAL LIABILITIES

Preston Village Lease Liability	2024	2023
	\$	\$
Carrying amount at beginning of period	4,027,713	3,802,000
Liability Increase	642,500	941,000
Liability Decrease	(791,713)	(715,287)
Carrying amount at end of period	3,878,500	4,027,713

	2024	2023
	\$	\$
Current	0	221,713
Non-current	3,878,500	3,806,000
	3,878,500	4,027,713

Preston Village Lease Liability

Preston Village Lease Liability represents monies paid by the incoming lessee of the Preston Retirement Village, Sharp Street Donnybrook under a life tenancy lease arrangement.

The proceeds received from the life tenancies are initially classified as a non-current liability as the Shire is only required to repay these funds to a vacating lessee, or their estate, in the event that the Shire is unable to attract a subsequent lessee within the 3-year time period, as specified in the lease agreement.

The lease liability in respect to each unit leased will remain unchanged unless the Shire is required to refund any lease amount in which case the lease liability will be reduced when refunded.

Where a lessee has vacated a property prior to balance date, the loan liability to the lessee has been classified as non-current as the Shire will not be required to repay the lessee until the property is re-leased. In the event that the property will be re-leased within the next 12 months, the existing liability will be replaced with a new non current liability with no net impact on the Shire's Statement of Financial Position.

In the event that Council elects not to market a vacated unit, or the unit will have been vacant for a period of three years at a date falling within the next 12 months, any loan liability on the property will be classified as current.

The respective cost of land and buildings to which the leases relate are recorded at fair value within the Shire's property, plant and equipment (Note 8a).

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	453,209	441,310
Long service leave	517,515	463,577
	970,724	904,887
Total current employee related provisions	970,724	904,887
Non-current provisions		
Employee benefit provisions		
Long service leave	126,793	135,655
	126,793	135,655
Total non-current employee related provisions	126,793	135,655
Total employee related provisions	1,097,517	1,040,542

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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. OTHER PROVISIONS

	Provision for waste cell rehabilitation	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	2,006,648	2,006,648
	<u>2,006,648</u>	<u>2,006,648</u>
Additional provision	60,549	60,549
Changed to profit or loss		
- unwinding of discount	31,415	31,415
Balance at 30 June 2024	<u>2,098,612</u>	<u>2,098,612</u>
Comprises		
Non-current	2,098,612	2,098,612
	<u>2,098,612</u>	<u>2,098,612</u>

Other provisions

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

Provision for Waste Cell Rehabilitation

The Shire operates the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire.

Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2013 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Estimated costings for the capping and monitoring of the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Economic Review - Waste Facility Future Operations, November 2021).

Make good provisions

Under the licence for the operation of the Shire of Donnybrook Balingup waste landfill site, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

MATERIAL ACCOUNTING POLICIES

Provisions

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

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

19. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,877,039	3,877,039	3,877,039	0	3,877,039
Revaluation surplus - Buildings - non-specialised	26,311,650	26,311,650	26,311,650	0	26,311,650
Revaluation surplus - Infrastructure - roads	84,003,053	84,003,053	70,312,456	13,690,597	84,003,053
Revaluation surplus - Infrastructure - footpaths	2,267,376	2,267,376	1,623,969	643,407	2,267,376
Revaluation surplus - Infrastructure - drainage	19,142,110	19,142,110	17,987,255	1,154,855	19,142,110
Revaluation surplus - Infrastructure - bridges	29,305,122	29,305,122	17,408,375	11,896,747	29,305,122
Revaluation surplus - Infrastructure - other	8,017,541	8,017,541	7,452,600	564,941	8,017,541
	172,923,891	172,923,891	144,973,344	27,950,547	172,923,891

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 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	12,725,146	7,735,331
		<u>12,725,146</u>	<u>7,735,331</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	31	7,800,473	5,202,192
Contract liabilities	14	9,215	4,258
Capital grant liabilities	14	4,236,596	1,910,840
Bonds and deposits	13	678,862	618,041
Total restricted financial assets		<u>12,725,146</u>	<u>7,735,331</u>

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

Bank overdraft limit - Municipal fund	100,000	100,000
Bank overdraft at balance date	0	0
Credit card limit	9,000	9,000
Credit card balance at balance date	(3,097)	(2,035)
Total amount of credit unused	<u>105,903</u>	<u>106,965</u>
Loan facilities		
Loan facilities - current	141,031	52,207
Loan facilities - non-current	2,979,767	220,797
Total facilities in use at balance date	<u>3,120,798</u>	<u>273,004</u>
Unused loan facilities at balance date	2,900,000	0

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. CONTINGENT LIABILITIES

The Shire of Donnybrook Balingup has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report the value and timing of remediation has not been ascertained.

Location	Land Use	Nature of Potential Contamination
A197 - Lot 13 Bentley Street, Donnybrook	Former Shire Depot	Hydrocarbon
A3418 - Res 30530 Boyup Brook Road, Lowden	Former Landfill Site	Putrescible Waste
A3420 - Res 30773 Boyup Brook Road, Mumballup	Former Landfill Site	Putrescible Waste
A3611 - F21 Valentines Road, Newlands	Former Waste Facility	Buried Waste
A3605 - Lot 2928 F27 Gavins Road, Donnybrook	Landfill Site	Landfill Waste Material
A3478 - 21370 South Western Highway Donnybrook	Former Landfill Site	Buried Waste

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

23. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	3,510,623	606,605
- plant & equipment purchases	188,364	385,184
- road construction works	28,000	0
- other infrastructure	264,329	0
	3,991,316	991,789
Payable:		
- not later than one year	3,991,316	991,789

The capital projects outstanding at the end of the current reporting period represent the construction of VC Mitchell park redevelopment, SHERP Well aged redevelopment, purchase of two trucks and detailed designs for Balingup-Nannup road (prior year commitments include the construction of VC Mitchell park redevelopment, SHERP Well Aged redevelopment and purchase of shire vehicles, prime mover and mower).

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2024

24. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	6,942	7,037	4,265
President's meeting attendance fees	8,394	8,507	5,157
President's ICT expenses	846	1,137	1,143
President's travel and accommodation expenses	579	527	
	16,761	17,208	10,565
Deputy President's annual allowance	1,735	1,760	1,177
Deputy President's meeting attendance fees	6,838	6,933	4,640
Deputy President's ICT expenses	846	1,137	464
Deputy President's travel and accommodation expenses	485	527	256
	9,904	10,357	6,537
All other council member's meeting attendance fees	47,866	48,520	30,724
All other council member's ICT expenses	5,922	5,564	3,072
All other council member's travel and accommodation expenses	2,017	3,120	961
Commissioner's annual payment	0	0	116,692
	55,805	57,204	151,449
24(b)	82,470	84,769	168,551

(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	616,432	423,137
Post-employment benefits	70,048	59,009
Employee - other long-term benefits	62,540	42,328
Council member costs	82,470	168,551
24(a)	831,490	693,025

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. RELATED PARTY TRANSACTIONS

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:

	2024 Actual	2023 Actual
	\$	\$
Purchase of goods and services	0	2,203

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 and are detailed in Notes 24(a) and 24(b).

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. JOINT ARRANGEMENTS

Share of joint operations

Arrangements with Homeswest relate to four sets of Well Aged housing complexes located on South Western Highway, Donnybrook. The Shire is required to recognise any trading surplus from the operation of these units as Restricted Assets, and is further required to maintain a Contingency Reserve for future major maintenance.

Minninup Cottages, Units 5-8 (lot 486) built in 1982/83
Council Equity - 34.48%
Homeswest Equity - 65.52%

Minninup Cottages, Units 9-12 (lot 479) built in 1992/93
Council Equity - 15.2%
Homeswest Equity - 84.8%

Langley Villas, Units 1-6 (lot 100) built in 1994/95
Council Equity - 20.8%
Homeswest Equity - 79.2%

Langley Villas, Units 7-9 (lot 100) built in 2001/02
Council Equity - 35.98%
Homeswest Equity - 64.02%

Statement of Financial Position

	2024 Actual	2023 Actual
	\$	\$
Non current assets	553,797	611,676
Total assets	553,797	611,676
Reserve accounts	553,797	611,676
Total equity	553,797	611,676

Statement of Comprehensive Income

Operating revenue	94,462	114,975
Other expenditure	(277,386)	(223,686)
Profit/(loss) for the period	(182,924)	(108,711)
Other comprehensive income		
Total comprehensive income for the period	(182,924)	(108,711)

The Shire has a 50% Equity interest in the Donnybrook Community Library situated on Education Department Land (Reserve 24032 Bentley Street, Donnybrook). Operational and maintenance costs are apportioned between the Shire and the Education Department based on estimated usage patterns.

	2024 Actual	2023 Actual
	\$	\$
Assets	1,163,816	1,202,067
Total assets	1,163,816	1,202,067
Current liabilities	0	0
Total liabilities	0	0
Statement of Comprehensive income		
Other revenue	358	880
Other expenditure	(382,528)	(426,092)
Net result for the period	(382,170)	(425,212)
Total comprehensive income for the period	(382,170)	(425,212)

Statement of Cash Flows

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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

**SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2024**

26. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There are no events subsequent to the reporting date that materially impact on this financial report.

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2024

27. 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 10.

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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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28. RATING INFORMATION

(a) General Rates

RATE TYPE				2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$	\$	\$	\$	\$	\$
General Rate	Gross rental valuation	0.112100	1,083	21,434,510	2,402,809	4,257	2,407,066	2,402,809	29,811	2,432,620	2,251,139
General Rate	Unimproved valuation	0.005379	789	433,802,480	2,333,424	397	2,333,821	2,333,424	0	2,333,424	2,219,429
Total general rates			1,872	455,236,990	4,736,233	4,654	4,740,887	4,736,233	29,811	4,766,044	4,470,568
Minimum payment		Minimum Payment \$									
General Rate	Gross rental valuation	1,515	901	8,671,329	1,365,015	0	1,365,015	1,365,015	0	1,365,015	1,305,899
General Rate	Unimproved valuation	1,515	652	116,672,392	987,780	0	987,780	987,780	0	987,780	852,600
Total minimum payments			1,553	125,343,721	2,352,795	0	2,352,795	2,352,795	0	2,352,795	2,158,499
Total general rates and minimum payments			3,425	580,580,711	7,089,028	4,654	7,093,682	7,089,028	29,811	7,118,839	6,629,067
Rates written off							(896)			(2,500)	(3,828)
Concessions							(879)			(879)	(97,919)
Total Rates							7,091,907			7,115,460	6,527,320
Rate instalment interest							22,683			20,843	20,068
Rate overdue interest							52,696			40,556	31,622

The 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.

*Rateable Value at time of raising of rate.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

29. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	2023/24 (30 June 2024 Carried Forward)	(30 June 2024 Carried Forward)	(30 June 2023 Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(39,723)	(64,607)	(51,840)
Less: Change in Provision - unwinding of discount	31,415	0	182,197
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,681)	0	(3,686)
Add: Loss on disposal of assets	1,959,340	32,488	1,082,203
Add: Impairment of Plant and Equipment	8(a) 0	0	0
Add: Depreciation	10(a) 7,319,282	7,270,039	7,248,738
Add: Amortisation on non-current assets	95,732	68,000	92,817
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(6,274)	0	(12,799)
Deferred debtor	(60,900)	0	0
Employee benefit provisions	(8,862)	0	(3,477)
Assets written off	8(a) 0	0	6,600
Accrued Income - Employee Entitlements	(3,144)	0	78,132
Accrued Income - Preston Village (Non Current)	19,605	0	24,719
Inventory	(30,100)	0	28,084
Non-cash amounts excluded from operating activities	9,274,690	7,305,920	8,671,688
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	31 (7,800,473)	(3,809,480)	(5,202,192)
Less: Financial assets at amortised cost - self supporting loans	4(a) (23,529)	0	(23,254)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 141,031	53,753	52,207
- Current portion of other financial liabilities	16 0	0	221,713
- Current portion of lease liabilities	11(b) 25,345	25,344	32,375
Total adjustments to net current assets	(7,657,626)	(3,730,383)	(4,919,151)
Net current assets used in the Statement of Financial Activity			
Total current assets	18,018,589	8,127,399	12,496,361
Less: Total current liabilities	(8,047,124)	(4,397,016)	(4,661,705)
Less: Total adjustments to net current assets	(7,657,626)	(3,730,383)	(4,919,151)
Surplus or deficit after imposition of general rates	2,313,839	0	2,915,505

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

30. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1	New Loans During	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		July 2022	2022-23	Repayments	June 2023	During 2023-24	Repayments	30 June 2024	July 2023	During 2023-24	Repayments	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dental Surgery Extension		41,725	0	(13,117)	28,608	0	(13,893)	14,715	28,608	0	(13,893)	14,715
Tuia Lodge Fire Suppression		236,404	0	(27,949)	208,455	0	(28,391)	180,064	208,455	0	(28,392)	180,063
VC Mitchell Park		0	0	0	0	2,900,000	0	2,900,000	0	2,900,000	0	2,900,000
Collins St Storage Units		15,262	0	(15,262)	0	0	0	0	0	0	0	0
Total		293,391	0	(56,328)	237,063	2,900,000	(42,284)	3,094,779	237,063	2,900,000	(42,285)	3,094,778
Self Supporting Loans												
Donnybrook Country Club		45,596	0	(9,655)	35,941	0	(9,922)	26,019	35,941	0	(9,922)	26,019
Total Self Supporting Loans		45,596	0	(9,655)	35,941	0	(9,922)	26,019	35,941	0	(9,922)	26,019
Total Borrowings	15	338,987	0	(65,983)	273,004	2,900,000	(52,206)	3,120,798	273,004	2,900,000	(52,207)	3,120,797

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 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Dental Surgery Extension	74	WATC	5.83%	27/05/2025	\$ (1,392)	\$ (1,468)	\$ (2,171)
Tuia Lodge Fire Suppression	93	WATC	1.58%	26/04/2030	(3,099)	(3,182)	(3,544)
VC Mitchell Park	94	WATC	4.98%	28/03/2044	(37,930)	0	0
Collins St Storage Units	80	WATC	6.73%	23/01/2023	0	0	(323)
Total					(42,421)	(4,650)	(6,038)
Self Supporting Loans Finance Cost Payments							
Donnybrook Country Club	90	WATC	2.74%	24/04/2027	(866)	(917)	(1,134)
Total Self Supporting Loans Finance Cost Payments					(866)	(917)	(1,134)
Total Finance Cost Payments					(43,287)	(5,567)	(7,172)

* WA Treasury Corporation

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

30. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
VC Mitchell Park development	WATC*	Debenture	20	4.98%	\$ 2,900,000	\$ 2,900,000	\$ 0	\$ 0	\$ 1,942,289	\$ 2,900,000
					2,900,000	2,900,000	0	0	1,942,289	2,900,000

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
VC Mitchell park development	WATC*	28/03/2024	\$ 0	\$ 2,900,000	\$ 0	\$ 2,900,000
			0	2,900,000	0	2,900,000

* WA Treasury Corporation

(d) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	
IT Equipment - Laptops		\$ 16,822	\$ 0	\$ (8,692)	\$ 8,130	\$ 0	\$ (8,130)	\$ 0	\$ 8,128
IT Equipment - Stacking Switches		21,272	0	(6,340)	14,932	0	(6,679)	8,253	14,934
Matrix Fitness Equipment		0	74,811	0	74,811	0	(17,566)	57,245	74,811
Total Lease Liabilities	11(b)	38,094	74,811	(15,032)	97,873	0	(32,375)	65,498	97,873

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
IT Equipment - Laptops	009-0147653-003	Dell Financial	2.10%	31/05/2024	\$ (85)	\$ (85)	\$ (268)	48 months
IT Equipment - Stacking Switches	214-09394537-001	De Lage Landen Pty	2.20%	31/08/2025	(631)	(631)	(972)	60 months
Matrix Fitness Equipment	A6ZBG64105	Maia Financial	4.20%	30/06/2027	(2,754)	(382)	0	48 months
Total Finance Cost Payments					(3,470)	(1,098)	(1,240)	

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

31. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	17,500	0	0	17,500	17,500	0	0	17,500	17,500	0	0	17,500
(b) Waste Management Reserve	1,289,102	15,561	(52,853)	1,251,810	1,289,102	15,561	(40,000)	1,264,663	1,300,132	0	(11,030)	1,289,102
(c) Covid 19 Reserve	0	0	0	0	0	0	0	0	95,058	0	(95,058)	0
(d) Arbuthnott Memorial Scholarship Reserve	2,985	0	(300)	2,685	2,985	0	(300)	2,685	2,985	0	0	2,985
(e) Strategic Planning Studies Reserve	31,351	0	(339)	31,012	31,351	0	(17,775)	13,576	39,301	0	(7,950)	31,351
(f) Land Development Reserve	450,271	0	(350,000)	100,271	450,271	0	(350,000)	100,271	350,271	100,000	0	450,271
(g) Vehicle Reserve	694,867	450,000	(959,310)	185,557	694,867	450,000	(850,106)	294,761	602,902	310,000	(218,035)	694,867
(h) Roadworks Reserve	289,629	0	(55,629)	234,000	289,630	0	(51,500)	238,130	560,683	0	(271,054)	289,629
(i) Revaluation Reserve	40,000	40,000	(60,000)	20,000	40,000	40,000	(60,000)	20,000	33,300	40,000	(33,300)	40,000
(j) Buildings Reserve	631,796	80,000	(191,364)	520,432	631,796	80,000	(352,892)	358,904	474,567	410,000	(252,771)	631,796
(k) Council Election Reserve	13,650	0	(13,650)	0	13,650	0	(13,650)	0	13,650	0	0	13,650
(l) Information Technology Reserve	45,734	20,000	(47,673)	18,061	45,734	20,000	(45,000)	20,734	128,734	10,000	(93,000)	45,734
(m) Parks and Reserves Reserve	331,707	126,927	(99,354)	359,280	331,707	125,000	(150,831)	305,876	365,551	0	(33,844)	331,707
(n) Carried Forward Projects Reserve	55,451	3,819,935	(55,451)	3,819,935	55,451	0	(55,451)	0	55,451	0	0	55,451
(o) Minninup Cottages 1-4 Surplus Reserve	65,550	2,437	0	67,987	65,550	0	(3,820)	61,730	63,579	7,273	(5,302)	65,550
(p) Minninup Cottages 5-8 Surplus Reserve	85,105	0	(85,105)	0	85,106	0	(4,402)	80,704	93,130	0	(8,025)	85,105
(q) Minninup Cottages 9-12 Surplus Reserve	214,017	7,849	(478)	221,388	214,018	0	(32,975)	181,043	256,137	3,651	(45,771)	214,017
(r) Langley Villas 1-6 Surplus Reserve	303,944	0	(60,505)	243,439	303,945	0	(34,903)	269,042	351,027	1,363	(48,446)	303,944
(s) Langley Villas 7-9 Surplus Reserve	200,839	0	(54,084)	146,755	200,839	0	(22,307)	178,532	221,724	10,079	(30,964)	200,839
(t) Minninup Cottages 5-8 Lt Maintenance Reserve	9,669	2,000	0	11,669	9,669	2,000	0	11,669	7,669	2,000	0	9,669
(u) Minninup Cottages 9-12 Lt Maintenance Reserve	8,628	2,000	0	10,628	8,628	2,000	0	10,628	6,628	2,000	0	8,628
(v) Langley Villas 1-6 Lt Maintenance Reserve	17,423	3,600	0	21,023	17,423	3,600	0	21,023	13,823	3,600	0	17,423
(w) Langley Villas 7-9 Lt Maintenance Reserve	5,400	1,800	0	7,200	5,400	1,800	0	7,200	3,600	1,800	0	5,400
(x) Preston Village Exit Deferred Management Reserve	314,106	80,708	0	394,814	314,106	0	0	314,106	201,370	112,736	0	314,106
(y) Preston Village Reserve Fund Contribution Reserve	83,468	31,559	0	115,027	83,468	0	(46,765)	36,703	60,610	46,948	(24,090)	83,468
	5,202,192	4,684,376	(2,086,095)	7,800,473	5,202,196	739,961	(2,132,677)	3,809,480	5,319,382	1,061,450	(1,178,640)	5,202,192

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

31. RESERVE ACCOUNTS

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Employee Entitlement Reserve	To provide for the payment of annual leave, long service leave, personal leave, and grandfathered gratuity scheme entitlements.
(b) Waste Management Reserve	To receive funds collected from the Shire's Waste Management levy for the purpose of providing waste management facilities.
(c) Covid 19 Reserve	Fund Closed in 2022-2023
(d) Arbuthnott Memorial Scholarship Reserve	To fund the payment of the Arbuthnott Scholarship.
(e) Strategic Planning Studies Reserve	To accumulate funds for engaging strategic studies / reports.
(f) Land Development Reserve	To fund the purchase of land for future community purposes.
(g) Vehicle Reserve	To accumulate funds for the acquisition and replacement of Council's vehicle fleet.
(h) Roadworks Reserve	To accumulate funds for the construction, renewal and major maintenance of road infrastructure.
(i) Revaluation Reserve	To accumulate funds for asset revaluations and rates gross rental valuation - General revaluation.
(j) Buildings Reserve	To accumulate funds for the construction, renewal and major maintenance of Council buildings.
(k) Council Election Reserve	To accumulate fund for council postal elections.
(l) Information Technology Reserve	To accumulate funds for the acquisition and replacement of Information Technology equipment and software.
(m) Parks and Reserves Reserve	To accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure.
(n) Carried Forward Projects Reserve	To accumulate funds from projects carried into future financial years.
(o) Minninup Cottages 1-4 Surplus Reserve	To accumulate surplus income of units 1-4 for the purpose of unit maintenance, renewal and upgrades.
(p) Minninup Cottages 5-8 Surplus Reserve	To accumulate surplus income of units 5-8 for purposes prescribed in the Joint Venture Agreement.
(q) Minninup Cottages 9-12 Surplus Reserve	To accumulate surplus income of units 9-12 for purposes prescribed in the Joint Venture Agreement.
(r) Langley Villas 1-6 Surplus Reserve	To accumulate surplus income of units 1-6 for purposes prescribed in the Joint Venture Agreement.
(s) Langley Villas 7-9 Surplus Reserve	To accumulate surplus income of units 7-9 for purposes prescribed in the Joint Venture Agreement.
(t) Minninup Cottages 5-8 Lt Maintenance Reserve	To accumulate fund for units 5-8 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(u) Minninup Cottages 9-12 Lt Maintenance Reserve	To accumulate fund for units 9-12 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(v) Langley Villas 1-6 Lt Maintenance Reserve	To accumulate fund for units 1-6 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(w) Langley Villas 7-9 Lt Maintenance Reserve	To accumulate fund for units 7-9 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(x) Preston Village Exit Deferred Management Reserve	To accumulate Preston Village Exit Deferred management fees as contribution towards funding the lease liability.
(y) Preston Village Reserve Fund Contribution Reserve	To accumulate the Preston Village Reserve fund contribution for purposes prescribed within the Residence Contract.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

32. TRUST FUNDS

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

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	56,967	0	0	56,967
	56,967	0	0	56,967



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Donnybrook-Balingup

To the Council of the Shire of Donnybrook-Balingup

Opinion

I have audited the financial report of the Shire of Donnybrook-Balingup (Shire) which comprises:

- the statement of financial position as at 30 June 2024, 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 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

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 2024, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Donnybrook-Balingup for the year ended 30 June 2024 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
20 November 2024