



2024-2025 **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 Owners of this land, the Wardandi and Ganeang/Kaneang People of the Noongar Nation, paying respects to Elders past and present.



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About Our Shire

The Shire of Donnybrook Balingup is renowned for its attractive landscapes, old-growth forests, bountiful orchards and vineyards, and is an iconic agricultural area. Our origins stem from those who inhabited the country for approximately 40,000 years before European settlement, who knew this land as Ganeang/Kaneang and Wardandi. 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.



The apple industry blossomed from the late 1960s 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 are not solely focused on farming; the distinctive Donnybrook Sandstone is highly regarded and incorporated into many significant structures and foundations. This local stone features in historic landmarks such as the Soldiers Memorial Hall (1919) and All Saints Church (1906) in Donnybrook, as well as Melbourne's Federation Square (2002) and the WA Supreme Court (1903). Today, Donnybrook Sandstone continues to be actively quarried and is sought after for modern architecture and restoration projects, sustaining its reputation as a valued building material both locally and beyond.

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.



About Our Shire

District Details

Electoral Division: O'Connor (as at Sept. 2024)[^]

State Electorate: Collie-Preston[^]



6,312
Residential
Population*
(no. of persons)



2.5%
Aboriginal
and/or Torres
Strait Islander



48.7 yrs
Average Age
(of residential
population)



49.4%
Male
Residents



50.6%
Female
Residents



65-69 yrs
Largest Age
Group



2,305
Total
Households



2.4
People per
Household¹



1,726
Total
Families



2.8
People per
Family¹



1.9
Children per
Family²



2,774
Total Persons
Employed³



155.9k ha
Total Land
Area*



10.6k ha
Protected
Land Area



25.3k ha
Agricultural
Land Area



699
Total
Businesses



\$51,170
Average
Annual Income



306
Agricultural
Businesses

[^] Electoral Division per Australian Electoral Commission (AEC)

[^] State Electorate per Electoral Boundaries WA

* Land data per 2022 Census (ABS) - "ha" means hectares

* Residential & Employment data per 2021 Census (ABS)

1. Average number of persons

2. Average number of persons (for families with children)

3. Total number of persons employed aged 15 years and over

The Council Plan & Our Vision

The Council Plan (2022-2032) was developed for and by the community, and describes 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.

Our Vision:

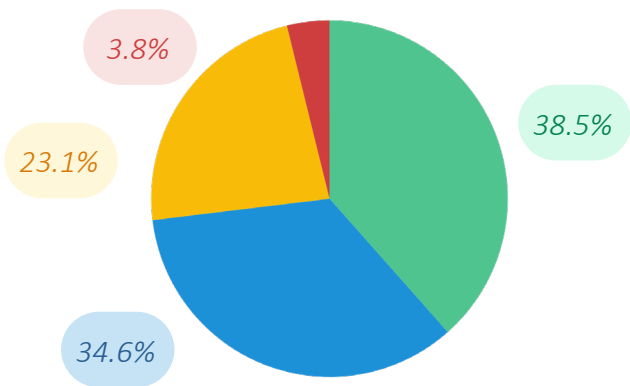
A proud community enjoying our rural lifestyle, cultural heritage, and natural environment

Council Plan Progression

Substantial progress was made in the past year towards achieving the various goals outlined in the Council Plan, with a total of 26 Priority Projects assigned for the 2024-2025 period. The progress of an item is determined as one of five categories: Achieved, In Progress, Not Started, Monitor, or Defer.

Below is an overview of the progress made across all priority areas, and the details of the various key achievements and items progressed this year are available in the main body of the report.

- 10 items were **Achieved**
- 9 items were **In Progress**
- 6 items were categorised as **Monitor**
- 1 item was **Deferred**
- There were no items categorised as **Not Started**



President's Message



It is my privilege to present the 2024-2025 Annual Report for the Shire of Donnybrook Balingup. This is a particularly special occasion as this marks our first full year as a democratically and locally elected Council since the end of 2023. It was also during this period that Mr Nicholas (Nick) O'Connor commenced with us as the Shire's new Chief Executive Officer. Simply reaching these milestones reflects the strength of our community's voice and our shared commitment to shaping a sustainable and inclusive future.



Over the past year, Council has prioritised strengthening our financial position, guided by the principles outlined in our Long-Term Financial Plan (LTFP). The outcomes we've achieved between July 2024 and June 2025 reflect our strategic approach to revenue generation, service review, and asset optimisation. These efforts have culminated in a more resilient financial outlook built on the foundations laid last year, and continues to deliver on the priorities outlined in the Council Plan.

This year also brought unexpected challenges, most notably the Irishtown Road Bridge incident in October 2024. This event had significant impacts across our district, and I want to acknowledge the extraordinary cooperation and resilience shown by our community. From emergency services and volunteers to Shire staff and residents, your collective response was nothing short of remarkable. Council extends its sincere appreciation to all involved in the recovery efforts and thanks the community for its patience and support throughout.

In addition to our financial and infrastructure priorities, Council has continued to focus on balancing strategic financial planning and supporting the services and initiatives that make our Shire a vibrant and connected place to live, guided by reviews of the LTFP, Asset Management Plan, and Council Plan carried out during the 2024-2025 period. A key highlight was the development of a framework that aims to ensure long-term sustainability by increasing revenue, reviewing service levels, and optimising our asset base. From roads and recreation to housing and environmental stewardship, we have remained committed to delivering value for our community while planning for future generations.

As we reflect on the year, I also want to acknowledge the contributions of our volunteers, community groups, and local leaders. Whether through sport, culture or public safety, your efforts continue to strengthen the social fabric of our towns and hamlets. Volunteering remains the cornerstone of our community spirit, and on behalf of Council, I thank you for your dedication. I also extend my gratitude to the Shire's Executive team and staff, whose professionalism and adaptability have supported Council's transition and ongoing work. Their efforts behind the scenes ensure that our services remain responsive, efficient, and community-focused.

Looking ahead, I encourage all residents to continue to stay connected, reach out with feedback, and continue to participate in shaping our future as we continue our financial sustainability journey, improving service excellence and prioritising community wellbeing. On behalf of all Councillors and Shire staff, thank you for your continued support. Together, we are building a stronger, more sustainable future for the Shire of Donnybrook Balingup.

Vivienne MacCarthy
Shire President

Our Council

Elected Members

Our Councillors for the 2024-2025 period, as elected by you at the 2023 Local Government Ordinary Elections, are as follows. Cr MacCarthy served as Shire President and Cr Glover as Deputy Shire President during this time.



John Bailey

Term: October 2023-2027



Alexis Davy

Term: October 2023-2027



Lisa Glover

Term: October 2023-2027



Peter Gubler

Term: October 2023-2025



Anita Lindemann

Term: October 2023-2027



Vivienne MacCarthy

Term: October 2023-2025



Anne Mitchell

Term: October 2023-2025



Grant Patrick

Term: October 2023-2027

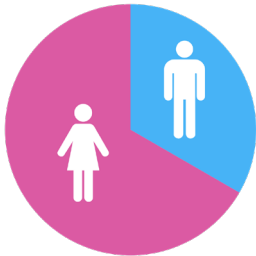


Deanna Shand

Term: October 2023-2025

Age Group	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%

6 of 9
Councillors
are female
(67%)



3 of 9
Councillors
are male
(33%)

Our Council

Meeting Attendance

Ordinary Council Meetings

	Jul 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Total (11 held)
Cr Bailey	●	●	●	●	●	●	●	●	●	●	●	●	9 / 11
Cr Davy	●	●	●	●	●	●	●	●	●	●	●	●	10 / 11
Cr Glover	●	●	●	●	●	●	●	●	●	●	●	●	10 / 11
Cr Gubler	●	●	●	●	●	●	●	●	●	●	●	●	11 / 11
Cr Lindemann	●	●	●	●	●	●	●	●	●	●	●	●	10 / 11
Cr MacCarthy	●	●	●	●	●	●	●	●	●	●	●	●	11 / 11
Cr Mitchell	●	●	●	●	●	●	●	●	●	●	●	●	11 / 11
Cr Patrick	●	●	●	●	●	●	●	●	●	●	●	●	7 / 11
Cr Shand	●	●	●	●	●	●	●	●	●	●	●	●	8 / 11

Special Council Meetings

	Jul 24	Sept 24	Oct 24	Dec 24	7 Jan 25	29 Jan 25	Total (6 held)
Cr Bailey	●	●	●	●	●	●	2 / 6
Cr Davy	●	●	●	●	●	●	5 / 6
Cr Glover	●	●	●	●	●	●	5 / 6
Cr Gubler	●	●	●	●	●	●	4 / 6
Cr Lindemann	●	●	●	●	●	●	6 / 6
Cr MacCarthy	●	●	●	●	●	●	6 / 6
Cr Mitchell	●	●	●	●	●	●	6 / 6
Cr Patrick	●	●	●	●	●	●	6 / 6
Cr Shand	●	●	●	●	●	●	5 / 6

● Attended

● Leave of Absence

● Apology

● Not Applicable (N/A)

Our Council

Audit & Risk Management Committee Meetings

	November 2024	March 2025	May 2025	Total (3 held)
Cr Bailey	●	●	●	3 / 3
Cr Davy	●	●	●	3 / 3
Cr MacCarthy	●	●	●	3 / 3

Only the three (3) Councillors named above were appointed as members of the Audit & Risk Management Committee

CEO Recruitment & Performance Review Committee Meetings

	5 June 2024	26 June 2024	7 January 2025	Total (3 held)
Cr Bailey	●	●	●	2 / 3
Cr Davy	●	●	●	3 / 3
Cr Glover	●	●	●	3 / 3
Cr Gubler	●	●	●	1 / 3
Cr Lindemann	●	●	●	3 / 3
Cr MacCarthy	●	●	●	3 / 3
Cr Mitchell	●	●	●	3 / 3
Cr Patrick	●	●	●	3 / 3
Cr Shand	●	●	●	3 / 3

All Councillors are members of the CEO Recruitment & Performance Review Committee



● Attended ● Leave of Absence ● Apology ● Not Applicable (N/A)

CEO's Message



The 2024-2025 period has been one of consolidation, reflection, and significant achievement for the Shire of Donnybrook Balingup. Since commencing as CEO in October 2024, I'm proud to share the progress we've made in strengthening our organisation, refining our strategic direction, and delivering meaningful outcomes for our community.



A highlight of the year was the collaborative strategic planning day between Elected Members and senior staff. This session provided a valuable opportunity to revisit the Council Plan, assess our progress, and reprioritise initiatives in line with community needs and financial realities. The outcomes have helped shape our operational focus and ensure alignment across all levels of the organisation.

This year also brought challenges, most notably the Irishtown Road Bridge incident, which tested both our emergency response and the resilience of our community. Having commenced my tenure within a week of the emergency, I witnessed firsthand the dedication and spirit shown by residents, volunteers, and staff. I echo the Shire President's appreciation for all those involved in the recovery efforts – your cooperation, care, and commitment truly reflect the strength and character of our community.

In the spirit of that strength, one of our key priorities this year was to review and refine the Shire's organisational structure to support more efficient service delivery. This process allowed us to realign internal resources, clarify roles and responsibilities, and better support our staff in meeting the needs of our diverse communities. We also focused on building workforce capacity, investing in professional development, leadership capability, and workplace culture.

A significant milestone from this work was the development of our Organisational Values, shaped through extensive engagement with staff and Councillors. Endorsed by Council shortly after the conclusion of the financial year, these values now guide our workplace behaviour, decision-making, and overall culture. They provide a shared foundation for leadership, accountability, and trust, supporting a unified organisation focused on delivering strategic outcomes that reflect both our internal aspirations and the needs of the community we serve.

Our financial position has continued to improve, thanks to the strategic direction set by Council and the guidance of the Long-Term Financial Plan. We remain focused on sustainability, service excellence, and delivering value for our residents. Looking ahead, the next 12 months will be equally busy and ambitious. We will be working to develop:

- A comprehensive Information & Communication Technology (ICT) Strategy to transform and modernise our systems to enhance service delivery,
- An Economic Development and Tourism Strategy, to be developed with the community to support local business, attract investment, and celebrate our Shire, and
- A new strategy community plan, setting the long-term vision for the Shire and guiding Council's decision-making for years to come.

Thank you to the Shire President and Councillors for your leadership and collaboration, and to our community members for their ongoing engagement and support. I also extend my appreciation to all of the Shire staff for their dedication and professionalism throughout the year. Whether as a part of our outdoor crews or working in the Administration Office, your adaptability and commitment have been instrumental in navigating change and delivering results.

As we look to the future, I'm confident in the strength of our organisation and the shared purpose that drives us. With a clear strategic direction and a committed team, we are well-positioned to meet the challenges ahead and continue delivering for the people of Donnybrook Balingup.

Nicholas (Nick) O'Connor
Chief Executive Officer

Organisational Structure & Employee Statistics

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

- 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

- 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



86

Employees
(64.78 FTE)^a

- ▶ Full-time Employees: 48
- ▶ Casual Employees: 9
- ▶ Average Age: 48 yrs
- ▶ Male Employees: 40

- ▶ Part-time Employees: 29
- ▶ Average Tenure: 4.8 yrs
- ▶ Total Age Range: 17-79 yrs
- ▶ Female Employees: 46





PEOPLE

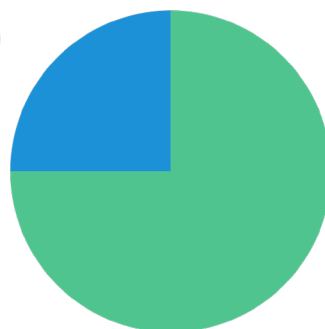
A healthy, safe and inclusive community

PROGRESS UPDATE

A total of four (4) items from the People section of the Council Plan were allocated for action in 2024-2025. By the end of this reporting period:


- 3 items were **Achieved**
- 1 item was **In Progress**
- There were no items categorised as **Monitor**, **Deferred** or **Not Started**

25%



75%

Outcome 1 A diverse and growing population


Objective 1.2	Support older people in the community to positively age in place	
Project 1.2.2	Promote the availability of digital literacy classes for seniors at the Community Resource Centre through the Shire’s communication channels	ACHIEVED 

The Shire has promoted digital literacy classes for seniors offered by the Donnybrook Community Resource Centre (DCRC) where possible via the official Shire website and social media platforms, intending to raise awareness and encourage participation.


This ongoing communication supports older residents in building confidence with technology and staying connected.



Outcome 2 A safe and healthy community


Objective 2.1	Improve access to facilities and services to support community health and wellbeing	
Project 2.1.4	Advocate for health and allied health services to ensure the provision of vital health services and facilities within our Shire	IN PROGRESS 

Advocacy for improved health and allied health services remains ongoing. Both the Shire President and Cr Mitchell have regularly attended meetings of the Leschenault Wellington District Health Advisory Committee (DHAC), contributing to regional discussions on service provision. Further internal discussions with Council and relevant stakeholders are planned to determine future direction and priorities.

Objective 2.3	Maintain community safety	
Project 2.3.1	Leverage our communication channels and social media platforms to share community and road safety education, driving awareness and engagement	ACHIEVED 

The Shire has consistently used its website, social media, and other communication platforms to promote road safety education and community safety messages throughout the 2024-2025 period. These efforts were particularly focused around seasonal high-traffic periods such as public holidays and the start or end of school terms. Additionally, updates were made to the Works & Services FAQs page on the Shire website to cover topics such as sealed/unsealed roads and safe driving practices.

Notable posts included reminders to slow down near emergencies, combining public education with appreciation for emergency services. Safety messaging was also embedded in the Shire’s monthly Advice of Works updates along with forwarded notices from external agencies, with all content reviewed by relevant staff and informed by professional guidance.

Project 2.3.3	Maintain safe practices within the Recreation Centre that align with federal and state government policies and procedures	ACHIEVED 
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Achieved in a previous reporting period and ongoing throughout the 2024-2025 financial year.

Community Services & Facilities

Public Safety (Fire & Emergency Services)



515

BFB[^]

Volunteers & Members



15

Emergency Service Appliances*

- ▶ Active Members: **434 (84.3%)**
- ▶ Non-active Members: **79 (15.3%)**
- ▶ Junior Members: **2 (0.4%)**
- ▶ Light Tankers* (LT): **9 (60%)**
- ▶ SES* Vehicles: **2 (13.3%)**
- ▶ Support Trailers: **4 (26.7%)**



161
Incidents+
Attended

Includes bushfires, false alarms, rubbish/vehicle/structure fires, natural hazards & road crashes



355 ha
Hectares
Burnt

Includes bushfires & mitigation works - does not include fires less than 1 hectare (ha)



[^] "BFB" means Bush Fire Brigade

* Total Emergency Service Appliances within the Shire

* LT totals include 1.4L, 2.4L and 3.4L Appliances (vehicles)

* "SES" means State Emergency Services

+ Incidents that occurred within the Shire

Community Services & Facilities

Donnybrook Recreation Centre (DRC)



29,002
Total Centre
Admissions[^]



12,124
Dry-side
Entries



16,678
Wet-side
Entries



10,633
Non-Member
Service Users



4,136
Casual Gym
Entries



6,497
Casual Pool
Entries






1,029
Bookings &
Provider Uses

Basketball, netball & karate
were the top hirers this year





2,233
Program
Attendance*

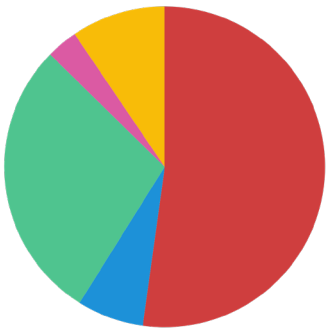
Casual* Group Fit: **242 (11%)**

Strength for Life: **1,624 (72.4%)**

Homeschool Sports: **367 (16.6%)**



253
Total
Active DRC
Members⁺




Gym Only Members: **132**

Swim Only Members: **17**

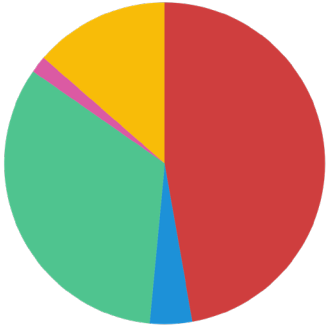
Gym + Swim Members: **72**

Gym + Group Fit Members: **8**

Over 50s Members: **24**



235
Total New
Members
(Sign-ups)



Gym Only Members: **111**

Swim Only Members: **10**

Gym + Swim Members: **78**

Gym + Group Fit Members: **4**

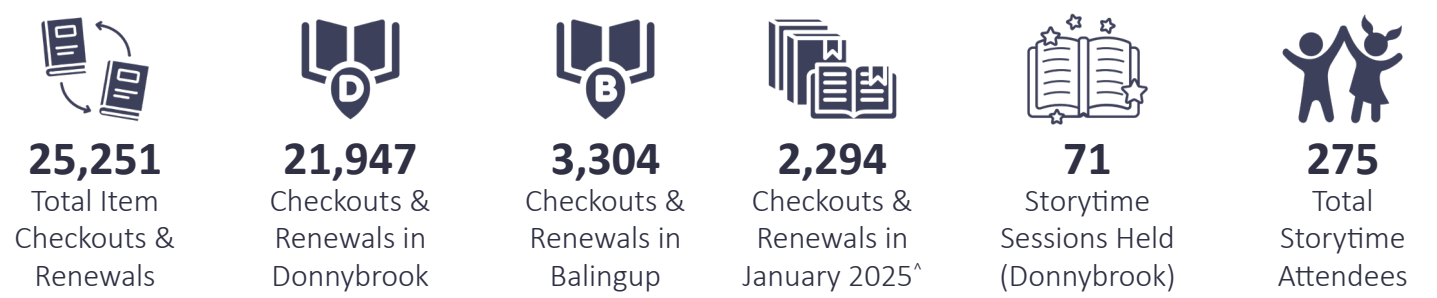
Over 50s Members: **32**

[^] Total Centre Admissions includes Dry-side & Wet-side Entries
^{*} Program Attendance includes Casual/Non-Members only

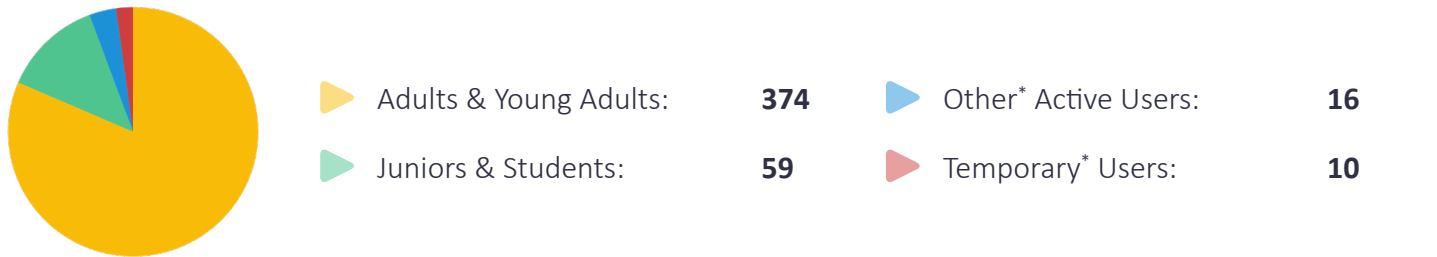
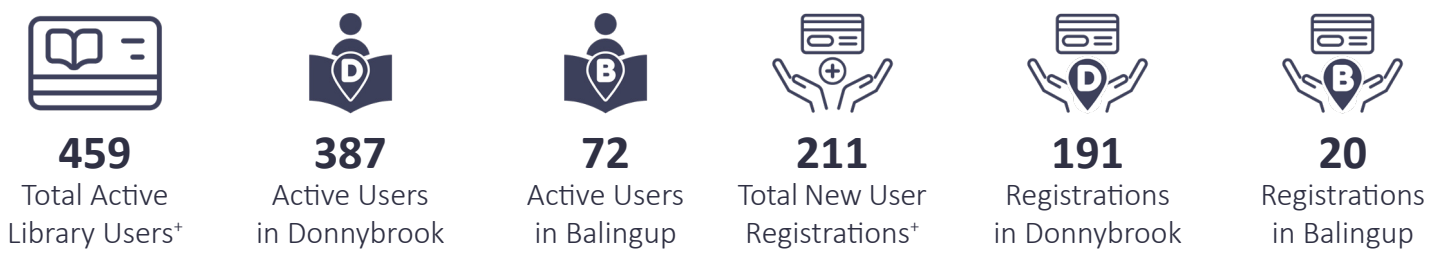
⁺ Membership totals are as at the end of the reporting period

Community Services & Facilities

Library Services (Donnybrook & Balingup)



What is Storytime? Storytime introduces you and your child to a wide range of quality books, sing alongs and fun activities at the Donnybrook Library, with a focus on enriching and extending your child’s vocabulary and imagination as well as providing a solid foundation for the development of reading skills.



[^] Most checkouts & renewals in one (1) month during 2024-2025

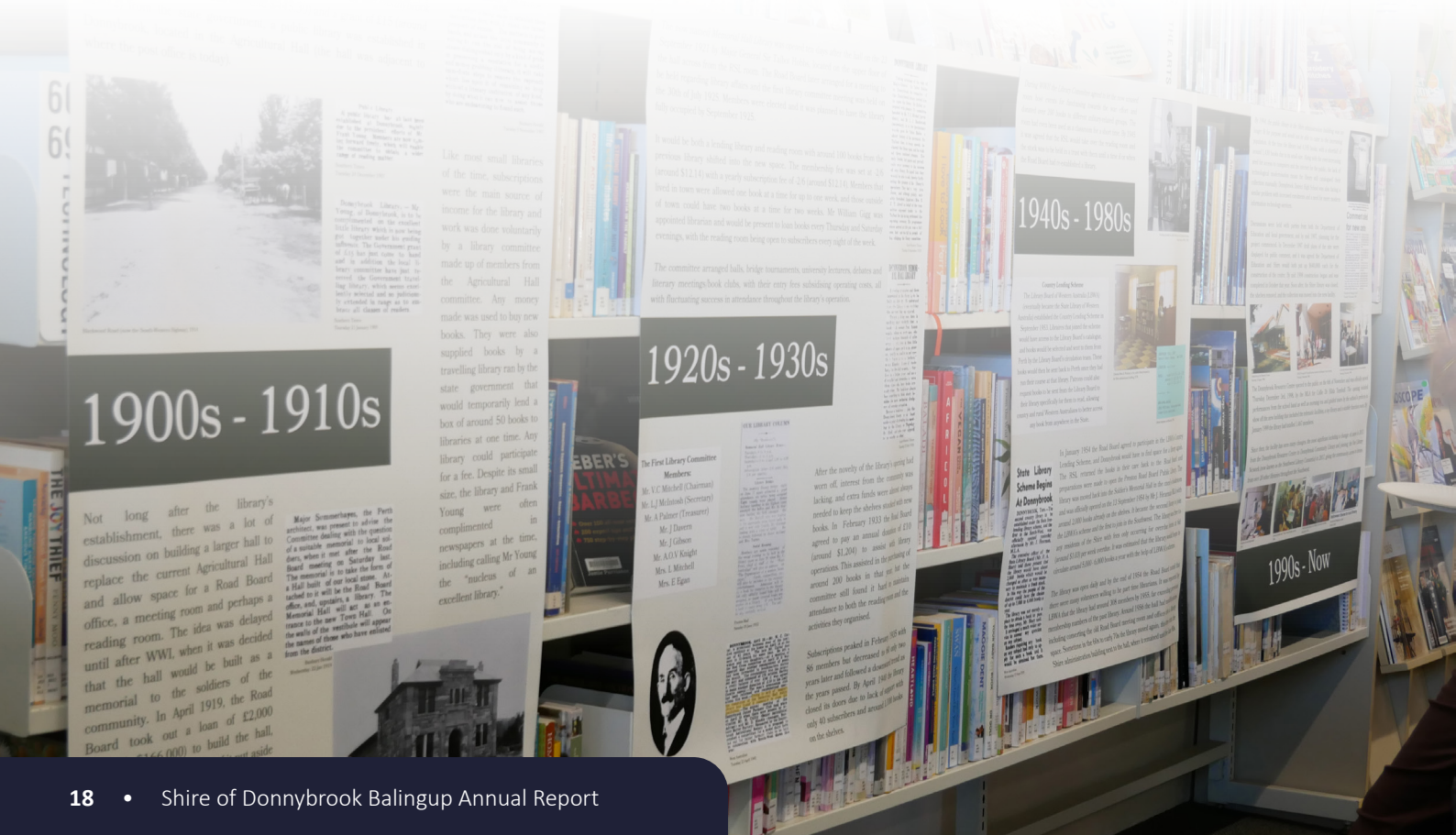
⁺ User totals are as at the end of the reporting period

^{*} Other Users includes Bookclub, Homebound, Online & Outreach

^{*} Temporary Users includes Adult, Young Adult & Junior

Donnybrook Library Fun Fest Extravaganza

In March 2025, the Donnybrook Community Library hosted a Fun Fest Extravaganza in celebration of its 25th Anniversary, and more than 70 years of serving the community under the State Lending Scheme. At this free event, attendees learned about the history of the Donnybrook Library and enjoyed a range of activities, including giant lawn games, arts and crafts, and live music. Food trucks and sweets were also available, and a treasure hunt was organised for younger children.



Disability Access & Inclusion Plan (DAIP)

The Shire is committed to fostering a community where everyone can participate fully and independently. Improving access and inclusion for all people is a shared goal, and the Shire continues to make meaningful progress in this area through the ongoing review and implementation of its Disability Access & Inclusion Plan (DAIP).

The DAIP, adopted in 2024 and developed in accordance with the *Disability Services Act 1993*, provides a structured approach to enhancing access to the Shire's services, facilities, and information. The plan is reviewed at least every five (5) years to ensure that strategies across its seven outcome areas are effectively supporting people with disability to access the same opportunities as others in our community.

The Shire has made considerable progress towards the goals outlined in the DAIP – here are the highlights and key achievements from the 2024-2025 period.



Outcome 1: Services & Events

People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Donnybrook Balingup



Shire Events: Australia Day 2025 included a chill zone for anyone needing a quiet break, and 'Brook Fest 2025 (Youth Week Festival)' featured a sensory tent to ensure that attendees had a safe and comfortable space available whilst still enjoying the event.

Waste Services: The Shire identified that bin collections on Monday mornings meant bins left out over the weekend created a footpath hazard. The collection day for the main town centre of Donnybrook along the South Western Highway has been changed to instead take place on Tuesdays to help keep our footpaths clear and accessible.

Sensory Tent: A dedicated sensory tent with soft furnishings, noise-cancelling headphones, and other equipment has been in development throughout 2024-2025 to assist in creating a low-sensory space at local events. Community groups will also be able to hire this tent for their own events for a small bond or fee.

Event Accessibility: The Shire's event application form is undergoing a review with updates to include an accessibility and inclusion checklist. Accessible parking has also been identified as a priority at all events throughout the Shire.

Arthritis Program: Building on existing programs for older residents at the Donnybrook Recreation Centre (DRC), the Shire has been planning a physical fitness program to help people manage arthritis symptoms and connect with others in the community.



Outcome 2: Facilities & Buildings

People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Donnybrook Balingup

The redevelopment of the **VC Mitchell Park (VCMP) Community Club and Sporting Precinct** has recently been completed, with universal access principles implemented throughout. The Community Club exceeds Australian Standards and DDA compliance – examples of accessibility include:



- The audio system in the community room features an auditory loop that transmits sound directly to hearing aids or cochlear implants equipped with a telecoil,
- A lift to transport people between floors,
- Double the amount of required ACROD parking bays,
- Push-button doors to all toilet facilities, with ambulant options available in or near all sporting areas,
- Wheelchair-accessible seating in the tiered outdoor seating of the stadium, and
- Signage designed to be inclusive with consideration for visitors with disabilities, including those with visual or cognitive impairments.

Footpaths & Curbs: Maintenance of footpaths and roadside curbs will continue to meet compliance standards with consideration for suitable crossings and other forms of accessibility.

Community Halls & Facilities: The Shire has been conducting reviews of all its community halls to assess where access can be improved (within heritage requirements).

Signage: Thoughtfully designed wayfinding signage that is accessible for most community members is being developed and is available at high-use Shire facilities.

Bench Seating: Accessibility to local walk trails has been improved through ensuring adequate seating is made available at key points.



Outcome 3: Information

People with disability receive information from the Shire of Donnybrook Balingup in a format that will enable them to access the information as readily as other people are able to access it

DAIP 2024-2025 Accessibility: The DAIP is available to read online (with references available for Language Support: Interpreter Services and read aloud services) and in print, or in alternative formats upon request.

Plain Language: All public documents created by the Shire will endeavour to use plain language to be understood by all community members.

Communication Methods: Multiple diverse formats and platforms are being used to improve the dissemination of information to the community.

Disability Access & Inclusion Plan (DAIP)



Outcome 4: Experiences with Staff

People with disability receive the same level and quality of service from the staff of the Shire of Donnybrook Balingup as all other people receive

A new **Organisational Values Statement** for the Shire of Donnybrook Balingup was adopted in April 2025, and whilst the word inclusion is not explicitly one of the values, the spirit of inclusion is implicit throughout.

Projects have been planned in the DAIP and allocated to action in future years.



Outcome 5: Complaint Mechanisms

People with disability have the same opportunities as other people to make complaints to the Shire of Donnybrook Balingup

Formal Complaint Procedure: The Shire is committed to improving access for all community members to lodge a complaint. Development began in 2024-2025 with the goal of creating a process that is clear, inclusive, and easy to use. This work ensures that people with disability can raise concerns without barriers, supporting fairness and inclusion across our community.

Projects have been planned in the DAIP and allocated to action in future years.



Outcome 6: Consultation Processes

People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Donnybrook Balingup

Projects have been planned in the DAIP and allocated to action in future years.



Outcome 7: Employment

People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Donnybrook Balingup

Projects have been planned in the DAIP and allocated to action in future years.





PLANET

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

PROGRESS UPDATE

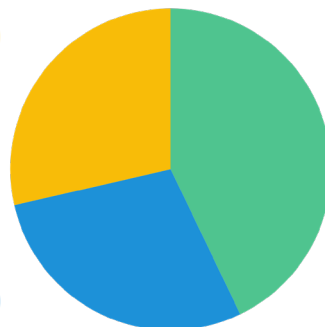
A total of seven (7) items from the Planet section of the Council Plan were allocated for action in 2024-2025. By the end of this reporting period:

- 3 items were **Achieved**
- 2 items were **In Progress**
- 2 items were categorised as **Monitor**
- There were no items categorised as **Deferred** or **Not Started**

28.6%

28.6%

42.8%



Outcome 3

The natural environment is well managed for the benefit of current and future generations

Objective 3.1

Care for the natural environment, including weed and pest management

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.)

ACHIEVED

✓

In collaboration with the Leschenault Catchment Council (LCC), the Shire has supported weed management and revegetation efforts along the Preston River in Donnybrook, aimed at restoring native habitat, enhancing biodiversity, and improving erosion control. Eradication of bamboo on the northern and southern banks of the Preston River has been the main focus throughout the 2024-2025 period.



The LCC also plans to establish a community action group to assist with the long-term care of the area, creating future opportunities for volunteer involvement in environmental stewardship.

Additionally, the Shire and Leschenault Biosecurity Group (LBG) have completed a rabbit baiting program to reduce feral rabbit populations in the Preston River area, with the assistance of neighbouring landowners.



Objective 3.2

Develop community readiness to cope with natural disasters and emergencies

Project 3.2.2

Partner with Department of Communities to ensure evacuation/welfare centres are fit for purpose

ACHIEVED

✓

The Shire progressed its emergency preparedness efforts by assessing the suitability of key community facilities for use as evacuation and welfare centres. By the end of the reporting period, the Department of Communities has completed an inspection of the Donnybrook Recreation Centre (DRC) and confirmed its adequacy for emergency use. Funding is being sought to upgrade the changing rooms to further enhance the facility’s amenity, with discussions underway regarding the use of VC Mitchell Park (VCMP) Community Club as an overflow option during emergency events.



Project 3.2.4 Provide support for emergency services volunteers**ACHIEVED** ✓

Extensive support has been provided to emergency service volunteers throughout 2024-2025, enhancing both operational capacity and volunteer recognition. The Shire coordinated prescribed burns which created valuable training opportunities for our Bush Fire Brigade (BFB) volunteers. Members participated in multiple flexible local training sessions delivered by the Shire including Bushfire Safety Awareness, Firefighting Skills, Incident Reporting System (IRS), and Bush Fire Control Officer (BFCO) training. Several training sessions were also held in neighbouring local governments, which provided an opportunity for our volunteers to connect with BFB members across the South West. The Shire also celebrated and acknowledged the contributions of local volunteers through a dedicated Thank a Volunteer Day[^] community event on 1 December 2024.

This year the Shire's brigades also supported regional efforts, including prescribed burning in Northcliffe and deployment to the Chesapeake fires near Windy Harbour in March 2025. These experiences strengthened interagency collaboration with the Department of Fire & Emergency Services (DFES) and the Department of Biodiversity, Conservation & Attractions (DBCA), building capacity within our local brigades.

As a result of pursuing various support opportunities and ongoing efforts to secure funding for our volunteers, the following was also achieved this year:

- 4x new appliances received as much-needed replacements for aging units belonging to the Argyle/Irishtown, Lowden, Mullalyup and Upper Capel brigades, ensuring crew safety and improving equipment reliability.
- Harvest & Vehicle Movement Ban (HVMB) SMS System implemented.
- 2x new procedures endorsed by the Bush Fire Advisory Committee (BFAC).
- \$270,840 Mitigation Activity Funding (MAF) grant secured from DFES at the end of the reporting period, which will go towards mitigation works scheduled to commence in 2025-2026. These activities includes chemical spraying, mechanical treatments, fire access track upgrades and planned burns, all of which will provide both short and long-term benefits.
- In January 2025, Jodie Hanns MLA announced a commitment to rebuilding a new \$1.6m facility for the Argyle/Irishtown BFB, with consultation underway by the end of the reporting period.



[^] Refer to item 13.1.3 of this report for further details

Outcome 4 Shared responsibility for sustainability


Objective 4.2

Develop in line with WA targets, and the Paris Agreement, reduce greenhouse gas emissions to net zero by 2050

Project 4.2.1

Audit Shire buildings and facilities to determine opportunities and costs associated with introducing renewable energy infrastructure

IN PROGRESS




Funding was allocated towards an energy audit to be conducted across two (2) Council sites. Additional funding was also secured to install solar and battery infrastructure at the Donnybrook Recreation Centre (DRC), marking a significant step toward reducing emissions and improving energy resilience. Broader audit outcomes and infrastructure planning remain underway.

Project 4.2.2

Implement and expand climate action initiatives that improve energy efficiency, promote sustainability, and support community-led environmental engagement

MONITOR





Council continues to actively participate in regional climate action through its involvement in the Warren Blackwood Alliance of Councils (WBAC). Since the launch of the WBAC Climate Change Policy and Action Plan in August 2022, two key working groups – the Climate Alliance Reference Group (CARG) and Climate Change Action Plan Implementation Reference Group (CCAPIRG) – have been established, with Council representing our Shire on both.

The Action Plan supports mitigation and adaptation efforts to preserve the region’s environmental, social, and economic character. While local implementation remains dependent on external funding and Council co-contribution, ongoing engagement in WBAC’s collaborative climate governance reflects the Shire’s commitment to sustainability and regional resilience. Council will continue working with member local governments to progress shared strategic goals.



Outcome 5

A sustainable, low-waste, circular economy

Objective 5.3

Reduce landfill

Project 5.3.1

Implement the Landfill Closure Management Plan

IN PROGRESS

During the licensing process, regulatory concerns were raised by the Department of Water & Environmental Regulation (DWER) regarding the proposed leachate gas management measures. In response, the Shire sought quotes to model alternative approaches, and in the second half of the reporting period, a contractor was engaged to review the specific capping methodology. While this item has not been achieved during the 2024-2025 period, this still marks a step forward in addressing DWER’s feedback and progressing the implementation of the Landfill Closure Management Plan.

Project 5.3.2

Collaborate with neighbouring councils to review regional waste options to reduce landfill (such as waste to energy facilities)

MONITOR

The Shire has faced significant challenges in regional waste management following the unexpected withdrawal of kerbside organics processing by the Bunbury Harvey Regional Council (BHRC). With no immediate alternative, organics waste has been temporarily diverted to landfill, impacting multiple South West local governments.

The Shire has been proactive in collaborating with neighbouring Councils, DWER, and waste service providers to explore viable solutions, however the proposed options would unfortunately come at a considerable cost to residents and ratepayers. A recent tender process failed to yield suitable short-term alternatives, and advocacy efforts (including correspondence from the Shire of Dardanup to the Minister for Environment) are ongoing.


Without any commitments from a waste service provider or state government to invest in organics processing infrastructure in the region, Council has been left to consider whether continuing to provide the current 3-bin system is viable. Given the lack of immediate resolution, this item has been categorised as Monitor for the 2024-2025 period as regional partners continue to seek sustainable and cost-effective solutions for future organics processing.



Environmental Sustainability & Management

Key Projects & Initiatives

Annual Urban Canopy Growth Program



800

Plants & Trees Planted[^]

3

Trees Provided to Landowners[^]



85 ha

Total Area Treated for Blackberry



23

Properties Treated for Blackberry



\$52,353

Provided for Blackberry Treatment

Collie & Donnybrook Balingup Blackberry Program


The Shires of Collie and Donnybrook Balingup continued collaborative efforts to manage blackberry (*Rubus spp.*), a Weed of National Significance as identified in the Australian Weed Strategy, through the Natural Resource Recovery Program otherwise known as the Blackberry Program. This has enabled meaningful on-ground outcomes across public and private lands, and reflects an ongoing commitment to long-term environmental stewardship and recovery across the region. Through devolved grants via State Natural Resource Management (NRM) funding, landowners have been empowered to undertake blackberry control, revegetation, fencing, and other restoration works, with community events and workshops have fostering local engagement and knowledge sharing.

Local Biodiversity Strategy Development

The WA Local Government Association (WALGA) Local Biodiversity & Native Vegetation Management Project concluded in December 2024, with desktop assessments of Shire-managed land completed. These assessments are informing the ongoing development of the Shire’s Draft Local Biodiversity Strategy with \$8,500 in support provided via WALGA’s project, helping to guide future planning and conservation efforts.




Waste Services & Facilities




1,475.3 t

Total Waste Processed*




13,679

Total Tip Passes Used*




2,278.1 t

Kerbside Waste Collected




Waste Processed in Donnybrook:

1,194.1t




Waste Processed in Balingup:

339.7t




Tip Passes Used in Donnybrook:

10,258




Tip Passes Used in Balingup:

3,421




General Kerbside Waste Collected:

1,194.1t



Recycling Kerbside Waste Collected:

339.7t



FOGO* Kerbside Waste Collected:

744.3t

* “t” means “tonnes” and “FOGO” means “Food Organics Garden Organics”

* Waste Processed and Tip Passes Used includes the totals at the end of the reporting period from the Shire’s waste facilities in Donnybrook and Balingup

[^] Plants & Trees Planted on Shire-managed land

[^] Trees provided to landowners for planting on their verges



PLACE

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

PROGRESS UPDATE

A total of seven (7) items from the Place section of the Council Plan were allocated for action in 2024-2025. By the end of this reporting period:

- 2 items were **Achieved**
- 2 items were **In Progress**
- 2 items were categorised as **Monitor**
- 1 item was **Deferred**
- No items were categorised as **Not Started**

14.2%

28.6%

28.6%

28.6%



Outcome 6

The built environment is responsibly planned and well maintained

Objective 6.1

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

Project 6.1.3

Review Local Planning Policies

DEFER



This item has been categorised as Defer to the 2024-2025 period, pending the outcomes of the Local Planning Strategy (LPS) and Scheme review. While the broader policy review remains on hold, the Shire’s Local Planning Policy 9.20 – Ancillary Dwellings & Caretaker Dwellings was updated during the reporting period.

A budget submission/allocation has been made to support the progression of the LPS in the 2025-2026 financial year, with further policy updates contingent on the completion of this strategic planning work.

Project 6.1.4

Advocate for provision of relevant services and infrastructure to facilitate appropriate land development

MONITOR



The Shire has continued advocacy efforts to address infrastructure barriers to land development. Meetings were held with key stakeholders during the 2024-2025 period, including the South West Development Commission (SWDC) and Bunbury Geographe Economic Alliance, focusing on challenges such as the extension of power, water, and sewer networks, which remain significant impediments to greenfield development across the region.

A project for future use options for Council-owned land at Victory Lane was discussed as part of ongoing planning, with further advocacy and strategic work to be undertaken through the Asset Optimisation Project (AOP). Additionally, the development of an Economic Development & Tourism Strategy is scheduled for 2025-2026, which will further guide future infrastructure and land development priorities.



Objective 6.2

Encourage the adoption of sustainable design principles

Project 6.2.1

Support the Energy Efficient Pilot Program (EEPP) to help residents and businesses build energy literacy and implement efficiency measures through home audit kits, workshops and resources

IN PROGRESS



The Shire continued its support for community energy literacy through the Energy Efficient Pilot Program (EEPP) from Switch Your Thinking, and while a planned review of the Program’s resources was postponed due to limited staff capacity, progress was made in promoting practical tools for residents and businesses with Energy Home Audit Kits made available for loan at the Donnybrook Community Library.

The kit was promoted via Shire and Library social media channels, encouraging community uptake and supporting sustainable practices at the household and business level.





Objective 6.3 Create vibrant, attractive and welcoming towns

Project 6.3.2 Support community groups to design and implement townscape works in Donnybrook, Balingup and Kirup **ACHIEVED** ✓

This year the Shire collaborated with the Donnybrook Towns Team (DTT) to develop an asphalt art initiative adjacent to the Apple Fun Park in Donnybrook to encourage and promote road safety (implementation outside of this reporting period). In-principle support for reduced speed zoning in this area was also received from Main Roads WA, with Council endorsement granted at the February 2025 Ordinary Council Meeting. Additionally, electrical infrastructure upgrades in Ayres Gardens enabled an enhanced Christmas Lights display in December 2024, featuring new lighting and illuminated caricatures, contributing to a festive and welcoming town atmosphere.

On-site meetings were held with the Balingup Townscape Committee to discuss Shire projects along Balingup-Nannup Road and at the Balingup Cemetery, with further support provided through Council’s Community Townscape Activities Policy (COMD/CP-4).

Objective 6.4 Provide attractive, well maintained streetscapes, verges and trees

Project 6.4.2 Enable growth of the urban tree canopy by funding the supply of suitable number of trees per annum to support a community tree planting program **ACHIEVED** ✓

The Shire successfully continued its community tree planting program in 2024-2025, contributing to the growth of the urban tree canopy. Trees were planted throughout the year following the processing of applications via the annual Urban Canopy Growth Program. To improve efficiency, application forms were updated and internal processes refined, enabling more responsive service delivery and smoother implementation of planting works.

Outcome 8

Safe and convenient movement of people in and around the district


Objective 8.1

Improve road safety, connectivity and traffic flow for all users

Project 8.1.1

Advocate via the Regional Road Group for State Government to upgrade and improve key regional transport infrastructure

MONITOR



In 2025, representatives of the Regional Road Group (RRG) actively participated in discussions to support the strategic outcomes of ROADS 2040, a long-term planning framework for regionally significant local government roads in Western Australia. This engagement helps maintain visibility of local priorities within broader regional infrastructure planning.


Objective 8.3

Provide safe, well connected paths for pedestrians, cyclists and gophers

Project 8.3.2

Provide a recreational loop extending from Bridge Street to Dale Street and consider extending upstream and downstream to facilitate longer recreational journeys

IN PROGRESS



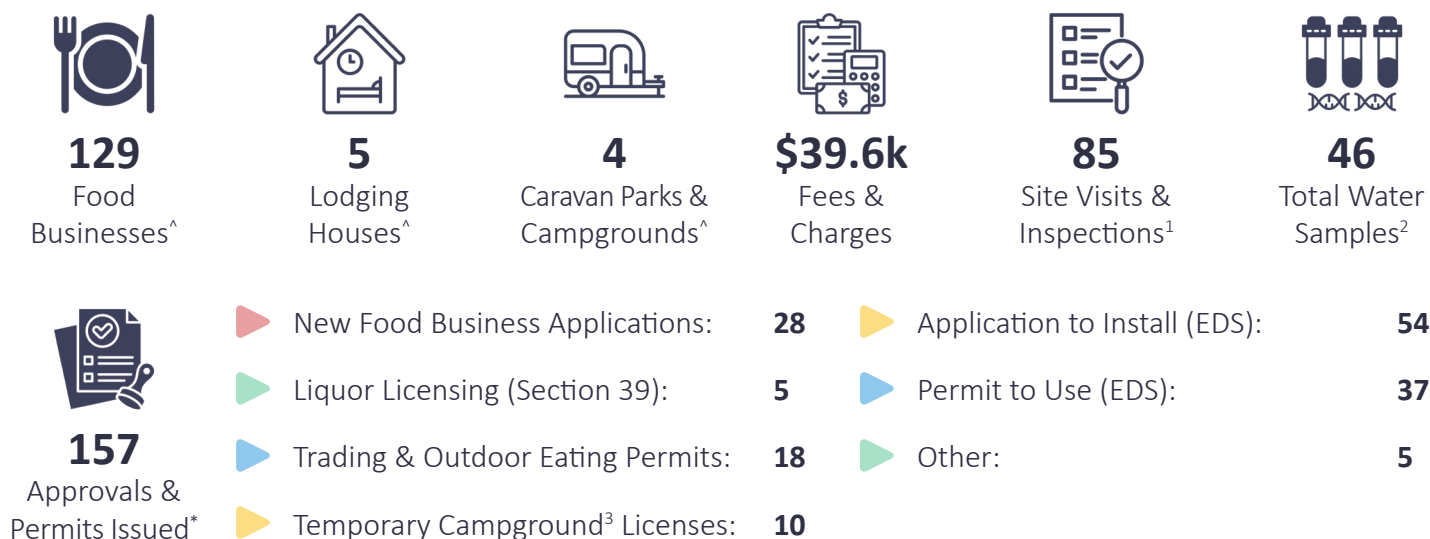
While there were initially delays in the delivery of the recreational loop due to a lack of responses to the original design and construction Request for Quotation (RFQ), work has commenced on this project in the later half of the financial year. A design consultant was engaged and completed revised plans with a focus on improving all-ability access, which were re-issued for tender in June 2025. Construction is intended to commence subject to river levels, with the revised design expected to better meet market expectations and accessibility goals – as such, this item has been categorised as In Progress at the end of the 2024-2025 reporting period.

Note: Outside of the reporting period, Council has since resolved to not proceed with the construction of the All-Abilities Ramp due to its cost and impact on other planned Shire capital works. Officers are continuing to discuss these works with the funding provider.



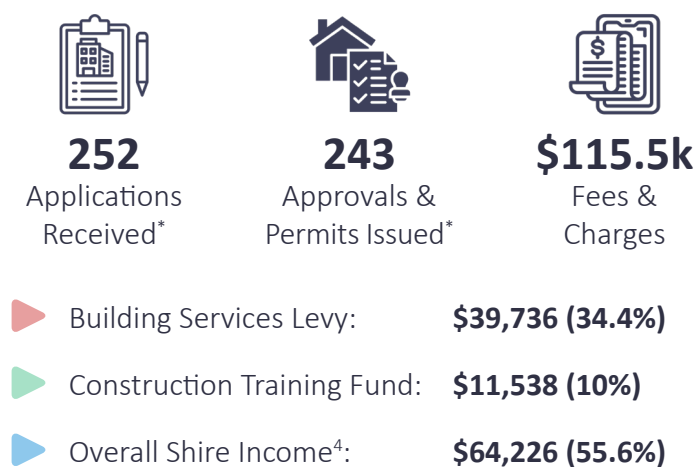
Local Development & Infrastructure

Health Services



Building Services

Our Building Services Department is responsible for the assessment and approval of building works within the Shire as per the *Building Act 2011*.



Planning Services

The Planning Services Department oversees land use and development in line with the Shire's Local Planning Strategy and Local Planning Scheme No. 7 (LPS7). Development Approval ensures proposals align with zoning for residential, commercial, industrial, rural, or community use. This process is separate from Building Permits, which address construction standards and safety, and must be completed before lodging a Building Application if required.



[^] Currently registered at the end of the reporting period

* Applications Received and Approvals Issued are reported separately as they may fall within different reporting periods and are not necessarily related

* Certified and Uncertified included in Building totals

* Development Applications and Subdivision Referrals/Clearances included in Planning totals

* Building Services Levy and Construction Training Fund fees are remitted to government agencies (not retained by the Shire)

1. Includes Public Building Inspections, Food Safety Inspections, Lodging House Inspections, Caravan Park & Campground Inspections, and Effluent Disposal System Inspections conducted

2. Includes Recreational, Aquatic Facility and Potable Water Samples

3. "Campgrounds" includes Caravan Parks

4. Building Services Levy and Construction Training Fund fees are remitted to government agencies (not retained by the Shire)

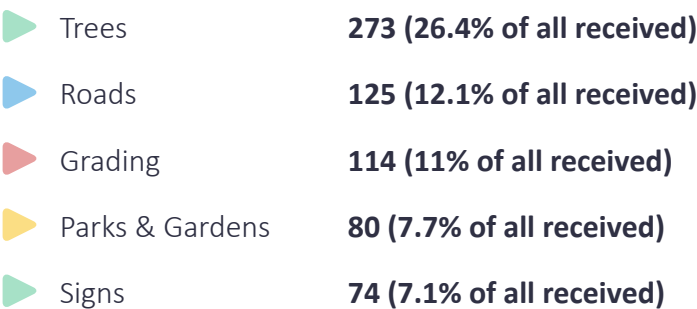
5. Average Processing Days is determined from all items processed via Planning Services per the applicable legislation

Local Development & Infrastructure

Infrastructure & Maintenance Works



Top 5 Incoming Report Topics



Renewed & Replaced:

- Irishtown Road Bridge Emergency Repairs (3616) & Kelly Street
- Bridge Street Bridge Renewal
- Jayes Road (shoulder works)

Upgraded & Sealed:

- Grimwade Greenbushes Road
- Johnston Street, Yabberup
- Balingup Nannup Road (SLK 0.70 – 4.00)
- Cundinup Kirup Road (SLK 13.00 – 15.50)
- Southampton Road (SLK 9.0 – 11.0)

New:

- Preston River Pathway Loop (footpath)
- Balingup Niche Wall
- Upper Preston Cemetery – Plot Number Renewal Project
- Egan Park Tank & Bore
- VC Mitchell Park (VCMP) Community Club Carpark Upgrades





PROSPERITY

A strong, diverse and resilient economy

PROGRESS UPDATE

A total of two (2) items from the Prosperity section of the Council Plan were allocated for action in 2024-2025. By the end of this reporting period:

- 1 item was **In Progress**
- 1 item was categorised as **Monitor**
- There were no items categorised as **Achieved**, **Deferred** or **Not Started**

50%



50%

Outcome 9 A thriving economy

Objective 9.4 Facilitate access to quality education, training and work opportunities

Project 9.4.1 Through the Workforce Plan, explore opportunities for apprenticeships and traineeship to provide more employment opportunities in the Shire of Donnybrook Balingup organisation

MONITOR 

During the 2024-2025 financial year, the Shire supported a local student from the community through a work experience placement. The initiative received positive feedback from both the student and Shire staff, reinforcing the Shire’s commitment to youth development. Building on this success, plans are in place to offer further opportunities in the future. A traineeship program has also been identified as a strategic priority in workforce planning, and will be considered as part of a planned comprehensive review of the Shire’s Workforce Plan.

Outcome 10 A popular destination for visitors and tourists

Objective 10.1 Encourage more people to stop, shop and experience the Shire of Donnybrook Balingup

Project 10.1.1 Partner with the Bunbury Geographe Tourism Partnership (BGTP) and Southern Forests Blackwood Valley Tourism Association (SFBVTA) to develop local tourism marketing initiatives

IN PROGRESS 

Council formally withdrew from the Bunbury Geographe Tourism Partnership (BGTP) during 2024-2025. Despite this, Shire staff and Elected Members have remained actively engaged in regional tourism efforts, including participation in initiatives arising from the Warren Blackwood Alliance of Councils (WBAC) and involvement in the 2026 UCI World Gravel Championships Steering Committee, supporting future tourism opportunities and regional visibility.



Events & Community Development

Events Throughout the Shire

- Champion Auto Glass Grimwade Stages
- Collie to Donnybrook and Return Cycling Classic
- 2024 Champion Autoglass Blackwood Rally
- TASTE Donnybrook- Long Table Lunch
- Tour of Margaret River (TOMR)
- Lowden Fire Brigade Open Day
- Bunbury Toy Run
- Thank a Volunteer Day
- Donnybrook Twilight Christmas Markets
- Lion's Christmas Carols
- Giant Pumpkin Weigh in Day



- Lighthouse Girl Saga
- TASTE Donnybrook - Community BBQ
- Balingup Small Farm Field Day
- Donnybrook Apple Festival
- ANZAC Day
- Seven Gravel Race
- 2025 Forest Rally
- Bunbury Cross Country Run in Donnybrook
- Preston Valley Artisan Trail
- Australasian Rogaining Championships
- Blackwood River Arts Trail (BRAT)
- Telling Tales in Balingup
- True Grit
- Dark Down South
- Safari in Grimwade Rally
- Meliora Arts & Lifestyle Festival
- Balingup Medieval Carnivale
- Wild Campout



Events & Community Development

Australia Day

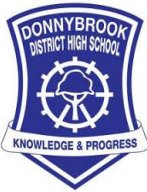
Community events ranging from free breakfasts to local sundowners that featured live music and other various activities were held at multiple locations throughout the Shire on Australia Day, 26 January 2025. The main event[^] organised by the Shire was held at the newly rebuilt Pavilion 1 of the VC Mitchell Park (VCMP) Community Club in Donnybrook, and included a Citizenship Ceremony and the annual Community Citizen of the Year (COTY) Awards.



[^] Refer to item 12.1.1 of this report for funding details

‘Brook Fest

This year’s event was the Shire’s second iteration of ‘Brook Fest, which was held at the Pump Track in Donnybrook. This annual Youth Week festival^ celebrates young people in the community, featuring live entertainment including music workshops and performances by Benny Mayhem, free hands-on activities and fundraising for local youth groups.



Bike Rescue

Bike Rescue, conducted by Dismantle, ran once again this year^ for young people in Donnybrook. This program has been embraced by students from Donnybrook District High School (DDHS), and following its great success, has been integrated into the school’s yearly curriculum.



^ Refer to item 12.1.1 of this report for funding details

Events & Community Development

Balingup Arts & Cultural Hub (BACH)

This year, the Shire continued to support of the Balingup Arts & Cultural Hub (BACH) through a \$8,000 investment as the final part of a three-year Service Level Agreement (SLA). This partnership has delivered significant social and cultural benefits across the Shire, enhancing community wellbeing and supporting local creative industries.



Highlights delivered through BACH this year includes:

- 12 professional music and theatre performances including the Lighthouse Girl Saga by Theatre 180 (presented in collaboration with the Shire) and Whalebone Children's Theatre.



- 74 events spanning professional performances, community engagement activities, and a two-day Wedding Expo featuring 15 Shire-based businesses.
- A platform for artists to connect with the community, develop their practice, and contribute to the cultural identity of the region.
- Opportunities for artists such as Chrissy Maddison, Libby Hammer, Floeur Alder, and Zeanna Bond to deliver regular workshops and performances, building sustained engagement with local audiences.
- Inclusion of emerging talent through initiatives like the Shine Project, which showcased young South West singer-songwriters.
- 44 weekly choir sessions and 12 monthly dance sessions supporting intergenerational participation and wellbeing.
- \$15,110 paid directly to artists for professional performances, ensuring fair compensation and recognition for their work.



BACH has also maintained an ongoing investment in local services, including hall hire, catering and technical support, which has further contributed towards promoting unique experiences that both promote and foster our vibrant community and culture.



PERFORMANCE

Open, robust conversations and harmonious outcomes

PROGRESS UPDATE

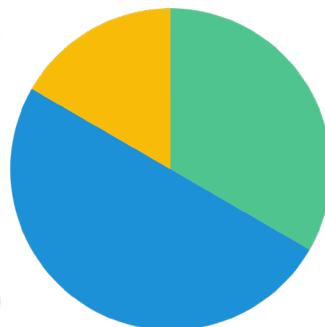
A total of six (6) items from the Performance section of the Council Plan were allocated for action in 2024-2025. By the end of this reporting period:

- 2 items were **Achieved**
- 3 items were **In Progress**
- 1 item was categorised as **Monitor**
- There were no items categorised as **Deferred** or **Not Started**

16.7%

33.3%

50%



Outcome 11 Strong, visionary leadership

Objective 11.1 Provide strategically focused, open and accountable governance

Project 11.1.1 Provide an annual review of key informing strategies to the Integrated Planning and Reporting Framework to inform the Annual Budget

ACHIEVED 

A comprehensive annual review of several key informing strategies was completed during the 2024-2025 period. This process ensured alignment with the Shire’s Integrated Planning and Reporting Framework, and included:

- Workforce Plan reviewed – May 2025
- Mid-Year Budget Review delivered – March 2025
- Asset Management Plans and Financial Informing Plans reviewed and endorsed – April 2025
- Long Term Financial Plan (LTFP) reviewed and endorsed – May 2025

This strategic review cycle reinforces Council’s commitment to transparent governance and informed decision-making.

Project 11.1.3 Facilitate access to mandatory councillor training

ACHIEVED 

The Shire ensured all Elected Members had access to mandatory training through purchasing a WA Local Government Association (WALGA) eLearning subscription, which supported flexible, self-paced completion of the five (5) Council Member Essential Modules.

By December 2024, 7 out of 9 Councillors had completed the mandatory training. Additional training in Overseeing Asset Management and CEO Performance Reviews was undertaken to further strengthen governance capability and strategic oversight.



Outcome 12 A well respected, professionally run organisation

Objective 12.1 Deliver effective and efficient operations and service provision

Project 12.1.1 Facilitate grants that reduce the Shire expenditures, uncover alternative revenue options, and leverage Council resources to address key community priorities and implement significant projects

IN PROGRESS 

The Shire has actively sought external funding to reduce impact on ratepayers for a range of activities and facility enhancement projects, which has included the installation of lighting at the VCMP Tennis Courts. Further advocacy work has been undertaken to seek grant funding for renewable energy initiatives at the Donnybrook Recreation Centre (DRC), and air conditioning at the Balingup Community Centre. Several successful grant applications were delivered in the second half of the year, reflecting the Shire’s commitment to resourceful governance and community investment. This included:



\$3,000 from the WA Department of Communities for Youth Week, contributing towards the Shire’s second iteration of ‘Brook Fest held on 11 April 2025.

A Childcare, Attraction & Retention grant of \$27,500 from the WA Department of Communities which has contributed to eight (8) additional childcare places in the Shire, with this area being a vital economic enabler.

\$13,750 from the WA Department of Creative Industries, Tourism & Sport* (CITS) for the Bike Rescue Program to run at Donnybrook District High School (DDHS).

* Previously the Department of Local Government, Sport & Cultural Industries (DLGSC), changing to CITS from 1 July 2025



Australia Day
Council of
Western Australia

\$10,000 from the Australia Day Council of WA (Auspire) for Australia Day celebrations.



\$8,390 from the National Australia Bank for two (2) water tanks at Yabberup Hall, secured on behalf of the Yabberup Community Association.

Project 12.1.6 Provide a Building Service Level Hierarchy Framework

MONITOR 

This initiative has been identified as a future stage of Council’s Asset Optimisation Project (AOP). While no formal framework was developed during the reporting period, preliminary discussions were held with various stakeholders and further investigation is planned for upcoming workshops with Council. The Shire continues to monitor this item alongside broader strategic asset planning efforts.

Outcome 13 Increased community capacity

Objective 13.1 Enable community organisations and community champions to deliver services and projects to meet local needs

Project 13.1.1 Support community initiatives through community grants, donations, and in-kind support via Shire Support Initiatives (SSI)

IN PROGRESS 

The Shire has continued to empower local groups through its annual Community Grants & Donations Program. A total of \$22,000 in funding was available for the 2024-2025 round which closed on 17 January 2025, with 13 applications received and 12 groups successfully awarded funding. In addition to financial support, the Shire has provided in-kind assistance including venue hire waivers, rubbish service waivers, and community donations, further contributing towards enabling grassroots initiatives and strengthening local capacity.



Annual Community Grants & Donations Program		
Recipient:	Yabberup Community Association	Funding: \$ 2,000.00
Purpose:	2x water tanks for the Yabberup Hall to support continued community use of the hall, plus increase the availability of water resources in the event of a fire.	
Recipient:	Yabberup Community Association (Promote Preston subcommittee)	Funding: \$ 2,000.00
Purpose:	Support further development of the promote Preston website that was launched in October 2024, including engaging a photographer to provide appealing images that promote the region.	
Recipient:	Donnybrook Scout Group	Funding: \$ 910.00
Purpose:	Bulk purchase of hats to match the Donnybrook Scouts uniforms, encouraging sun safety and making it easier to identify the Scouts, particularly when volunteering in the community.	
Recipient:	Balingup Arts & Cultural Hub (BACH)	Funding: \$ 1,545.00
Purpose:	Launch of the Blackwood Regional Arts Trail (BRAT) 2025 - a BRAT and BACH collaboration.	
Recipient:	Blackwood River Arts Trail (BRAT)	Funding: \$ 1,545.00
Purpose:	Bringing a film festival to Balingup as part of the BRAT 2025 - a BRAT and BACH collaboration.	
Recipient:	Blackwood United Football Club (BUFC)	Funding: \$ 2,000.00
Purpose:	New goals for the BUFC to improve the overall playing area, helping to reduce wear and tear on the Balingup oval as well as make it both easier and safer to remove goals for events such as the Balingup Small Farm Field Day.	
Recipient:	Donnybrook Apple Festival Inc	Funding: \$ 2,000.00
Purpose:	Funding support for the Donnybrook Apple Festival, an annual free community event in Donnybrook that has been running since 1954, for general festival costs including the youth music competition, PA system and Grand Parade.	
Recipient:	Donnybrook District High School (DDHS) P&C	Funding: \$ 2,000.00
Purpose:	A collaboration between DDHS, the DDHS P&C, and Dolly's Dream Foundation to run workshops to raise awareness about the harms of bullying on the internet.	
Recipient:	Balingup Small Farm Field Day (BSFFD)	Funding: \$ 2,000.00
Purpose:	Traffic management support for the major annual event in Balingup.	
Recipient:	The Donnybrook Social Club (Seniors) INC	Funding: \$ 2,000.00
Purpose:	Physiotherapy equipment to enhance the experience and benefits of the Seated Exercise Classes available for seniors at the Donnybrook Library. These classes assist improve mobility, assist with chronic pain and improve balance, grip strength and and fatigue- additionally, some funding will also go towards providing morning tea catering to enhance the social aspect of these classes.	
Recipient:	The Balingup Academy (auspiced under Balingup Progress Association)	Funding: \$ 2,000.00
Purpose:	The Balingup Academy is a group of people working towards building a hub for learning traditional artisanal skills such as blacksmithing, pottery, lead light, leather work and other "cottage industry skills." This grant will assist in the development of the pottery component and will go toward the equipment required to run classes.	
Recipient:	Donnybrook Netball Association	Funding: \$ 2,000.00
Purpose:	The Donnybrook Netball Association was established in 1955, and is celebrating its 70th anniversary milestone - this is a remarkable achievement and a credit to the volunteers, members and players of the club, which is the main focus of the Gala Day event.	

Minor Grants & Donations			
Recipient:	Donnybrook Regional Tourist Association (DRTA)	Funding:	\$ 250.00
Purpose:	6x bins at the Donnybrook Christmas Twilight Markets event.		
Recipient:	Donnybrook Lion's Club	Funding:	\$ 250.00
Purpose:	4x bins at the Lion's Christmas Carols event.		
Recipient:	Balingup Small Farm Field Day Committee	Funding:	\$ 400.00
Purpose:	20x bins at the Balingup Small Farm Field Day event.		
Recipient:	Donnybrook Apple Festival Committee	Funding:	\$ 400.00
Purpose:	20x bins at the Donnybrook Apple Festival event.		
Recipient:	Donnybrook Regional Tourist Association (DRTA)	Value:	\$ 283.50
Purpose:	Ayers Garden full-day hire fees waived for Donnybrook Christmas Twilight Markets event.		
Recipient:	Donnybrook Lion's Club	Value:	\$ 179.00
Purpose:	Donnybrook Amphitheatre full-day hire fees waived for Lion's Christmas Carols event.		
Recipient:	Balingup Small Farm Field Day Committee	Value:	\$ 850.50
Purpose:	Balingup Oval hire fees waived for Balingup Small Farm Field Day event.		
Recipient:	Donnybrook Apple Festival Committee	Value:	\$ 850.50
Purpose:	Egan Park, Station Square & Ayers Garden hire fees waived for Donnybrook Apple Festival event.		
Recipient:	Balingup Primary School P&C	Value:	\$ 70.00
Purpose:	Balingup Oval 2hr hire fees waived for Balingup Primary School Colour Run event.		
Recipient:	Blackwood River Arts Trail Inc.	Value:	\$ 244.00
Purpose:	Balingup Hall & Kitchen hire fees waived for Blackwood River Arts Trail (BRAT) Opening Night.		
Recipient:	Blackwood River Arts Trail Inc.	Value:	\$ 261.00
Purpose:	Balingup Main Hall 2x full-day hire fees waived for Balingup Film Festival (BRAT) event.		
Recipient:	Donnybrook District Senior Highschool (DDHS)	Value:	\$ 567.00
Purpose:	VC Mitchell Park (VCMP) Oval, Lower Toilets & Canteen hire fees waived for Primary & Secondary School Faction Carnivals.		
Recipient:	Kirup Primary School P&C	Value:	\$ 283.50
Purpose:	Jim McDonald Oval hire fees waived.		
Recipient:	TASTE Donnybrook	Value:	\$ 105.00
Purpose:	Station Square hire fees waived for Community Barbecue event.		
Recipient:	RSL Donnybrook	Value:	\$ 585.50
Purpose:	Donnybrook Soldiers Memorial Hall hire fees waived for ANZAC Day Gunfire Breakfast.		
Recipient:	Balingup Arts & Cultural Hub (BACH)	Value:	\$ 337.50
Purpose:	Balingup Main Hall 3hr hire fees waived for Community Play by Balingup Primary School students.		
Recipient:	Balingup Arts & Cultural Hub (BACH)	Value:	\$ 130.50
Purpose:	Balingup Main Hall full-day hire fees waived for the Shine Project - a free concert featuring young singers and songwriters.		



Project 13.1.3 Provide annual events to encourage and recognise community volunteers **ACHIEVED** ✓

The Shire celebrated and acknowledged the contributions of local volunteers through a dedicated community event called Thank a Volunteer Day held on 1 December 2024. The event featured a sausage sizzle, volunteer awards, and a collaborative painting activity on the community sea container installed at the Irishtown Road Bridge during its temporary closure, creating a relaxed and inclusive atmosphere of appreciation. This event was made possible through a \$1,000 grant obtained by the Argyle Bushfire Brigade through the Thank a Volunteer Day Grants Program 2024, with further additional funding and support provided by the Shire.

Planning is underway for the next volunteer recognition event scheduled to coincide with National Volunteers Week in May 2026, which will be another opportunity for the Shire to continue its commitment to valuing and uplifting the volunteers within our local community.



Social Media



4,278
Total Followers[^]



407
New Followers



472
Total Social Media Posts^{*}



31,909
Total Page Visits¹



3,455
Total Content Interactions²



1,540
Links Clicked³ on Shire Posts



Facebook Followers: **3,002** + **312** new



Instagram Followers: **1,276** + **95** new

Top Performing Content

The post with the most reach and engagement from the 2024-2025 period was the announcement of the alternative school bus route following the Irishtown Road Bridge closure, published 11 October 2024:

Good news Irishtown, an **alternative school bus route has been set and starts Monday!**

The Shire has just received confirmation that the school bus will be picking up and dropping off students at the Arboretum (on the Donnybrook side of the Irishtown Road Bridge) from Monday 14 October, 2024! This means that kids can ride their bikes and safely lock them in a sea container available at the Arboretum to catch the bus - this temporary alternative will help families who have had to juggle school pick up and drop off due to the bridge closure.




 More information for Irishtown following the bridge closure is available on the Shire of Donnybrook Balingup website.

Good news Irishtown, an alternative bus route has been set and starts Monday!

The Shire has just received confirmation that the school bus will be picking up and dropping off students at the Arboretum (on the Donnybrook side of the Irishtown Road Bridge) from Monday 14 October, 2024! This means that kids can ride their bikes and safely lock them in a sea container available at the Arboretum to catch the bus - this temporary alternative will help families who have had to juggle school pick up and drop off due to the bridge closure.

More information for Irishtown following the bridge closure is available on the Shire of Donnybrook Balingup website: www.donnybrook-balingup.wa.gov.au




Total Views⁴: **3,122**



Interactions: **53**



Total Reach⁵: **1,882**



Reactions⁶: **43**

[^] Data sourced via Meta Business Suite - includes totals of both Facebook and Instagram as at the end of the 2024-2025 period

^{*} Posts includes all forms of content able to be published via Facebook and Instagram pages (images, text, stories, reels, etc.)

1. The total number of times a user visited the Shire's Facebook or Instagram page (includes repeat visits from the same user)

2. Interactions includes reactions, comments, shares, etc.

3. Link Clicks refers to links in a post that were clicked by a user, taking them to the specified location (typically the Shire website)

4. The total times a post was displayed on-screen and viewed by a user (includes repeat views from the same user)

5. The total number of users who saw content posted by the Shire at least once on a Meta platform (Facebook, Instagram, etc.)

6. Includes likes and all other types of reactions

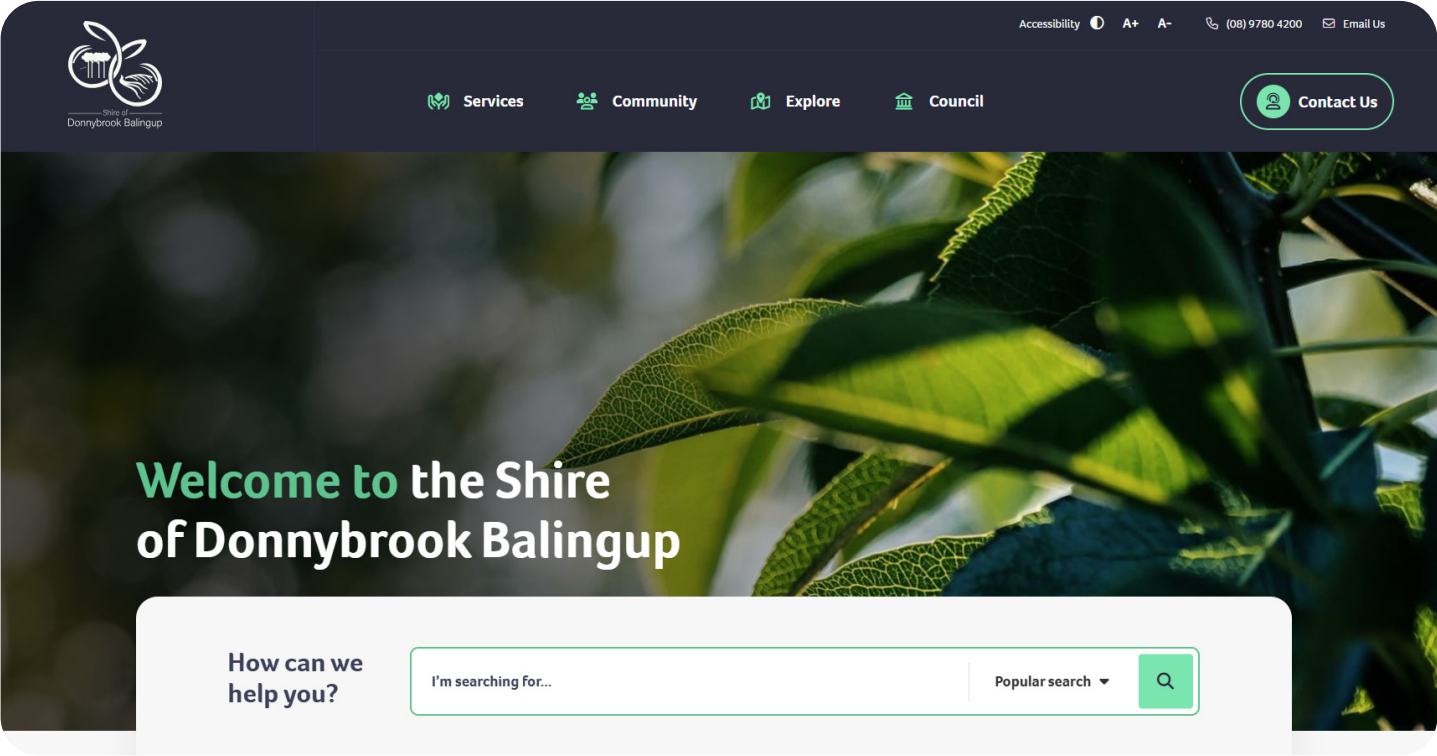
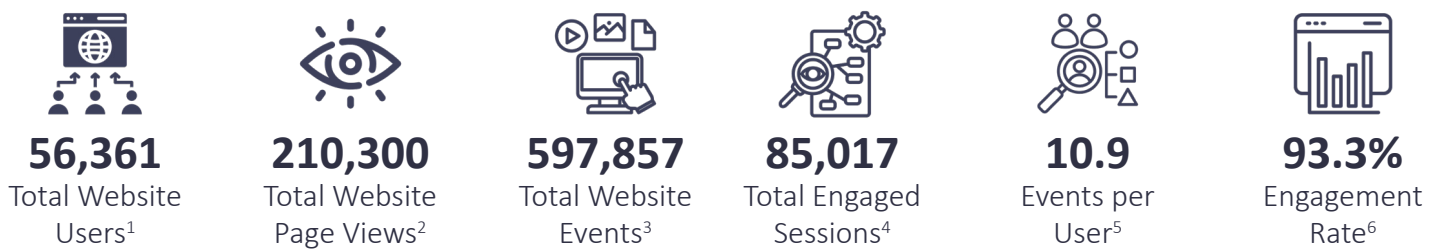
Shire Website

At the start of the 2024-2025 period, the Shire’s website underwent a major refresh. From 1 July 2025, updates went live that balanced accessibility, practicality and aesthetics to deliver the best possible experience for users.

As part of this process, all content areas were reviewed with internal stakeholders across all departments, and over 85% of pages were completely rebuilt to ensure information is accurate, clear, and consistent. This also prompted the development of a corporate style guide which standardises the presentation of documents and publications across almost all platforms.

Refreshing and redesigning a website is best practice because it keeps digital platforms aligned with evolving user needs, accessibility standards, and modern design principles. By keeping our website well-maintained, residents and stakeholders can find information quickly and confidently.

The redesign also strengthens our identity as a local government. Clearer visual elements and consistent messaging have been purposefully designed to reinforce transparency and credibility. This reflects the Shire’s commitment to community engagement and service excellence, ensuring the website remains the community’s primary source of trusted information.



1. Users who have initiated at least one (1) session in 2024-2025

2. The total number of pages viewed (includes repeated views)

3. Interactions that users can take on the website (clicks, scroll depth, video engagement, form submissions, etc.)
4. Count of sessions that lasted longer than 10 seconds, had 2 or more pageviews, or recorded a conversion

5. The average number of events triggered by each unique user

6. The percentage of sessions that were engaged sessions (higher engagement rates indicate users are more engaged with content)



Compliance & Audit Return (CAR)

In accordance with the *Local Government (Audit) Regulations 1996*, local governments are required to complete a Compliance Audit Return (CAR) for the period 1 January to 31 December each year. The Shire’s 2024 CAR was completed using the scope and format prescribed by the Department of Local Government. Following a review of the audit findings, the Shire reported compliance with 87 out of 94 items (92.5%), with seven items (7.5%) identified as non-compliant.

The 2024 CAR was presented to the Shire’s Audit & Risk Management Committee for review, subsequently endorsed by Council at the Ordinary Council Meeting held on 26 March 2025 and submitted to the Department of Local Government in accordance with requirements.



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 decisions. Delegation is the process that enables the Shire to assign its powers or duties, supporting timely and well-informed management decisions.

The annual statutory review of the Shire’s Delegation Register was presented to Council at the Ordinary Council Meeting on 25 June 2025. The review encompassed a transfer of delegations to the Attain digital software system to improve efficiency and compliance, along with amendments to reflect changes in legislation.



Minor Breach Complaints

Under the *Local Government Act 1995* (the Act), the minor breach system forms part of the disciplinary framework for Elected Members in Western Australia. The Shire maintains and publishes a Register of Certain Complaints of Minor Breaches on its website. The Register records complaints that result in a finding that a minor breach has occurred. During the 2024-2025 financial year no complaints of minor breach, as defined under the Act, were determined.



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
2024-2025	\$ 6,216,873.00
2023-2024	\$ 9,792,035.00
2022-2023	\$ 3,457,189.00



National Competition Policy (NCP)

Competitive Neutrality:

The Shire does not operate any significant business activities that compete with private enterprises. As such, no measures were required to ensure competitive neutrality during the reporting period.

Structural Review of Public Monopolies:

The Shire is not the sole provider of any services within the community. Therefore, no structural reviews of public monopolies were necessary.

Legislative Review:

No local laws or policies were identified during the reporting period that restrict competition. Accordingly, no amendments were proposed or undertaken.



Public Interest Disclosure (PID)

The *Public Interest Disclosure Act 2003* (PID Act) promotes accountability within government agencies, including Local Governments, by enabling individuals to disclose public interest information relating to misconduct, offences, misuse of public resources, and risks to public health or safety.

No Public Interest Disclosures were lodged with the Shire during the 2024-2025 reporting period. The Shire fulfilled its reporting obligations by submitting the Integrity and Conduct Annual Collection to the Public Sector Commission.



Payments & Remuneration

Councillor remuneration is determined in accordance with the Salaries and Allowances Tribunal (the Tribunal), with the Shire of Donnybrook Balingup classified as a Band 3 local government within the Tribunal's Band Classification system. Additionally, the Tribunal determines 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 in the first few months of this financial period, the Shire did not have a permanent CEO, and during this time some employees were appointed as Acting CEO and a Temporary CEO was employed. A permanent CEO has since been appointed and commenced in the role in October 2024.

COUNCILLOR REMUNERATION	Elected Member	Attendance	Allowances [^]	Superannuation	TOTAL
	Cr Bailey	\$ 10,667.75	\$ 1,010.00	\$ -	\$ 11,677.75
	Cr Davy	\$ 10,667.75	\$ 1,010.00	\$ -	\$ 11,677.75
	Cr Glover	\$ 13,375.69	\$ 1,696.60	\$ -	\$ 15,072.29
	Cr Gubler	\$ 10,667.75	\$ 1,010.00	\$ -	\$ 11,677.75
	Cr Lindemann	\$ 10,667.75	\$ 1,010.00	\$ -	\$ 11,677.75
	Cr MacCarthy	\$ 16,301.45	\$ 2,898.16	\$ -	\$ 19,199.61
	Cr Mitchell	\$ 10,667.75	\$ 1,010.00	\$ -	\$ 11,677.75
	Cr Patrick	\$ 10,667.75	\$ 2,045.73	\$ -	\$ 12,713.48
	Cr Shand	\$ 10,667.75	\$ 1,998.64	\$ -	\$ 12,666.39
TOTAL		\$ 104,351.39	\$ 13,689.13	\$ -	\$ 118,040.52

[^] Includes Travel, Information & Communication Technology (ICT), President, and Deputy President Allowances.

CEO REMUNERATION	Payment Provided	Permanent CEO	Temporary CEO	Acting CEO
	<i>Period of Payments</i>	8 Oct '24 - 26 Jun '25	1 Jul '24 - 11 Oct '24	27 Jun '24 - 30 Jun '24
	Annual Salary	\$ 181,158.89	\$ 62,181.98	\$ 1,703.62
	Termination Payment	N/A	\$ 8,599.34	\$ 15,501.22
	Compulsory Superannuation	\$ 21,682.29	\$ 7,150.93	\$ 195.92
	Employee Super Contribution	\$ 1,350.00	\$ -	\$ -
	Shire Co-contribution	\$ 1,350.00	\$ -	\$ -
	Private Use of Vehicle*	\$ 28,554.00	\$ 1,488.35	\$ 28.90
TOTAL		\$ 234,095.18	\$ 79,420.60	\$ 17,429.66

* Private Vehicle Use Rates: Annual = \$28,554.00 Daily = \$14.45

EMPLOYEES	Salary Range	No. of Persons
	\$130,000 to \$140,000	1
	\$140,000 to \$150,000	2
	\$240,000 to \$250,000	1
TOTAL STAFF OVER \$130,000		4



Major Land Transactions & Undertakings

The Shire has completed a significant redevelopment project at VC Mitchell Park (VCMP) of Pavilion 1 and 2 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.

TRANSACTIONS	24-25 Actual	24-25 Budget	23-24 Actual
Income			
Capital Grants, Subsidies & Contributions	\$ 5,446,510.00	\$ 6,535,767.00	\$ 5,518,222.00
Expenditure			
Finance Costs	- \$ 143,518.00	- \$ 145,455.00	- \$ 37,930.00
Purchase of Property, Plant & Equipment	- \$ 5,446,510.00	- \$ 6,535,767.00	- \$ 5,518,222.00
TOTAL	- \$ 143,518.00	- \$ 145,455.00	- \$ 37,930.00

ASSETS & LIABILITIES	24-25 Actual	23-24 Actual
Assets		
Cash & Cash Equivalents	\$ 1,089,257.00	\$ 2,684,384.00
Property, Plant & Equipment	\$ 11,908,176.00	\$ 5,952,779.00
TOTAL	\$ 12,997,433.00	\$ 8,202,606.00
Liabilities		
Borrowings	- \$ 2,812,722	- \$ 2,900,000
NET ASSETS	\$ 10,184,711.00	\$ 5,302,606.00





Records Management

Evaluation of Record Keeping Systems:

The Shire's Record Keeping Plan was last reviewed in 2023 and approved by the State Records Commission. This review identified the need for significant improvements in the Shire's record keeping practices and supporting software. In response, during the 2024-2025 financial year a new electronic document and records management system was procured, and planning commenced for its staged implementation over the next financial year. The Shire is committed to establishing a more effective record keeping system to improve efficiency and achieve compliance with the *State Records Act 2000*. This work will also support broader initiatives in preparation for the introduction of Privacy and Responsible Information Sharing legislation.

Record Keeping Induction & Training Program:

Shire staff receive training to ensure they understand their records management responsibilities. Information and support are provided through one-on-one training during the induction program for new staff, and on an as-needed basis for existing staff. Internal reference materials, including policies and procedures, are also accessible to all staff via the Shire's intranet.

Evaluation of the Record Keeping Training Program:

Training effectiveness is monitored on an ongoing basis by Shire management through staff feedback and in response to new or updated operational processes. The induction and training program will be enhanced and tailored to incorporate the new electronic document and records management system currently being implemented, ensuring staff are fully equipped to use it effectively.



Freedom of Information (FOI)

In accordance with the *Freedom of Information Act 1992* (FOI Act) the Shire received and finalised one (1) valid access application during the 2024-2025 reporting period. The FOI Annual Statistical Return was submitted to the Office of the Information Commissioner, fulfilling the Shire's legislative reporting obligations.

In addition, several FOI-related requests were processed outside the formal legislative framework, consistent with the Open by Design principles endorsed by the Office of the Information Commissioner. This proactive approach reflects the Shire's commitment to transparency and the timely sharing of information with the community wherever appropriate.

The Shire's Information Statement outlines the types of documents typically held by the Shire, as well as the procedures for accessing information and requesting amendments to personal records. The statement is available on the Shire's website, at the Administration Office and in alternative formats upon request.



Annual Financial Report & Independent Auditor's Report

For the financial year starting 1 July 2024 and ending 30 June 2025 (please see following page).

SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	45

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 of Collings and Bentley Streets
Donnybrook WA 6239



SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

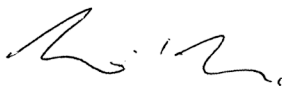
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

Statement by CEO

The accompanying financial report of the Shire of 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 2025 and the financial position as at 30 June 2025.

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

Signed on the 8th day of December 2025



CEO

Nicholas O'Connor
Name of CEO



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),28	7,847,272	7,840,319	7,091,907
Grants, subsidies and contributions	2(a)	3,040,230	1,019,721	3,456,149
Fees and charges	2(a)	2,547,043	2,453,618	2,384,640
Interest revenue	2(a)	511,830	433,000	555,659
Other revenue	2(a)	1,312	0	1,436
		13,947,687	11,746,658	13,489,791
Expenses				
Employee costs	2(b)	(6,517,794)	(6,659,361)	(6,515,053)
Materials and contracts		(4,510,244)	(4,182,546)	(3,740,735)
Utility charges		(454,969)	(466,418)	(507,928)
Depreciation		(7,431,343)	(7,504,630)	(7,319,282)
Amortisation		(79,236)	0	(95,732)
Finance costs	2(b)	(165,220)	(158,763)	(78,172)
Insurance		(489,266)	(497,538)	(477,525)
Other expenditure	2(b)	(121,732)	(130,600)	(428,772)
		(19,769,804)	(19,599,856)	(19,163,199)
		(5,822,117)	(7,853,198)	(5,673,408)
Capital grants, subsidies and contributions	2(a)	6,216,873	7,407,696	9,792,035
Profit on asset disposals		129,914	0	39,723
Loss on asset disposals		(484,646)	0	(1,959,340)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,552)	0	1,681
		5,858,589	7,407,696	7,874,099
Net result for the period		36,472	(445,502)	2,200,691
Total comprehensive income for the period		36,472	(445,502)	2,200,691

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



**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	9,388,371	12,842,829
Trade and other receivables	5	541,190	4,638,906
Other financial assets	4(a)	23,810	23,529
Inventories	6	239,964	167,983
Other assets	7	1,181,781	345,342
TOTAL CURRENT ASSETS		11,375,116	18,018,589
NON-CURRENT ASSETS			
Trade and other receivables	5	226,467	218,267
Other financial assets	4(b)	180,002	207,363
Inventories	6	1,950,644	1,973,769
Other assets	7	683,222	600,186
Property, plant and equipment	8	57,441,159	47,790,606
Infrastructure	9	151,500,830	158,383,251
Right-of-use assets	11(a)	38,477	63,583
Intangible assets	12	423,797	468,018
TOTAL NON-CURRENT ASSETS		212,444,598	209,705,043
TOTAL ASSETS		223,819,714	227,723,632
CURRENT LIABILITIES			
Trade and other payables	13	1,756,526	2,664,213
Contract liabilities	14	15,656	9,215
Capital grant/contributions liabilities	14	1,357,017	4,236,596
Lease liabilities	11(b)	20,281	25,345
Borrowings	15	131,459	141,031
Employee related provisions	17	755,177	970,724
TOTAL CURRENT LIABILITIES		4,036,116	8,047,124
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	19,872	40,153
Borrowings	15	2,848,308	2,979,767
Other financial liabilities	16	3,932,500	3,878,500
Employee related provisions	17	244,524	126,793
Other provisions	18	2,149,239	2,098,612
TOTAL NON-CURRENT LIABILITIES		9,194,443	9,123,825
TOTAL LIABILITIES		13,230,559	17,170,949
NET ASSETS		210,589,155	210,552,683
EQUITY			
Retained surplus		32,088,611	29,828,319
Reserve accounts	31	5,576,653	7,800,473
Revaluation surplus	19	172,923,891	172,923,891
TOTAL EQUITY		210,589,155	210,552,683

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 2025**

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 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
Comprehensive income for the period					
Net result for the period		36,472	0	0	36,472
Total comprehensive income for the period		36,472	0	0	36,472
Transfers from reserve accounts	31	4,739,795	(4,739,795)	0	0
Transfers to reserve accounts	31	(2,515,975)	2,515,975	0	0
Balance as at 30 June 2025		32,088,611	5,576,653	172,923,891	210,589,155

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 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,795,185	7,112,066
Grants, subsidies and contributions		3,093,175	3,461,106
Fees and charges		2,525,706	2,353,319
Interest revenue		511,830	555,659
Goods and services tax received		1,433,842	1,965,070
Other revenue		2,047	399,175
		15,361,785	15,846,395
Payments			
Employee costs		(6,634,519)	(6,510,025)
Materials and contracts		(6,390,120)	(2,460,100)
Utility charges		(441,777)	(513,106)
Finance costs		(151,762)	(9,038)
Insurance paid		(489,266)	(477,525)
Goods and services tax paid		(1,168,332)	(2,208,365)
Other expenditure		(141,346)	(444,935)
		(15,417,122)	(12,623,094)
Net cash provided by (used in) operating activities		(55,337)	3,223,301
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(7,105,323)	(3,391,412)
Payments for construction of infrastructure	9(a)	(3,791,056)	(8,964,485)
Proceeds from capital grants, subsidies and contributions		7,218,828	8,375,764
Proceeds from financial assets at amortised cost - self-supporting loans		10,196	9,922
Proceeds from financial assets at fair values through other comprehensive income		13,333	13,332
Proceeds from sale of property, plant & equipment		367,277	185,744
Proceeds from sale of infrastructure		0	1,927
Net cash (used in) investing activities		(3,286,745)	(3,769,208)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	30(a)	(141,031)	(52,206)
Payments for principal portion of lease liabilities	30(b)	(25,345)	(32,375)
Proceeds from new borrowings	30(a)	0	2,900,000
Net proceeds from other financial liabilities		54,000	(149,213)
Net cash provided by (used in) financing activities		(112,376)	2,666,206
Net increase (decrease) in cash held		(3,454,458)	2,120,299
Cash at beginning of year		12,842,829	10,722,530
Cash and cash equivalents at the end of the year		9,388,371	12,842,829

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 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	28	7,847,272	7,840,319	7,091,907
Grants, subsidies and contributions		3,040,230	1,019,721	3,456,149
Fees and charges		2,547,043	2,453,618	2,384,640
Interest revenue		511,830	433,000	555,659
Other revenue		1,312	0	1,436
Profit on asset disposals		129,914	0	39,723
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,552)	0	1,681
		14,074,049	11,746,658	13,531,195
Expenditure from operating activities				
Employee costs		(6,517,794)	(6,659,361)	(6,515,053)
Materials and contracts		(4,510,244)	(4,182,546)	(3,740,735)
Utility charges		(454,969)	(466,418)	(507,928)
Depreciation		(7,431,343)	(7,504,630)	(7,319,282)
Amortisation		(79,236)	0	(95,732)
Finance costs		(165,220)	(158,763)	(78,172)
Insurance		(489,266)	(497,538)	(477,525)
Other expenditure		(121,732)	(130,600)	(428,772)
Loss on asset disposals		(484,646)	0	(1,959,340)
		(20,254,450)	(19,599,856)	(21,122,539)
Non-cash amounts excluded from operating activities	29(a)	7,928,795	7,504,630	9,274,690
Amount attributable to operating activities		1,748,394	(348,568)	1,683,346
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		6,216,873	7,407,696	9,792,035
Proceeds from disposal of assets		367,277	272,346	187,671
Proceeds from financial assets at amortised cost - self-supporting loans	30(a)	10,196	10,196	9,922
Proceeds from financial assets at amortised cost - commercial loans		13,333	13,332	13,332
Proceeds from financial assets at amortised cost - other		5,300	5,200	0
		6,612,979	7,708,770	10,002,960
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(7,105,323)	(8,712,053)	(3,391,412)
Acquisition of infrastructure	9(a)	(3,791,056)	(5,325,625)	(8,964,485)
		(10,896,379)	(14,037,678)	(12,355,897)
Amount attributable to investing activities		(4,283,400)	(6,328,908)	(2,352,937)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	30(a)	0	0	2,900,000
Proceeds from new leases - non cash	30(b)	0	100,000	0
Transfers from reserve accounts	31	4,739,795	5,776,760	2,086,095
		4,739,795	5,876,760	4,986,095
Outflows from financing activities				
Repayment of borrowings	30(a)	(141,031)	(141,031)	(52,206)
Payments for principal portion of lease liabilities	30(b)	(25,345)	(55,345)	(32,375)
Movement in Preston Village lease liability		54,000	0	(149,213)
Transfers to reserve accounts	31	(2,515,975)	(1,155,865)	(4,684,376)
		(2,628,351)	(1,352,241)	(4,918,170)
Non-cash amounts excluded from financing activities	29(b)	0	(100,000)	0
Amount attributable to financing activities		2,111,444	4,424,519	67,925
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	29(c)	2,313,839	2,252,957	2,915,505
Amount attributable to operating activities		1,748,394	(348,568)	1,683,346
Amount attributable to investing activities		(4,283,400)	(6,328,908)	(2,352,937)
Amount attributable to financing activities		2,111,444	4,424,519	67,925
Surplus or deficit after imposition of general rates	29(c)	1,890,277	0	2,313,839

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



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

1. BASIS OF PREPARATION

The financial report of the Shire of 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 differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- 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 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements

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

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

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

New accounting standards for application in future years

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,847,272	0	7,847,272
Grants, subsidies and contributions	1,571,608	0	0	1,468,622	3,040,230
Fees and charges	2,352,198	0	194,845	0	2,547,043
Interest revenue	0	0	83,342	428,488	511,830
Other revenue	0	0	0	1,312	1,312
Capital grants, subsidies and contributions	0	5,669,802	0	547,071	6,216,873
Total	3,923,806	5,669,802	8,125,459	2,445,493	20,164,560

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



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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Financial assets at amortised cost - self-supporting loans	592	866
Interest on reserve account	201,484	230,015
Trade and other receivables overdue interest	77,060	75,379
Other interest revenue	232,694	249,399
	511,830	555,659
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$68,000.		
Fees and charges relating to rates receivable		
Charges on instalment plan	31,625	29,118
The 2025 original budget estimate in relation to: Charges on instalment plan was \$32,000.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	40,000	38,840
- Other services – grant acquittals	7,293	4,600
- Deferred pensioner and internal report	600	1,070
	47,893	44,510
Employee Costs		
Employee benefit costs	6,120,316	6,205,669
Other employee costs	397,478	309,384
	6,517,794	6,515,053
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	147,322	43,287
Provisions: unwinding of discount	15,613	31,415
Lease liabilities	2,285	3,470
	165,220	78,172
Other expenditure		
Sundry expenses	121,732	428,772
	121,732	428,772

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

3. CASH AND CASH EQUIVALENTS

Note	2025 \$	2024 \$
Cash at bank and on hand	772,716	4,062,604
Term deposits	8,615,655	8,780,225
Total cash and cash equivalents	9,388,371	12,842,829
Held as		
- Unrestricted cash and cash equivalents	2,113,836	117,683
- Restricted cash and cash equivalents	20 7,274,535	12,725,146
	9,388,371	12,842,829

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2025 \$	2024 \$
(a) Current assets		
Financial assets at amortised cost	23,810	23,529
	23,810	23,529
Other financial assets at amortised cost		
Self-supporting loans receivable	29(c) 23,810	23,529
	23,810	23,529
Held as		
- Unrestricted other financial assets at amortised cost	23,810	23,529
	23,810	23,529
(b) Non-current assets		
Financial assets at amortised cost	100,382	124,192
Financial assets at fair value through profit or loss	79,620	83,171
	180,002	207,363
Financial assets at amortised cost		
Self-supporting loans receivable	75,382	99,192
Shares in Bendigo Bank	25,000	25,000
	100,382	124,192
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	83,172	81,490
Financial assets at fair value through profit and loss [describe]	(3,552)	1,681
Units in Local Government House Trust - closing balance	79,620	83,171

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 30(a) as self-supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

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

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



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

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	440,310	370,380
Trade receivables	46,127	3,948,263
Other receivables	5,200	5,200
GST receivable	49,553	315,063
	541,190	4,638,906
Non-current		
Rates and statutory receivables	170,867	157,367
Trade receivables	55,600	60,900
	226,467	218,267

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	45,516	3,791,584	177,669
Contract assets	539,458	283,417	460,254
Total trade and other receivables from contracts with customers	584,974	4,075,001	637,923

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 2025**

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	24,615	16,307
Gravel	215,349	148,870
Work in progress - gravel	0	200
Kiosk supplies	0	2,606
	239,964	167,983
Non-current		
Clay soil stockpile	1,950,644	1,973,769
	1,950,644	1,973,769
The following movements in inventories occurred during the year:		
Balance at beginning of year	2,141,752	2,146,500
Inventories expensed during the year	(225,805)	(248,400)
Additions to inventory	274,661	243,652
Balance at end of year	2,190,608	2,141,752

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 2025**

7. OTHER ASSETS

Other assets - current

	2025	2024
	\$	\$
Prepayments	64,772	0
Accrued income	535,388	6,243
Contract assets	539,458	283,417
Accrued interest	42,163	55,682
	1,181,781	345,342

Non-current assets

Accrued income	593,262	523,839
Employee entitlements from other councils	89,960	76,347
	683,222	600,186

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 2025**

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.

	Total property				Plant and equipment			Total property, plant and equipment	
	Note	Land \$	Buildings \$	Work in progress \$	Total property \$	Furniture and equipment - work in progress			
						Furniture and equipment \$	Plant and equipment \$		
Balance at 1 July 2023		5,169,000	38,503,024	604,460	44,276,484	325,990	3,398,103	0	48,000,577
Additions		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)	0	(1,808,721)	0	(160,693)	0	(1,969,414)
Depreciation		0	(906,875)	0	(906,875)	(60,807)	(664,287)	0	(1,631,969)
Transfers		0	1,697	(1,697)	0	0	0	0	0
Balance at 30 June 2024		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	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)	(675,128)	(4,541,082)	0	(35,748,139)
Balance at 30 June 2024	8(b)	4,944,000	36,199,685	2,652,627	43,796,312	383,300	3,608,237	2,757	47,790,606
Additions		0	5,684,117	38,855	5,722,972	326,495	1,058,613	(2,757)	7,105,323
Disposals		0	(88,288)	0	(88,288)	0	(251,519)	0	(339,807)
Depreciation		0	(931,498)	0	(931,498)	(81,344)	(665,267)	0	(1,678,109)
Transfers		0	7,215,773	(2,652,627)	4,563,146	0	0	0	4,563,146
Balance at 30 June 2025		4,944,000	48,079,789	38,855	53,062,644	628,451	3,750,064	0	57,441,159
Comprises:									
Gross balance amount at 30 June 2025		4,944,000	79,101,504	38,855	84,084,359	1,383,810	8,425,645	0	93,893,814
Accumulated depreciation at 30 June 2025		0	(31,021,715)	0	(31,021,715)	(755,359)	(4,675,581)	0	(36,452,655)
Balance at 30 June 2025	8(b)	4,944,000	48,079,789	38,855	53,062,644	628,451	3,750,064	0	57,441,159



SHIRE OF DONNYBROOK BALINGUP
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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		4,944,000	4,944,000	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
Total land	8(a)	4,944,000	4,944,000					
Buildings - non specialised		48,079,789	36,199,685	Level 2	Cost approach using depreciated replacement cost	Independent Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessment
Total buildings	8(a)	48,079,789	36,199,685					

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
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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 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
Additions	2,969,296	0	70,205	577,006	149,749	24,800	3,791,056
(Disposals)	0	0	0	(230,487)	(151,716)	0	(382,203)
Depreciation	(3,652,006)	(98,281)	(353,445)	(1,194,485)	(429,911)	0	(5,728,128)
Transfers	0	0	0	0	1,648,334	(6,211,480)	(4,563,146)
Balance at 30 June 2025	91,537,013	3,696,923	17,932,352	30,942,268	7,361,446	30,828	151,500,830
Comprises:							
Gross balance at 30 June 2025	137,234,242	5,200,047	28,345,789	74,490,540	12,888,593	30,828	258,190,039
Accumulated depreciation at 30 June 2025	(45,697,229)	(1,503,124)	(10,413,437)	(43,548,272)	(5,527,147)	0	(106,689,209)
Balance at 30 June 2025	91,537,013	3,696,923	17,932,352	30,942,268	7,361,446	30,828	151,500,830



**SHIRE OF DONNYBROOK BALINGUP
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9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

(i) Fair value - as determined at the last valuation date	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
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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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	5 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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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; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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

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

Gains or losses on disposal

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

SHIRE OF DONNYBROOK BALINGUP
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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 \$	Total right-of-use assets \$
Balance at 1 July 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
Depreciation		(25,106)	(25,106)
Balance at 30 June 2025		38,477	38,477
Gross balance amount at 30 June 2025		210,732	210,732
Accumulated depreciation at 30 June 2025		(172,255)	(172,255)
Balance at 30 June 2025		38,477	38,477

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

	2025 Actual \$	2024 Actual \$
Depreciation on right-of-use assets	(25,106)	(32,826)
Finance charge on lease liabilities 30(b)	(2,286)	(3,470)
Total amount recognised in the statement of comprehensive income	(27,392)	(36,296)
Total cash outflow from leases	(27,631)	(35,845)
(b) Lease liabilities		
Current	20,281	25,345
Non-current	19,872	40,153
30(b)	40,153	65,498

The Shire of Donnybrook Balingup has three leases relating to plant and equipment. The lease term for these leases vary up to four years. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed. Refer to Note 30(b) for details of lease liabilities.

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 30(b).

Right-of-use assets - measurement

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

Refer to Note 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

	2025 Actual	2024 Actual
	\$	\$
Intangible assets		
Non-current		
Waste landfill	1,907,087	1,872,072
Less: Accumulated amortisation	(1,483,290)	(1,404,054)
	423,797	468,018
 Movements in balances of waste landfill during the financial year are shown as follows:		
Balance at 1 July	468,018	503,201
Recognition of waste cell airspace	35,015	60,549
Amortisation	(79,236)	(95,732)
Balance at 30 June	423,797	468,018
 TOTAL INTANGIBLE ASSETS	423,797	468,018

Amortisation

The estimated useful life of intangible assets is 36 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 in the Statement of Comprehensive Income.



**SHIRE OF DONNYBROOK BALINGUP
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13. TRADE AND OTHER PAYABLES

Current

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

2025	2024
\$	\$
969,774	1,452,707
275,806	244,463
100	0
325,209	678,862
123,863	238,181
61,774	50,000
1,756,526	2,664,213

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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



SHIRE OF DONNYBROOK BALINGUP
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14. OTHER LIABILITIES

Current

	2025 \$	2024 \$
Contract liabilities	15,656	9,215
Capital grant/contributions liabilities	1,357,017	4,236,596
	1,372,673	4,245,811

Reconciliation of changes in contract liabilities

Opening balance	9,215	4,258
Additions	15,656	9,215
Revenue from contracts with customers included as a contract liability at the start of the period	(9,215)	(4,258)
	15,656	9,215

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$15,656 (\$9,215 in prior year)

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	4,236,596	1,910,840
Additions	2,741,940	12,366,130
Revenue from capital grant/contributions held as a liability at the start of the period	(5,621,519)	(10,040,374)
	1,357,017	4,236,596

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	1,357,017	4,236,596
	1,357,017	4,236,596

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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



SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2025

15. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		131,459	2,848,308	2,979,767	141,031	2,979,767	3,120,798
Total secured borrowings	30(a)	131,459	2,848,308	2,979,767	141,031	2,979,767	3,120,798

Secured liabilities and assets pledged as security

The Shire of Donnybrook Balingup has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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).



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16. OTHER FINANCIAL LIABILITIES

Preston Village Lease Liability	2025	2024
	\$	\$
Carrying amount at beginning of period	3,878,500	4,027,713
Liability Increase	365,000	642,500
Liability Decrease	(311,000)	(791,713)
Carrying amount at end of period	3,932,500	3,878,500
	2025	2024
	\$	\$
Non-current	3,932,500	3,878,500
	3,932,500	3,878,500

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
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17. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	322,389	385,710
Long service leave	317,025	442,098
	639,414	827,808
Employment on-costs	115,763	142,916
	115,763	142,916
Total current employee related provisions	755,177	970,724
Long service leave	211,396	106,249
	211,396	106,249
Employment on-costs	33,128	20,544
	33,128	20,544
Total non-current employee related provisions	244,524	126,793
Total employee related provisions	999,701	1,097,517

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 2025

18. OTHER PROVISIONS

	Make good provisions	Total
	\$	\$
Opening balance at 1 July 2024		
Non-current provisions	2,098,612	2,098,612
	2,098,612	2,098,612
Additional provision	35,014	35,014
Charged to profit or loss		
- unwinding of discount	15,613	15,613
Balance at 30 June 2025	2,149,239	2,149,239
Comprises		
Non-current	2,149,239	2,149,239
	2,149,239	2,149,239

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 2025**

19. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land	3,877,039	3,877,039	3,877,039	3,877,039
Revaluation surplus - Buildings	26,311,650	26,311,650	26,311,650	26,311,650
Revaluation surplus - Infrastructure - roads	84,003,053	84,003,053	84,003,053	84,003,053
Revaluation surplus - Infrastructure - footpaths	2,267,376	2,267,376	2,267,376	2,267,376
Revaluation surplus - Infrastructure - drainage	19,142,110	19,142,110	19,142,110	19,142,110
Revaluation surplus - Infrastructure - bridges	29,305,122	29,305,122	29,305,122	29,305,122
Revaluation surplus - Infrastructure - other	8,017,541	8,017,541	8,017,541	8,017,541
	172,923,891	172,923,891	172,923,891	172,923,891

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2025

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	7,274,535	12,725,146
- Financial assets at amortised cost	4	0	
		7,274,535	12,725,146
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	31	5,576,653	7,800,473
Contract liabilities	14	15,656	9,215
Capital grant liabilities	14	1,357,017	4,236,596
Bonds and deposits	13	325,209	678,862
Unspent loans	30(a)	0	0
Total restricted financial assets		7,274,535	12,725,146

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

Credit standby arrangements

Bank overdraft limit	100,000	100,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	9,000
Credit card balance at balance date	(5,586)	(3,097)
Total amount of credit unused	114,414	105,903

Loan facilities

Loan facilities - current	131,459	141,031
Loan facilities - non-current	2,848,308	2,979,767
Total facilities in use at balance date	2,979,767	3,120,798

Unused loan facilities at balance date

0 0



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

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 Mullalyup	Former Landfill Site	Buried Waste
A4014 - Lot 597 Collins Street, Donnybrook	Former Station Loading	Heavy Metals
A831 - Adjacent Lot 28 South Western Hwy, Donnybrook	Road Reserve	Hydrocarbon
HLT 09/2 - F27 Goodwood Road, Paynedale	DBK Waste Mgmt Facilit	Buried Waste
F21 Ravenscliffe Road, Kirup	Former Waste Facility	Buried Waste
F20 Southampton Road, Balingup	Former Waste Facility	Buried Waste
A1181 - Lot 325 Forrest Road, Thomson Brook	Former Waste Facility	Buried Waste
A3353 - Lot 2561 Donnybrook-Boyup Brook Road, Noggerup	Former Waste Facility	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

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	163,608	3,510,623
- plant & equipment purchases	55,989	188,364
- road construction works	77,122	28,000
- other infrastructure	0	264,329
	296,719	3,991,316
Payable:		
- not later than one year	296,719	3,991,316

The capital expenditure projects outstanding at the end of the current reporting period represents the supply and installation of tennis court lighting, Brookhampton Hall refurbishment and roof replacement at Kirup Hall. Plant and equipment purchases includes acquisition of a new mower. Road construction works includes upgrades on Southampton Road and Cundinup Kirup Road (prior year commitments includes the construction of VC Mitchell Park redevelopment, SHERP Well aged redevelopment, purchase of two trucks, and detailed designs or Balingup-Nannup road).



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

24. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	7,379	10,832	6,942
President's meeting attendance fees	8,922	13,096	8,394
President's ICT expenses	1,874	2,750	846
President's travel and accommodation expenses	1,025	444	579
	19,200	27,122	16,761
Deputy President's annual allowance	2,708	2,708	1,735
Deputy President's meeting attendance fees	10,668	10,668	6,838
Deputy President's ICT expenses	1,010	1,010	846
Deputy President's travel and accommodation expenses	687	444	485
	15,073	14,830	9,904
All other council member's meeting attendance fees	74,674	74,674	47,866
All other council member's child care expenses	0	500	0
All other council member's ICT expenses	7,070	7,070	5,922
All other council member's travel and accommodation expenses	2,024	3,112	2,017
	83,768	85,356	55,805
24(b)	118,041	127,308	82,470

(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	583,145	616,432
Post-employment benefits	73,631	70,048
Employee - other long-term benefits	64,742	62,540
Employee - termination benefits	13,415	0
Council member costs	118,041	82,470
24(a)	852,974	831,490

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.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given 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 2025**

24. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

Outside of normal citizen type of 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 2025

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

	2025 Actual	2024 Actual
	\$	\$
Cash and cash equivalents	665,817	553,797
Total assets	665,817	553,797
Reserve accounts	665,817	553,797
Total equity	665,817	553,797

Statement of comprehensive income

Other revenue	147,503	94,462
Other expense	(112,034)	(277,386)
Profit/(loss) for the period	35,469	(182,924)
Other comprehensive income		
Total comprehensive income for the period	35,469	(182,924)

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.

	2025 Actual	2024 Actual
	\$	\$
Assets	1,140,954	1,163,816
Total assets	1,140,954	1,163,816
Current liabilities	0	0
Total liabilities	0	0

Statement of Comprehensive income

Other revenue	589	358
Other expenditure	(358,593)	(382,528)
Net result for the period	(358,004)	(382,170)
Total comprehensive income for the period	(358,004)	(382,170)

Statement of cash flows

Other revenue	589	358
Other expense	(358,593)	(382,528)
Net cash provided by (used in) operating activities	(358,004)	(382,170)

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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



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

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

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
FOR THE YEAR ENDED 30 JUNE 2025

28. RATING INFORMATION

(a) General rates

RATE TYPE	Rate description	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
	General Rate	Gross rental valuation	0.092018	1,291	32,810,657	3,019,171	11,418	3,030,589	3,019,171	10,000	3,029,171	2,407,066
	General Rate	Unimproved valuation	0.005013	821	521,301,616	2,613,285	5,591	2,618,876	2,613,285	0	2,613,285	2,333,821
	Total general rates			2,112	554,112,273	5,632,456	17,009	5,649,465	5,632,456	10,000	5,642,456	4,740,887
	Minimum payment											
	General Rate	Gross rental valuation	1.667	695	9,091,267	1,158,565	0	1,158,565	1,158,565	0	1,158,565	1,365,015
	General Rate	Unimproved valuation	1.667	624	130,003,961	1,040,208	0	1,040,208	1,040,208	0	1,040,208	987,780
	Total minimum payments			1,319	139,095,228	2,198,773	0	2,198,773	2,198,773	0	2,198,773	2,352,795
	Total general rates and minimum payments			3,431	693,207,501	7,831,229	17,009	7,848,238	7,831,229	10,000	7,841,229	7,093,682
	Concessions							(966)			(910)	(879)
	Total rates							7,847,272			7,840,319	7,092,803
(b) Rates related information												
	Rates instalment interest										32,000	22,683
	Rates instalment plan charges										23,000	29,119
	Rates overdue interest										45,000	52,696
	Rates written off										(500)	(896)

*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 2025

29. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(129,914)	0	(39,723)
Less: Change in Provision - unwinding of discount	15,613	0	31,415
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,552	0	(1,681)
Add: Loss on disposal of assets	484,646	0	1,959,340
Add: Depreciation	7,431,343	7,504,630	7,319,282
Add: Amortisation on non-current assets	79,236	0	95,732
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(13,500)	0	(6,274)
Deferred Debtor	0	0	(60,900)
Employee benefit provisions	117,730	0	(8,862)
Accrued Income - Employee Entitlements	(13,613)	0	(3,144)
Accrued Income - Preston Village (Non Current)	(69,423)	0	19,605
Inventory	23,125	0	(30,100)
Non-cash amounts excluded from operating activities	7,928,795	7,504,630	9,274,690
(b) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
Non cash proceeds from new leases	30(b) 0	(100,000)	0
Non-cash amounts excluded from financing activities	0	(100,000)	0
(c) 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 (5,576,653)	(3,179,578)	(7,800,473)
Less: Financial assets at amortised cost - self-supporting loans	4(a) (23,810)	0	(23,529)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 131,459	131,459	141,031
- Current portion of lease liabilities	11(b) 20,281	102,375	25,345
Total adjustments to net current assets	(5,448,723)	(2,945,744)	(7,657,626)
Net current assets used in the Statement of financial activity			
Total current assets	11,375,116	6,552,229	18,018,589
Less: Total current liabilities	(4,036,116)	(3,606,485)	(8,047,124)
Less: Total adjustments to net current assets	(5,448,723)	(2,945,744)	(7,657,626)
Surplus or deficit after imposition of general rates	1,890,277	0	2,313,839



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

30. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	
		\$	\$	\$	\$	\$	\$	\$	\$
Dental Surgery Extension	28,608	0	0	(13,893)	14,715	0	0	(14,715)	0
Tulla Lodge Fire Suppression	208,455	0	0	(28,391)	180,064	0	0	(28,842)	151,221
VC Mitchell Park	0	2,900,000	0	0	2,900,000	0	0	(87,278)	2,812,722
Total		237,063	2,900,000	(42,284)	3,094,779	0	0	(130,835)	2,963,943
Self-supporting loans									
Donnybrook Country Club	35,941	0	0	(9,922)	26,019	0	0	(10,196)	15,823
Total self-supporting loans		35,941	0	(9,922)	26,019	0	0	(10,196)	15,823
Total borrowings	15	273,004	2,900,000	(52,206)	3,120,798	0	0	(141,031)	2,979,766

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

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025
Dental Surgery Extension	74	WATC	5.83%	27/05/2025	(1,392)	(646)
Tulla Lodge Fire Suppression	93	WATC	1.58%	26/04/2030	(3,099)	(2,732)
VC Mitchell Park	94	WATC	4.98%	28/03/2044	(37,930)	(145,455)
Total					(42,421)	(148,833)
Self-supporting loans finance cost payments						
Donnybrook Country Club	90	WATC	2.74%	24/04/2027	(866)	(644)
Total self-supporting loans finance cost payments					(866)	(644)
Total finance cost payments					(43,287)	(149,477)

* WA Treasury Corporation



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

30. BORROWING AND LEASE LIABILITIES (Continued)
(b) Lease liabilities

		Actual					Budget					
Purpose	Note	Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Equipment - Laptops		8,130	0	(8,130)	0	0	0	0	0	0	0	0
IT Equipment - Stacking Switches		14,932	0	(6,679)	8,253	0	(7,043)	1,210	8,253	0	(7,043)	1,210
Matrix Fitness Equipment		74,811	0	(17,566)	57,245	0	(18,302)	38,943	57,245	0	(18,302)	38,943
IT Equipment - Desktops/Laptops		0	0	0	0	0	0	0	0	100,000	(30,000)	70,000
Total lease liabilities	11(b)	97,873	0	(32,375)	65,498	0	(25,345)	40,153	65,498	100,000	(55,345)	110,153
Lease finance cost payments												
Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term				
					\$	\$	\$					
IT Equipment - Laptops	009-0147653-01	Dell Financial	2.10%	31/05/2024	0	0	(85)	48 months				
IT Equipment - Stacking Switches	214-09394537-0e	Lage Landen P	2.20%	31/08/2025	(268)	(268)	(631)	60 months				
Matrix Fitness Equipment	A6ZBG64105	Maia Financial	4.20%	30/06/2027	(2,018)	(2,018)	(2,754)	48 months				
IT Equipment - Desktops/Laptops					0	(7,000)	0	48 months				
Total finance cost payments					(2,286)	(9,286)	(3,470)					



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

31. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
Restricted by council												
(a) Employee Entitlement Reserve	17,500	25,000	0	42,500	17,500	25,000	0	42,500	17,500	0	0	17,500
(b) Waste Management Reserve	1,251,810	0	(3,500)	1,248,310	1,251,809	0	0	1,051,809	1,289,102	15,561	(52,853)	1,251,810
(c) Arbutnot Memorial Scholarship Reserve	2,685	0	0	2,685	2,685	0	(300)	2,385	2,985	0	(300)	2,685
(d) Strategic Planning Studies Reserve	31,012	0	0	31,012	31,012	0	0	31,012	31,351	0	(339)	31,012
(e) Land Development Reserve	100,271	526,088	(79,012)	21,259	100,271	520,000	(79,012)	21,259	450,271	0	(350,000)	100,271
(f) Vehicle Reserve	185,557	38,301	(272,120)	439,525	185,556	43,750	(497,749)	207,807	694,867	450,000	(959,310)	185,557
(g) Roadworks Reserve	234,000	40,000	(29,141)	243,160	234,001	40,000	(243,517)	34,234	289,629	0	(55,629)	234,000
(h) Revaluation Reserve	20,000	40,000	0	60,000	20,000	40,000	0	60,000	40,000	40,000	(60,000)	20,000
(i) Buildings Reserve	520,432	257,457	(400,808)	377,081	520,433	253,965	(478,526)	295,872	631,796	80,000	(191,364)	520,432
(j) Council Election Reserve	0	20,000	0	20,000	0	20,000	0	20,000	13,650	0	(13,650)	0
(k) Information Technology Reserve	18,061	20,000	0	38,061	18,061	20,000	0	0	45,734	20,000	(47,673)	18,061
(l) Parks and Reserves Reserve	359,280	218,301	(209,660)	367,921	359,280	223,750	(214,237)	368,793	331,707	128,927	(99,354)	359,280
(m) Carried Forward Projects Reserve	3,819,935	1,279,977	(3,045,696)	1,454,216	3,819,935	0	(3,819,935)	0	55,451	3,819,935	(55,451)	3,819,935
(n) Minnipup Cottages 1-4 Surplus Reserve	67,987	14,735	0	82,722	67,987	0	(22,788)	45,199	65,550	2,437	0	67,987
(o) Minnipup Cottages 5-8 Surplus Reserve	0	0	0	0	0	0	0	0	85,105	0	(85,105)	0
(p) Minnipup Cottages 9-12 Surplus Reserve	221,388	0	(41,612)	179,776	221,388	0	(81,196)	140,192	214,017	7,849	(478)	221,388
(q) Langley Villas 1-6 Surplus Reserve	243,439	0	0	243,439	243,439	0	(21,939)	221,500	303,944	0	(60,505)	243,439
(r) Langley Villas 7-9 Surplus Reserve	146,755	0	0	146,755	146,755	0	0	146,755	200,839	0	(54,084)	146,755
(s) Minnipup Cottages 5-8 Lt Maintenance Reserve	11,669	0	0	11,669	11,669	0	0	11,669	9,669	2,000	0	11,669
(t) Minnipup Cottages 9-12 Lt Maintenance Reserve	10,628	0	0	10,628	10,628	0	0	10,628	8,628	2,000	0	10,628
(u) Langley Villas 1-6 Lt Maintenance Reserve	21,023	0	0	21,023	21,023	0	0	21,023	17,423	3,600	0	21,023
(v) Langley Villas 7-9 Lt Maintenance Reserve	7,200	0	0	7,200	7,200	0	0	7,200	5,400	1,800	0	7,200
(w) Preston Village Exit Deferred Management Reserve	394,814	22,649	0	417,463	394,814	0	0	394,814	314,106	80,708	0	394,814
(x) Preston Village Reserve Fund Contribution Reserve	115,027	8,140	(58,246)	64,921	115,027	0	(79,500)	35,527	83,468	31,559	0	115,027
(y) Langley Villas 1-9 Long term maintenance	0	6,781	0	6,781	0	5,400	0	5,400	0	0	0	0
(z) Minnipup Cottage 5-12 Long term maintenance	0	4,000	0	4,000	0	4,000	0	4,000	0	0	0	0
(aa) Langley Villas 1-9 Surplus reserve	0	15,032	0	15,032	0	0	0	0	0	0	0	0
(ab) Minnipup Cottages 5-12 Surplus reserve	0	19,514	0	19,514	0	0	0	0	0	0	0	0
	7,800,473	2,515,975	(4,739,795)	5,576,653	7,800,473	1,155,865	(5,776,760)	3,179,578	5,202,192	4,684,376	(2,086,095)	7,800,473

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 2025

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) Arbutnot Memorial Scholarship Reserve	To fund the payment of the Arbutnot Scholarship.
(d) Strategic Planning Studies Reserve	To accumulate funds for engaging strategic studies / reports.
(e) Land Development Reserve	To fund the purchase of land for future community purposes.
(f) Vehicle Reserve	To accumulate funds for the acquisition and replacement of Council's vehicle fleet.
(g) Roadworks Reserve	To accumulate funds for the construction, renewal and major maintenance of road infrastructure.
(h) Revaluation Reserve	To accumulate funds for asset revaluations and rates gross rental valuation - General revaluation.
(i) Buildings Reserve	To accumulate funds for the construction, renewal and major maintenance of Council buildings.
(j) Council Election Reserve	To accumulate funds for council postal elections.
(k) Information Technology Reserve	To accumulate funds for the acquisition and replacement of Information Technology equipment and software.
(l) Parks and Reserves Reserve	To accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure.
(m) Carried Forward Projects Reserve	To accumulate funds from projects carried into future financial years.
(n) Minnipup Cottages 1-4 Surplus Reserve	To accumulate surplus income of units 1-4 for the purpose of unit maintenance, renewal and upgrades.
(o) Minnipup Cottages 5-8 Surplus Reserve	To accumulate surplus income of units 5-8 for purposes prescribed in the Joint Venture Agreement.
(p) Minnipup Cottages 9-12 Surplus Reserve	To accumulate surplus income of units 9-12 for purposes prescribed in the Joint Venture Agreement.
(q) Langley Villas 1-6 Surplus Reserve	To accumulate surplus income of units 1-6 for purposes prescribed in the Joint Venture Agreement.
(r) Langley Villas 7-9 Surplus Reserve	To accumulate surplus income of units 7-9 for purposes prescribed in the Joint Venture Agreement.
(s) Minnipup 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.
(t) Minnipup 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.
(u) 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.
(v) 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.
(w) Preston Village Exit Deferred Management Reserve	To accumulate Preston Village Exit Deferred management fees as contribution towards funding the lease liability.
(x) Preston Village Reserve Fund Contribution Reserve	To accumulate the Preston Village Reserve fund contribution for purposes prescribed within the Residence Contract.
(y) Langley Villas 1-9 Long term maintenance	To accumulate funds for units 1-9 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(z) Minnipup Cottage 5-12 Long term maintenance	To accumulate funds for units 5-12 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(aa) Langley Villas 1-9 surplus reserve	To accumulate surplus income of units 1-9 for purposes prescribed in the Joint Venture Agreement.
(ab) Minnipup Cottages 5-12 surplus reserve	To accumulate surplus income of units 5-12 for purposes prescribed in the Joint Venture Agreement.

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

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 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
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

2025

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Mahmoud Salahat
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 December 2025