

Shire of Goomalling



COUNCIL MEETING AGENDA

17 December 2025

SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 DECEMBER 2025



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SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 DECEMBER 2025



DISCLAIMER

This agenda has yet to be dealt with by the Council. The Recommendations shown at the foot of each agenda item have yet to be considered by the Council and are not to be interpreted as being the position of the Council. The minutes of the meeting held to discuss this agenda should be read to ascertain the decision of the Council.

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AGENDA OF MEETING

Meeting No. 12 of 2025 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday, 17 December 2025 at 5.00pm.

1. DECLARATION OF OPENING & ACKNOWLEDGEMENT OF COUNTRY

We acknowledge this land that we meet on today is part of the traditional lands of the Nyoongar people and that we respect their spiritual relationship with their country. We also acknowledge the Nyoongar Ballardong people as the custodians of the greater Goomalling/Koomal area and that their cultural and heritage beliefs are still important to the living Nyoongar Ballardong people today.

Without prior approval any recording of this meeting is prohibited, and no action should be taken into the resolution of Council prior to written advice being received.



2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE

2.1 Attendance

Council	President	Cr Julie Chester
	Deputy President	Cr Roland Van Gelderen
	Elected Member	Cr Casey Butt
	Elected Member	Cr Graham Chester
	Elected Member	Cr John Gibbons
	Elected Member	Cr Karen Mc Gill
	Elected Member	Cr Brendon Wilkes
Administration	Chief Executive Officer	Mr Samuel E Bryce
	Deputy Chief Executive Officer	Miss Natalie Bird
	Works Manager	Mr David Long
	Minutes	Elizabeth Pudwell

2.2 Apologies

2.3 Approved Leave of Absence

2.4 Gallery

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

4. RESPONSE TO PUBLIC QUESTIONS TAKEN ON NOTICE

5. DISCLOSURE OF FINANCIAL/IMPARTIALITY INTERESTS

6. PUBLIC QUESTION TIME

7. APPLICATIONS FOR LEAVE OF ABSENCE

8. PETITIONS/DEPUTATIONS/PRESENTATIONS

9. CONFIRMATION AND RECEIVING OF MINUTES AND BUSINESS ARISING

9.1 Ordinary Meeting of Council held Wednesday 19 November 2025.

RECOMMENDATION

That Council

1. CONFIRMS the minutes of the Ordinary Meeting of Council held on Wednesday, 19 November 2025



10. OFFICERS' REPORTS

10.1 SCHEDULE OF ACCOUNTS PAID 01 NOVEMBER 2025 TO 30 NOVEMBER 2025

File Reference	03.3D Credit Cards 03.15 Creditors
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	17 December 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Samuel E Bryce - Chief Executive Officer
Attachments	10.1.1 Schedule of Payments – November 2025 10.1.2 Corporate Credit Card Statements – October 2025

Summary

NOVEMBER 2025 FUND VOUCHERS AMOUNT

EFT 8803-8895	\$407,691.73
Auto Payments 8714-8719	\$59,892.66
Cheques 15643-15644	\$4498.49
Payroll JNL 7313 & 7322	\$123,121.00
Super DD 20220 & 20269	\$24534.94
TOTAL	\$619,738.82

Voting Requirements

Simple Majority

RECOMMENDATION:

That Council:

1. APPROVE vouchers from the Municipal Fund and Trust Fund, including Corporate Credit Card payments as detailed:

NOVEMBER 2025 FUND VOUCHERS AMOUNT

EFT 8803-8895	\$407,691.73
Auto Payments 8714-8719	\$59,892.66
Cheques 15643-15644	\$4498.49
Payroll JNL 7313 & 7322	\$123,121.00
Super DD 20220 & 20269	\$24534.94
TOTAL	\$619,738.82



10.2 FINANCIAL REPORT FOR NOVEMBER 2025

File Reference	03.18 Financial Reports
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	17 December 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Samuel E Bryce - Chief Executive Officer
Attachments	10.2.1 Monthly Financial Report to 30 November 2025

Summary

In accordance with the *Local Government (Financial Management) Regulations 1996*, to follow is the presentation of the Monthly Financial Reports to Council.

Background

Monthly Financial Reports are to be presented to Council and are to be received by Council resolution.

Statutory Environment

Local Government Act 1995 – Section 6.4 (as amended)

Local Government (Financial Management) Regulations 1996 – Clause 34 and 35

Policy Implications

No specific policy regarding this matter.

Financial Implications

Ongoing management of Council funds

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner

Voting Requirements

Simple Majority

RECOMMENDATION:

That Council:

1. RECEIVE the Monthly Financial Report to 30 November 2025.



10.3 1.09 REGIONAL HOUSING PRIORITIZATION POLICY

File Reference	04.7
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	Not Applicable
Date	17 December 2025
Author	Elizabeth Pudwell
Authorising Officer	Samuel E Bryce
Attachments	10.3.1 – 1.09 Regional Housing Prioritisation

Summary

The purpose of this report is to present sufficient information to Council to enable endorsement of and adoption of new and/or amended policies.

Background

Shire of Goomalling has conducted a review of policies as listed below and identified amendments and additions required to be Endorsed by Council: -

Policy #	Policy Name	Policy Objective	Policy amendment
New Policy	1.09 Regional Housing Prioritization Policy	To provide clear guidelines for the prioritization and allocation of available Shire-owned housing that enables and ensures responsiveness and measurable outcomes for the community.	New policy

Consultation

Nil

Statutory Environment

The Local Government Act 1995

Policy Implications

These are amendments to current policies to reflect current operating standards.

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
1.1.4	Development of additional accommodation for young people in Goomalling
1.2.4	Monitor local community demand for additional independent living units



2.3.6	Develop additional housing and other forms of accommodation to attract skilled workers to the district
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Comment/Conclusion

The Chief Executive Officer (CEO) is responsible for the coordination of framework and development as well as review of existing policies.

The new policy proposed reflects mandatory requirements under Local Government Act Reform and/or correctly reflect on current practices and shall enable a more transparent and linear evaluation of applications through the process.

Voting Requirements

Absolute Majority

RECOMMENDATION

That the Council

1. RECEVE AND ENDORSE new policy '1.09 Regional Housing Prioritization' as attached to this agenda.



TBA Regional Housing Prioritisation

Distribution: Elected Members, Executive Team Management

Responsible Officer: Chief Executive Officer

Date Adopted: TBA

Last Review: TBA

Purpose

To provide clear guidelines for the prioritization and allocation of available Shire-owned housing that enables and ensures responsiveness and measurable outcomes for the community.

1. Prioritization of Housing Allocation

Housing will be allocated to key workers in the following order of priority:

- a. Key Worker
- b. Independent Living
- c. Disability and Youth
- d. Accessible Housing

2. Key Worker – Prioritisation

Within each key worker category, applicants will be prioritized on merit and will consider:

- Ability to contribute to the vibrancy and longevity of the community.
- Applicants' unique skills, abilities, and qualifications that are relevant to the needs of the local community.

3. Application and Approval Process

- All requests for Council-owned housing must be submitted in writing to the Chief Executive Officer (or delegated officer) of the relevant Shire.
- Applications will be assessed according to the prioritization criteria above.
- The Chief Executive Officer will make the final decision on housing allocation, ensuring transparency and consistency with this policy.

4. Tenancy Agreements

- All tenants will be required to sign tenancy agreements (REIWA standard) and pay applicable bonds.
- Housing inspections will be conducted every six (6) months.

5. Reporting and Review

- Housing tenancy agreements will be reviewed annually and be reported to Council.



POLICY MANUAL GOVERNANCE

- This policy will be reviewed annually or as required to ensure it remains relevant and effective.

6. Exclusions

This policy does not cover the provision of social housing, which remains the responsibility of the State Government.

SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 DECEMBER 2025



10.4 2024/2025 AUDIT

File Reference	3.18
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	17 December 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Samuel E Bryce – Chief Executive Officer
Attachments	10.4.1 Audited Annual Financial Statements 10.4.2 Exit Conclusion Meeting Document

Summary

Council is to accept the 2024/2025 Annual Report and Financial Statements and set the date for the Annual General Meeting of Electors.

Background

The Local Government Act 1995 requires a Local Government to prepare an Annual Report each financial year to hold an Annual General Meeting of Electors. The Annual General Meeting of Electors is to be held on a day selected by the Local Government, but not more than 56 days after the report is accepted by the Local Government. The annual audit was undertaken during the October to November 2025 by Moore Australia on the Auditor General's behalf.

Consultation

Moore Australia
The WA Auditor General

Statutory Environment

Local Government Act 1995 (as amended).

5.54. Acceptance of annual reports.

Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

***Absolute majority required.**

If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report become available.

[Section 5.54 amended: No. 49 of 2004 s 49.]

5.55. Notice of annual reports



The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.
Local Government (Financial Management) Regulations.
Local Government (Administration) Regulations.

Policy Implications

There is no current Council policy regarding this matter

Financial Implications

There are no direct financial impacts resulting from this item.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
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4.1.4	Provide reporting processes in a transparent, accountable and timely manner.
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Comment/Conclusion

The Auditor General has audited the financial report of the Shire of Goomalling (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.

It is also noted that there was no management letter for this financial year.

Voting Requirements

Absolute Majority

SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 DECEMBER 2025



RECOMMENDATION

That the Council:

Pursuant of Sections 5.54 and 5.55 of the Local Government 1995, accepts the Annual Report and Financial Statements for the 2024/2025 financial year.

Convenes the Annual General Meeting of Electors at 7.00 pm on Monday, 09 February 2026 at the Sports and Community Centre 47 Quinlan Street, Goomalling.

SHIRE OF GOOMALLING
AUDITED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

To be a vibrant, prosperous and sustainable community living and working in a respectful, inclusive, fair and equitable community.

Principal place of business:
32 Quinlan Street
Goomalling WA 6460

**SHIRE OF GOOMALLING
AUDITED 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 Goomalling 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

26 day of

November 2025



Chief Executive Officer

Samuel Bryce



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

	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),23	2,686,684	2,682,600	2,555,446
Grants, subsidies and contributions	2(a)	2,129,891	2,406,709	2,562,676
Fees and charges	2(a)	1,005,688	1,613,745	1,504,255
Interest revenue	2(a)	108,800	98,327	104,395
Other revenue	2(a)	300,459	282,903	338,362
		6,231,522	7,084,284	7,065,134
Expenses				
Employee costs	2(b)	(2,590,894)	(3,070,149)	(2,948,255)
Materials and contracts		(2,297,943)	(1,960,717)	(1,722,280)
Utility charges		(332,626)	(274,992)	(313,941)
Depreciation		(2,348,171)	(2,009,235)	(2,154,275)
Finance costs	2(b)	(136,598)	(144,105)	(158,944)
Insurance		(252,174)	(235,255)	(219,411)
Other expenditure	2(b)	(309,329)	(345,522)	(379,279)
		(8,267,735)	(8,039,975)	(7,896,385)
		(2,036,213)	(955,691)	(831,251)
Capital grants, subsidies and contributions	2(a)	1,879,802	2,315,444	1,882,062
Profit on asset disposals		6,321	0	22,675
Loss on asset disposals		0	0	(9,155)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,633)	0	1,261
		1,883,490	2,315,444	1,896,843
Net result for the period		(152,723)	1,359,753	1,065,592
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	0	0	22,263,106
Total other comprehensive income for the period	15	0	0	22,263,106
Total comprehensive income for the period		(152,723)	1,359,753	23,328,698

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



**SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	NOTE	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	736,969	1,757,422
Trade and other receivables	5	373,283	161,624
Other financial assets	4(a)	671,474	925,140
Inventories	6	30,829	32,361
TOTAL CURRENT ASSETS		1,812,555	2,876,547
NON-CURRENT ASSETS			
Trade and other receivables	5	100,178	85,248
Other financial assets	4(b)	59,715	88,093
Inventories	6	0	69,000
Property, plant and equipment	7	26,636,300	27,045,367
Infrastructure	8	71,513,079	70,822,015
Right-of-use assets	10(a)	35,365	59,405
TOTAL NON-CURRENT ASSETS		98,344,637	98,169,126
TOTAL ASSETS		100,157,192	101,045,673
CURRENT LIABILITIES			
Trade and other payables	11	492,085	374,470
Other liabilities	12	519,066	864,909
Lease liabilities	10(b)	25,624	21,974
Borrowings	13	166,984	197,885
Employee related provisions	14	491,436	745,921
TOTAL CURRENT LIABILITIES		1,695,195	2,205,159
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	8,157	37,431
Borrowings	13	1,803,190	1,996,777
Employee related provisions	14	32,068	35,001
TOTAL NON-CURRENT LIABILITIES		1,843,415	2,069,209
TOTAL LIABILITIES		3,538,610	4,274,368
NET ASSETS		96,618,582	96,771,305
EQUITY			
Retained surplus		32,109,676	32,197,091
Reserve accounts	26	807,270	872,578
Revaluation surplus	15	63,701,636	63,701,636
TOTAL EQUITY		96,618,582	96,771,305

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

SHIRE OF GOOMALLING
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		31,075,435	928,642	41,438,530	73,442,607
Comprehensive income for the period					
Net result for the period		1,065,592	0	0	1,065,592
Other comprehensive income for the period	15	0	0	22,263,106	22,263,106
Total comprehensive income for the period		1,065,592	0	22,263,106	23,328,698
Transfers from reserve accounts	26	100,000	(100,000)	0	0
Transfers to reserve accounts	26	(43,936)	43,936	0	0
Balance as at 30 June 2024		32,197,091	872,578	63,701,636	96,771,305
Comprehensive income for the period					
Net result for the period		(152,723)	0	0	(152,723)
Other comprehensive income for the period	15	0	0	0	0
Total comprehensive income for the period		(152,723)	0	0	(152,723)
Transfers from reserve accounts	26	100,000	(100,000)	0	0
Transfers to reserve accounts	26	(34,692)	34,692	0	0
Balance as at 30 June 2025		32,109,676	807,270	63,701,636	96,618,582

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

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

	NOTE	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,660,316	2,579,143
Grants, subsidies and contributions		1,944,389	2,587,795
Fees and charges		1,005,688	1,504,255
Interest revenue		108,800	104,395
Goods and services tax received		518,927	582,303
Other revenue		300,459	338,362
		<u>6,538,579</u>	<u>7,696,253</u>
Payments			
Employee costs		(2,854,928)	(2,856,944)
Materials and contracts		(2,166,842)	(1,821,503)
Utility charges		(332,626)	(313,941)
Finance costs		(136,598)	(158,944)
Insurance paid		(252,174)	(219,411)
Goods and services tax paid		(536,393)	(571,124)
Other expenditure		(311,920)	(379,279)
		<u>(6,591,481)</u>	<u>(6,321,146)</u>
Net cash provided by (used in) operating activities		<u>(52,902)</u>	<u>1,375,106</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(283,207)	(1,204,017)
Payments for construction of infrastructure	8(a)	(2,356,239)	(2,021,323)
Capital grants, subsidies and contributions		1,941,114	1,990,800
Proceeds for financial assets at amortised cost		206,475	55,723
Proceeds from financial assets at amortised cost - self supporting loans		72,936	44,348
Proceeds from sale of land held for resale		75,000	65,000
Proceeds from sale of property, plant & equipment		33,637	19,760
Net cash provided by (used in) investing activities		<u>(310,284)</u>	<u>(1,049,709)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(224,488)	(184,585)
Payments for principal portion of lease liabilities	25(b)	(25,624)	(26,032)
Net cash provided by (used in) financing activities		<u>(250,112)</u>	<u>(210,617)</u>
Net increase (decrease) in cash held		<u>(613,298)</u>	<u>114,780</u>
Cash at beginning of year		<u>1,757,422</u>	<u>1,642,642</u>
Cash and cash equivalents at the end of the year	3	<u><u>1,144,124</u></u>	<u><u>1,757,422</u></u>

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

SHIRE OF GOOMALLING
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	23	2,449,520	2,445,555	2,282,395
Rates excluding general rates	23	237,164	237,045	273,051
Grants, subsidies and contributions		2,129,891	2,406,709	2,562,676
Fees and charges		1,005,688	1,613,745	1,504,255
Interest revenue		108,800	98,327	104,395
Other revenue		300,459	282,903	338,362
Profit on asset disposals		6,321	0	22,675
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,261
		<u>6,237,843</u>	<u>7,084,284</u>	<u>7,089,070</u>
Expenditure from operating activities				
Employee costs		(2,590,894)	(3,070,149)	(2,948,255)
Materials and contracts		(2,297,943)	(1,960,717)	(1,722,280)
Utility charges		(332,626)	(274,992)	(313,941)
Depreciation		(2,348,171)	(2,009,235)	(2,154,275)
Finance costs		(136,598)	(144,105)	(158,944)
Insurance		(252,174)	(235,255)	(219,411)
Other expenditure		(309,329)	(345,522)	(379,279)
Loss on asset disposals		0	0	(9,155)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,633)	0	0
		<u>(8,270,368)</u>	<u>(8,039,975)</u>	<u>(7,905,540)</u>
Non-cash amounts excluded from operating activities	24(a)	2,231,387	2,014,487	2,163,310
Amount attributable to operating activities		<u>198,862</u>	<u>1,058,796</u>	<u>1,346,840</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,879,802	2,315,444	1,882,062
Proceeds from disposal of assets		108,637	0	84,760
Proceeds from financial assets at amortised cost - self supporting loans	25(a)	72,936	47,221	44,348
		<u>2,061,375</u>	<u>2,362,665</u>	<u>2,011,170</u>
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(283,207)	(353,000)	(1,265,064)
Purchase and construction of infrastructure	8(a)	(2,356,239)	(3,047,305)	(2,021,323)
		<u>(2,639,446)</u>	<u>(3,400,305)</u>	<u>(3,286,387)</u>
Amount attributable to investing activities		<u>(578,071)</u>	<u>(1,037,640)</u>	<u>(1,275,217)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	26	100,000	0	100,000
		<u>100,000</u>	<u>0</u>	<u>100,000</u>
Outflows from financing activities				
Repayment of borrowings	25(a)	(224,488)	(197,885)	(184,585)
Payments for principal portion of lease liabilities	25(b)	(25,624)	(23,652)	(26,032)
Transfers to reserve accounts	26	(34,692)	(38,393)	(43,936)
		<u>(284,804)</u>	<u>(259,930)</u>	<u>(254,553)</u>
Amount attributable to financing activities		<u>(184,804)</u>	<u>(259,930)</u>	<u>(154,553)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	90,790	194,036	173,720
Amount attributable to operating activities		198,862	1,058,796	1,346,840
Amount attributable to investing activities		(578,071)	(1,037,640)	(1,275,217)
Amount attributable to financing activities		(184,804)	(259,930)	(154,553)
Surplus or deficit after imposition of general rates	24(b)	<u>(473,223)</u>	<u>(44,738)</u>	<u>90,790</u>

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

**SHIRE OF GOOMALLING
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF GOOMALLING 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 Goomalling which is Class 4 local government comprises general purposes 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*, 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 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 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 are carried at reportable value including:
 - Property, plant and equipment - note 7
 - Infrastructure - note 8
 - Impairment losses of non-financial assets - note 7 and 8
 - Measurement of employee benefits - note 14
 - Fair value - Fair value hierarchy information found in note 22

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 27 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
- 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 the initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
- The amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact is yet to be 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 Amendment to the 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 Statements
- 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 GOOMALLING
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
Rates	General Rates	Over time	Payment dated adopted by Council during the year	None	When rates notice is issued
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
Pool inspections and other inspections	Compliance safety check & Regulatory food & health and safety	Single point in time	Payment in line with inspection & full payment prior to inspection.	None	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance, on 15 day credit	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges for either goods and services	Cemetery services, library fees, rental income reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Commissions	Commissions on licensing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	On charge of expenses & Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

Revenue Recognition

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,686,684	0	2,686,684
Grants, subsidies and contributions	2,129,891	0	0	0	2,129,891
Fees and charges	1,005,688	0	237,045	0	1,005,688
Interest revenue	0	0	24,749	84,051	108,800
Other revenue	300,459	0	0	0	300,459
Capital grants, subsidies and contributions	0	1,879,802	0	0	1,879,802
Total	3,436,038	1,879,802	2,948,478	84,051	8,111,324

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,555,446	0	2,555,446
Grants, subsidies and contributions	2,562,676	0	0	0	2,562,676
Fees and charges	1,229,986	0	274,269	0	1,504,255
Interest revenue	0	0	24,177	80,218	104,395
Other revenue	338,362	0	0	0	338,362
Capital grants, subsidies and contributions	0	1,882,062	0	0	1,882,062
Total	4,131,024	1,882,062	2,853,892	80,218	8,947,196

SHIRE OF GOOMALLING
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	2,898	7,065
Interest on reserve account funds	39,137	43,936
Trade and other receivables overdue interest	27,749	25,172
Other interest revenue	39,016	28,222
	<u>108,800</u>	<u>104,395</u>

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$13,000

Fees and charges relating to rates receivable
Charges on instalment plan

3,140	3,330
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$3,500

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	54,000	42,170
- Other services -- grant acquittals	4,400	1,500
	<u>58,400</u>	<u>43,670</u>

Employee Costs

Employee benefit costs	2,590,894	2,948,255
	<u>2,590,894</u>	<u>2,948,255</u>

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	133,421	155,983
Lease liabilities	3,177	2,961
	<u>136,598</u>	<u>158,944</u>

Other expenditure

Sundry expenses	309,329	379,279
	<u>309,329</u>	<u>379,279</u>

SHIRE OF GOOMALLING
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	736,969	1,757,422
Total cash and cash equivalents	736,969	1,757,422
Held as		
- Unrestricted cash and cash equivalents	82,107	892,513
- Restricted cash and cash equivalents	16 654,862	864,909
	736,969	1,757,422

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.

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2025	2024
	\$	\$
Financial assets at amortised cost	671,474	925,140
	671,474	925,140
Other financial assets at amortised cost		
Self supporting loans receivable	24(b) 0	47,221
Term deposit - unrestricted	0	5,341
Term deposits	16 671,474	872,578
	671,474	925,140

Held as

- Unrestricted other financial assets at amortised cost	0	52,562
- Restricted other financial assets at amortised cost	671,474	872,578
	671,474	925,140

(b) Non-current assets

Financial assets at amortised cost	0	25,715
Financial assets at fair value through profit or loss	59,715	62,378
	59,715	88,093
Financial assets at amortised cost		
Self supporting loans receivable	0	25,715
Units in Local Government house	59,715	62,378
	59,715	88,093

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance	62,348	61,117
Movement attributable to fair value increment	(2,633)	1,261
Units in Local Government House Trust - closing balance	59,715	62,378

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 25(a) as self supporting loans. Fair value of financial assets at fair value through profit or 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 22 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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

SHIRE OF GOOMALLING
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		126,732	118,041
Trade receivables		204,722	19,220
GST receivable		41,829	24,363
		<u>373,283</u>	<u>161,624</u>
Non-current			
Rates - pensioners deferred		100,178	85,248
		<u>100,178</u>	<u>85,248</u>

The carrying amounts of the trade and other receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the Shire of Goomalling has transferred the relevant receivables to the factor in exchange for cash. Cash is prevented from selling or pledging the receivables, late payment and credit risk remains with the Shire of Goomalling, therefore the Shire continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as secured borrowing under the other loans at Note 13. The Shire considers that the held to collect business model remains appropriate for these receivables and continue measuring them at amortised cost.

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		190,866	13,459	38,324
Allowance for credit losses of trade receivables	5	0	0	0
Total trade and other receivables from contracts with customers		<u>190,866</u>	<u>13,459</u>	<u>38,324</u>

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations 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 including 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 GOOMALLING
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	30,829	32,361
	30,829	32,361
Non-current		
Land held for resale		
Cost of acquisition	0	69,000
	0	69,000

The following movements in inventories occurred during the year:

Balance at beginning of year	101,361	162,451
Inventories sold during the year	(69,000)	0
Inventories expensed during the year	(131,796)	(200,796)
Additions to inventory	130,264	139,706
Balance at end of year	30,829	101,361

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Swimming Pool Equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$	\$
Balance at 1 July 2023	3,706,000	21,658,485	25,364,485	85,480	824,050	93,877	26,367,891
Additions	0	301,348	301,348	7,364	919,219	37,133	1,265,064
Disposals	0	0	0	0	(6,239)	0	(6,239)
Depreciation	0	(332,883)	(332,883)	(19,466)	(222,890)	(6,111)	(581,350)
Balance at 30 June 2024	3,706,000	21,626,950	25,332,950	73,378	1,514,140	124,899	27,045,367
Comprises:							
Gross balance amount at 30 June 2024	3,706,000	22,289,454	25,995,454	479,368	2,634,462	163,474	29,272,758
Accumulated depreciation at 30 June 2024	0	(662,504)	(662,504)	(405,990)	(1,120,322)	(38,575)	(2,227,391)
Balance at 30 June 2024	3,706,000	21,626,950	25,332,950	73,378	1,514,140	124,899	27,045,367
Additions*	0	107,527	107,527	8,347	167,333	0	283,207
Disposals	0	0	0	0	(33,316)	0	(33,316)
Depreciation	0	(335,208)	(335,208)	(14,612)	(301,413)	(7,725)	(658,958)
Balance at 30 June 2025	3,706,000	21,399,269	25,105,269	67,113	1,346,744	117,174	26,636,300
Comprises:							
Gross balance amount at 30 June 2025	3,706,000	22,396,981	26,102,981	487,715	2,754,109	163,474	29,508,279
Accumulated depreciation at 30 June 2025	0	(997,712)	(997,712)	(420,602)	(1,407,365)	(46,300)	(2,871,979)
Balance at 30 June 2025	3,706,000	21,399,269	25,105,269	67,113	1,346,744	117,174	26,636,300

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2025	0	0	0	0	0	0	0
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SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value 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	7(a)	3,706,000	3,706,000	2	Market approach using recent or estimated observable market data for similar items (Net revaluation method)	Independent Valuation and Management Valuation	June 2022	Price per hectare/market borrowing rates. Management did consider making adjustment for inflation however the effect was considered to be immaterial.
Buildings	7(a)	21,399,269	21,626,950	3	Market approach using recent or estimated observable market data for similar items (Net revaluation method)	Independent Valuation and Management Valuation	June 2022	Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads *	Other infrastructure drainage	Other infrastructure footpaths	Other infrastructure sewerage	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	40,811,938	2,153,484	770,060	29,493	4,320,038	48,085,013
Additions	1,721,798	0	0	0	299,525	2,021,323
Revaluation increments / (decrements) transferred to revaluation surplus	17,410,502	4,692,992	159,612	0	0	22,263,106
Depreciation	(1,352,449)	(40,804)	(29,584)	(9,534)	(115,058)	(1,547,429)
Balance at 30 June 2024	58,591,789	6,805,672	900,088	19,959	4,504,505	70,822,013
Comprises:						
Gross balance at 30 June 2024	84,014,438	7,070,771	1,976,885	95,351	4,720,882	97,878,327
Accumulated depreciation at 30 June 2024	(25,422,649)	(265,099)	(1,076,797)	(75,392)	(216,377)	(27,056,314)
Balance at 30 June 2024	58,591,789	6,805,672	900,088	19,959	4,504,505	70,822,013
Additions	2,075,390	0	0	54,687	226,162	2,356,239
Depreciation	(1,474,621)	(10,142)	(25,502)	(13,763)	(141,145)	(1,665,173)
Balance at 30 June 2025	59,192,558	6,795,530	874,586	60,883	4,589,522	71,513,079
Comprises:						
Gross balance at 30 June 2025	86,089,828	7,070,771	1,976,885	126,038	4,947,044	100,210,566
Accumulated depreciation at 30 June 2025	(26,897,270)	(275,241)	(1,102,299)	(65,155)	(357,522)	(28,697,487)
Balance at 30 June 2025	59,192,558	6,795,530	874,586	60,883	4,589,522	71,513,079

Significant movements in infrastructure assets

The Shire of Goomalling's roads, drainage and footpaths infrastructure assets were independently revalued by an external valuer as at 30 June 2024 in line with AASB 13 Fair Value Measurement and Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996. The revaluation resulted in a material increment in the fair value of these assets, primarily driven by the increase in unit replacement costs rates over 9-year period since the last valuation in 30 June 2015.

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

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads *	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2024	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Other infrastructure drainage	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2024	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Other infrastructure footpaths	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2024	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Other infrastructure sewerage	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Other infrastructure	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

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

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

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

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 70 years
Furniture and equipment	4 to 13 years
Plant and equipment	5 to 14 years
Swimming Pool Equipment	5 to 14 years
Infrastructure - roads *	20 to 100 years
Other infrastructure drainage	50 to 70 years
Other infrastructure footpaths	20 to 30 years
Other infrastructure sewerage	10 to 100 years
Other infrastructure	4 to 70 years

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

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that for recognition as an asset is measure 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 other wise 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 *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 invested improvements) and measured using the cost model as required under Local Government (Financial Management) Regulations 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 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 buildings classified as property, plant and equipment, infrastructure or vest 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 at every five years, it also provides for the Shire of revalue earlier if it chooses to do so.

Revaluation (continued)

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 losses on the extent they reverse a net revaluation decrease previously recognised in profit and loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with AASB136 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 an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more 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 GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2024		45,658	45,658
Additions		39,243	39,243
Depreciation		(25,496)	(25,496)
Balance at 30 June 2024		59,405	59,405
Gross balance amount at 30 June 2024		96,160	96,160
Accumulated depreciation at 30 June 2024		(36,755)	(36,755)
Balance at 30 June 2024		59,405	59,405
Depreciation		(24,040)	(24,040)
Balance at 30 June 2025		35,364	35,364
Gross balance amount at 30 June 2025		96,160	96,160
Accumulated depreciation at 30 June 2025		(60,795)	(60,795)
Balance at 30 June 2025		35,365	35,365

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

		2025 Actual	2024 Actual
		\$	\$
Depreciation on right-of-use assets		24,040	25,496
Finance charge on lease liabilities	25(b)	3,177	2,961
Short-term lease payments recognised as expense		25,624	26,032
Total amount recognised in the statement of comprehensive income		52,841	54,489
Total cash outflow from leases		28,801	28,993

(b) Lease Liabilities

Current		25,624	21,974
Non-current		8,157	37,431
	25(b)	33,781	59,405

The Shire has three leases relating to the lease of vehicles. The lease term varies from 3 to 5 years. The measurement of lease liabilities does not include any future cash outflows associated with lease not yet commenced to which the Shire is committed.

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 25(b).

Right-of-use assets - measurement

Right-of-use assets - measurement 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 as fair value.

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

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is shorter. Where lease transfer 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 GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Statutory liabilities
 Bonds and deposits held
 Accrued Interest on Loans

	2025	2024
	\$	\$
	303,632	175,363
	79,430	82,177
	47,739	36,171
	32,642	50,826
	15,377	14,077
	13,265	15,856
	492,085	374,470

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

12. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	153,762	92,450
Capital grant/contributions liabilities	365,304	772,459
	<u>519,066</u>	<u>864,909</u>
Reconciliation of changes in contract liabilities		
Opening balance	92,450	56,765
Additions	122,981	132,183
Revenue from contracts with customers included as a contract liability at the start of the period	<u>(61,669)</u>	<u>(96,498)</u>
	153,762	92,450
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.	519,066	864,909
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	772,459	638,359
Additions	335,333	313,685
Revenue from capital grant/contributions held as a liability at the start of the period	<u>(742,488)</u>	<u>(179,585)</u>
	365,304	772,459
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	365,304	772,459

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 as recognised as income when the obligations in the contract are satisfied.

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

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		166,984	1,803,190	1,970,174	197,885	1,996,777	2,194,662
Total secured borrowings	25(a)	166,984	1,803,190	1,970,174	197,885	1,996,777	2,194,662

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Goomalling.
Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Goomalling has complied with the financial covenants of its borrowing facilities during the 2024 and 2025 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 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 25(a).

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

	2025	2024
	\$	\$
	201,554	324,359
	289,882	421,562
	491,436	745,921
Total current employee related provisions	491,436	745,921
Non-current provisions		
Long service leave	32,068	35,001
Total non-current employee related provisions	32,068	35,001
Total employee related provisions	523,504	780,922

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

15. REVALUATION SURPLUS

	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,796,855	0	2,796,855	2,796,855	0	2,796,855
Revaluation surplus - Buildings	13,751,599	0	13,751,599	13,751,599	0	13,751,599
Revaluation surplus - Furniture and equipment	154,015	0	154,015	154,015	0	154,015
Revaluation surplus - Swimming Pool Equipment	932,516	0	932,516	932,516	0	932,516
Revaluation surplus - Infrastructure - roads	37,131,342	0	37,131,342	19,720,840	17,410,502	37,131,342
Revaluation surplus - Other infrastructure drainage	6,584,177	0	6,584,177	1,891,185	4,692,992	6,584,177
Revaluation surplus - Other infrastructure footpaths	159,612	0	159,612	0	159,612	159,612
Revaluation surplus - Other infrastructure sewerage	1,434,014	0	1,434,014	1,434,014	0	1,434,014
Revaluation surplus - Other infrastructure	757,506	0	757,506	757,506	0	757,506
	63,701,636	0	63,701,636	41,438,530	22,263,106	63,701,636

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

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	654,862	864,909
- Financial assets at amortised cost	4	671,474	872,578
		<u>1,326,336</u>	<u>1,737,487</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	26	807,270	872,578
Contract liabilities	12	153,762	92,450
Total restricted financial assets		<u>1,326,336</u>	<u>1,737,487</u>

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

Credit card limit	21,000	21,000
Credit card balance at balance date	(4,438)	(3,773)
Total amount of credit unused	<u>16,562</u>	<u>17,227</u>
Loan facilities		
Loan facilities - current	166,984	197,885
Loan facilities - non-current	1,803,190	1,996,777
Total facilities in use at balance date	<u>1,970,174</u>	<u>2,194,662</u>

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

18. CONTINGENT LIABILITIES

Contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measure at the best estimate.

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire's Waterhouse Way Refuse Site is a possible source of contamination. Until the Shire conducts an investigation to determine the presence and scope of the contamination assess the risk and agree with the Department of Water and Environmental Regulation on the need and criteria of remediation of the 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.

19. CAPITAL COMMITMENTS

The Shire has no capital commitments at the end of the current reporting period.

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

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance		2,475	3,300	3,300
President's meeting attendance fees		4,050	3,300	3,825
President's annual allowance for travel and accommodation expenses		726	500	585
		<u>7,251</u>	<u>7,100</u>	<u>7,710</u>
Deputy President's annual allowance		563	750	750
Deputy President's meeting attendance fees		1,350	2,000	2,250
Deputy President's annual allowance for travel and accommodation expenses		0	500	0
		<u>1,913</u>	<u>3,250</u>	<u>3,000</u>
All other council member's meeting attendance fees		6,374	10,000	8,701
All other council member's travel and accommodation expenses		96	1,000	0
		<u>6,470</u>	<u>11,000</u>	<u>8,701</u>
		<u>15,635</u>	<u>21,350</u>	<u>19,411</u>

(b) Key Management Personnel (KMP) Compensation

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

	Note	2025 Actual \$	2024 Actual \$
Short-term employee benefits		500,285	427,915
Post-employment benefits		64,192	64,219
Employee - other long-term benefits		31,197	5,665
Council member costs	20(a)	<u>15,635</u>	<u>19,411</u>
		<u>611,309</u>	<u>517,210</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	4,623	7,045
Purchase of goods and services	110,534	146,575
Amounts outstanding from related parties:		
Loans to associated entities	0	77,447

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 entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved asset maintenance in the Shire, and amounted to \$110,534 in the current year (\$146,575 on the prior year)

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

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

iii. Entities subject to significant influence by the Shire

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

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

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

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

22. 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 Shire 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 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, 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 assets values.

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

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

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

23. RATING INFORMATION

(a) General Rates

			2024/2025	2024/2025	2024/2025	2024/2025	2024/2025	2024/2025	2024/2025	2023/2024	
RATE TYPE		Rate in	Number of	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Actual
Rate Description	Basis of valuation	\$	Properties	Rateable Value*	Rate Revenue	Interim Rates	Total Revenue	Rate Revenue	Interim Rate	Total Revenue	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
GRV Residential		0.09610	121	1,774,170	170,498	0	170,498	170,498	0	170,498	172,981
GRV Commercial		0.11900	17	361,116	42,973	0	42,973	42,973	0	42,973	43,886
GRV Industrial		0.13500	11	99,580	13,443	3,965	17,408	13,443	0	13,443	12,491
GRV Urban Farmland		0.08900	19	314,340	27,976	0	27,976	27,976	0	27,976	25,823
UV Rural Zone 2		0.00413	48	38,860,000	160,492	0	160,492	160,492	0	160,492	150,052
UV Special Rural		0.00908	10	1,680,000	15,253	0	15,253	15,253	0	15,253	18,159
UV General Zone 3		0.00408	218	411,843,000	1,680,731	0	1,680,731	1,680,731	0	1,680,731	1,613,585
Total general rates			444	454,932,206	2,111,366	3,965	2,115,331	2,111,366	0	2,111,366	2,036,977
Minimum Payment											
Minimum payment		\$									
GRV Residential		1,105	99	776,120	109,395	0	109,395	109,395	0	109,395	101,376
GRV Commercial		1,104	11	36,730	12,144	0	12,144	12,144	0	12,144	11,760
GRV Industrial		605	7	12,573	4,235	0	4,235	4,235	0	4,235	4,319
GRV Urban Farmland		830	7	22,510	5,810	0	5,810	5,810	0	5,810	5,509
UV Rural Zone 2		879	25	4,490,500	21,975	0	21,975	21,975	0	21,975	24,389
UV Special Rural		1,230	8	954,500	9,840	0	9,840	9,840	0	9,840	5,850
UV General Zone 3		1,185	103	11,299,484	122,055	0	122,055	122,055	0	122,055	109,901
Total minimum payments			260	17,592,417	285,454	0	285,454	285,454	0	285,454	263,104
Total general rates and minimum payments			704	472,524,623	2,396,820	3,965	2,400,785	2,396,820	0	2,396,820	2,300,081
Specified Area Rates		Rate in									
		\$									
Sewerage - Residential		7.6000		0	233,570	0	233,570	233,451	0	233,451	222,979
Sewerage - Religious Church				0	3,594	0	3,594	3,594	0	3,594	3,436
Ex-gratia Rates					48,735	0	48,735	48,735	0	48,735	46,636
Ex-gratia Rates											
Total amount raised from rates (excluding general rates)			0	0	285,899	0	285,899		0	285,780	273,051
Rates Write off GRV							0			0	(17,686)
Total Rates							2,686,684			2,682,600	2,555,446

(b) Rates related information

Rate instalment interest	11,224	7,000	8,114
Rate instalment plan charges	3,140	3,500	3,330
Rate overdue interest	15,915	13,000	16,064
Rates written off	0	0	17,686

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

*Rateable Value at time of raising of rate.

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

24. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/2025 (30 June 2025 Carried Forward)	2024/2025 Budget (30 June 2025 Carried Forward)	2023/2024 (1 July 2024 Brought Forward)	2023/2024 (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	(6,321)	0	(22,675)	(22,675)
Less: Movement in employee leave reserve	(95,263)	5,252	5,428	5,428
Less: Fair value adjustments to financial assets at fair value through profit or loss	2,633	0	(1,261)	(1,261)
Add: Loss on disposal of assets	0	0	9,155	9,155
Add: Depreciation	2,348,171	2,009,235	2,154,275	2,154,275
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	14,930	0	7,801	7,801
Employee benefit provisions	(2,933)	0	26,189	26,189
Non-cash movements in non-current assets and liabilities Leases	(29,830)	0	(15,602)	(15,602)
Non-cash amounts excluded from operating activities	2,231,387	2,014,487	2,163,310	2,163,310
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	26 (807,270)	(910,970)	(872,578)	(872,578)
Less: Financial assets at amortised cost - self supporting loans	4(a) 0	0	(47,221)	(47,221)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 166,984	0	197,885	197,885
- Current portion of lease liabilities	10(b) 25,624	1,678	21,974	21,974
- Liability supported by reserve	24,079	124,593	119,342	119,342
Total adjustments to net current assets	(590,583)	(784,699)	(580,598)	(580,599)
Net current assets used in the Statement of Financial Activity				
Total current assets	1,812,555	2,522,244	2,876,547	2,876,547
Less: Total current liabilities	(1,695,195)	(1,782,283)	(2,205,159)	(2,205,159)
Less: Total adjustments to net current assets	(590,583)	(784,699)	(580,598)	(580,598)
Surplus or deficit after imposition of general rates	(473,223)	(44,738)	90,790	90,790

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

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual						Budget				
		Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025
Purpose	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Housing Wollyam Street		122,623	0	(19,747)	102,876	0	(20,857)	82,019	102,876	0	(21,454)	81,422
New Sports Pavilion		1,020,693	0	(32,438)	988,255	0	(34,743)	953,512	988,143	0	(34,643)	953,500
Rural Community Centre		284,563	0	(21,350)	263,213	0	(23,970)	239,243	263,213	0	(22,732)	240,481
Bank Overdraft subdivision Grange ST		834,000	0	(66,702)	767,298	0	(71,898)	695,400	718,058	0	(71,835)	646,223
Total		2,261,879	0	(140,237)	2,121,642	0	(151,468)	1,970,174	2,072,289	0	(150,664)	1,921,626
Self Supporting Loans												
Self Supporting Loan MSC		117,368	0	(44,348)	73,020	0	(73,020)	0	73,103	0	(47,221)	25,882
Total Self Supporting Loans		117,368	0	(44,348)	73,020	0	(73,020)	0	73,103	0	(47,221)	25,882
Total Borrowings	13	2,379,247	0	(184,585)	2,194,662	0	(224,488)	1,970,174	2,145,393	0	(197,885)	1,947,508

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. The SSL was paid out early by the Mortlock Sports Council from a donation from the Community Bank. All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
						\$	\$	\$
Aged Housing Wollyam Street		114	Bendigo Bank	5.26%	7/07/2028	(5,118)	(5,121)	(6,228)
New Sports Pavilion		111	Bendigo Bank	6.34%	30/11/2040	(62,008)	(62,108)	(64,312)
Rural Community Centre		106	Bendigo Bank	7.00%	12/10/2032	(18,464)	(21,518)	(22,736)
Bank Overdraft subdivision Grange ST		116	Bendigo Bank	6.85%	15/12/2032	(51,284)	(50,466)	(55,608)
Interest accural						2,591	0	(334)
Total						(134,283)	(139,213)	(149,218)
Self Supporting Loans Finance Cost Payments								
Self Supporting Loan MSC		110	Bendigo Bank	6.34%	30/05/2026	(2,315)	(3,893)	(6,765)
Total Self Supporting Loans Finance Cost Payments						(2,315)	(3,893)	(6,765)
Total Finance Cost Payments						(136,598)	(143,106)	(155,983)

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

25. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual								Budget			
		Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	New Leases During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025		Principal at 1 July 2024	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025
GO015 Ford Utility (Works Mgr)		1,140	0	(1,140)	0	0	0	0		0	0	0	0
GO 040 Ford Escape (White) DCEO		18,927	0	(5,551)	13,376	0	(5,938)	7,438		13,446	0	(5,481)	7,965
GOSHIRE Ford Escape ((White) CDO		26,127	0	(5,541)	20,586	0	(6,003)	14,583		20,586	0	(5,541)	15,045
GO015 Ford Everest (Works Mgr)		0	39,243	(13,800)	25,443	0	(13,683)	11,760		26,613	0	(12,630)	13,983
Total Lease Liabilities	10(b)	46,194	39,243	(26,032)	59,405	0	(25,624)	33,781		60,645	0	(23,652)	36,993

Lease Finance Cost Payments													
Purpose	Note	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				
GO015 Ford Utility (Works Mgr)		6463413	Toyota Fleet	1.40%	31/07/2023	\$ 0	\$ 0	\$ (27)	3 years				
GO 040 Ford Escape (White) DCEO		6597792	Toyota Fleet	1.40%	26/07/2028	(783)	(323)	(723)	5 years				
GOSHIRE Ford Escape ((White) CDO		6597793	Toyota Fleet	1.40%	27/07/2028	(876)	(432)	(809)	5 years				
GO015 Ford Everest (Works Mgr)		6683954	Toyota Fleet	3.60%	26/07/2026	(1,518)	(1,402)	(1,402)	3 years				
Total Finance Cost Payments						<u>(3,177)</u>	<u>(2,157)</u>	<u>(2,961)</u>					

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

26. 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) LSL Reserve	119,342	4,737	(100,000)	24,079	119,342	5,251	0	124,593	113,914	5,428	0	119,342
(b) Mortlock Lodge Reserve	3,355	134	0	3,489	3,355	148	0	3,503	3,203	152	0	3,355
(c) Plant Replacement Reserve	47,710	1,905	0	49,615	47,710	2,099	0	49,809	141,283	6,427	(100,000)	47,710
(d) Staff Housing Reserve	35,215	1,396	0	36,611	35,215	1,549	0	36,764	33,614	1,601	0	35,215
(e) Aged Care Reserve	126,924	5,040	0	131,964	126,924	5,585	0	132,509	121,152	5,772	0	126,924
(f) Vehicle Reserve	114,327	4,527	0	118,854	114,327	5,030	0	119,357	109,128	5,199	0	114,327
(g) Sewerage Reserve	346,373	13,731	0	360,104	346,373	15,240	0	361,613	330,620	15,753	0	346,373
(h) Community Bus Reserve	57,398	2,276	0	59,674	57,398	2,526	0	59,924	54,787	2,611	0	57,398
(i) LCDC Reserve	11,057	430	0	11,487	11,057	486	0	11,543	10,556	501	0	11,057
(j) SW LAG Officer AL/LSL	10,877	516	0	11,393	10,877	479	0	11,356	10,385	492	0	10,877
	872,578	34,692	(100,000)	807,270	872,578	38,393	0	910,971	928,642	43,936	(100,000)	872,578

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) LSL Reserve	To be used to fund long service leave requirements.
(b) Mortlock Lodge Reserve	To be used for maintenance and improvements to the Mortlock Lodge Retirement Units.
(c) Plant Replacement Reserve	To be used for the future replacement of plant.
(d) Staff Housing Reserve	To be used for the maintenance, upgrading and construction of new housing for Council employees or public rental housing.
(e) Aged Care Reserve	To be used to provided for the needs of the aged.
(f) Vehicle Reserve	To be used to purchase motor vehicles and utilise if at a future date Council ceases to lease vehicles.
(g) Sewerage Reserve	To be used to maintain and upgrade the sewerage scheme in the Goomalling Townsite.
(h) Community Bus Reserve	To be used to purchase a new Community Bus when the time arises.
(i) LCDC Reserve	To be used to fund Landcare Activities.
(j) SW LAG Officer AL/LSL	To be used to fund the SW LAG Officer annual and long service leave requirements.

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

27. 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
	\$	\$	\$	\$
Pioneers Pathway	18,610	834	0	19,444
	18,610	834	0	19,444



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Goomalling

To the Council of the Shire of Goomalling

Opinion

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



Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
26 November 2025



AUDIT CONCLUDING REPORT

Shire of Goomalling

For the year ended
30 June 2025



20 November 2025

Shire of Goomalling
32 Quinlan Street
GOOMALLING WA 6460

Dear Members of the Council, the Audit and Risk Committee and Management

AUDIT CONCLUDING REPORT – YEAR ENDED 30 JUNE 2025

We enclose our Audit Concluding Report in respect of the year ended 30 June 2025 which sets out the followings:

- Executive Summary
- Conclusions on Key Focus Areas
- Audit Adjustments
- Design and Implementation of Internal Controls (including IT General Controls)
- Other Key Matters

This report is intended solely for the use of the Members of the Council, Audit and Risk Committee and Management for the purpose of communicating matters of interest with regard to the audit (i.e. promote effective communication between the auditor and those charged with governance) and may not be used for any other purpose or disclosed to anyone else without our prior written consent.

We look forward to discussing this report with you.

Yours faithfully



Wen-Shien Chai
Partner – Audit and Assurance
[Moore Australia Audit \(WA\)](#)

Executive Summary

The key purpose of this report is to communicate the results of the audit with those charged with governance. We have performed an audit of the financial report of the Shire of Goomalling (the Shire) for the year ended 30 June 2025 in accordance with Australian Auditing Standards ('ASAs') . We provide you with the following information in relation to the audit.

SCOPE

The purpose of our audit is to express an opinion as to whether the Shire's annual financial report:

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

OTHER REPORTING

We will also report to the Shire any material weaknesses in the systems of internal control and accounting, and provide recommendations on other significant matters which came to our attention during our audit.

AUDITOR RESPONSIBILITIES

The Office of the Auditor General (OAG) for Western Australia is responsible for the audit of the Shire, including determining the scope and extent of the audit and for the audit opinion expressed.

Moore Australia was engaged by the OAG to perform the audit of the Shire's annual financial report for the year ended 30 June 2025.

We request management and those charged with governance to review this document to ensure that they concur with the matters raised, and there are no further significant considerations or matters that could impact on the audit and the financial report.

AUDIT OPINION

We will recommend to the OAG to issue an unmodified audit opinion.

In order to finalise our audit, we require a copy of the signed financial report and representation letters.

Conclusion on Key Focus Areas

Conclusions on Key Focus Areas

As part of our risk assessment, key focus areas were identified based on our understanding of the Shire and the local government sector to ensure audit focus on areas of highest risk. No additional focus areas have been identified during the course of the audit.

KEY FOCUS AREAS

APPROPRIATENESS
OF REVENUE
RECOGNITION

COMPLETENESS &
ACCURACY OF
LIABILITIES AND
EXPENSES

VALUATION OF
PROPERTY, PLANT &
EQUIPMENT AND
INFRASTRUCTURE

VALUATION OF
EMPLOYEE RELATED
PROVISIONS

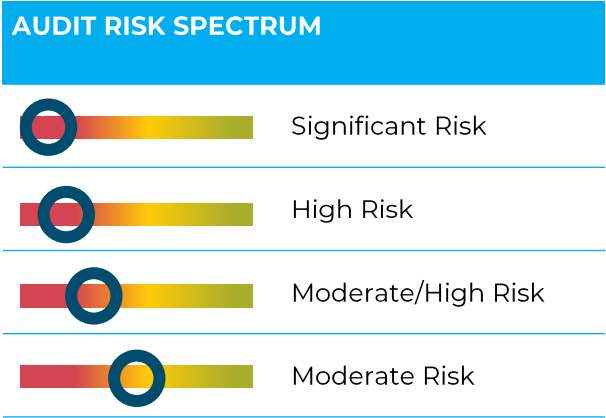
ACCOUNTING FOR
REHABILITATION
COSTS

ADEQUACY OF
MATERIAL
DISCLOSURES IN THE
FINANCIAL REPORT


MANAGEMENT
OVERRIDE OF
CONTROLS
AND FRAUD



Conclusions on Key Focus Areas



Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
<div><div>1. Appropriateness of Revenue Recognition</div><div></div></div>	<p>Revenue is being recognised in accordance with AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income of Not-for-Profit Entities</i>. The main revenue generating activities include rates, fees & charges and government grants & contributions.</p> <p>Significant judgement is required in recognising revenue according to the nature of the transactions as various funding agreements introduce inherent complexities. Given the different revenue streams and this inherent complexity, there is a risk that revenue may not be recognised as required.</p> <p>Revenue recognition is a presumed significant risk in accordance with the Auditing Standards, however this presumption was rebutted due to the nature of the Shire's operations.</p>	<ul style="list-style-type: none">• Reviewed the appropriateness of the Shire's revenue recognition policies for each material revenue stream in accordance with AASB 15 and 1058;• Reviewed and updated documented system procedures and performed walkthroughs of the revenue cycles to assess the design and implementation of internal controls;• Conducted year end analytical review procedures for all revenue streams;• On sample basis, tested revenue streams to supporting grant agreements, tax invoices and bank statement receipts; and• On sample basis, tested the recognition of contract liabilities to ensure proper accounting in accordance with AASB 15 and AASB 1058.

AUDITORS CONCLUSION

Based on our audit procedures performed, we are satisfied that revenue has been recognised appropriately for the year ended 30 June 2025.

\$2.1mil

2025
operating grants, subsidies and
contributions

\$1.9mil

2025
capital grants, subsidies and
contributions


\$2.7mil

2025
rates

\$1.0mil

2025
fees and charges

Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
2. Completeness and Accuracy of Liabilities and Expenses 	<p>There is an inherent risk that expenditure and corresponding liabilities, are not brought to account in the correct accounting period.</p> <p>Most of the Shire’s expenses relates to employee costs, materials and contracts and depreciation.</p>	<ul style="list-style-type: none">• Reviewed and updated documented system procedures and performed walkthroughs of the expenditure cycles to assess the design and implementation of internal controls;• Reviewed post year-end bank statements up to the date of audit procedures and traced a sample of payments to supporting documentation—including tax invoices and payroll reports—to confirm that all material liabilities were appropriately recorded as at the reporting date;• Supporting documentation was traced to posted expenditure accounting transactions to check if transactions were recorded in the correct accounting year;• Ensured GST has been properly accounted for;• Ensured classification of expenditure accounting transactions have been coded appropriately to its function and activities; and

\$2.3mil
2025
depreciation

\$2.6mil
2025
employee costs

\$2.3mil
2025
materials and contracts

\$0.5mil
2025
trade and other payables

Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
2. Completeness and Accuracy of Liabilities and Expenses (Continued)		<ul style="list-style-type: none">Reviewed the fixed asset register for capital transactions that were operational in nature that should have been expensed as repairs and maintenance rather than capitalised.

AUDITORS CONCLUSION

From the work performed, we are satisfied that transactions have been recognised in the correct accounting periods and therefore expenditure and liabilities are accurately recorded for the year ended 30 June 2025.


\$2.3mil
2025
depreciation

\$2.6mil
2025
employee costs

\$2.3mil
2025
materials and contracts

\$0.5mil
2025
trade and other payables

Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
3. Valuation of Property, Plant and Equipment and Infrastructure Assets 	<p>These are the biggest classes of non-financial assets reported in the Shire’s statement of financial position where there is a mix of cost (for plant and equipment) and fair value (for land, buildings and infrastructure – revalued every 5 years) accounting involved.</p> <p>Land and buildings and infrastructure assets were last valued for the year ended 30 June 2022 and 2024 respectively. As a result, no valuations are legislatively required to be performed during the year.</p> <p>There is a significant inherent risk given the nature of assets held and judgement applied in determining fair values, depreciation and impairment assessments.</p>	<ul style="list-style-type: none">• Reviewed and updated documented system procedures and performed walkthroughs of the fixed asset cycles to assess the design and implementation of internal controls;• Assessed accounting policies to ensure they were in accordance with AASB 116 <i>Property, Plant and Equipment</i>, AASB 13 <i>Fair Value Measurement</i> and AASB 136 <i>Impairment of Assets</i>;• Sample tested asset additions, disposals, and depreciations; and• Reviewed management’s impairment assessment against the Shire’s circumstances.• Also reviewed fair value disclosures to ensure they are in accordance with AASB 13 requirements.

AUDITORS CONCLUSION

Based on our audit procedures performed, we are satisfied that valuation of land & buildings and infrastructure assets are reasonable and fairly stated as at 30 June 2025.

\$98.1mil

2025
property, plant and equipment
and infrastructure assets

\$97.9mil

2024
property, plant and equipment
and infrastructure assets


\$2.6mil

2025
additions

\$2.3mil

2025
depreciation expense

Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
<p>4. Valuation of Employee Related Provisions</p> 	<p>Provisions for employee benefits involve a degree of management estimation and uncertainty in the calculation in respect of present value inputs (inflation rates and discount factors), timing and probabilities of settlement.</p>	<ul style="list-style-type: none">• Agreed underlying employee information to signed employment contracts and approved leave documentation to confirm the validity and accuracy of employee entitlements;• Reviewed management's underlying assumptions, inputs and calculation of employee related provisions to ensure they are in accordance with AASB 119 <i>Employee Benefits</i>; and• Reviewed the disclosure of the provisions to ensure they are consistent with AASB 119 <i>Employee Benefits</i>.

AUDITORS CONCLUSION


Based on our audit procedures performed, we are satisfied that the provisions for annual leave and long service leave as at 30 June 2025 are reasonable and fairly stated.

\$0.5mil
2025
employee related provisions

\$0.2mil
2025
annual leave

\$0.3mil
2025
long service leave


Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
<div>5. Accounting for Rehabilitation Costs</div> <div></div>	<p>The Shire has disclosed that the Waterhouse Way Refuse Site is a possible sources of contamination. Until an investigation is conducted on these sites the Shire is unable to estimate the potential costs associated with remediation.</p> <p>Accounting for rehabilitation costs involves a degree of management estimation and uncertainty in their calculation in respect of inflation rate, discount factor and work costs. There is a risk that the asset and the related liability may not be recognised in accordance with AASB 116 <i>Property, Plant, and Equipment</i> and AASB 137 <i>Provisions, Contingent Liabilities and Contingent Assets</i>.</p>	<ul style="list-style-type: none">• Enquired management if there is a change in circumstances regarding the Shire’s present obligations and verified the representation to relevant agreements;• Enquired about investigation progress made on the sites noted and reviewed the Shire’s management assumptions, inputs and rehabilitation costs worksheet to ensure cost estimates relating to the asset and liability are calculated using a reasonable approach in accordance with AASB 116 and AASB 137; and• Assessed the adequacy of the required disclosures in the financial report.

AUDITORS CONCLUSION

Based on procedures performed, we are satisfied that the landfill site rehabilitation disclosure are reasonable and fairly stated as at 30 June 2025.


Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
6. Adequacy of Material Disclosures in the Financial Report 	<p>The Shire, as a class 4 local government, is required to disclose material information in relation to:</p> <ul style="list-style-type: none">• Auditor remuneration;• Contingent assets and liabilities;• Post balance date events;• Related party transactions (including Key management personnel compensation);• Capital commitments; and• Information required by legislation.	<ul style="list-style-type: none">• Reviewed the processes completed by the Shire to assess whether they are robust, and these disclosure requirements are addressed adequately; and• Reviewed of the system and records used by the Shire to ensure material disclosures are prepared based on proper records and accounts.

AUDITORS CONCLUSION

Based on our audit procedures performed, we are satisfied that appropriate and adequate disclosures have been made in the financial report. As at this date, we are not aware of any significant post balance date events that need to be disclosed.

Conclusions on Key Focus Areas

RISK	DETAILS	WORK PERFORMED
<div>7. Management Override of Controls and Fraud</div> <div></div>	<p>Management is involved in day-to-day operations and monitoring of the Shire, which gives them the ability to manipulate accounting records and prepare fraudulent financial reports by overriding controls in place. Due to the unpredictable way in which such an override could occur, this leads to potential fraud risk and is always assessed as a significant risk.</p> <p>The primary responsibility for the prevention and detection of fraud rests with both those charged with governance and management. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.</p>	<ul style="list-style-type: none">• Reviewed journal entries and other adjustments for evidence of possible material misstatements due to fraud;• Reviewed accounting estimates and application of accounting policies for evidence of bias or aggressive accounting practices;• For significant or unusual transactions, evaluated the business rationale (or lack thereof) for evidence of fraudulent financial reporting or misappropriation of assets;• Maintained professional skepticism throughout the audit; and• Enquired with management and those charged with governance if any fraud has taken place during the year.

AUDITORS CONCLUSION

Based on our audit procedures performed, we did not identify any instances of management override of controls. Therefore, we are satisfied that the risk of fraud from management override has been reduced to an acceptable level.

Conclusions on Key Focus Areas

Particulars of the significant accounting issues which arose are included in this section of the report for further consideration, where appropriate, by those charged with governance.

1

ACCOUNTING POLICIES

The 30 June 2025 financial report has been prepared in accordance with Australian Accounting Standards and policies are consistent with those applied in the 30 June 2024 financial report.

The following change to the accounting policies were noted during the year:

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

The change to the accounting standards applies to the revaluation of land & buildings and infrastructure assets and requires valuers and management value assets based on the current use being presumed to be the highest and best and not the market approach, taking into account public sector restrictions.

We are not aware of any other material changes in accounting policies applied during the financial year.

Our audit procedures included a review of the accounting policies to ensure that they were consistently applied throughout the year.

2

JUDGEMENTAL MATTERS AND ESTIMATIONS

The preparation of the financial report requires the use of management judgements and accounting estimates or assumptions, which affect the reported amounts of assets, liabilities, income and expenses, and disclosure of contingent assets and contingent liabilities.

Certain estimates can be particularly sensitive because of their significance to the financial report and the possibility that actual future events affecting them may differ significantly from management's current assumptions and expectations.

Where necessary, we have challenged the judgements of management based on our examination of evidential matter relating to those estimates.

We are satisfied that the accounting estimates for the year are reasonable considering known circumstances. In our view a prudent approach has been adopted by management in applying judgements and in making estimates.

Audit Adjustments

Audit Adjustments

Australian Auditing Standards require us to accumulate all known and likely misstatements and audit adjustments identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The table below summarise all uncorrected misstatements to the financial report for the current and prior periods that affect the current period. For uncorrected misstatements, management has determined that their effects are immaterial, both individually and in aggregate, to the financial report taken as a whole. We concur with the determination of management.

UNADJUSTED DIFFERENCES

There are no unadjusted misstatements in the financial report.

ADJUSTED DIFFERENCES

Two audit adjustment have been processed and reflected in the financial report.

Design and Implementation of Internal Controls (including IT General Controls)

Design and Implementation of Internal Controls (including IT General Controls)

DETAILS

Auditors review the design and implementation of internal controls, including IT controls, to assess whether systems are effectively mitigating risks, safeguarding assets, and ensuring the reliability of financial reporting.

This evaluation helps determine whether controls are appropriately structured to prevent or detect errors and irregularities in a timely manner. IT controls, in particular, are critical in today's digital environment, as they underpin the integrity of automated processes and data security. By understanding how controls are designed and whether they have been properly implemented, auditors can form a basis for testing their operating effectiveness and provide assurance over the organisation's control environment.

WORK PERFORMED

We have reviewed the design (efficiency) and implementation (operating effectiveness) of the key financial controls by documenting our understanding of the Shire's systems, performing tests of controls, and conducting walkthroughs.

In particular, targeted testing of controls included:

- Monthly account reconciliation preparation and independent review;
- Payroll transactions, in particular timesheet preparation and approval, signed employment contracts and pay run report approval processes; and
- Expenditure transactions to ensure compliance with the Shire's purchasing policy and alignment with procurement best practices.

We have also conducted a high-level IT General Controls review relating to:

- System Security;
- Technology Framework;
- Service Management, Operations and Change Control;
- Security Governance and Reporting; and
- Security training.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial report and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire gained during our work to make comments and suggestions which, we hope, will be useful to you.

CURRENT PERIOD FINDINGS

We are pleased to advise that we did not note any significant deficiencies in internal controls during the audit.

PRIOR PERIOD FINDINGS

No findings were noted.

Other Key Matters

Other Key Matters

INDEPENDENCE

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the Shire and other related parties, business relationships, employment relationships, and the provision of non-audit services.

We have assessed our audit independence at the planning stage and to the best of our knowledge and belief, we are of the opinion that each engagement team member and partners of all Moore network firms in Australia are not in contravention of the auditor independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities with the Code.

We have further considered the safeguards the Moore Australia network has in place, and we are not aware of any services being provided that would compromise our independence as external auditor.

AUDITOR'S RESPONSIBILITY TO CONSIDER FRAUD

As auditors, we obtain reasonable assurance that the financial report (taken as a whole) is free from material misstatements due to fraud or error.

Accordingly, certain procedures have been performed as part of our audit by way of enquiry, evaluation and review as required by the Australian Auditing Standards on fraud, ASA 240.

Based on representations obtained from management and the work performed, we are confident that the risk of fraud in relation to financial reporting and non-compliance with laws and regulations is low and we have not identified any reportable matters for your attention.

LIAISON WITH MANAGEMENT

We had no disagreements with management about significant audit, accounting or disclosures matters.

There was no correspondence between us and management relating to any significant audit and accounting issues during the year other than those discussed above.

We have not identified any errors or irregularities that would cause the financial report to contain a material misstatement and did not note any apparent illegal acts.

There were no difficulties encountered in dealing with management related to the performance of the audit.

CONFLICTS OF INTEREST

The firm is not aware of any existing or potential relationship, transactions or holdings that would compromise its objectivity in the conduct of the services provided. Should the possibility of a perceived or actual conflict arise the matter would be raised with the OAG and Shire immediately and activities suspended until the issue was resolved to your satisfaction.

Other Key Matters

RESPONSIBILITIES OF MANAGEMENT AND THE COUNCIL

Management is responsible for keeping proper accounts and records, preparation and fair presentation of the annual financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. Management is also responsible for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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

The primary responsibility for the prevention, deterrence and detection of fraud remains with management and those charged with governance.

Under "Clarity" Australian Auditing Standards, as a precondition of accepting the engagement we are required to determine whether the financial reporting framework to be applied in the preparation of the Shire's financial report is acceptable.

Given that the financial report continues to be prepared as a general-purpose financial report in line with previous years and with no changes in terms of regulations or other issues that might impact the requirements of the report, as at the date of issuing this report we continue to consider this framework acceptable.

As part of the audit requirements, Management is to provide the auditor a written representation that:

- they have fulfilled their responsibility for the preparation of the financial report in accordance with the applicable and other statutory reporting requirements, including where relevant their fair presentation, as set out in the terms of the audit engagement;
- they have provided the auditor with all relevant information and access as agreed in the terms of the audit engagement;
- all transactions have been recorded and are reflected in the financial report; and
- (if any) significant representations made by management for which the auditor is relying on in forming the audit opinion.

Management representation letters have been provided for this matter.

CONFIDENTIALITY

This document is strictly confidential and although it has been made available to management and those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Shire arising under our audit contract with the OAG.

The information contained in this document is confidential and cannot be conveyed to any party other than the party to which it is directed.

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Moore Australia is a network of independent accounting, audit, tax and business advisory firms with offices across Australia. Our independent network enables us to share expertise, knowledge and best practice to ensure our clients receive the best advice and highest quality of services, wherever they do business in Australia. With over 550 people at offices around the country, you are sure to be find an advisor near you.

We have extensive experience in all sectors which are at the heart of the Australian economy, such as biotechnology, energy, mining and renewables, health and aged care, education, manufacturing, not-for-profit, property and construction, state and local government, retail, tourism and hospitality. We prize ourselves on delivering service lines which help clients thrive, including but not limited to audit and assurance, business advisory, taxation, corporate finance, governance and risk advisory.

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We believe the information contained herein to be correct at the time of publication, but no responsibility for loss occasioned by any person acting or refraining from action as a result of the material in this document can be accepted by Moore or any of its associated concerns.





10.5 APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER

File Reference	14.01 Staff
Disclosure of Interest	Nil
Applicant	Samuel E Bryce – Chief Executive Officer
Previous Item Numbers	No Direct
Date	17 December 2025
Author	Elizabeth Pudwell – Executive Assistant
Authorising Officer	Samuel E Bryce – Chief Executive Officer

Summary

Section 5.39C of the Local Government Act 1995 enables Council to designate senior employees. For the purpose, noted senior employees are designated as the Executive Managers in the organisation.

Specifically:

Executive Manager, Corporate Services
Executive Manager Infrastructure

Council delegates to the CEO under 1.21 of the policy manual to appoint an internal employee higher duties Acting as CEO subject to the following conditions:

- The appointment is to be for a period of no more than 3 months; and
- The person appointed is to be suitably qualified, experienced and knowledgeable for the Acting CEO role; and
- The appointment not being due to a vacancy of the CEOs position

Background

The CEO is seeking to take annual leave from 23 January 2026 to 07 February 2026 at which time the Chief Executive Officer shall resume full duties.

Statutory Environment

Local Government Act 1995 5.39C

Local Government Act 1995 5.37

Shire of Goomalling Policy Manual 1.21 Appointment of Acting Chief Executive Officer

Policy Implications

Nil

Financial Implications

Ongoing management of Council funds

Strategic Implications

Nil

Comment/Conclusion



Voting Requirements

Simple Majority

RECOMMENDATION

That the Council:

1. ACCEPTS the Officer's report and APPOINTS Deputy Chief Executive Officer, Natalie Bird, as interim Chief Executive Office whilst the Chief Executive Officer, Samuel E Bryce, is on annual leave from 23 January 2026 to 07 February 2026 at which time the Chief Executive Officer, Samuel E Bryce, shall resume full duties.



11. WORKS REPORTS

Konnongorring West Road RTR – T junction works. – SLK 0.00 to 0.16

Road construction works have been completed. Rock pitching is anticipated to be in February which will complete all upgrade works. Final recoup and Certificates of Completion will be submitted to MRWA also in February to close out the project.



James Street RTR – Seal widening works. – SLK 0.00 to 0.16

Street widening works have been completed. The existing narrow seal has been widened out the face of the kerbs. Works completed were boxing out of the unsealed area to 100 mm, compaction of the subgrade. Importation of cement stabilised gravel, levelling and compaction with a two coat 7 mm emulsion seal. This will enable better maintenance with sweeping of streets and less silt deposits onto Railway Terrace with wet weather events.





ROAD MAINTENANCE –

Road construction projects have been put on hold during late November due to the increase in heavy haulage vehicles. The works crew have been patching sand holes, rock areas, and other minor works on the unsealed road network during this period.

Plant –

New Utility – A new 4 x 4 utility has been delivered. This will be used in the gardens department. This will enable better access to complete weed control work in the offset sites to maintain weed compliance as part of our clearing permit conditions and for general roadside weed control works.



Council meeting works -

Hoddy street – Install no parking bay pavement markings between signs near 59 Railway Terrace – Works in Progress – Contractor has been engaged to mark these bays along with other parking bays. They are anticipated to be completed in late December or early January.

SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 DECEMBER 2025



11.2 Works Crew Report

DATE	WORK DESCRIPTION
1	WEEKEND
2	WEEKEND
3	Rubbish run/Refuse site maintenance/Konnongorring Hall - Clean and restock toilets/Meckering Road - Road widening and unsealed road shoulder reconstruction between SLK 13.20 and 15.20/Road network - inspect, repair signage and guideposts where required.
4	Meckering Road - Road widening and unsealed road shoulder reconstruction between SLK 13.20 and 15.20/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
5	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Meckering Road - Road widening and unsealed road shoulder reconstruction between SLK 13.20 and 15.20/Works Requests - Complete various tasks and deliveries from works request forms/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
6	Meckering Road - Road widening and unsealed road shoulder reconstruction between SLK 13.20 and 15.20/Works Requests - Complete various tasks and deliveries from works request forms/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
7	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Meckering Road - Road widening and drainage works between SLK 13.20 and 15.20/Works depot - Yard clean-up/Works Requests - Complete various tasks and deliveries from works request forms/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
8	WEEKEND
9	WEEKEND
10	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets.
11	Meckering Road - Road widening and drainage works between SLK 13.20 and 15.20/Cemetery - Burial duties and general clean-up/Works Requests - Complete various tasks and deliveries from works request forms.
12	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Bolgart East Road - Gravel sheet sand, clay areas and patch various holes/Cemetery - Grade and roll carparks/Refuse Site - Cart spoil for back filling of refuse cells/Works Requests - Complete various tasks and deliveries from works request forms/Konnongorring West Road - Patch potholes in bitumen with cold mix.
13	Bolgart East Road - Gravel sheet sand, clay areas and patch various holes/Road network - inspect, repair signage and guideposts where required.
14	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Bolgart East Road - Gravel sheet sand, clay areas and patch various holes/Cemetery - Burial duties/Works Requests - Complete various tasks and deliveries from works request forms.
15	WEEKEND
16	WEEKEND
17	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Bolgart East Road - Gravel sheet sand, clay areas and patch various holes/

SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 DECEMBER 2025



DATE	WORK DESCRIPTION
18	Berring East Road - Gravel patch sand holes, clay and rock areas/Road network - inspect, repair signage and guideposts where required/Works Requests - Complete various tasks and deliveries from works request forms.
19	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Maintenance grading - Glatz Road/Refuse Site - Cart spoil for back filling of refuse cells/Spark Road - Remove fallen tree/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
20	Maintenance grading - Glatz Road/Refuse Site - Backfill household pit, push and level concrete rubble, construct new household waste cell/Road network - Prune vegetation blocking signs and overhanging vegetation on verges/14 High street - Old Doctors house - remove grass vegetation and debris from yards.
21	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Refuse Site - Backfill household pit, push and level concrete rubble, metal waste pit maintenance/Lawler Road - Remove fallen trees/Works Requests - Complete various tasks and deliveries from works request forms/WHs training and toolbox meeting.
22	WEEKEND
23	WEEKEND
24	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets.
25	Maintenance grading - Oak Park Road/Refuse Site - Cart spoil for back filling of refuse cells/Contract Bitumen Patching - Patching potholes and edge frets on town streets and rural sealed roads with pave line patching truck/Townsite - Prune street trees.
26	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Contract Bitumen Patching - Patching potholes and edge frets on town streets and rural sealed roads with pave line patching truck/Refuse Site - Cart spoil for back filling of refuse cells/Road network - inspect, repair signage and guideposts where required/Maintenance grading - Oak Park and Pryor Road.
27	Contract Bitumen Patching - Patching potholes and edge frets on town streets and rural sealed roads with pave line patching truck/Maintenance grading - Burabadji East and Pryor Road/Refuse Site - Cart spoil for back filling of refuse cells/Road network - inspect, repair signage and guideposts where required.
28	Rubbish run/Refuse site maintenance/Konnongorring hall - Clean and restock toilets/Contract Bitumen Patching - Patching potholes and edge frets on town streets and rural sealed roads with pave line patching truck/Maintenance grading - Botherling East Road/Refuse Site - Backfill household pit, push and level concrete rubble, metal waste pit maintenance/Works Requests - Complete various tasks and deliveries from works request forms.
29	WEEKEND
30	WEEKEND



11.3 Parks & Gardens Report

DATE	WORK DESCRIPTION
1	WEEKEND
2	WEEKEND
3	Public Toilets and Memorial Park-rake and tidy/Koomal Village - Edge, mow lawns, garden bed maintenance.
4	Town site - Weed control on street verges and vacant blocks/Cricket Pitch - mow, fertilise/GSC surrounds - Rake and remove leaves and debris, weed control.
5	Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/Anstey Park - Mow and edge lawn, garden bed maintenance/Townsite Verge Lawns - edge and mow lawns on street verges, inspect reticulation/Cricket Pitch - Home game preparation.
6	Townsite Verge Lawns - edge and mow lawns on street verges, inspect reticulation/Cricket Pitch - Home game preparation/Hockey oval - mow, weed control/Koomal Village - Edge, mow lawns, garden bed maintenance.
7	APU - Edge, mow lawns, garden bed maintenance/Koomal Village - Edge, mow lawns, garden bed maintenance/Cricket Pitch - Home game preparation/Tennis pavilion - Edge and mow laws, clean paths and access areas/Public Toilets and Memorial Park-rake and tidy/Townsite - manual watering where required/Mortlock Lodge - Edge, mow lawns, garden bed maintenance.
8	WEEKEND
9	WEEKEND
10	Public Toilets and Memorial Park-rake and tidy/Townsite - manual watering where required/Hockey oval - mow, weed control/Cricket Pitch - Post Home game maintenance.
11	APU - Edge, mow lawns, garden bed maintenance/GSC surrounds - Rake and remove leaves and debris, weed control/GSC oval playground - Playground inspection and clean.
12	Townsite - manual watering where required/Town site - Weed control on street verges and vacant blocks/Anstey Park - Mow and edge lawn, garden bed maintenance/Football oval - mow, weed control/Football and Hockey oval - Apply granular fertiliser.
13	Cricket Pitch - Home game preparation/GSC surrounds - Rake and remove leaves and debris, weed control/Townsite Verge Lawns - Apply wetter to all lawns.
14	Public Toilets and Memorial Park-rake and tidy/Townsite - manual watering where required/Cricket Pitch - Home game preparation/Tennis pavilion - Edge and mow laws, clean paths and access areas/Anstey Park - Mow and edge lawn, garden bed maintenance/Nature Playground - playground inspection, mow lawn, garden bed maintenance.
15	WEEKEND
16	WEEKEND
17	Public Toilets and Memorial Park-rake and tidy/Townsite - manual watering where required/APU - Edge, mow lawns, garden bed maintenance/Rural Roadsides - Weed and vegetation control works.
18	Koomal Village - Edge, mow lawns, garden bed maintenance/Town site - Weed control on street verges and vacant blocks/Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/7 Forward St - edge, mow lawns, garden bed maintenance.

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DATE	WORK DESCRIPTION
19	Townsite - manual watering where required/Townsite Verge Lawns - Manual watering where required/Townsite Verge Lawns - edge and mow lawns on street verges, inspect reticulation/Cricket Pitch - Post Home game maintenance.
20	Football and Hockey oval - Reticulation inspection and repairs/Koomal Village - Edge, mow lawns, garden bed maintenance/
21	Public Toilets and Memorial Park-rake and tidy/Townsite - manual watering where required/Pavilion and Gym - Edge and mow laws, clean paths and access areas/GSC surrounds - Rake and remove leaves and debris, weed control/Mortlock Lodge - Edge, mow lawns, garden bed maintenance/
22	WEEKEND
23	WEEKEND
24	Public Toilets and Memorial Park-rake and tidy/Townsite - manual watering where required/Football and Hockey oval - mow, trim surrounds/Cricket Pitch - mow, fertilise/Swimming Pool - edge, mow lawns, garden bed maintenance, weed control.
25	WHS - Toolbox meeting/Tennis pavilion - Edge and mow laws, clean paths and access areas/GSC surrounds - Rake and remove leaves and debris, weed control/Anstey Park - Mow and edge lawn, garden bed maintenance/
26	Townsite - manual watering where required/Cricket Pitch - Home game preparation/GSC oval playground - Playground inspection and clean/Football oval - mow, weed control/32 Eaton St - edge, mow lawns, garden bed maintenance/Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark.
27	Cricket Pitch - Home game preparation/Nature Playground - playground inspection and maintenance, mow lawn, garden bed maintenance/APU - Edge, mow lawns, garden bed maintenance.
28	Public Toilets and Memorial Park-rake and tidy/Townsite - manual watering where required/Cricket Pitch - Home game preparation/Townsite - sweep, clean debris from streets and verges/Mortlock Lodge - Edge, mow lawns, garden bed maintenance.
29	WEEKEND
30	WEEKEND

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11.4 Plant Report

				KMS/HRS
FLEET	MACHINE	KM/HRS START	KM/HRS END	COMPLETED
GO 009	UTE	-120356	122021	1665
GO 010	J DEERE	0	0	0
GO 015	SUV	-87895	93011	5116
GO 016	UTE	-205563	205698	135
GO 017	LUIGONG LOADER	-1741	1825	84
GO 018	6 WHEEL TRUCK	-322012	323698	1686
GO 019	P/MOVER TRUCK	-2987	5123	2136
GO 020	12 H	-19323	19402	79
GO 021	12 M	-12192	12266	74
GO 022	STEEL ROLLER	-5051	5065	14
GO 023	UTE	-28565	30015	1450
GO 024	LOADER	-564	578	14
GO 025	MULTI ROLLER	-3492	3492	0
GO 026	UTE	-334656	337023	2367
GO 027	SMALL TRUCK	-297698	298023	325
GO 028	WATER TRUCK	-141236	143012	1776
GO 034	MASSEY	-7339	7341	2
GO 035	CASE SKID STEER	-221	250	29
GO 037	UTE	-128653	128826	173
GO 038	UTE	-192698	192798	100
GO 039	UTE	-315323	315789	466
GO 041	SMALL TRUCK	-213212	214023	811
GO 042	UTE	-195989	197565	1576
GO 050	FORD UTE	-240352	240856	504
GO 183	UTE	-227023	228979	1956

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GO 009	UTE			
GO 010	J DEERE			
GO 015	SUV	Service		
GO 016	UTE			
GO 017	LUIGONG LOADER			
GO 018	6 WHEEL TRUCK			
GO 019	P/MOVER TRUCK			
GO 020	12 H	Service		
GO 021	12 M	Service		
GO 022	STEEL ROLLER			
GO 023	UTE			
GO 024	LOADER			
GO 025	MULTI ROLLER	Oil leaks, air compressor brackets		
GO 026	UTE			
GO 027	SMALL TRUCK			
GO 028	WATER TRUCK			
GO 033	COASTER BUS			
GO 034	MASSEY			
GO 035	CASE SKID STEER			
GO 037	UTE			
GO 038	UTE			
GO 039	UTE			
GO 041	SMALL TRUCK			
GO 042	UTE			
GO 050	UTE			
GO 183	UTE			
GO 2990	FORD UTE			
GO SHIRE1	BUS			
MISC PLANT				
MISC PLANT				
MISC PLANT				
MISC PLANT				

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11.5 Building Maintenance Report

DATE	WORK DESCRIPTION
1	WEEKEND
2	WEEKEND
3	Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/Shire Offices - Paint internal walls and skirtings.
4	Shire Offices - Paint internal walls and skirtings/Slaters Homestead - Organise materials for caretaker to carry out maintenance on timber structures/Konnongorring Hall - Install taps for cleaning duties/Throssell Street Museum - Remove tiles from bathroom floor and replace with lino.
5	Throssell Street Museum - Remove tiles from bathroom floor and replace with lino/14 High Street - Commence building removal works/
6	14 High Street - Commence building removal works/Works Requests - Complete various tasks and deliveries from works request forms.
7	Swimming pool - Tension new shade sail/Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/Caravan Park - Ensuite toilet and minor repairs.
8	WEEKEND
9	WEEKEND
10	Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/Works depot - Emergency shower installation/Works Requests - Complete various tasks and deliveries from works request forms.
11	Cemetery - Assist with burial duties/50 Hoddy street - Kitchen cabinet door hinges/Works depot - Install grader blade rack.
12	Shire Offices - Paint internal walls and skirtings/Gym - Changerooms minor repairs/Public Toilets - Minor repairs.
13	Town Kall - Remove unused items and clean front office areas/Shire Offices - Paint internal walls and skirtings/Depot - Install emergency wash down shower.
14	Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/46 Hoddy street - Pantry door hinges/Cemetery - Assist with burial duties.
15	WEEKEND
16	WEEKEND
17	Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/Shire Offices - Paint internal walls and skirtings.
18	Standpipes - Open and lubricate all pad locks/Shire Offices - Paint internal walls and skirtings.
19	Shire Offices - Paint internal walls and skirtings/Anstey Park toilets - Install new toilet roll holder/Goomalling Public Toilets - Disabled toilets door repairs/Depot - Install emergency wash down shower.
20	14 High Street - Commence building removal works/Shire Offices - Paint internal walls and skirtings.

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DATE	WORK DESCRIPTION
21	Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/WHS training and toolbox meeting/Shire Offices - Paint internal walls and skirtings.
22	WEEKEND
23	WEEKEND
24	Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/WHS - Vehicle fire extinguishers test and tagging/ 14 High Street - Commence building removal works.
25	14 High Street - Building removal works/WHS - Vehicle fire extinguishers test and tagging.
26	Radar speed sign - Install and commission on portable sign base and post/Shire Offices - Wall repairs CEO office/Tennis complex - Repair glass door hinges.
27	Shire Offices - Wall repairs CEO office/GSC complex - Minor repairs/Caravan Park - Motel unit door locks/Forrest Street - Repairs on damaged footpath sections.
28	Sewer Pump Station - Maintenance/Imhoff-maintenance/Chlorinator maintenance/Shire Offices - Minor repairs and install fridge.
29	WEEKEND
30	WEEKEND

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11.6 Maintenance Grading Report

SOUTH WEST		SOUTH EAST	
ROAD NAME	DATE	ROAD NAME	DATE
ANDERSON	17.9.25	ABBATOIR	21.11.25
BEBAKINE	31.10.25	BERRING E	17.11.25
BEECROFT	14.11.25	BOASE	4.11.25
BOLGART EAST	23.10.25	BROOKSBANK	31.10.25
CHITIBIN	13.5.25	DICK ST	3.7.25
CLARKE	13.11.25	GEORGE ST	3.7.25
CLAY PIT	15.10.25	HAGBOOM STH	7.11.25
EATON	3.4.25	HAYWOOD ST	4.7.25
GOON GOONING	1.5.25	HULLOGINE	10.11.25
HERRIDGE	11.11.25	KUNZIA WAY	3.7.25
HUGHES	7.10.25	MARTINDALE WAY	3.7.25
JENNACUBBINE E	12.9.25	PATTERSON	30.10.25
KROE HUT	17.10.25	PEAR TREE DRIVE	11.7.25
LAWLER	9.10.25	ROBERT	11.4.25
LEESON	10.10.25	SLATER ST	9.7.25
LONG FORREST	16.10.25	SADLER	6.11.25
MC LEAN	11.11.25	SALMON GUM WAY	11.7.25
MUGGIN MUGGINS	12.5.25	SHORT ST	3.7.25
ROSSMORE	13.11.25	SMITH ST	3.7.25
ROWLES	29.10.25	UCARTY	29.10.25
SAWYER	2.5.25	YORK GUM WAY	11.7.25
SHEEN	1.10.25	WATERHOUSE WAY	3.7.25
SMITH	27.10.25	WHITE ST	3.7.25
TYNDALL	15.8.25	WILLIAM ST	4.7.25
WONGAMINE	7.10.25		

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NORTH WEST	NORTH EAST
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ROAD NAME	DATE
BURNT HILL	21.3.25
BURABADJI	16.10.25
CACTI	26.3.25
CARTER	29.8.25
COULTHARD	27.3.25
DEW	14.3.24
DONALD	2.9.25
GLATZ	20.11.25
HAYWOOD	1.9.25
JONES	19.3.25
KONNONGORRING W	6.8.25
LORD	28.10.24
MORREL	7.8.25
PINKWERRY	8.9.25
WHITFIELD	4.9.25

ROAD NAME	DATE
BERRING	20.11.25
BOTHERLING E	28.11.25
BURABADJI E	27.11.25
BYBERDING	28.11.25
COOPER	26.11.25
DEAN	28.5.25
DOWERIN-KONNONGORRING	25.11.25
EGAN	11.3.25
EVANS	11.3.25
FAIRLEE	26.11.25
GABBY QUOI QUOI	28.11.25
GRIFFITH WHALEY	25.11.25
KALGUDDER W	26.11.25
KING	28.2.25
LAKE	6.3.25
MOUNTJOY	26.11.25
NAMBLING NTH	7.3.25
OAKPARK	26.11.25
PRYOR	26.11.25
SAWYER	28.2.25
SHELL	14.3.25
SEIGERT	29.5.25
SHARA	28.2.25
SLATER	11.3.25
SPARK	28.2.25
WHITE	18.9.24
WILLIAMS	27.11.25

RECOMMENDATION:

That Council:

1. ACCEPT Works Report as presented.

SHIRE OF GOOMALLING
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- 12. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 13. NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL**
- 14. MATTERS BEHIND CLOSED DOORS**
- 15. MEETING CLOSURE**