



29 October 2025

**ORDINARY COUNCIL
MEETING**

MINUTES

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1. OPENING

The Presiding Member declared the meeting open at 3:00pm

The Shire of Beverley acknowledge the Traditional Owners of the land on which we meet, the Ballardong People. We pay our respects to Elders past and present.

Councillors and the public are reminded that this meeting is digitally recorded. All reasonable care is taken to maintain visitors privacy, however, as an attendee your presence may be recorded verbally. By staying in the meeting, it is assumed your consent is given to your voice being recorded. No visual recording is permitted.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Members in Attendance

Cr DJ Ridgway	Shire President
Cr AFC Sattler	Deputy President
Cr CJ Lawlor	
Cr SW Martin	
Cr JR Maxwell	
Cr AC Shaw	

2.2 Staff in Attendance

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mr SP Vincent	Manager of Works (until 3:13pm)
Mr BS de Beer	Manager of Planning and Development Services
Mrs A Lewis	Executive Assistant

2.3 Observers, Visitors, Public Gallery

Ms A Stephens	Public Gallery (until 3:08pm)
Mr T Law	Public Gallery

2.4 Apologies and Approved Leave of Absence

Cr DL Brown	Apologies
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2.5 Applications for Leave of Absence

Nil

3. DECLARATIONS OF INTEREST

Nil

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Public Question Time is written as a summary and not shown verbatim, please refer to the recording.

Question One

Ms Alison Stephens: Who authorised the placement of my name, address and photo of my dog and car in the July Agenda that was placed on the web?

Response – The CEO advised Council was following due process to address the application. The agenda was placed on the Shire website with Ms Stephens' name, address and a photo of a car and dog. This information was supplied by Ms Stephens in support of her application. The number plate in the photo was redacted by Shire Staff. The report content was removed from the publicly available document upon request from Ms Stephens on Monday morning.

Ms Stephens argued that the number plate was not covered. The President disagreed. Ms Stephens then stated that the matter of who authorised it was not answered. The President advised that all planning applications are presented to Council as required and need to contain information applicable to making an informed decision.

Question Two

Mr Tim Law: A statement was read congratulating the re-elected Councillors, elected Deputy and President and newly elected Cr Shaw. Within the statement Mr Law asked if he could run one or two "Meet the Candidates" sessions at the next election in two years time?

Response – the President advised that the CEO ran a candidate information session and thanked Mr Law for his support of Council and the work being done by the Beverley River Care Group.

Post meeting note – the Shire President contacted Mr Law to clarify the candidate suggestion after realising the information session the CEO ran was different to what Mr Law was suggesting.

Question Three

Ms Alison Stephens: Towards the end of June I was advised you could apply to stay on your land for more than 5 days out of 28 and I received a no from Tim Jurmann saying the Council does not support that. What was that based on?

Response – The Manager of Planning and Development Services advised that was an officer's opinion, it was not a Council decision. The Manager of Building and Health Services advised that it was unlikely to be approved.

Question Four

Ms Alison Stephens: I went for a drive today and saw three caravans parked up next to Shire vehicles, appearing to live there, are they Shire approved?

Response – The President advised she was unsure, Council is going through the process of establishing guidelines to assist in this process. This will have to be taken on notice when an address is provided.

3:08pm – End of Public Question Time

Ms Stephens left the meeting and did not return.

6. CONDOLENCES

Nil

7. CONFIRMATION OF MINUTES

7.1 Minutes of the Ordinary Council Meeting Held 30 September 2025

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M1/1025

Moved Cr Martin

Seconded Cr Lawlor

That the Minutes of the Ordinary Council Meeting held Wednesday 30 September 2025 be confirmed.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

7.2 Minutes of the Special Council Meeting Held 23 October 2025

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M2/1025

Moved Cr Sattler

Seconded Cr Lawlor

That the Minutes of the Special Council Meeting held Thursday 23 October 2025 be confirmed.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*



23 OCTOBER 2025

SPECIAL COUNCIL MEETING

MINUTES

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1. OPENING

The Chief Executive Officer declared the meeting open at 10:00am.

In accordance with Clause 3 of Schedule 2.3 of the *Local Government Act 1995* the Chief Executive Officer is to preside at the meeting until the office of President is filled.

The Shire of Beverley acknowledge the Traditional Owners of the land on which we meet, the Ballardong People. We pay our respects to Elders past and present.

Councillors and the public are advised this meeting is digitally recorded. All reasonable care is taken to maintain visitors privacy, however, as an attendee your presence may be recorded verbally. By staying in the meeting, it is assumed your consent is given to your voice being recorded. No visual recording is permitted.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Council Members in Attendance

Cr DL Brown
Cr CJ Lawlor
Cr DJ Ridgway

2.2 Councillors' Elect in Attendance

Cr SW Martin
Cr JR Maxwell
Cr AFC Sattler
Cr AC Shaw

2.3 Staff in Attendance

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mrs A Lewis	Executive Assistant

2.4 Invited Guests in Attendance

Mr Fred Bremner JP

2.5 Observers and Visitors in Attendance

Mr Mick Martin
Mrs Jane Sattler
Mrs Jo Sattler

2.6 Apologies and Approved Leave of Absence

Mr BS de Beer	Manager of Planning
Mr SP Vincent	Manager of Works

3. DECLARATION OF OFFICE OF COUNCILLOR

Successful candidates to make and subscribe the Declaration of Office of Councillor before Mr Fred Bremner, JP.

In alphabetical order, Susan Martin, John Maxwell, Alan Sattler and Andrew Shaw read and signed the Declaration of Officer before Mr Fred Bremner, JP.

The Chief Executive Officer officially welcomed them to Council.

4. ELECTION OF SHIRE PRESIDENT

Council is required to elect the Shire President from among the Councillors, as required in Section 2.11 and 2.15 of the *Local Government Act 1995* and as detailed in Schedule 2.3 of Division 1 of the Act:

4. How mayor or president is elected

- (1) The council is to elect a councillor to fill the office.
- (2) The election is to be conducted by the CEO in accordance with the procedure prescribed.
- (3) Nominations for the office are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.
- (3a) Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.
- (4) If a councillor is nominated by another councillor the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that the nominee is willing to be nominated for the office.
- (5) The councillors are to vote on the matter by secret ballot as if they were electors voting at an election.
- (6) Subject to clause 5(1), the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election.
- (7) As soon as is practicable after the result of the election is known, the CEO is to declare and give notice of the result in accordance with regulations, if any.

4.1 President Nominations

The Chief Executive Officer advised he had received two written nominations:

Cr Sattler nominated Cr Lawlor.

Cr Ridgway self-nominated.

Cr Lawlor accepted the nomination.

The Chief Executive Officer declared a ballot would be held.

Results

Cr Ridgway 4 first preference votes.

Cr Lawlor 3 first preference votes.

Cr Ridgway was declared elected as President.

Cr Ridgway made and subscribed the Declaration of Office – President, before Mr Fred Bremner JP.

The Shire President resumed the Chair briefly, requesting the Chief Executive Officer continue on with the Deputy President Election.

5. ELECTION OF DEPUTY SHIRE PRESIDENT

Council is required to elect the Deputy Shire President from among the Councillors, as required in Section 2.11 and 2.15 of the *Local Government Act 1995* and as detailed in Schedule 2.3 of Division 2 of the Act:

8. How deputy mayor or deputy president is elected

- (1) The council is to elect a councillor (other than the mayor or president) to fill the office.
- (2) The election is to be conducted by the CEO in accordance with the procedure prescribed.
- (3) Nominations for the office are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.
- (4) Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.
- (5) If a councillor is nominated by another council member, the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that they are willing to be nominated for the office.
- (6) The council members are to vote on the matter by secret ballot as if they were electors voting at an election.
- (7) Subject to clause 9(1), the votes cast under subclause (6) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election.
- (8) As soon as is practicable after the result of the election is known, the CEO is to declare and give notice of the result in accordance with regulations, if any.

5.1 Deputy President Nominations

The Chief Executive Officer advised he had received two written nominations:

Cr Maxwell self-nominated.

Cr Lawlor nominated Cr Sattler.

Cr Sattler accepted the nomination.

The Chief Executive Officer declared a ballot would be held.

Results

Cr Sattler 5 first preference votes.

Cr Maxwell 2 first preference votes.

Cr Sattler was declared elected as Deputy President.

Cr Sattler made and subscribed the Declaration of Office – Deputy President before Mr Fred Bremner JP.

The Chief Executive Officer thanked Mr Fred Bremner JP for overseeing the swearing-in, something he has done on behalf of the community for many years.

In reply, Mr Bremner congratulated Cr Ridgway and Cr Sattler on their respective appointments, he welcomed the newly sworn-in Councillors, in particular congratulating first-time Councillor, Cr Andrew Shaw on his election to Council.

Mr Bremner thanked the Shire Staff and remarked that Beverley has a great Shire and Community. He wished Council all the best.

The President, Cr Ridgway then resumed the Chair.

President Ridgway reiterated the Chief Executive Officer comments thanking Mr Bremner in his official role overseeing the swearing-in ceremony. President Ridgway then congratulated Cr Sattler on his appointment as Deputy and thanked those who nominated and the Councillors for their support.

6. OFFICER REPORTS

6.1 Appointment of Councillors to the Audit, Risk and Improvement Committee

Submission To:	Special Council Meeting 23 October 2025
Report Date:	20 October 2025
Applicant:	Administration
File Reference:	ADM 0102
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Special Council Meeting 26 October 2023
Disclosure(s) Of Interest:	None
Attachments:	Nil

SUMMARY

Councillors to select the Audit, Risk and Improvement Committee for the 2025-2027 term and elect an interim Chairperson.

BACKGROUND

In accordance with Section 5.8 of the *Local Government Act 1995*, Council may convene committees of 3 or more persons.

It is essential that Council select the Audit, Risk and Improvement Committee (ARIC) at the Special Council Meeting as the Annual Report is to be reviewed by the ARIC prior to adoption by full Council at the 29 October 2025 Ordinary Council Meeting.

As of 1 July 2025 Council must elect the Chairperson of the ARIC by an absolute majority decision of Council.

Due to the *Local Government Amendment Act 2024 (the Amendment Act)* which amends the *Local Government Act 1995* (the Act) to advance various reforms, the appointment of the Chairperson will be of an interim nature as ARIC's are to be chaired by an independent person. This reform was assented in December 2024 and is expected to be commenced before the end of 2025.

Information from the reform fact sheet:

Audit committees will be revised as audit, risk and improvement committees (ARICs) and must have an independent presiding member to ensure a level of neutrality and impartial oversight in chairing these meetings. An independent presiding member must be a person who is not a council member of any local government or an employee of the local government. If a deputy presiding member is appointed, they must also be independent.

The introduction of an independent presiding member provides an opportunity for increased community confidence in a local government's financial and risk management. There may also be benefit to the local government through appointing an independent presiding member with risk and financial management expertise that may otherwise be unavailable.

This reform reflects modern governance practices in State Government authorities and agencies as well as private corporations.

Under the current provisions of the Act, an audit committee is required to be established comprising of 3 or more persons appointed by an absolute majority decision of the local government. The majority of the members must be council members. The CEO or a local government employee cannot be a member.

Audit, risk and improvement committee model

The Act provides for the following distinct committee member roles:

- Presiding Member — responsible for facilitating and chairing committee meetings (section 5.12).*
- Deputy Presiding Member — comparable to a Deputy Mayor/President, a deputy presiding member is a committee member who presides at meetings of the committee in the absence of the presiding member (section 5.12(2)).*
- Deputy Member — a deputy to a committee member who only performs the function of the ordinary member when they are unable to do so (section 5.11A).*

Under section 87 of the Amendment Act, a local government will be required to appoint an independent person as presiding member of the ARIC.

The reforms will require an ARIC to be structured as follows:

Independent Presiding Member

- A local government must appoint an independent person as presiding member of the ARIC.*

Independent Deputy Member/Deputy Presiding Member

- A local government must appoint an independent person as Deputy Member to the Presiding Member, stepping in when the Presiding Member is unavailable.*
- A local government may also appoint an independent committee member as Deputy Presiding Member.*

Other members

- The ARIC must have at least three members including the independent presiding member.*
- The CEO and other local government employees cannot be members of the ARIC.*

Smaller local governments may also now choose to share an ARIC to reduce the burden on their resources.

Staff will be advertising for Expression's of Interest for an Independent Presiding Member in the coming weeks.

COMMENT

An audit committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

STATUTORY ENVIRONMENT

Part 5, Division 2, Section 5.8, 5.9 and 5.10 of the *Local Government Act 1995*:

5.8. Establishment of committees

A local government may establish* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

** Absolute majority required.*

5.9. Committees, types of

(1) In this section —

other person means a person who is not a council member or an employee.

(2) A committee is to comprise —

- (a) council members only; or
- (b) council members and employees; or
- (c) council members, employees and other persons; or
- (d) council members and other persons; or
- (e) employees and other persons; or
- (f) other persons only.

5.10. Committee members, appointment of

(1) A committee is to have as its members —

- (a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
- (b) persons who are appointed to be members of the committee under subsection (4) or (5).

** Absolute majority required.*

(2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.

(3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the council.

(4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.

- (5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —
- (a) to be a member of the committee; or
 - (b) that a representative of the CEO be a member of the committee,
- the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.

** Absolute majority required.*

- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.
- (4) An employee is not to be a member of an audit committee.

[Section 7.1A inserted: No. 49 of 2004 s. 5; amended: No. 5 of 2017 s. 11.]

7.1B. Delegation of some powers and duties to audit committees

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.

** Absolute majority required.*

- (2) A delegation to an audit committee is not subject to section 5.17.

[Section 7.1B inserted: No. 49 of 2004 s. 5.]

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

FINANCIAL IMPLICATIONS

Nil

CONSULTATION

Council

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

POLICY IMPLICATIONS

EM008 – Standing Committees

RISK IMPLICATIONS

Low (4) – appointing the Audit, Risk and Improvement Committee mitigates the risk of future non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)
Risk Rating	Action				
Low	Monitor for ongoing improvement.				
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.				
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.				
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.				

VOTING REQUIREMENTS

Absolute majority for both recommendations.

OFFICER RECOMMENDATION

That Council appoint Cr's _____, _____, _____, and _____ to the Audit, Risk and Improvement Committee.

COUNCIL RESOLUTION

MSM1/1025

Moved Cr Brown

Seconded Cr Lawlor

That Council appoint Cr's Ridgway, Maxwell and Sattler to the Audit, Risk and Improvement Committee.

CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER RECOMMENDATION

That Council, noting the incoming requirement to appoint an independent chair, appoint Cr _____ as the interim Chairperson of the Audit, Risk and Improvement Committee until an Independent Presiding member is selected.

COUNCIL RESOLUTION

MSM2/1025

Moved Cr Martin

Seconded Cr Maxwell

That Council, noting the incoming requirement to appoint an independent chair, appoint Cr Sattler as the interim Chairperson of the Audit, Risk and Improvement Committee until an Independent Presiding member is selected.

CARRIED BY ABSOLUTE MAJORITY 7/0

7. NEW BUSINESS

Nil.

8. CLOSURE

The Chairperson declared the meeting closed at 10:27am.

I hereby certify these Minutes as being confirmed in accordance with Section 5.22 of the Local Government Act 1995.

PRESIDING MEMBER:

DATE:

7.3 Minutes of the Audit, Risk and Improvement Committee Meeting Held 29 October 2025

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M3/1025

Moved Cr Maxwell

Seconded Cr Sattler

That the Minutes of the Audit, Risk and Improvement Committee Meeting held 29 October 2025 be received.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*



29 October 2025

**AUDIT, RISK and IMPROVEMENT
COMMITTEE MEETING**

MINUTES

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1. OPENING

The Chairperson declared the meeting open at 9:00am.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Committee Members in Attendance

Cr AFC Sattler	Chairperson
Cr DJ Ridgway	(Shire President)
Cr JR Maxwell	

2.2 Councillors in Attendance

Nil

2.3 Staff in Attendance

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mrs A Lewis	Executive Assistant

2.4 Invited Visitors

Ms Maria Cavallo	AMD – Director, via Teams, until 9:09am
Ms Joanne Clark	OAG – Assistant Director, Financial Audit, via Teams, until 9:09am

2.5 Apologies and Approved Leave of Absence

Nil

3. DECLARATIONS OF INTEREST

Nil

4. CONFIRMATION OF MINUTES

4.1 Minutes Audit and Risk Committee Meeting 19 February 2025

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MARI1/1025

Moved Cr Ridgway

Seconded Cr Maxwell

That the Minutes of the Audit and Risk Committee Meeting held 19 February 2025 be confirmed.

CARRIED 3/0

*For: Cr Sattler, Cr Ridgway & Cr Maxwell
Against: Nil*

5. OAG EXIT MEETING AGENDA & REPORT

Ms Joanne Clark, Office of the Auditor General, advised the Exit Meeting marks the formal close out to the Audit process and is an important part as it allows them to inform of the outcome of the Audit. The Audit is now finished, and it is the intention to recommend an unqualified opinion on the sign off.

Ms Maria Cavallo, Director, AMD then went through the Exit Agenda which included the Audit Approach, Audit Opinion, Audit Completion Report – including findings, subsequent events and any issues to the next Audit (nil).

Upon completion of the Exit Meeting, Simon Marshall, Deputy Chief Executive Officer thanked AMD for their services over the years.

9:09am - Ms Joanne Clark and Ms Maria Cavallo left the meeting and did not return.

SHIRE OF BEVERLEY EXIT MEETING AGENDA

Date: 29th October 2025 at 9am
Civic Centre, Council Chambers, Vincent St Beverley

ATTENDEES:

The Audit Committee Members:

Cr Alan Sattler	Chairperson
Cr Dee Ridgway	Shire President
Cr John Maxwell	

Support Staff/Visitors:

Stephen Gollan	Chief Executive Officer
Simon Marshall	Deputy Chief Executive Officer
Ali Lewis	Executive Assistant

Apologies:

AMD Chartered Accountants (via MS Teams):

Maria Cavallo	Director
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Office of the Auditor General (via MS Teams):

Joanne Clark	Assistant Director, Financial Audit
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AGENDA ITEMS:

1. Audit Approach and Variations to Audit Plan (where applicable)

Refer to Audit Planning Summary, including Section 5 "Significant Risks" and Section 6 "Audit Emphasis and Significant Account Balances"

- Interim Visit / Testing Completed
- Year End Communications
- Final Visit / Testing Completed
- No significant variations to Audit Plan to note

2. Audit Opinion

- Recommended opinion – unqualified
- Audit Opinion will be issued post Exit Meeting.

3. Audit Completion Report

Refer to the 2025 Audit Completion Report including:

- Audit Findings (Interim, Final and update from those raised in the prior year)
- Audit adjustments and unadjusted errors
- Recommended audit opinion

4. Subsequent Events

Discussion and reconfirmation regarding subsequent events.

5. Issues Relevant To Next Audit

- Nil to note

6. Close



AUDIT COMPLETION REPORT

SHIRE OF BEVERLEY

Year ended 30 June 2025

AMD Chartered Accountants on behalf of
Office of the Auditor General for Western Australia



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1. Purpose of the Audit Completion Report

The purpose of this Audit Completion Summary is to communicate the results of the audit with those charged with governance.

We confirm we have performed an audit of the financial report of the Shire of Beverley (the Shire) on behalf of the Office of the Auditor General (“OAG”) for the year ended 30 June 2025 in accordance with Australian Auditing Standards.

The purpose of the audit is to express an opinion as to whether the Shire of Beverley’s financial statements:

- are based on proper accounts and records;
- present 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; and
- are 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.

This Audit Completion Report will be discussed during the 2025 exit meeting and ensures our responsibility to communicate with those charged with governance is satisfied.

2. Audit Opinion

We will recommend the OAG issue an unmodified opinion on the audit of the Shire’s financial report.

3. Outstanding Matters

Outstanding matters at the date of this report include:

- Signed representation letters
- Management letter comments (once issued to management)

4. Significant Risks and Key Audit Focus Areas

4.1 Audit Planning Summary

As part of our audit procedures, audit planning was undertaken with the Audit Planning Summary prepared and discussed with the Shire during the entrance meeting.

The Audit Planning Summary identified key risks with the risk assessment process designed to ensure that we focus our audit work on the areas of highest risk. This risk assessment and our responses were updated throughout the engagement to ensure that areas of material risk were addressed.

We advise we have satisfactorily completed our audit procedures designed to address the identified risks and meet the audit objectives.

Set out below, are what we have identified as the key audit risks and focus areas for the audit:

- Revenue recognition;

- Completeness of liabilities and expenses;
- Valuation of property, plant and equipment and infrastructure assets;
- Accounting for employee related provisions;
- Financial Report Disclosures;
- Fraud risk and risk of management override; and
- Review of internal controls, including IT general controls.

4.1.1 Revenue Recognition

Revenue is recognised in accordance with *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*.

Key revenue generating activities

- Operating and Non-Operating Grants, Subsidies and Contributions;
- Rates;
- Fees and Charges; and
- Other revenue.

Risk as identified in the Audit Planning Summary

Risk revenue streams are not recognised in accordance with *AASB15 Revenue from Contracts with Customers* and *AASB1058 Income of Not-for-Profit Entities*.

Key audit procedures performed

- Reviewed the appropriateness of the Shire's revenue recognition policies for each material revenue category in accordance with AASB 15 and 1058;
- Performed a walkthrough of the revenue cycles to gain an understanding of the process;
- Performed tests of controls to assess the design, implementation and operating effectiveness of key internal controls operating within the different categories of revenue cycles;
- Sample testing of transactions to supporting documentation;
- Performed cut-off testing; and
- Performed re-calculation checks relating to contract assets and / or contract liabilities related to grants, subsidies and contributions including vouching to grant agreements; and
- Performed substantive analytical procedures.

Conclusion

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

4.1.2 Completeness of Liabilities and Expenses

There is an inherent risk that expenditure, and corresponding liabilities (creditors, payroll accruals and expense accruals), are not brought to account in the correct accounting period.

Key expense categories

- Employee Costs;
- Materials and Contracts;
- Utility Charges;
- Insurance;
- Other expenditure; and
- Depreciation Expense.

Risk as identified in the Audit Planning Summary

Risk expenditure and corresponding liabilities are not recognized and may not be recorded in the correct financial year.

Key audit procedures performed

- Perform a walkthrough of the payroll, purchasing and payment cycles to gain an understanding of the process;
- Performed tests of controls to assess the design, implementation and operating effectiveness of key internal controls operating within the payroll, purchasing and payment cycles;
- Sample testing of transactions to supporting documentation;
- Verified the wages reconciliation;
- Searched for unrecorded creditors and accruals;
- Reviewed the Shire's depreciation policy for the different classes of assets and assess the reasonableness of rates used;
- Perform depreciation re-calculation tests; and
- Perform substantive analytical procedures.

Conclusion

Based on audit procedures performed, we are satisfied that transactions have been recognised in the correct accounting periods and therefore expenditure is accurately recorded for the year ended 30 June 2025.

4.1.3 Valuation of land, buildings and infrastructure assets

Represents the largest classes of non-financial assets reported in the Shire's statement of financial position and includes fair value recognition and measurement accounting.

Class of Asset Revaluation History

- Land and buildings – last revalued in 2021
- All infrastructure classes of assets – last revalued in 2023

Risk as identified in the Audit Planning Summary

There is an inherent risk given the nature of assets held and the accounting estimates and judgement applied in determining fair values and depreciation expense.

Key audit procedures performed

- Assessed effectiveness of internal controls, including internal control testing with respect to the Shire's processes for determining inputs into fair value;
- Performed a walkthrough of the fixed assets cycle to gain the understanding of the internal control system processes;
- Sample testing on asset additions and disposals including developer contributions (if any);
- Review management's impairment assessment at year end;
- Verified balances to independent valuation reports (if applicable) and test key assumptions in determining fair value;
- Performed substantive analytical procedures; and
- Assessed fair value disclosures to ensure compliance with AASB13.

Conclusion

Based on audit procedures performed, we are satisfied property, plant and equipment and infrastructure assets are fairly stated as at 30 June 2025.

4.1.4 Accounting for employee related provisions

The Shire's liabilities include employee annual leave and long service leave provisions. Employee provisions involve a degree of management estimation and uncertainty in their calculation in respect of present value inputs (inflation rates, discount factors, work costs), timing and probabilities of settlement.

Risk as identified in the Audit Planning Summary

Risk employee provision expenditure and corresponding liabilities are not correctly recorded in accordance with AASB119 *Employee Benefits*.

Key audit procedures performed

- Reviewed the reasonableness of assumptions and employee provisions calculations. Ensure calculations in accordance with AASB119;
- Sample testing of leave balances to underlying information to employee employment contracts and approved leave applications:
- Verification of classification between current and non-current; and
- Perform substantive analytical procedures.

Conclusion

Based on audit procedures performed, we are satisfied that employee provisions are fairly stated as at 30 June 2025.

4.1.5 Financial Report Disclosures

The Shire of Beverley is a Class 4 local government and is therefore required to disclose material information relevant to that class.

Material Disclosures

- Reserve accounts;
- Auditor remuneration;
- Related party disclosures;
- Contingent assets and liabilities;
- Capital and other commitments;
- Subsequent events;
- Financial risk management;
- Information required by legislation.

Risk as identified in the Audit Planning Summary

Risk disclosures as required are not included within the financial statements.

Key audit procedures performed

- Reviewed the appropriateness of the Shire's financial report preparation policies and procedures to ensure the financial report disclosure requirements are addressed adequately
- Compared the Shire's financial report against the relevant class DLGSCI Model Financial Statements 2024/2025.

Conclusion

Our audit procedures indicated that appropriate and adequate disclosures have been made.

As at this date we are not aware of any significant post balance date events that need to be disclosed in the financial report, however we seek to reconfirm this position prior to signing the audit report.

4.1.6 Fraud risk and risk of management override

As management are involved in day-to-day operations and oversight of the Shire, they have the ability to manipulate accounting records and prepare fraudulent financial reports by overriding controls in place.

Key revenue generating activities

- Operating and Non-Operating Grants, Subsidies and Contributions;
- Rates;
- Fees and Charges; and
- Other revenue.

Risk as identified in the Audit Planning Summary

Override of controls could lead to potential fraud risk. This is always assessed as a significant risk.

Key audit procedures performed

- Sample tested journal entries recorded in the general ledger and adjustments based on data analytics to identify journal entries that exhibit characteristics of audit interest;
- Reviewed accounting estimates and application of accounting policies for evidence of bias or aggressive accounting practices; and
- Reviewed unusual, significant transactions and related party transactions.

Conclusion

Based on audit procedures performed, we are satisfied the risk of fraud from management override has been reduced to an acceptable level.

4.1.7 Review of internal controls, including IT general controls

The integrity of financial information relies on the integrity and reliability of the Shire's system of internal controls and its information technology environment. As part of our planned audit approach, we have evaluated the Shire's system of internal controls primarily to enable us to determine appropriate audit procedures. .

Key audit procedures performed

High level information technology general control review, including review of system security, technology framework, access controls, change control, security measures and security training. This high level review does not constitute a comprehensive review.

We confirm our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not identify all weaknesses in systems and procedures which may exist. However, based on our review, we make comments and suggestions which, we hope, will be useful to the Shire.

4.2 Audit Findings

The following matters were identified during the audit:

Findings	Reported	Rating		
		Significant	Moderate	Minor
1. Termination checklist	Interim			✓
2. Masterfile changes	Interim			✓
3. Payroll exceptions	Interim			✓

4. Depreciation on Infrastructure Assets	Final		✓	
5. Excessive leave balances	Final			✓
6. Purchasing exceptions	Final			✓
7. General journals	Final			✓
8. Employee entitlements	Final			✓
9. Rates Recovery Policy	Final			✓

A management letter has been provided to management for comment and consideration.

The management letter for the previous period identified some findings to be actioned by the Shire.

Below is an update on the findings based on our follow up:

Finding	Reported	Rating	Update
1. Information Technology Framework	Interim	Moderate	Resolved
2. Termination checklist	Interim	Minor	Unresolved
3. Payroll exceptions	Interim	Minor	Unresolved
4.			
5. Interim rating	Interim	Minor	Resolved
6. Excessive leave balances	Final	Minor	Unresolved
7. Purchasing exceptions	Final	Minor	Unresolved
8. Masterfile changes	Final	Minor	Unresolved

4.3 Management Representations

OAG and AMD representation letters have been provided to management and a signed copy is to be returned to us prior to our submission of the financial deliverables to the OAG.

5. Audit Adjustments

Australian Auditing Standards require auditors to communicate adjusted and unadjusted audit differences (other than those determined to be clearly trivial) with those charged with governance.

There were no audit differences identified which were considered to be material and therefore required adjustment within financial records.

The following unrecorded misstatements in the financial report are immaterial, both individually and in the aggregate, to the financial report taken as a whole. A summary of the uncorrected misstatements is listed below:

Account	Reported balance \$	Actual balance \$	Variance \$
Infrastructure	150,477,320	150,415,545	61,775
Depreciation expense	2,751,029	2,812,804	61,775
<i>Being depreciation on infrastructure additions not charged to profit and loss in FY2025</i>			

Employee related provisions current	486,468	501,964	15,496
Employee related provision non-current	100,560	104,331	3,771
Employee costs	2,586,662	2,567,394	19,267
<i>Being 1 July 2025 increase on employee wages not accounted for within the provisions as at 30 June 2025</i>			

6. Audit and Accounting Matters

6.1 Accounting Policies

The 30 June 2025 financial report has been prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Australian Accounting Standards. Accounting policies are consistent with those applied in the financial report for the 30 June 2024 year.

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 period.

6.2 Judgmental Matters and Estimations

The preparation of the financial report requires the use of management judgments 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.

Given the nature of the Shire's revenue, expenses, assets and liabilities - accounting for them is uncomplicated nor affected by contentious accounting practices.

Our assessment identified the following account balances are affected by management judgments or accounting estimates:

- Accounting for employee related provisions
- Depreciation rates of non-current assets
- Fair value of land and buildings and infrastructure assets

Where necessary we have remained skeptical and challenged the judgments of management based on our audit of the supporting documentation relating to those estimates. We are satisfied that the accounting estimates for the current financial period are reasonable. In our view a conservative approach has been adopted by management in applying judgments and in making estimates.

6.3 Adoption of changes to Accounting Standards

We have considered changes that have occurred in Australian Accounting Standards and other relevant parts of the regulatory framework as part of our audit. There are no significant changes that impacted on the accounting results and disclosure requirements of the Shire for the year ended 30 June 2025.

7. Financial Statements

The date Local Governments provide their financial statements for audit is recorded by the Auditor General's office for purposes of reporting to Parliament.

The date recorded for the receipt of your financial statements was 24th July 2025. The financial statements received on this date were deemed to be audit ready.

8. Other Matters

8.1 Materiality

Our audit applied materiality as required and the overall materiality was not required to be reassessed during the audit.

8.2 Non-Compliance with Laws and Regulations and Fraudulent Activity

In accordance with *ASA240 The Auditor's Responsibility Relating to Fraud in the Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial report as a result of fraud or error. Accordingly, various audit procedures were performed by way of enquiry, evaluation and review as required by ASA240.

We have made enquiries of management regarding the existence of fraud and/or non-compliance with laws and regulations. We have also reviewed the general ledger, general journals and minutes for evidence of fraud.

Based on representations obtained from management and the audit procedures performed, we are satisfied 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.

8.3 Contact with Management

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

There were no difficulties encountered in liaising with management related the audit.

8.4 Independence and Conflict of Interest

We have assessed audit independence throughout the audit. We confirm to the best of our knowledge and belief, each engagement team member was independent and complied with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* that are relevant to the audit of the financial report in Australia.

AMD is not aware of any existing or potential relationship, transaction or holding 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 immediately and activities suspended until the issue was resolved.

6. OFFICER REPORTS

6.1 2024/25 Management Letter

Submission To:	Audit & Risk Committee Meeting 29 October 2025
Report Date:	24 October 2025
Applicant:	N/A
File Reference:	ADM 0231
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Audit Findings for Management Letter

SUMMARY

The Audit, Risk and Improvement Committee to consider receiving the Management Letter.

BACKGROUND

The final audit was conducted by AMD Chartered Accountants between 24 – 26 September 2025.

COMMENT

The 2024/25 Management Letter containing five minor findings with Shire Management comment, is attached for the Committee's reference.

STATUTORY ENVIRONMENT

Section 7.12A of the *Local Government Act 1995* provides the following:

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Signing the letters forms part of the Annual Report and approving this item will mitigate potential risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MARI2/1025

Moved Cr Maxwell

Seconded Cr Ridgway

That the Audit and Risk Committee recommend to Council that the Management Letter be received.

CARRIED 3/0

*For: Cr Sattler, Cr Ridgway & Cr Maxwell
Against: Nil*

SHIRE OF BEVERLEY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Excessive Leave Balances	No			✓	✓
2. Purchasing Exceptions	No			✓	
3. General Journals	No			✓	
4. Employee Entitlements	No			✓	
5. Rates Recovery Policy	No			✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Excessive Leave Balances

Our audit procedures identified 3 employees who had an annual leave balance in excess of 8 weeks as at 30 June 2025 representing non-compliance with the Shire's documented Annual Leave Policy (AF002).

This was first raised as a part of the 2023 audit – noting that management are closely monitoring excessive leave balances of staff.

Rating: Minor (2023: Moderate)

Implication

Excessive annual leave balances increases the risk of an adverse impact through excessive liabilities. In addition, fraud can also be more easily concealed by staff who do not take leave.

Recommendation

We recommend the Shire continue to manage and monitor the excessive annual leave balances to reduce the liability, risks of business interruption and potential fraud.

Management comment

Leave balances are monitored on an on going basis and staff with excessive leave balances are encouraged to take leave.

The three employees identified have since taken leave in the 25/26 FY, reducing their excess balances.

Responsible person: Jenelle Reynolds, Payroll Officer
Completion date: On going.

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Purchasing Exceptions

Our sample testing of 25 purchases identified 1 instance where only one quotation was obtained, despite the Shire's purchasing policy requiring two quotations.

Rating: Minor

Implication

When purchases are made without obtaining the required number of quotations there is increased risk of supplier favouritism and not obtaining value for money.

Recommendation

Quotes should be obtained for purchases in-line with the Shire's purchasing policy. Where it is impractical to obtain the required number of quotations, the reasons for this should be recorded during the requisition stage, prior to committing to the purchase of goods or services.

Management comment

The Shire of Beverley Purchasing Policy should be complied with, however there are instances when compliance cannot be achieved due to alternative contractors/suppliers being unavailable to fulfill the purchasing request.

In instances where the Purchasing Policy can't be met, a note should be included with the procurement documentation advising of the reason/s why.

Responsible person: Gaye Mather, Senior Finance Officer
Completion date: On going.

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. General Journals

During our review of general journals, we noted that journals raised by the Deputy CEO are not subject to independent review.

Rating: Minor

Implication

The absence of independent review of general journals increases the risk of error and omissions not being detected in a timely manner.

Recommendation

We recommend that all general journals be signed off to provide evidence of independent review.

Management comment

Noted – will look to co-authorise journals created by the DCEO.

Responsible person: Simon Marshall, Deputy CEO

Completion date: On going.

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Employee Entitlements

Employee entitlements were calculated using wage rates at 30 June 2025, which did not take into account increases in wage rates effective July 2025.

Rating: Minor

Implication

Non-compliance with Australian Accounting Standard AASB119 Employee Benefits and risk of misstatement of employee entitlement provisions.

Recommendation

In accordance with AASB119, employee entitlements at 30 June 2025 are to be calculated using wage rates at which the benefit is expected to be paid.

Management comment

Pay increases don't take effect at the first full pay period in the next financial year; in any event the difference would be immaterial (~3%) and proposed wage increases may not be realised.

We'll use proposed pay rates to calculate employee entitlement provisions in future.

Responsible person: Jenelle Reynolds, Payroll Officer

Completion date: On going.

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. Rates Recovery Policy

The Shire's Rates Recovery Policy (AF006) has not been reviewed since October 2016.

Rating: Minor

Implication

Without approved and reviewed policies and procedures, staff may be unaware of Council and management's expectations regarding how they conduct themselves and perform various key transactions and activities. This can lead to errors, fraud and/or non-compliance.

Recommendation

We recommend policies and procedures be reviewed with sufficient frequency to ensure they remain appropriate and compliant with applicable legislation.

Management comment

All Policies are reviewed by Council annually; there may be a typo relating to the review date of AF006.

Responsible person: Ali Lewis, Executive Assistant
Completion date: On going.

6.2 Draft 2024/25 Independent Auditor's Report

Submission To:	Audit & Risk Committee Meeting 29 October 2025
Report Date:	24 October 2025
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2024/25 Audit Report

SUMMARY

The Audit, Risk and Improvement Committee to consider recommending to Council that the draft 2024/25 Independent Auditor's Report from the Office of the Auditor General be received.

BACKGROUND

The audit of the 2024/25 Financial Report was conducted by AMD Chartered Accountants in September 2025.

COMMENT

The draft 2024/25 Independent Auditor's Report is attached.

STATUTORY ENVIRONMENT

Section 7.12A of the *Local Government Act 1995* provides the following:

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. The Independent Auditor's Report forms part of the Annual Report, approving this report reduces potential breach.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MARI3/1025

Moved Cr Ridgway

Seconded Cr Maxwell

That the Audit, Risk and Improvement Committee recommend to Council that the draft Independent Auditor's Report be received.

CARRIED 3/0

*For: Cr Sattler, Cr Ridgway & Cr Maxwell
Against: Nil*



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Beverley

To the Councillors of the Shire of Beverley

Opinion

I have audited the financial report of the Shire of Beverley (Shire) which comprises:

- the Statement of Financial Position at 30 June 2025, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and 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
- 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 have nothing to report in this regard.

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

The Chief Executive Officer of the Shire is responsible for:

- 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 control 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control 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 Beverley 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.

XXX

Delegate of the Auditor General for Western Australia

Perth, Western Australia

xx xxxxxxxx 2025

6.3 2024/25 Councillors' Declaration

Submission To:	Audit & Risk Committee Meeting 29 October 2025
Report Date:	23 October 2025
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2024/25 Councillor's Declaration

SUMMARY

The Audit, Risk and Improvement Committee to consider recommending to Council that the 2024/25 Councillors' Declaration be signed and received.

BACKGROUND

The Councillors' Declaration was first introduced by Council in 2012/13 to demonstrate Council's satisfaction of the appropriateness and integrity of the financial reports being presented.

COMMENT

The Councillors' Declaration is not a legislative requirement, however it gives Council a responsibility in ensuring that the contents of the annual report and annual financial report are accurate and in line with appropriate legislation and standards.

The declaration also stipulates that it is the opinion of Council that all outstanding debts will be paid when due.

STATUTORY ENVIRONMENT

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Low - The Councillor Declaration is not a requirement of the Local Government Act.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MARI1/1025

Moved Cr Maxwell

Seconded Cr Ridgway

That the Audit, Risk and Improvement Committee authorise the President and Deputy President to sign the 2024/25 Councillors' Declaration and include the Declaration in the 2024/25 Annual Report.

CARRIED 3/0

*For: Cr Sattler, Cr Ridgway & Cr Maxwell
Against: Nil*

Attachment 6.3

Councillors' Declaration

In accordance with a resolution of the Councillors of the Shire of Beverley, we state that:

1. In the opinion of the Councillors:
 - 1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:
 - (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2025 and of its performance for the year ended on that date; and,
 - (b) complying with applicable Australian Accounting Standards; and
 - 1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:

Cr Ridgway
President

Cr Sattler
Deputy President

Dated this 29th day of October 2025

6.4 Draft 2024/25 Annual Report

Submission To:	Audit & Risk Committee Meeting 29 October 2025
Report Date:	23 October 2025
Applicant:	N/A
File Reference:	ADM 0199
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2024/25 Annual Report

SUMMARY

The Audit, Risk and Improvement Committee to review and consider recommending to Council that the 2024/25 Annual Report be accepted.

BACKGROUND

The 2024/25 Annual Financial Report has been produced in-house by the Deputy Chief Executive Officer and was audited by AMD Chartered Accountants in September 2025.

COMMENT

The draft 2024/25 Annual Report is attached for the Audit Committees consideration. The final report will be formatted as a complete document after adoption.

Once the complete Annual Report is adopted a date for the Annual Electors Meeting can be set and the report made available for public viewing for at least 14 days before the Annual Electors Meeting.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* outlines the following in relation to the Annual Report:

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) deleted]*
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
 - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —

- (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with;
 - and
 - (iii) any other details that the regulations may require;
- and such other information as may be prescribed.

5.54. Acceptance of annual reports

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

* Absolute majority required.

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

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 1996 provide:

51. Completion of financial report

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MARI1/1025

Moved Cr Ridgway

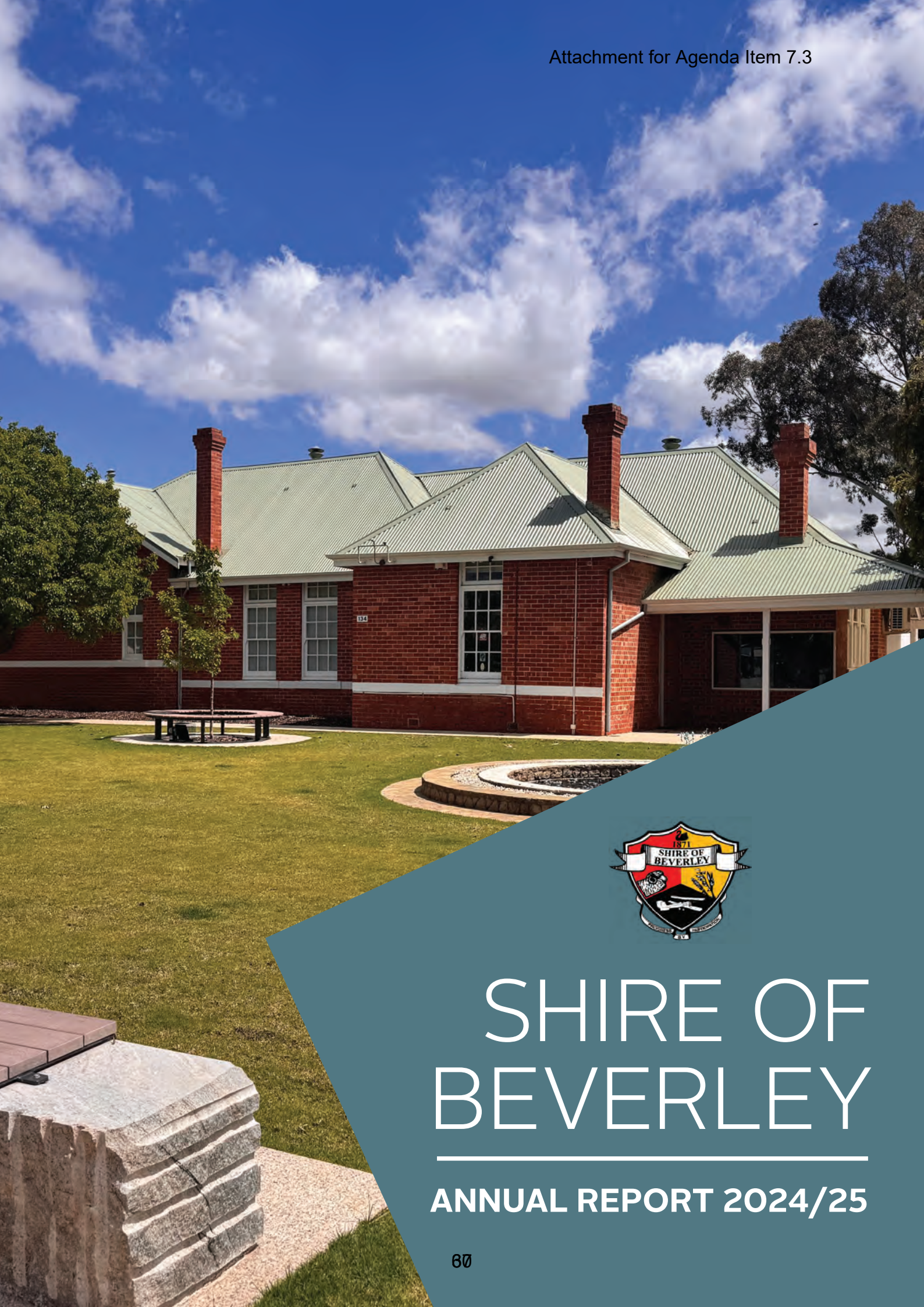
Seconded Cr Maxwell

That the Audit, Risk and Improvement Committee recommend to Council that the draft 2024/25 Annual Report be accepted.

CARRIED BY ABSOLUTE MAJORITY 3/0

For: Cr Sattler, Cr Ridgway & Cr Maxwell

Against: Nil



SHIRE OF BEVERLEY

ANNUAL REPORT 2024/25



Welcome to the 2024/25 Annual Report

Welcome to the Shire of Beverley's Annual Report 2024/25 covering the period 1 July 2024 to 30 June 2025. This report aims to provide you with an open and accountable insight on how the Shire progressed over the 2024-2025 year.

This report is produced in accordance with the Local Government Act 1995, which requires Council to adopt an Annual Report by 31 December each year or no later than 2 months after the auditor's report becomes available.

Thank you for taking the time to read this Annual Report. We welcome any feedback on our performance. This Annual Report along with previous years can be viewed on the Shire website or by visiting our Administration Office.



Attachment for Agenda Item 7.3
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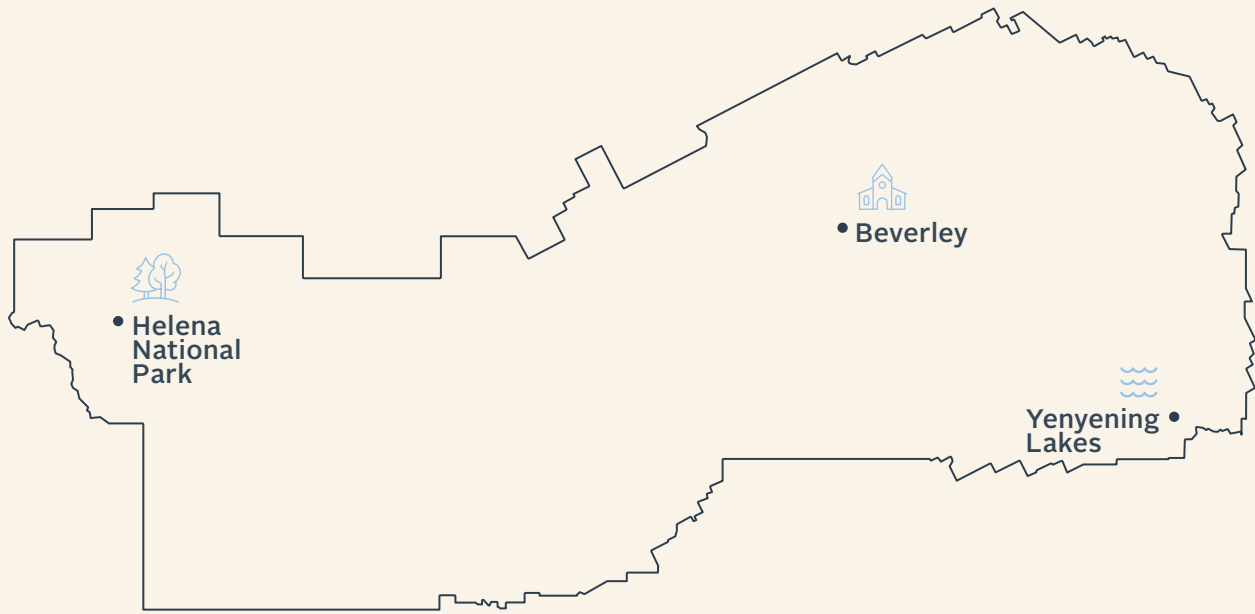


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Attachment for Agenda Item 7.3
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2024/25 QUICK FACTS

**131km**Distance
from Perth**2,310km²**

Area

**1,738**

Population

**1,421**

Electors

**442**Dogs
Registered**115**Cats
Registered**1,730**Department of
Transport Financial
Transactions**46**Planning
Approvals**42**Building
Licences Issued**434 tonne**Kerbside Waste
Volume Collected**70 tonne**Kerbside Recycling
Collected**\$190,937,996**24/25
Total Assets

STATEMENT BY SHIRE PRESIDENT

The financial year ended 30th June 2025 saw a consolidation of much of the development work that has been carried out by the Shire over the previous thirteen years. Following the Vincent Street development, the Old School building was converted into a new Civic Centre housing the new Council Chambers complemented by the landscaping of the public park in front of the building.

In all, the development over the fourteen years has meant an investment into the community of approximately \$18 million dollars, mainly through Grants, Reserves, and borrowings.

Probably more pleasing though is the recognition by the Main Roads Department that the 100-year-old horse and cart bridges are really beyond their life and safety. The new bridges on Bremner Road and one on the York Williams Road, are a start and Council will be ensuring the remainder of these bridges receive the same attention, sooner rather than later.

With this phase of development completed, the focus now goes to the identified needs of the community under the Beverley 2035 Plan. A Plan that arose out of two applications the Shire made for financial assistance under the Regional Precincts Partnership Programme or rPPP. While our application for the Stage 2 development of the swimming pool was unsuccessful, the second application for funds to develop the necessary plans for other projects still awaits a decision from Canberra.

Under Beverley 2035, the immediate projects identified include, intergenerational day-care, key worker accommodation beginning at the Hunt Road Village, obtaining access to more land for industrial businesses, residential land servicing, relocation of the Shire Depot and subsequent caravan park extension, creative and cultural spaces, and the Avon River Park and trails particularly the Beverley to Narrogin Walk Trail.

Beverley 2035 is a Plan that will always be subject to review and modification as further needs are identified by subsequent Councils in consultation with the community.

An important matter with which Council had to deal this year was the process of appointing a Chief Executive Officer.

The incumbent, Stephen Gollan, will reach the end of his ten-year contract in early 2026. Under the reforms instituted by the Labor Government, a Council is required to advertise the CEO position and conduct a recruitment process. With the Assistance of Consultant Mrs. Lydia Highfield, the Shire followed all due process and received only one application. That sole applicant, being Stephen Gollan, was duly appointed by Council. A new contract was signed that commences on 23rd January 2026 for a period of five years.

A 'reform' that was a total waste of time and money.

This process is a result of reforms that have been introduced by the State Labor Government since their election in 2021.

Other reforms are promised but sadly, not reforms that are going to deliver better governance to Local Government but they will do so at extra cost to the communities.



Attachment for Agenda Item 7.3

The Office Auditor General ("OAG") was appointed as auditor for all Local Governments in 2022. This has resulted in a significant rise in the cost in the Shire's audit fees for absolutely no discernible benefit. Audit fees have risen from \$16,000 to \$37,000 from 2022 to 2025. Of more concern, the Auditor General herself has said that the OAG are still not at full cost recovery which means these fees will continue to rise into the foreseeable future.

Local Government elections have been mandated to be by optional-preferential-voting rather than by 'first-past-the-post' used for many years by the Shire in conducting its own elections. Because of this, the Shire must now engage the Western Australian Electoral Commission ("WAEC") to conduct these elections. Again, for absolutely no discernible benefit. In this case; the Shire's average cost of conducting its own elections has been of the order of \$2,000 to \$3,000 whereas the cost using the WAEC is of the order of \$18,000.

I would urge the community to try and keep abreast of further reforms to ensure your Council will be able to serve you appropriately and yet not lose control of costs imposed by these reforms. Costs that will have to be passed on to Ratepayers eventually.

As I stand down on 18th October, I would like to thank the community for allowing me to serve as a Councillor for 14 years and the last four as President. Not something I have taken lightly and in fact not something I would have sought but I was somewhat persuaded to stand in 2021.

Finally, I want acknowledge the commitment and work by all the staff at the Shire over these years and to the Leadership of the CEO, Stephen Gollan. I commend his leadership and to all the staff, thank you for your commitment to Beverley. To Councillors, thank you all over these years for your commitment to the community and the work involved.



Cr David White
Shire President



STATEMENT BY THE CHIEF EXECUTIVE OFFICER

I am pleased to present the 2024/25 Annual Report to elected members, ratepayers, and residents of the Shire of Beverley.

A summary of highlights from the 2024/25 year are:

Rates

In July 2024, Council resolved to increase rate revenue by 5%. This brought the Shire's average rate increase since 2019 to 4%. While developing the budget, Council faced significant cost pressures, including a 31% increase in Office of the Auditor General (OAG) audit fees and a 15% rise in overall insurance premiums—largely due to unfavourable local and global risk conditions for the 2024/25 period.

Budget Highlights

The 2024/25 Budget, adopted in July, included key infrastructure and community-focused projects:

- Completion of the Civic Centre & Administration Building Carpark and Town Square Garden
- Network and CCTV connection to the Shire Depot
- Continuation of the Footpath Renewal Program (now in its ninth year)
- A significant \$12 million investment in bridge repair and construction, including:
 - Bremner Road Bridge
 - York-Williams Road Bridge
 - Waterhatch Road Bridge (delayed)

All projects commenced or were completed during the year, except the Waterhatch Road Bridge, which remains pending.



Beverley Swimming Pool Redevelopment

Council accepted a tender from Distinctive Pools for \$3,128,462.50 for Stage 1 of the Beverley Swimming Pool Redevelopment. This stage includes:

- Refurbishment of the pool bowls
- Installation of ramp and stair access
- Replacement of diving blocks
- Relocation and renewal of plant and filtration systems

The pool closed at the end of the season on 31 March 2025, with construction starting shortly after. Reopening is expected in January 2026. This redevelopment marks a significant renewal of an asset that has served the community for over 60 years.

Attachment for Agenda Item 7.3



Community Grants

Council awarded \$14,400.00 through the 2024/25 Community Grants Program. Recipients included:

- Beverley Hockey Club
- Beverley Community Resource Centre
- Beverley Horse and Pony Club
- Beverley Clay Target Club

Community Grants are funded through Cropping Leases and are in place to assist our many volunteers and their clubs.

Community Safety and Asset Protection

To improve community safety and asset security, Council invested \$40,000.00 in CCTV upgrades at:

- Moort Wabiny Park
- Memorial Toilets at ANZAC Park
- Shire Depot

Bridge Infrastructure

Bridge maintenance and renewal remain a high priority for Council. Significant progress was made this year, supported by substantial grant funding.

- In August 2024, a \$1,394,292.65 tender was awarded to Adventeering Civil for Bremner Road Bridge. Despite delays, the project was completed in time for the 2025 seeding season.
- The \$8 million York-Williams Road Bridge renewal, managed by Main Roads WA, began in January 2025 and was completed by June 2025.

Both bridges are now dual-lane and rated for heavy tonnage, ensuring long-term resilience and safety. Council thanks affected residents and road users for their patience during closures.

Storm Damage Restoration

In August 2024, final approval was received to commence repairs from the March 2023 storm events. Through DFES, the Shire successfully declared the event a disaster and accessed emergency funding.

Works began in September 2024, with \$8 million allocated to repair over 130 locations, including:

- Road carriageway and shoulder scours
- Washed-away unsealed pavements
- Blocked/destroyed culverts and headwalls

As at 30 June 2025, work was ongoing, with completion expected by September/October 2025.

Housing Development

In September 2024, the Shire received \$1,157,957 from the Department of Planning, Lands and Heritage Infrastructure Fund for a project at Lot 150 (No. 97) Hunt Road. The funding supports:

- Water, wastewater, and electricity infrastructure
- Delivery of four key worker dwellings

Despite delays in finalising the financial agreement, staff secured the funding and initiated planning processes.

Beverley Air Show 2026

In March 2025, Council formally approved and committed \$300,000.00 to support the Beverley Air Show 2026—the largest single-day event ever planned in the Shire.

Scheduled for 11 April 2026, the event is expected to attract up to 10,000 visitors. Organised in partnership with the Beverley Soaring Society, the Shire Planner and Tourism Officer, the committee has met regularly throughout the year to plan an exceptional program of aerial entertainment and community engagement.

Recognition

I was honoured to be reappointed in May 2025 as the Chief Executive Officer for another five years. I look forward to working alongside Council and staff to continue Beverley's progress—socially, economically, and in a financially sustainable way.

My sincere thanks and appreciation is extended to Cr David White, Shire President, who in June 2025 announced his retirement at the October 2025 election. Over the past four years, your leadership has driven many important achievements, including:

- Vincent Street Redevelopment
- Construction of Beverley Caravan Park Cabins
- Significant bridge renewal projects
- Shire of Beverley being recognised by the Office of the Auditor General as a Best Practice Entity for:
 - Timeliness and quality of financial reporting
 - Clear audit opinions
 - High-quality financial statements and working papers
 - Strong financial management controls

This recognition reflects the dedication of our entire team and the strength of governance and accountability within the Shire.

Thank you to all staff, elected members, volunteers, and community members who contributed to another successful year for the Shire of Beverley. I look forward to continuing our shared journey in 2025/26.

Mr Stephen Gollan
Chief Executive Officer



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YOUR COUNCIL



Elected Council 2023-2025 L to R: Cr Susan Martin, Mr Stephen Gollan (Chief Executive Officer), Cr Chris Lawlor, Cr Alan Sattler, Cr David White (President), Cr Dee Ridgway (Deputy President), Cr John Maxwell, Mr Simon Marshall (Deputy Chief Executive Officer) and Cr Don Davis. Absent: Cr Darryl Brown.

COUNCIL MEETINGS

An Ordinary meeting of Council is generally held on the fourth Wednesday of each month excluding January (11 in total). There were no Special Meetings of Council in 2024/25.

Council has four active Committees of Council:

The **Audit and Risk Committee** met twice during the financial year. Cr's White, Lawlor, Maxwell & Ridgway were the current members of the Audit and Risk Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Financial Reporting, Internal Control & Risk Management Systems, Annual Business Plans, Internal Audits, External Audits and Other Investigations.

The **Corporate Strategy Committee** met once during the financial year. All Council members are members of the Corporate Strategy Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Strategic Planning, Budget, Asset Management, Policies and Integrated Planning.

The **Works Committee** met informally once during the financial year. Cr's Brown, Davis, Lawlor and Sattler were members of the Works Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Roads, Plant and Equipment, Footpaths, Community Spaces and Environmental matters.

The **Cropping Committee** did not meet this financial year. The current leases are midway through their active period, 1 April 2024 – 31 March 2027. Cr's Lawlor, Martin, Maxwell and White are the current members of the Cropping Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to the Community Cropping Program.

2024/25 MEETING ATTENDANCE

COUNCILLOR	ORDINARY MEETINGS	APPROVED LEAVE	APOLOGIES	COMMITTEE MEETINGS
Cr David White (P)	11 of 11			3 of 3
Cr Dee Ridgway (DP)	9 of 11	1	1	2 of 3
Cr Darryl Brown	9 of 11		2	1 of 1
Cr Don Davis	10 of 11		1	1 of 1
Cr Chris Lawlor	10 of 11		1	3 of 3
Cr Susan Martin	10 of 11		1	1 of 1
Cr John Maxwell	8 of 11	2	1	2 of 3
Cr Alan Sattler	7 of 11	3	1	1 of 1

(P) - President

(DP) – Deputy President

There were no Special Council Meetings in 2024-2025.

COUNCILLOR DEMOGRAPHICS

AGE RANGE AT 30 JUNE 2025	NUMBER OF ELECTED MEMBERS
Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	0
Between 45 years and 54 years	0
Between 55 years and 64 years	2
Over the age of 64 years	6

ELECTED MEMBER REMUNERATION

1 July 2024 to 30 June 2025

COUNCILLOR	SITTING FEES	INFORMATION TECHNOLOGY ALLOWANCE	TRAVEL & ACCOMMODATION ALLOWANCE	TOTAL ELECTED MEMBER REMUNERATION
Cr White	\$13,840.00	\$2,504.00	\$1,353	\$23,997.00
Cr Ridgway	\$4,120.00	\$2,504.00	\$916.00	\$9,115.00
Cr Brown	\$4,120.00	\$2,504.00	-	\$6,624.00
Cr Davis	\$4,120.00	\$2,504.00	-	\$6,624.00
Cr Lawlor	\$4,120.00	\$2,504.00	\$806.00	\$7,430.00
Cr Martin	\$4,120.00	\$2,504.00	-	\$6,624.00
Cr Maxwell	\$4,120.00	\$2,504.00	\$910.00	\$7,430.00
Cr Sattler	\$4,120.00	\$2,504.00	-	\$6,624.00

CEO & EMPLOYEE REMUNERATION

As per the requirements of the Local Government (Administration) Regulations 1996, tabled below are the number of Shire of Beverley employees earning over \$130,000 per annum.

SALARIES IN EXCESS OF \$130,000	NO OF POSITIONS
\$130,001 – \$140,000	1
\$160,001 – \$170,000	1

Remuneration paid to the Chief Executive Officer for 2024/25 was \$166,625.

COUNCILLOR TRAINING REPORT 2024/25

All newly and re-elected Councillors are required to complete 'Council Member Essentials'.

WALGA's Council Member Essentials (CME) encompasses all five of the required training courses. This training has been specifically developed to deliver the essential skills and knowledge required by an Elected Member to perform their role as defined in the Local Government Act 1995.

The five courses are:

- Understanding Local Government;
- Conflicts of Interest;
- Serving on Council;
- Understanding Financial Reports and Budgets; and
- Meeting Procedures

COUNCILLOR	UNDERSTANDING LOCAL GOVERNMENT	CONFLICTS OF INTEREST	SERVING ON COUNCIL	UNDERSTANDING FINANCIAL REPORTS	MEETING PROCEDURES
Cr White	✓	✓	✓	✓	✓
Cr Ridgway	✓	✓	✓	✓	✓
Cr Brown	✓	✓	✓	-	✓
Cr Davis	✓	✓	✓	✓	✓
Cr Lawlor	✓	✓	✓	✓	✓
Cr Martin	✓	✓	✓	✓	✓
Cr Maxwell	✓	✓	✓	✓	✓
Cr Sattler	✓	✓	✓	✓	✓

All eight elected members, with the exception of Cr Brown, have completed their CME training. Cr Brown has one outstanding course to complete.

Council has 'EMO10 Councillor Training and Professional Development Policy' and through this policy, Councillors are encouraged to request additional training if they so wish.

Stephen Gollan

Chief Executive Officer

ACHIEVEMENTS

During the 2024/25 Financial Year Council achieved the following:

1.

Swimming Pool Upgrade – Stage 1

A tender was awarded and construction work began to upgrade the swimming pool, including renewal of plant room and filtration infrastructure, access ramp and steps, renewal of diving blocks, paving renewal and general landscaping works. The project is now due for completion January 2026.

2.

Town Square Upgrade and Civic Centre and Administration Building Carpark.

Completion of upgrade works to the Civic Centre front gardens including new seating, lighting, footpaths and lawn leveling.

New hot mix, carports (Admin Building), carpark line marking and accessible ramps (Admin Building) in the Administration Building and Civic Centre carparks.

3.

Electric Vehicle (EV) Fast Charger

Installation of an EV fast charger at the Cornerstone to attract EV visitors to Town.



4.

Housing

Council secured \$1.1M in funding through the State Government's Infrastructure Development Fund to upgrade the services for the Chestillion Court subdivision. This will enable the subdivision and development of 11 new green title lots and the construction of four Essential Worker Units.

5.

Bridge Works

Replacement works on Bridge 3205 Bremner Road and Bridge 3197 York Williams Road were completed.



CAPITAL PROJECTS

THE 2024/25 BUDGET INCLUDED THE FOLLOWING CAPITAL PROJECTS:

These six capital projects were funded by own-source revenue, loans, reserves, Community Sporting and Recreation Facilities Fund (CSRFF), Regional Road Group Fund, Roads to Recovery Funds, MRWA Black Spot Funds, DFES DRFAWA funds, Bridge Renewal Funds and Local Government Grant Commission funding.

Listed under each project are highlights and is not the full list.

PROJECT	FUNDING
Road Infrastructure	Total \$11.7M
Mawson Road	\$546,476
Waterhatch Road	\$504,569
Bridge Infrastructure	Total \$12.1M
Bremner Road Bridge	\$1.6M
York-Williams Road Bridge	\$8.2M
Footpath Infrastructure	Total \$50,000
Sewell and Barnsley Streets	\$50,000
Land & Buildings	Total \$6.4M
Swimming Pool Redevelopment	\$3.0M
Old School Building Carpark	\$250,000
Plant & Equipment	Total \$168,000
Ford Everest	\$67,000
Isuzu Ute	\$39,000
Office Furniture & Equipment	Total \$78,000
Moort Wabiny Park – CCTV Upgrade	\$20,000
Depot – Wireless Network Connection	\$15,000

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

In accordance with Local Government Act S5.53 (2)(i) and the Local Government Admin Regulations 19BE, Council have received the following Capital grants, subsidies and contributions to replace and renew Shire Assets:

Renewal capital grant funding

2022-23	\$1,537,858.00
2023-24	\$1,522,677.00
2024-25	\$9,262,885.00

KEY STRATEGIC ACTIVITIES FOR 2025/26

The following are the key activities funded in the 2025/26 Annual Budget and these will contribute in achieving the strategic vision, goals and outcomes detailed in the Shire's Strategic Community Plan.

2026 Beverley Air Show

11 April 2026.

Host an approximate 7,000 to 10,000 people at the Beverley Airfield for an aerial and static Air Show display.



Swimming Pool Upgrade – Stage 1

Complete by January 2026.

Continuation of the upgrade works to the swimming pool, including renewal of plant room and filtration infrastructure, access ramp and steps, renewal of diving blocks, paving renewal and general landscaping works.

Essential Worker Housing

Planning to be completed by January 2026.

Construction of four Essential Worker Units at Chestillion Court (behind Hunt Road Village).

Bridge Works

Complete by June 2026.

Refurbishment works on Bridge 3195A Waterhatch Road will progress.

Road Construction

Complete by June 2026.

Ongoing upgrade and renewal works across the Shire including Waterhatch, Mawson and Westdale Roads. A continued gravel resheeting program which will include Northbourne, Piccadilly, Dobaderry and Thomas Roads. Roadside spraying and tree lopping program will continue.

Storm damage works associated with AGRN 1061 to finish.

Visitor Accommodation

Planning to be completed by June 2026.

Expand the Caravan Park Cabins by six Units.

Recreation Ground Upgrades

Complete by June 2026.

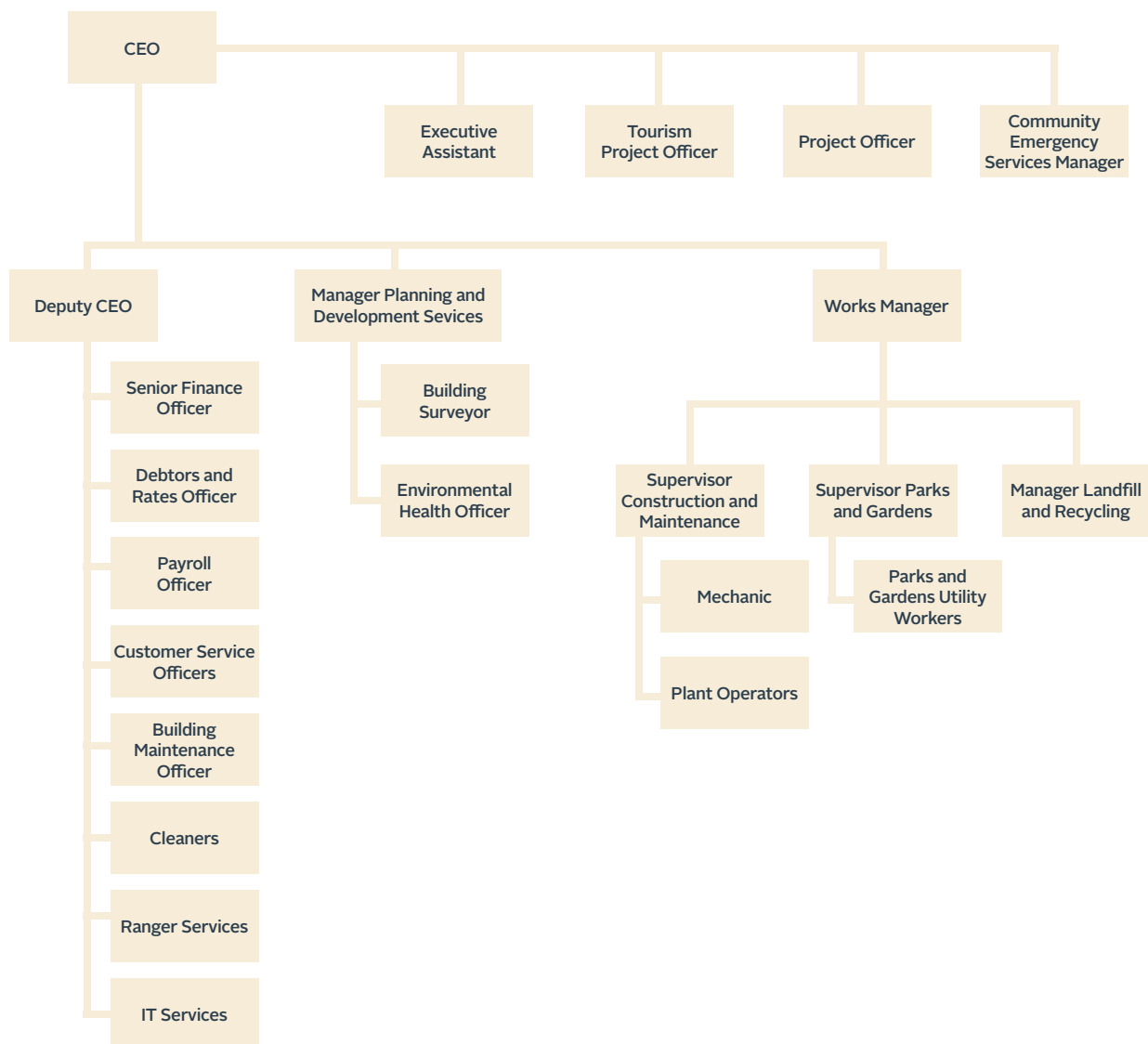
Netball Court Resurfacing; Climbing Web and Softfall Renewal at the Playground; Oval Lighting Replacement; LED Scoreboard Upgrade and Fenced Dog Exercise Area.



ORGANISATIONAL STRUCTURE

The Shire of Beverley staff members are part of the corporate structure headed by the Chief Executive Officer. This corporate approach ensures that staff members work towards achieving common goals.

The Shire's staff are organised across four Divisions, Community Services, Corporate Services, Infrastructure Services and Technical Services. Whilst the Chief Executive Officer is responsible for the overall management of the organisation, each Division has its own Senior Officer who oversees the functioning of their respective Division. The Corporate Management Team implements and administers the policies of the Elected Members.



LEGISLATIVE COMPLIANCE

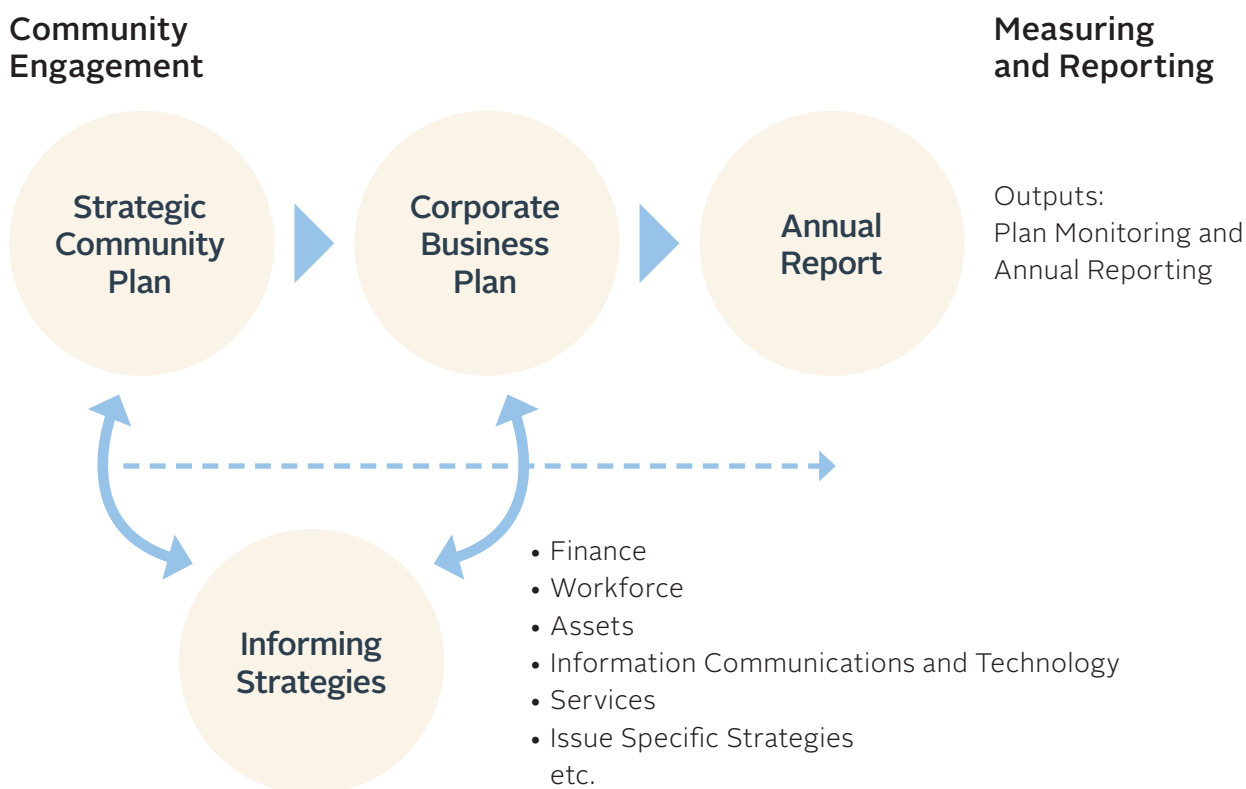
INTEGRATED PLANNING AND REPORTING (IPR) FRAMEWORK

The IPR framework is designed to establish community priorities and linking this information into different parts of a local government's functions.

The IPR framework requirements are outlined in the *Local Government (Administration) Regulations Division 3 – Planning for the Future*.

The minimum requirements of the Regulations stipulate that the Local Government is to produce a Strategic Community Plan covering a period of no less than 10 years and a Corporate Business Plan covering a period of at least four years.

The diagram below illustrates the different elements of the IPR:



ELEMENTS OF INTEGRATED PLANNING AND REPORTING FRAMEWORK



STRATEGIC COMMUNITY PLAN

Our Strategic Community Plan 2023-2033 is a Council visionary forward planning document based on community feedback, our current position and desired position.

REVIEW

A minor review is scheduled for November 2025.

OUR VISION:

A vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

WE VALUE:

- The contributions made by our community towards an inclusive, active, diverse and friendly community
- Our natural resources and our place in the natural environment
- Economic diversity and opportunistic growth
- Forward thinking leadership and good governance

COUNCIL PRIORITIES:

1. Our investments support or facilitate employment and local business growth.
2. Our people, the community and quality of life are important to our success.
3. Our relationships bring financial, social, health and environmental benefits to the organisation and residents.

GOALS:

There are four strategic pillars to our Strategic Integrated Plan – economy, community, environment and civic leadership. For each pillar there is an aspiration and desired outcomes. The Shire will report against these outcomes.

Within each pillar there are details of what we will focus on aside from our 'business as usual' approach and desire for continuous improvement.

2024/25 STRATEGIC COMMUNITY PLAN ACHIEVEMENTS

There are 4 strategic pillars in our Strategic Plan - Economy; Community; Environment; and Civic Leadership. Within those pillars there are 46 identified outcomes in the Shire of Beverley's Strategic Community Plan to be achieved over ten years, 2023-2033.

The following outcomes were achieved during the 2024/25 financial year:

1. ECONOMY

- **Achievement of the footpath strategy:** Council invested \$100,000.00 into a safe and user friendly footpath network. 2024/25 was the 9th year of the 10 year plan.
- **Diverse and vibrant central business district:** Council completed the Civic Centre Town Square upgrade and carpark.



- **Increased awareness of the BE brand:** Council resolved to commit to the 2026 Beverley Air Show. Contributing \$300,000 and in partnership with the Beverley Soaring Society, the event is expected to attract 7,000 – 11,000 people to the town and Avon region.
- **Shire's housing stock is expanded:** Council secured \$1.1M in funding through the State Government's Infrastructure Development Fund to upgrade the services for the Chestillion Court subdivision. This will enable the construction of four Essential Worker Units.
- **Locals can participate in the workforce:** A Shire staff member completed a traineeship in Automotive Servicing and Repairs.



2. COMMUNITY

- **Volunteer run community groups are supported in achieving their goals:** Council contributed \$14,400.00 to four different organisations through the Community Grants program. Activities included upgrades to club assets and major capital purchases.
- **High levels of local and visitor participation in arts and cultural activities:** The Beverley Station Arts (BSA) group, run by volunteers, continues to bring exceptional productions and arts programmes to Beverley. Of note in 2024/25 was the sold out concert by Beccy Cole and two sold out productions by Theatre 180; The Lighthouse Girl Saga and 21 Hearts. Council assists BSA through a small annual financial contribution, in-kind labour and building use.



3. ENVIRONMENT

- **The impact of natural events and hazards on the community and businesses are reduced:** The Shire of Beverley supported the Noongar Land Enterprise in their funding application for a NIAA Aboriginal Ranger Program. The application was successful with our Community Emergency Services Manager now engaged to work with the Rangers to develop an indigenous burning program along the river to mitigate fire hazards.

4. CIVIC LEADERSHIP

- **Community is consulted and informed:** Community consultation was held extensively in July 2024 for the development of the Beverley 2035 rPPP funding application.



- **External funds and strategic partnerships assist us achieve our goals:** Council secured \$1.1M in funding through the State Government's Infrastructure Development Fund to upgrade the services for the Chestillion Court subdivision.
- **Responsible management of Council assets and finances:** The Shire received advice, for a second year in a row, "2023-24 Best Practice Entities" recognition by the OAG. The recognition was for timeliness and quality of financial reporting and controls. A great achievement for Staff & Council.

INFORMING STRATEGIES

CORPORATE BUSINESS PLAN

The Shire of Beverley's Corporate Business Plan demonstrates how Council is going to achieve the Communities aspirations as identified in the Strategic Community Plan covering a medium term, four year time frame.

The Corporate Business Plan was adopted in 2014 and provides direction to the CEO regarding medium term operational and capital investment parameters.

A desktop review of the Corporate Business Plan is completed annually as part of the annual budgeting process.

There were no modifications made to the Shire of Beverley's Corporate Business Plan in the 2024/25 financial year.

10 YEAR LONG TERM FINANCIAL PLAN (LTFP)

The LTFP reflects detailed financial workings based on achieving the objectives of the Strategic Community Plan and incorporating elements of workforce planning and asset management. The LTFP 2020 - 2030 was revised and adopted in 2019.

4 YEAR WORKFORCE PLAN (WFP)

The WFP 2025 - 2028 provides a detailed management plan of Council's workforce which reflects the staffing requirements required to achieve the objectives of the Strategic Community Plan.



10 YEAR INFRASTRUCTURE ASSET MANAGEMENT PLAN (IAMP)

The IAMP, first adopted in 2013, reflects the renewal requirements of Council's infrastructure assets.

The 10 Year Infrastructure Asset Management Plan was reviewed in 2019/20 to assist in informing the review of the 10 year Long Term Financial Plan.

10 YEAR BUILDINGS ASSET MANAGEMENT PLAN (BAMP)

The BAMP, first adopted in 2012, reflects the renewal requirements of Council's building assets.

The 10 Year Building Asset Management Plan was reviewed in 2019/20. The BAMP assists in informing the review of the 10 Year Long Term Financial Plan.

10 YEAR PLANT REPLACEMENT PROGRAM (PRP)

The PRP, first adopted in 2015, is reviewed annually by Council and reflects Council's Plant replacement requirements.

NATIONAL COMPETITION POLICY

The introduction of the National Competition Policy requires all local governments to include in the Annual Report, statements relating to the following:

THE STRUCTURAL REFORM OF PUBLIC MONOPOLIES

The intention of the Structural Reform of Public Monopolies, is that:

- There is a separation of regulatory and commercial functions of Public Monopolies.
- There is a separation of natural monopolistic operations and potentially competitive activities of Public Monopolies.
- There is a separation of potential competitive activities into a number of smaller, essentially independent business units.

The Shire of Beverley is not considered a natural monopoly, nor does it conduct any business activity that can be considered a Public Monopoly. Therefore the principle of structural reform of Public Monopolies does not apply to the Shire of Beverley.

COMPETITIVE NEUTRALITY

For significant local government business enterprises, which are classified as 'Public Financial Enterprises', local government will, where appropriate:

- Adopt a corporatisation model for those local government business enterprises.
- Impose on significant business enterprises:
 - Full Commonwealth, State and Territory taxes on tax equivalent systems;
 - Debt guarantee fees directed towards off-setting the competitive advantages provided by government guarantees; and
 - Those regulations to which private sector businesses are normally subject, such as those relating to the protection of the environment and planning and approval processes, on an equivalent basis to private sector competitors.

These principles have been designed to ensure that a local government has no unfair advantage over any competitor in the market place.

These principles only apply to business activities that receive more than \$200,000 in annual income, of which the Shire of Beverley has none, and therefore do not apply to the Shire of Beverley.

Council has not received any allegations of non compliance with Competitive Neutrality Principles from the private sector.

LEGISLATION REVIEW

In accordance with the National Competition Policy, all Local Laws are currently being reviewed.

DISABILITY ACCESS AND INCLUSION PLAN

The Disability Services Act 1993 was amended in December 2004, creating a requirement of public authorities to develop and implement Disability Access and Inclusion Plans (DAIPs). These Plans had to be fully developed by July 2007, and replaced and built on the achievements of Disability Service Plans (DSPs).

A new 2023 – 2028 DAIP was adopted by Council in December 2023.

A DAIP progress report is completed annually and forwarded to the Disability Services Commission. The 2024/25 progress report was completed and submitted in June 2025.

The following overarching strategies have been developed to address each of the seven desired outcome areas of the Disability Services Act from feedback gained in the consultation process.

OUTCOME 1

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

STRATEGY
Ensure that people with Disability are consulted on their needs for services and the accessibility of current services.
Monitor Shire services to ensure equitable access and inclusion.
Retain links between the DAIP and other Shire Integrated plans.
Shire organised or funded events are accessible to people with Disability.
Promote Disability Services and programs or events.

OUTCOME 2

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

STRATEGY
Ensure that all Shire buildings and facilities are physically accessible to people with Disability.
Ensure that all new or redevelopment work to public buildings and applications incorporates universal access and meets BCA standards.
Continuation of the 10 year footpath program.
Advocate to local businesses the benefits flowing from the provision of accessible venues.
Ensure that all recreational areas are accessible.
Ensure that ACROD parking meets the needs of people with disability in terms of visibility, quantity and location.

Attachment for Agenda Item 7.3

OUTCOME 3

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

STRATEGY
Improve community awareness of Shire information being available in alternative formats.
Improve employee awareness of accessible information needs and how to provide information in other formats.
Ensure that the Shire's website meets accessibility guidelines.

OUTCOME 4

People with disability receive the same level and quality of service from the employees of a public authority as other people receive from the employees of the Shire of Beverley.

STRATEGY
Ensure that all employees, current and new, are aware of disability and access issues and have the skills to provide appropriate service and information.
Ensure that all Shire of Beverley's Policies and procedures relevant to Customer Service are consistent with the DAIP.

OUTCOME 5

People with disability have the same opportunities as other people to make complaints to a public authority.

STRATEGY
Ensure that feedback and grievance mechanisms are known and accessible for people with Disability and are acted upon.

OUTCOME 6

People with disability have the same opportunities as other people to participate in any public consultation by a public authority.

STRATEGY
Ensure that people with disability are actively consulted about the DAIP.
Ensure that all Shire public consultations, forums, workshops and meetings are inclusive and accessible and people with disability are aware of them.

OUTCOME 7

People with disability have the same opportunities as other people to maintain employment with the Shire of Beverley.

STRATEGY
Ensure that inclusive recruitment practices are undertaken when advertising all employment positions.
Improve methods of attracting, recruiting and retaining people with disability.



PUBLIC INTEREST DISCLOSURE

PUBLIC INTEREST

The Public Interest Disclosure Act 2003 (the Act), aims to facilitate and encourage the disclosure of public interest information, and to provide protection for those who have made disclosures, and for those about whom disclosures are made.

The Shire of Beverley does not tolerate corrupt or other improper conduct, including mismanagement of public resources, and the exercise of the public functions of the Shire and its officers, employees and contractors.

The Shire is committed to the aims and objectives of the Act, and recognises the value and importance of contributions of staff to enhance administrative and management practices, and supports disclosures being made by staff regarding corrupt or other improper conduct.

During the 2024/25 Financial Year there were no disclosures made under the Act.



RECORD KEEPING PLAN

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner.

Principal 6 - Compliance: Government Organisations ensure their employees comply with the Record Keeping Plan.

RATIONALE

An Organisation and its employees must comply with the Organisation's Record Keeping Plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

MINIMUM COMPLIANCE REQUIREMENTS

In the updated Plan 2020-25, the Shire of Beverley has committed to increasing staff awareness of the disposal program for records kept offsite, including understanding and awareness on how to access offsite records; and the development of a Records Disaster Recovery Plan, to include the following strategies:

1. Centralised storage location of Vital Records for easy removal or recovery.
2. A Register of Vital Records, listing where vital records are stored in hardcopy and electronically and how they would be recovered after a disaster.
3. Coordinating details for the salvaging and documenting of damaged records, along with planning an alternative work area.
4. Installation of a Records Disaster Recovery Bin.

The Shire of Beverley has complied with items 1 to 4.

In 2025, the Shire was required to complete a Review Report of the Recordkeeping Plan 2020-2025 (RKP).

The review found that the RKP still reflects current record keeping practices. Improvements had been made over the five year period including the employment of a part-time Records Officer, research into an ERP, and development of the Vital Records Register, Records Disaster Recovery Plan and Archiving and Disposal Plan.

The Review Report was submitted in April 2025 and accepted by the State Records Commission. The Commission requests the next review of the Plan be submitted on or before 8 April 2030.

REGISTER OF MINOR COMPLAINTS

Section 5.121 of the Local Government Act 1995 (Register of Certain Complaints of Minor Breaches), requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (hb) of the Local Government Act 1995 requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

- (i) The number of complaints recorded on the register of complaints;
- (ii) How the recorded complaints were dealt with; and
- (iii) Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the Local Government Act 1995 were received during 2024/25.

FREEDOM OF INFORMATION

Section 96 of the Freedom of Information Act requires local governments to publish an Information Statement.

In summary, the Shire of Beverley's Statement indicates that the Shire of Beverley is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

No Freedom of Information requests were received in 2024/25.

The full Freedom of Information Statement is available on the Shire website:
www.beverley.wa.gov.au/documents/general

SHIRE OF BEVERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

A vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

Principal place of business:
136 Vincent Street
BEVERLEY WA 6304

**SHIRE OF BEVERLEY
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 Beverley 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 21st day of July 2025



CEO

Stephen P Gollan
Name of CEO

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

Attachment for Agenda Item 7.3

	NOTE	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a), 29	3,400,469	3,410,624	3,261,819
Grants, subsidies and contributions	2(a)	1,285,352	593,892	1,882,174
Fees and charges	2(a)	1,716,061	1,124,912	1,054,480
Interest revenue	2(a)	365,710	147,836	250,781
Other revenue	2(a)	297,071	373,770	369,816
		7,064,663	5,651,034	6,819,070
Expenses				
Employee costs	2(b)	(2,586,662)	(2,678,612)	(2,583,240)
Materials and contracts		(1,893,312)	(2,430,226)	(1,873,420)
Utility charges		(254,029)	(319,668)	(308,020)
Depreciation		(2,751,029)	(2,478,107)	(2,704,287)
Finance costs		(68,047)	(87,741)	(86,221)
Insurance		(333,617)	(326,297)	(286,065)
Other expenditure	2(b)	(93,938)	(88,581)	(80,577)
		(7,980,634)	(8,409,232)	(7,921,830)
		(915,971)	(2,758,198)	(1,102,760)
Capital grants, subsidies and contributions	2(a)	9,562,183	23,616,776	1,862,154
Profit on asset disposals		6,415	5,050	8,511
Loss on asset disposals		(16,666)	(10,284)	(12,223)
		9,551,932	23,611,542	1,858,442
Net result for the period		8,635,961	20,853,344	755,682
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		8,635,961	20,853,344	755,682

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

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2025

Attachment for Agenda Item 7.3

	NOTE	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,790,843	3,936,913
Trade and other receivables	5	630,073	924,620
Other financial assets	4(a)	2,713,190	1,893,963
Inventories	6	12,512	12,512
Other assets	7	6,599	280,869
TOTAL CURRENT ASSETS		8,153,217	7,048,877
NON-CURRENT ASSETS			
Trade and other receivables	5	190,404	170,910
Other financial assets	4(b)	59,715	62,378
Property, plant and equipment	8	32,057,340	32,093,992
Infrastructure	9	150,477,320	141,937,085
TOTAL NON-CURRENT ASSETS		182,784,779	174,264,365
TOTAL ASSETS		190,937,996	181,313,242
CURRENT LIABILITIES			
Trade and other payables	14	702,281	989,050
Other liabilities	15	1,550,886	1,656,404
Lease liabilities	11(a)	5,331	0
Borrowings	16	275,310	148,300
Employee related provisions	17	486,468	496,466
Other provisions	18	0	0
TOTAL CURRENT LIABILITIES		3,020,276	3,290,220
NON-CURRENT LIABILITIES			
Lease liabilities	11(a)	10,662	0
Borrowings	16	3,051,392	1,826,703
Employee related provisions	17	100,560	77,174
TOTAL NON-CURRENT LIABILITIES		3,162,614	1,903,877
TOTAL LIABILITIES		6,182,890	5,194,097
NET ASSETS		184,755,106	176,119,145
EQUITY			
Retained surplus		56,487,334	48,670,600
Reserve accounts	32	2,713,190	1,893,963
Revaluation surplus	19	125,554,582	125,554,582
TOTAL EQUITY		184,755,106	176,119,145

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

SHIRE OF BEVERLEY
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		47,528,330	2,280,551	125,554,582	175,363,463
Comprehensive income for the period					
Net result for the period		755,682	0	0	755,682
Other comprehensive income for the period	19	0	0	0	0
Total comprehensive income for the period		755,682	0	0	755,682
Transfers from reserve accounts	32	944,047	(944,047)	0	0
Transfers to reserve accounts	32	(557,459)	557,459	0	0
Balance as at 30 June 2024		48,670,600	1,893,963	125,554,582	176,119,145
Comprehensive income for the period					
Net result for the period		8,635,961	0	0	8,635,961
Other comprehensive income for the period	19	0	0	0	0
Total comprehensive income for the period		8,635,961	0	0	8,635,961
Transfers from reserve accounts	32	231,400	(231,400)	0	0
Transfers to reserve accounts	32	(1,050,627)	1,050,627	0	0
Balance as at 30 June 2025		56,487,334	2,713,190	125,554,582	184,755,106

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

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

	NOTE	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,486,781	3,261,819
Operating grants, subsidies and contributions		1,285,352	1,882,174
Fees and charges		1,901,329	580,173
Interest revenue		365,710	250,781
Other revenue		297,071	367,237
		7,336,243	6,342,184
Payments			
Employee costs		(2,573,274)	(2,494,247)
Materials and contracts		(2,175,917)	(1,412,269)
Utility charges		(254,029)	(308,020)
Finance costs		(68,047)	(86,221)
Insurance paid		(333,617)	(286,065)
Other expenditure		(93,940)	(80,577)
		(5,498,824)	(4,667,399)
Net cash provided by (used in) operating activities		1,837,419	1,674,785
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,133,076)	(1,675,032)
Payments for construction of infrastructure	9(a)	(10,204,618)	(2,669,504)
Payments for financial assets at amortised cost – Term Deposits		(819,227)	(1,893,963)
Capital grants, subsidies and contributions		9,456,665	3,393,767
Proceeds from financial assets at amortised cost - contract assets		276,244	(78,690)
Proceeds from sale of property, plant & equipment		72,830	155,091
Net cash provided by (used in) investing activities		(2,351,182)	(2,768,331)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	31(a)	(148,300)	(143,270)
(Payments for)/proceeds from principal portion of lease liabilities	31(d)	15,993	(6,837)
Proceeds from new borrowings	31(a)	1,500,000	0
Net cash provided by (used in) financing activities		1,367,693	(150,107)
Net increase (decrease) in cash held		853,930	(1,243,653)
Cash at beginning of year		3,936,913	5,180,566
Cash and cash equivalents at the end of the year		4,790,843	3,936,913

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

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

Attachment for Agenda Item 7.3

	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	29	3,390,263	3,400,624	3,251,613
Rate excluding general rates	29	10,206	10,000	10,206
Grants, subsidies and contributions		1,285,352	593,892	1,882,174
Fees and charges		1,716,061	1,124,912	1,054,480
Interest revenue		365,710	147,836	250,781
Other revenue		299,734	373,770	368,555
Profit on asset disposals		6,415	5,050	8,511
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		7,071,078	5,656,084	6,827,581
Expenditure from operating activities				
Employee costs		(2,586,662)	(2,678,612)	(2,583,240)
Materials and contracts		(1,893,312)	(2,430,226)	(1,873,420)
Utility charges		(254,029)	(319,668)	(308,020)
Depreciation		(2,751,029)	(2,478,107)	(2,704,287)
Finance costs		(68,047)	(87,741)	(86,221)
Insurance		(333,617)	(326,297)	(286,065)
Other expenditure		(93,938)	(88,581)	(80,577)
Loss on asset disposals		(16,666)	(10,284)	(12,223)
		(7,997,300)	(8,419,516)	(7,934,053)
Non-cash amounts excluded from operating activities	30(a)	2,780,766	2,483,341	2,736,258
Amount attributable to operating activities		1,854,544	(280,091)	1,629,786
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		9,562,183	23,616,776	1,862,154
Proceeds from disposal of assets		72,830	77,889	155,091
		9,635,013	23,694,665	2,017,245
Outflows from investing activities				
Payments for investments in associates				
Purchase of property, plant and equipment	8(a)	(1,133,076)	(6,681,000)	(1,675,032)
Purchase and construction of infrastructure	9(a)	(10,204,618)	(23,927,349)	(2,669,504)
		(11,337,694)	(30,608,349)	(4,344,536)
Non-cash amounts excluded from investing activities	30(b)	0	0	0
Amount attributable to investing activities		(1,702,681)	(6,913,684)	(2,327,291)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	31(a)	1,500,000	4,500,000	0
Transfers from reserve accounts	32	231,400	972,000	944,047
		1,731,400	5,472,000	944,047
Outflows from financing activities				
Repayment of borrowings	31(a)	(148,300)	(148,300)	(143,270)
Payments for principal portion of lease liabilities	31(d)	(5,331)	(6,648)	(6,837)
Transfers to reserve accounts	32	(1,050,627)	(288,556)	(557,459)
		(1,204,258)	(443,504)	(707,566)
Non-cash amounts excluded from financing activities	30(c)	15,993	0	0
Amount attributable to financing activities		543,135	5,028,496	236,481
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year				
Amount attributable to operating activities	30(d)	2,165,279	2,165,279	2,626,303
Amount attributable to investing activities		1,854,544	(280,091)	1,629,786
Amount attributable to financing activities		(1,702,681)	(6,913,684)	(2,327,291)
		543,135	5,028,496	236,481
Surplus or deficit after imposition of general rates	30(d)	2,860,277	0	2,165,279

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

SHIRE OF BEVERLEY
FOR THE YEAR ENDED 30 JUNE 2025
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1. BASIS OF PREPARATION

The financial report of the Shire of Beverley which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board 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 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 assessed at each reporting date whether the carrying amount of the above mentioned non-financial assets materiality differs from their fair value and, if so, revalue the class of non-financial asset.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Assets held for sale - Note 7
- Impairment losses of non-financial assets - Note 10
- Investment property - Note 12
- Estimated useful life of intangible assets - Note 13
- Measurement of employee benefits - Note 17
- Measurement of provisions - Note 18

Fair value heirarchy information can be found in Note 28

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 33 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- AASB 2023-3 *Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

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

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

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

New accounting standards for application in future years

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

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

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

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 dates adopted by Council during the year	None	When rates notice is issued
Grants, subsidies or contributions for the construction of non-financial assets.	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed term 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
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Payment in full in advance or part payments made periodically	None	When assets are controlled
Fees and charges-licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges-Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	After inspection complete based on a four year cycle
Fees and charges-Other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	After inspection complete
Fees and charges-Waste management	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly periods as proportionate to collection service
Fees and charges-Property hire	Use of Halls and other facilities	Single point in time	Payment in full in advance	Refund if event cancelled	On entry or at conclusion of hire
Fees and charges-Commercial lease	Lease of office facilities	Over time	Fixed term transfer of funds based on agreed lease terms	None	Output method over lease term matched to access right
Fees and charges-Memberships	Community Gym and Pool Memberships	Over time	Payment in full in advance	None	Output method over 12 months matched to access right
Fees and charges-Other goods and services	Cemetery services, Library fees, private works	Single point in time	Payment in full in advance	None	Output method based o provision of service or completion of works
Fees and charges-Fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	When fine notice is issued
Other Revenue-Commissions	Commissions on transport licencing and building levies	Single point in time	Payment in full on sale	None	When assets are controlled
Other Revenue-Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed
Fees and charges - sale of scrap	Sale of excess items no longer required for operations	Single point in time	In full in advance	None	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

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	3,400,469	0	3,400,469
Grants, subsidies and contributions	179,031	0	1,105,904	417	1,285,352
Fees and charges	1,658,184	0	57,877	0	1,716,061
Interest revenue	313,122	0	0	52,588	365,710
Other revenue	2,036	0	83,332	211,703	297,071
Capital grants, subsidies and contributions	0	9,562,183	0	0	9,562,183
Total	2,152,373	9,562,183	4,647,582	264,708	16,626,846

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,261,819	0	3,261,819
Grants, subsidies and contributions	319,492	0	1,518,219	44,463	1,882,174
Fees and charges	1,022,182	0	32,298	0	1,054,480
Interest revenue	213,070	0	0	37,711	250,781
Other revenue	73	0	98,928	270,815	369,816
Capital grants, subsidies and contributions	0	1,862,154	0	0	1,862,154
Total	1,554,817	1,862,154	4,911,264	352,989	8,681,224

Note	2025 Actual	2024 Actual
	\$	\$
Assets and services acquired below fair value		
The Shire has not received any contributed assets nor does it utilise any volunteer services.		
Interest revenue		
Interest on reserve account funds	96,257	104,378
Trade and other receivables overdue interest	44,616	37,711
Other interest revenue	224,837	108,692
	365,710	250,781
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$2,500.		
Fees and charges relating to rates receivable		
Charges on instalment plan	3,330	3,200
The 2025 original budget estimate in relation to: Charges on instalment plan was \$4,000.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	35,200	26,840
- Other services – Grant acquittals	5,330	4,600
- Other services – Deferred Pensioner Rates Certification	600	550
	41,130	31,990
Employee Costs		
Employee benefit costs	2,581,476	2,572,466
Other employee costs	5,186	10,774
	2,586,662	2,583,240
Other expenditure		
Sundry expenses	93,928	80,577
	93,928	80,577

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Term deposits
Total cash and cash equivalents

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

Note	2025 \$	2024 \$
	2,956,507	3,363,719
	1,834,336	573,194
20	4,790,843	3,936,913
	1,739,957	2,280,509
20	3,050,886	1,656,404
	4,790,843	3,936,913

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.

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

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

Restricted financial assets

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

Prior period comparative restatement

Comparative figures for restricted and unrestricted cash have been restated to accurately reflect their respective balances.

4. OTHER FINANCIAL ASSETS

Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

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

	2025 \$	2024 \$
	2,713,190	1,893,963
	2,713,190	1,893,963
	2,713,190	1,893,963
	2,713,190	1,893,963
20	2,713,190	1,893,963
	2,713,190	1,893,963
	59,715	62,378
	59,715	62,378
	62,378	61,117
	(2,663)	1,261
	59,715	62,378

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 32(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.

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 BEVERLEY
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	533,079	430,578
Trade receivables	94,040	489,879
GST receivable	2,954	4,163
	630,073	924,620
Non-current		
Pensioner's rates and ESL deferred	190,404	170,910
	190,404	170,910

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 Beverley has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk remains with the Shire of Beverley, therefore the Shire continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing under other loans at Note 16. The Shire considers that the held to collect business model remains appropriate for these receivables and continues 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	100,638	494,504	93,523
Contract assets	0	276,244	197,553
Total trade and other receivables from contracts with customers	100,638	770,748	291,076

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.

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	12,512	12,512
	12,512	12,512
The following movements in inventories occurred during the year:		
Balance at beginning of year	12,512	9,932
Inventories expensed during the year	(171,428)	(203,359)
Additions to inventory	171,428	205,939
Balance at end of year	12,512	12,512

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.

7. OTHER ASSETS

Other assets - current

Accrued income
Contract assets

2025	2024
\$	\$
6,599	4,625
0	276,244
6,599	280,869

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$
Balance at 1 July 2023	2,434,196	8,469,972	18,245,009	29,149,177	98,757	2,369,732	31,617,666
Additions	0	49,004	1,125,163	1,174,167	41,236	459,629	1,675,032
Disposals	0	0	0	0	0	(158,802)	(158,802)
Depreciation	0	(204,674)	(533,614)	(738,288)	(28,837)	(272,779)	(1,039,904)
Balance at 30 June 2024	2,434,196	8,314,302	18,836,558	29,585,056	111,156	2,397,780	32,093,992
Comprises:							
Gross balance amount at 30 June 2024	2,434,196	10,263,141	27,004,108	39,701,445	303,802	4,469,267	44,474,514
Accumulated depreciation at 30 June 2024	0	(1,948,839)	(8,167,550)	(10,116,389)	(192,646)	(2,071,487)	(12,380,522)
Balance at 30 June 2024	2,434,196	8,314,302	18,836,558	29,585,056	111,156	2,397,780	32,093,992
Additions	0	34,936	819,567	854,503	101,654	176,919	1,133,076
Disposals	0	0	0	0	0	(83,081)	(83,081)
Depreciation	0	(205,810)	(555,196)	(761,006)	(32,894)	(292,747)	(1,086,647)
Balance at 30 June 2025	2,434,196	8,143,428	19,100,929	29,678,553	179,916	2,198,871	32,057,340
Comprises:							
Gross balance amount at 30 June 2025	2,434,196	10,298,077	27,823,671	40,555,944	388,051	4,507,416	45,451,411
Accumulated depreciation at 30 June 2025	0	(2,154,649)	(8,722,742)	(10,877,391)	(208,135)	(2,308,545)	(13,394,071)
Balance at 30 June 2025	2,434,196	8,143,428	19,100,929	29,678,553	179,916	2,198,871	32,057,340

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2021	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2021	Price per square metre / market borrowing rate
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

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

Attachment for Agenda Item 7.3

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads	Infrastructure - Bridges	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Ovals	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	121,248,773	12,705,100	1,332,916	3,695,275	1,949,900	140,931,964
Additions	2,281,129	286,178	102,197	0	0	2,669,504
Depreciation	(1,043,714)	(353,981)	(34,434)	(111,988)	(120,266)	(1,664,383)
Balance at 30 June 2024	122,486,188	12,637,297	1,400,679	3,583,287	1,829,634	141,937,085
Comprises:						
Gross balance at 30 June 2024	148,499,809	26,712,707	1,916,081	5,421,254	3,121,127	185,670,978
Accumulated depreciation at 30 June 2024	(26,013,621)	(14,075,410)	(515,402)	(1,837,967)	(1,291,493)	(43,733,893)
Balance at 30 June 2024	122,486,188	12,637,297	1,400,679	3,583,287	1,829,634	141,937,085
Additions	8,470,930	1,675,895	57,793	0	0	10,204,618
Depreciation	(1,043,714)	(353,981)	(34,434)	(111,988)	(120,266)	(1,664,383)
Balance at 30 June 2025	129,913,404	13,959,211	1,424,038	3,471,299	1,709,368	150,477,320
Comprises:						
Gross balance at 30 June 2025	156,970,739	28,388,602	1,973,874	5,421,254	3,121,127	195,875,596
Accumulated depreciation at 30 June 2025	(27,057,335)	(14,429,391)	(549,836)	(1,949,955)	(1,411,759)	(45,398,276)
Balance at 30 June 2024	129,913,404	13,959,211	1,424,038	3,471,299	1,709,368	150,477,320

9. 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					
Infrastructure - Roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Bridges	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Parks and Ovals	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	25 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	40 years
seal	
- bituminous seals	15 years
- asphalt surfaces	15 years
Gravel roads	
formation	not depreciated
pavement	40 years
Footpaths - slab	48 years
Bridges	100 years
Water supply piping and drainage systems	54 years
Parks and Ovals	25 years

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

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 purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur at every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *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 been 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.

11. LEASES

	2025 Actual	2024 Actual
	\$	\$
(a) Lease Liabilities		
Current	5,331	0
Non-current	10,662	0
31(d)	15,993	0

The Shire has one lease relating to the provision of two photocopiers. The lease term is 4 years with fixed repayments.

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 31(d).

11. LEASES (Continued)

(b) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
 1 to 2 years
 2 to 3 years
 3 to 4 years
 4 to 5 years
 > 5 years

2025 Actual	2024 Actual
\$	\$
134,434	117,289
31,075	85,372
21,941	21,330
21,941	21,330
6,553	5,942
6,553	5,942
222,497	257,205
138,387	127,140

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

The Shire leases cropping land, office space and houses to staff and aged persons with rentals payable at varying frequency. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases.

Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

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

12. INVESTMENT PROPERTY

The Shire had no investment property to report during the reporting period.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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13. INTANGIBLE ASSETS

The Shire had no intangible assets to report during the reporting period.

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

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities

2025	2024
\$	\$
503,026	808,230
127,541	115,533
71,714	65,287
702,281	989,050

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

15. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2025	2024
	\$	\$
Contract liabilities	1,550,886	1,656,404
	1,550,886	1,656,404
Opening balance	1,656,404	124,789
Additions	1,550,886	1,978,522
Revenue from capital grant/contributions held as a liability at the start of the period	(1,656,404)	(446,907)
	1,550,886	1,656,404
Less than 1 year	1,550,886	1,656,404
	1,550,886	1,656,404

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

16. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		275,310	3,051,392	3,326,702	148,300	1,826,703	1,975,003
Total secured borrowings	31(a)	275,310	3,051,392	3,326,702	148,300	1,826,703	1,975,003

Secured liabilities and assets pledged as security

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

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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

Risk

Details of individual borrowings required by regulations are provided at Note 31(a).

17. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

	2025	2024
	\$	\$
Annual Leave	305,947	294,387
Long Service Leave	180,521	202,079
	486,468	496,466
Total current employee related provisions	486,468	496,466
Non-current provisions		
Long Service Leave	100,560	77,174
	100,560	77,174
Total non-current employee related provisions	100,560	77,174
Total employee related provisions	587,028	573,640

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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

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

18. OTHER PROVISIONS

The Shire had no other provisions to report during the reporting period.

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

Attachment for Agenda Item 7.3

19. 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 and buildings	17,916,211	0	17,916,211	17,916,211	0	17,916,211
Revaluation surplus - Plant and equipment	436,388	0	436,388	436,388	0	436,388
Revaluation surplus - Infrastructure - Roads	91,484,523	0	91,484,523	91,484,523	0	91,484,523
Revaluation surplus - Infrastructure - Footpaths	0	0	0	0	0	0
Revaluation surplus - Infrastructure - Bridges	10,199,150	0	10,199,150	10,199,150	0	10,199,150
Revaluation surplus - Infrastructure - Drainage	3,195,485	0	3,195,485	3,195,485	0	3,195,485
Revaluation surplus - Infrastructure - Parks and Ovals	2,322,825	0	2,322,825	2,322,825	0	2,322,825
	125,554,582	0	125,554,582	125,554,582	0	125,554,582

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

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	3,050,886	1,656,404
- Financial assets at amortised cost	4	2,713,190	1,893,963
		5,764,076	3,550,367
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	32	2,713,190	1,893,963
Capital grant liabilities	15	1,550,886	1,656,404
Unspent loans	31(c)	1,500,000	0
Total restricted financial assets		5,764,076	3,550,367
Prior period comparative restatement			
Comparative figures for restricted and unrestricted cash have been restated to accurately reflect their respective balances.			
21. UNDRAWN BORROWING FACILITIES			
CREDIT STANDBY ARRANGEMENTS			
Credit card limit		15,500	15,500
Credit card balance at balance date		(1,129)	(1,997)
Total amount of credit unused		14,371	13,503
Loan facilities			
Loan facilities - current		275,310	148,300
Loan facilities - non-current		3,051,393	1,826,704
Total facilities in use at balance date		3,326,703	1,975,004
Unused loan facilities at balance date		1,500,000	NIL

22. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*,
The Shire has listed sites to be possible sources of contamination.
Details of those sites are:

NIL

23. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	2,285,495	0
- plant & equipment purchases	0	175,000
	2,285,495	175,000
Payable:		
- not later than one year	2,285,495	175,000

The capital expenditure project outstanding at the end of the current reporting period represent the Swimming Pool Redevelopment project due to be completed in the next financial year (the prior year commitment was for the purchase of four passenger vehicles).

24. RELATED PARTY TRANSACTIONS

(a) Council Member Remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	6,300	6,300	5,500
President's meeting attendance fees	13,840	12,100	12,100
President's annual allowance for ICT expenses	2,504	2,500	2,465
President's travel and accommodation expenses	1,353	625	0
	23,997	21,525	20,065
Deputy President's annual allowance	1,575	1,575	1,375
Deputy President's meeting attendance fees	4,120	3,600	3,600
Deputy President's annual allowance for ICT expenses	2,504	2,500	2,465
Deputy President's travel and accommodation expenses	916	625	0
	9,115	8,300	7,440
All other council member's meeting attendance fees	24,720	26,980	23,400
All other council member's annual allowance for ICT expenses	15,024	15,000	14,790
All other council member's travel and accommodation expenses	1,716	3,750	0
	41,460	45,730	38,190
24(b)	74,572	75,555	65,695

(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	575,045	557,887
Post-employment benefits	80,343	74,976
Employee - other long-term benefits	163,481	137,415
Employee - termination benefits	0	0
Council member costs	74,572	65,695
24(a)	893,441	835,973

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

24. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2025 Actual \$	2024 Actual \$
Sale of goods and services	21,262	20,820
Amounts outstanding from related parties: Trade and other receivables	0	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 24(a) and 24(b).

ii. Other Related Parties

During the previous year, a business controlled by a related party of a Key management personnel, leased commercial space in the Cornerstone building.
The lease charges payable to the Shire amounted to \$21,262 in the current year (\$20,820 in the prior year).

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.

25. JOINT ARRANGEMENTS

The Shire had no joint arrangements in place during the reporting period.

26. INVESTMENT IN ASSOCIATES

The Shire had no investment in associates detail to report during the reporting period.

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

27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

28. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which The Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 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 asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

29. RATING INFORMATION

(a) General Rates

RATE TYPE				2024/25 Actual Rateable Value*	2024/25 Actual Rate Revenue	2024/25 Actual Interim Rates	2024/25 Actual Total Revenue	2024/25 Budget Rate Revenue	2024/25 Budget Interim Rate	2024/25 Budget Total Revenue	2023/24 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.12148	485	6,291,443	764,253	(659)	763,594	763,757	1,000	764,757	734,443
Rural	Unimproved valuation	0.00530	408	452,695,000	2,397,925	99	2,398,024	2,397,925	1,000	2,398,925	2,290,891
Total general rates			893	458,986,443	3,162,178	(560)	3,161,618	3,161,682	2,000	3,163,682	3,025,334
Minimum payment											
Residential	Gross rental valuation	1,037	180	863,151	186,660	0	186,660	187,697	0	187,697	168,948
Rural	Unimproved valuation	1,037	318	46,484,300	329,766	0	329,766	329,766	0	329,766	303,316
Mining	Unimproved valuation	1,037	15	175,174	15,555	0	15,555	15,555	0	15,555	19,760
Total minimum payments			513	47,522,625	531,981	0	531,981	533,018	0	533,018	492,024
Total general rates and minimum payments			1,406	506,509,068	3,694,159	(560)	3,693,599	3,694,700	2,000	3,696,700	3,517,358
Ex-gratia Rates											
CBH					10,206	0	10,206	10,000	0	10,000	10,206
Total amount raised from rates (excluding general rates)					10,206	0	10,206	10,000	0	10,000	10,206
Discounts							(303,209)			(295,576)	(265,537)
Concessions							(127)			(500)	(208)
Total Rates							3,400,469			3,410,624	3,261,819
Rate instalment interest							3,547			4,000	2,847
Rate overdue interest							41,068			14,500	34,864

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.

30. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget 2024/25 (30 June 2024) Carried Forward)	2023/24 (30 June 2023) Carried Forward)
Note		\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	Less: Profit on asset disposals	(6,415)	(8,511)
	Less: Fair value adjustments to financial assets at fair value through profit or loss	2,663	(1,261)
	Add: Loss on disposal of assets	16,666	12,223
8(a),9(a)	Add: Depreciation	2,751,029	2,704,287
Non-cash movements in non-current assets and liabilities:			
	Pensioner deferred rates	(19,487)	(9,683)
	Employee benefit provisions	30,979	32,366
	Lease movements	5,331	6,837
Non-cash amounts excluded from operating activities		2,780,766	2,736,258
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
NIL			
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
	Non cash proceeds from new leases	15,993	0
Non-cash amounts excluded from financing activities		15,993	0
(d) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
32	Less: Reserve accounts	(2,713,190)	(1,893,963)
	Add: Employee Leave Reserve Balance	159,885	152,285
	Add: Current liabilities not expected to be cleared at end of year		
	- Current portion of borrowings	275,310	148,300
11(a)	- Current portion of lease liabilities	5,331	0
Total adjustments to net current assets		(2,272,664)	(1,593,378)
Net current assets used in the Statement of Financial Activity			
	Total current assets	8,153,217	7,048,877
	Less: Total current liabilities	(3,020,276)	(3,290,220)
	Less: Total adjustments to net current assets	(2,272,664)	(1,593,378)
Surplus or deficit after imposition of general rates		2,860,277	2,165,279

31. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual						Budget				
		New Loans		Principal		New Loans		Principal		Principal		
Purpose	Note	Principal at 1 July 2023	During 2023-24	Repayments During 2023-24	Principal at 30 June 2024	During 2024-25	Repayments During 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New Loans During 2024-25	Repayments During 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation Centre		602,275	0	(51,671)	550,604	0	(54,116)	496,488	550,605	0	(54,116)	496,489
Cornerstone Community Centre		578,039	0	(49,203)	528,836	0	(50,940)	477,896	528,835	0	(50,940)	477,895
Vincent Street Streetscape		937,959	0	(42,396)	895,563	0	(43,244)	852,319	895,564	0	(43,244)	852,320
Swimming Pool Redevelopment		0	0	0	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000
Hunt Road Eight Unit Development		0	0	0	0	0	0	0	0	2,000,000	0	2,000,000
Caravan Park Six Cabin Development		0	0	0	0	0	0	0	0	1,000,000	0	1,000,000
Total		2,118,273	0	(143,270)	1,975,003	1,500,000	(148,300)	3,326,703	1,975,004	4,500,000	(148,300)	6,326,704

All 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
Recreation Centre		118	WATC*	4.68%	10/05/2033	\$ 15,618	\$ 42,447	\$ 43,195
Cornerstone Community Centre		120	WATC*	3.50%	12/04/2033	21,400	21,605	21,430
Vincent Street Streetscape		121	WATC*	1.99%	10/08/2041	23,511	23,689	21,394
Total						60,529	87,741	86,019
Self Supporting Loans Finance Cost Payments								
Nil						0	0	0
Total Self Supporting Loans Finance Cost Payments						0	0	0
Total Finance Cost Payments						60,529	87,741	86,019

* WA Treasury Corporation

31. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2024/25

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges \$	Actual Balance Unspent \$
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
					\$	\$	\$	\$		
Swimming Pool Redevelopment	WATC*	Debenture	10	4.47%	1,500,000	1,500,000	0	1,500,000	6,201	1,500,000
					1,500,000	1,500,000	0	1,500,000	6,201	1,500,000

* WA Treasury Corporation

(c) Unspent Borrowings - 2024/25

Particulars	Institution	Date Borrowed	Unspent Balance 1-Jul-24 \$	Borrowed During Year \$	Expended During Year \$	Unspent Balance 30-Jun-25 \$
Swimming Pool Redevelopment	WATC*	28/05/2025	0	1,500,000	0	1,500,000
			0	1,500,000	0	1,500,000

* WA Treasury Corporation

(d) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New Leases During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$
Photocopier lease		6,837	0	(6,837)	0	6,648	0	(6,648)	0
Total Lease Liabilities	11(a)	6,837	0	(6,837)	0	6,648	0	(6,648)	0

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
						\$	\$	\$	
Photocopier (Two Units) Lease		-	Westone Capital	19.80%	1/07/2027	1,317	0	183	48 months
Total Finance Cost Payments						1,317	0	183	

32. 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 legislation/agreement												
Nil	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
Restricted by council												
(a) Building Reserve	317,715	167,934	(177,000)	308,649	317,713	13,812	(227,000)	104,525	583,632	151,083	(417,000)	317,715
(b) Community Bus Reserve	0	0	0	0	0	0	0	0	40,904	0	(40,904)	0
(c) Cropping Committee Reserve	99,934	48,713	(34,400)	114,247	99,934	55,564	(40,000)	115,498	176,019	44,840	(120,925)	99,934
(d) Emergency Services Reserve	31,290	1,560	0	32,850	31,289	1,360	0	32,649	29,712	1,578	0	31,290
(e) LSL and Gratuity Reserve	152,292	7,593	0	159,885	152,292	6,621	0	158,913	144,613	7,679	0	152,292
(f) ITC Renewal Reserve	64,278	104,459	0	168,737	64,279	52,794	0	117,073	41,281	22,997	0	64,278
(g) Plant Replacement Reserve	145,936	172,634	0	318,570	145,936	56,344	0	202,280	101,234	109,402	(64,700)	145,936
(h) Recreation Development Reserve	683,105	304,185	0	987,290	683,105	34,697	(685,000)	32,802	604,663	88,902	(10,460)	683,105
(i) Infrastructure Reserve	61,714	172,406	0	234,120	61,713	52,683	0	114,396	222,866	63,848	(225,000)	61,714
(j) Airfield Emergency Lighting Reserve	0	0	0	0	0	0	0	0	41,545	3,513	(45,058)	0
(k) Senior's Housing Reserve	271,986	67,867	(20,000)	319,853	271,986	11,824	(20,000)	263,810	231,683	60,303	(20,000)	271,986
(l) Avondale Machinery Museum Reserve	65,713	3,276	0	68,989	65,713	2,857	0	68,570	62,399	3,314	0	65,713
	1,893,963	1,050,627	(231,400)	2,713,190	1,893,960	288,556	(972,000)	1,210,516	2,280,551	557,459	(944,047)	1,893,963
	1,893,963	1,050,627	(231,400)	2,713,190	1,893,960	288,556	(972,000)	1,210,516	2,280,551	557,459	(944,047)	1,893,963

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
(a) Building Reserve	to be used to fund the construction of new and renovation of existing Council buildings.
(b) Community Bus Reserve	to be used for the replacement of the Community Bus.
(c) Cropping Committee Reserve	to be used to fund Community Based projects and assist Community Groups.
(d) Emergency Services Reserve	to be used to acquire Emergency Service support equipment.
(e) LSL and Gratuity Reserve	to be used to fund Long Service Leave and Gratuity payment obligations.
(f) ITC Renewal Reserve	to be used for the replacement or upgrade of information technology and communication infrastructure and software.
(g) Plant Replacement Reserve	to be used for the purchase of major plant.
(h) Recreation Development Reserve	to be used to fund capital projects to enhance recreational pursuits.
(i) Infrastructure Reserve	to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.
(j) Airfield Emergency Lighting Reserve	to be used for the upgrade and maintenance of the Airfield runway lighting.
(k) Senior's Housing Reserve	to be used for the future development and current maintenance of Senior's Housing.
(l) Avondale Machinery Museum Reserve	to be used to fund Avondale Machinery Museum upgrades and special projects.

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

33. 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:

	01 July 2024	Amounts Received	Amounts Paid	30 June 2025
	\$	\$	\$	\$
Unclaimed Monies	319	338	(249)	408
Second Hand Housing Deposits	20,000	0	(5,000)	15,000
Hunt Road Village Bonds	5,818	1,320	(600)	6,538
Key Bonds	1,260	750	(300)	1,710
Cleaning Bonds	2,250	1,650	(900)	3,000
Housing Rental Bonds	2,250	0	0	2,250
Cat Trap Bonds	50	0	0	50
Project Retention Fee	0	28,881	0	28,881
Cornerstone Commercial Tenancy Bond	6,048	1,320	(1,938)	5,430
	37,995	34,259	(8,987)	63,267

7. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil.

8. CLOSURE

The Chairman declared the meeting closed at 9:38am.

I hereby certify these Minutes as being confirmed in accordance with Section 5.22 of the Local Government Act 1995.

PRESIDING MEMBER:

DATE:

8. TECHNICAL SERVICES

8.1 E-Quotes – RFT 02/2526 & RFT 03/2526 Road Construction Services

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	23 October 2025
Applicant:	Various
File Reference:	ADM 0542
Author and Position:	Stephen Vincent, Manager of Works
Previously Before Council:	No
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

Council to consider awarding two E-Quote contracts for Road Construction Services.

BACKGROUND

The following two projects were advertised using WALGA E-Quotes:

RFT 02/2526 - Mawson Road Widen and Seal

The Shire of Beverley are seeking fixed price tender to repair two failed sections of Mawson Road and to reconstruct and widen a two kilometre section from a 6 metre seal to a 7 metre seal.

The first failed section is from SLK 1.27 to 1.65, Cement stabilise full width to 8 metres wide, 250mm deep with 1.5% cement. Seal to 7m, centre line to be offset and re-spotted once the seal has been laid.

The second failed section carries on from SLK 1.65 to 1.73, west side only. Cement stabilise 3 metres wide (including 600mm shoulder), 250mm deep with 1.5% cement, seal 2.4m.

The full width upgrade is from SLK 20.10 to 22.10. Centre road to suit culvert at SLK 20.38. (fig 7). There should be sufficient gravel on the shoulders which was boxed out and filled with gravel 2024. If extra gravel is required, the shire can stockpile nearby. Cement stabilise full width to 8 metres wide, 250mm deep with 1.5% cement. Centre line to be offset and re-spotted once the seal has been laid.

Preferred start date, prior to the harvest season.

Scope Of Works

Culverts

No culverts to be widened.

Earthworks

- Reform drains to suit wider construction.
- If any further gravel is required, the Shire can stockpile nearby.
- Cement stabilise to 250mm deep using 1.5% cement. Total 19,280 m²

Bitumen

Seal with 95/5 primer seal with 10mm stone. Total 16,852 m²

General

- Water 6.5km from the start of works SLK 1.27, and 5.5km from SLK 20.10, no charge.
- Guideposts supplied, contractor to install.
- All insurances must be up to date, and a Shire of Beverley induction is to be carried out prior to any works commencing.

RFT 03/2526 - Waterhatch Road Widen Reconstruct

The Shire of Beverley are seeking a fixed price tender to reconstruct and seal Waterhatch Road from 5.8 metres to a 7 metre seal from SLK 9.40 to SLK 11.81. Cement stabilise to 8 metres wide, 250mm deep with 1.5% cement.

Preferred start date Mid-January 2026, after harvest season.

Scope Of Works

Lopping

Minor lopping where required.

Culverts

Two culverts to be widened by Shire prior to works commencement

Earthworks

- Install pegs to maintain the current alignment.
- Reconstruct and cement stabilise pavement to 250mm deep and 8 metres wide, using 1.5% cement.
- Reform drains to suit wider formation.
- Gravel to be imported by the Shire prior to works commencement.

Bitumen

Seal to 7m with 95/5 primer seal with 10mm stone.

General

- Water is 9.5 km from the start of works, no charge.
- Guideposts supplied, contractor to install.
- All insurances must be up to date and a Shire of Beverley induction is to be carried out prior to any works commencing.

COMMENT

Quotes were requested through WALGA's E-Quote program, closing at 5pm, 22 October 2025 and were opened at 5:11pm the same day.

Requests were sent to the following five companies:

Advanteering Civil Engineers
Earthstyle Contracting Pty Ltd
GDR Civil Engineers
Stabilised Pavements Australia
Western Stabilisers

Earthstyle Contracting were the only company that quoted on the two projects.

Earthstyle Contracting have previously completed the reconstruction on sections of these roads for the last two years. Their standard of work and good communication with the Shire is excellent and would recommend them again for these works.

Tenderer	Mawson Road Widen Reconstruct and Seal	Waterhatch Road Widen Reconstruct and Seal	Total
Earthstyle Contracting Pty Ltd	\$391,506.00	\$403,930.00	\$795,436.00
Advanteering Civil Engineers	Nothing received	Nothing received	-
GDR Civil Engineers	Nothing received	Nothing received	-
Stabilised Pavements Australia	Nothing received	Nothing received	-
Western Stabilisers	Nothing received	Nothing received	-

STATUTORY ENVIRONMENT

Local Government Act 1995:

3.57 Tenders for providing goods or services

- (1) A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.
- (2) Regulations may make provision about tenders.

Local Government Act (Functions and General) Regulations 1996,
Division 2 — Tenders for providing goods or services (s. 3.57):

- (1) Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$250 000 unless subregulation (2) states otherwise.
- (2) Tenders do not have to be publicly invited according to the requirements of this Division if —
 - (a) the supply of the goods or services is to be obtained from expenditure authorised in an emergency under section 6.8(1)(c) of the Act; or
 - (aa) the supply of the goods or services is associated with a state of emergency or a COVID-19 declaration; or

- (b) the supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program; or

20. Variation of requirements before entry into contract

- (1) If, after it has invited tenders for the supply of goods or services and chosen a successful tenderer but before it has entered into a contract for the supply of the goods or services required, the local government wishes to make a minor variation in the goods or services required, it may, without again inviting tenders, enter into a contract with the chosen tenderer for the supply of the varied requirement subject to such variations in the tender as may be agreed with the tenderer.
- (2) If —
 - (a) the chosen tenderer is unable or unwilling to enter into a contract to supply the varied requirement; or
 - (b) the local government and the chosen tenderer cannot agree on any other variation to be included in the contract as a result of the varied requirement,

that tenderer ceases to be the chosen tenderer and the local government may, instead of again inviting tenders, choose the tenderer, if any, whose tender the local government considered it would be the next most advantageous to it to accept.

- (3) In subregulation (1) —
minor variation means a variation that the local government is satisfied is minor having regard to the total goods or services that tenderers were invited to supply.

21A. Varying a contract for the supply of goods or services

If a local government has entered into a contract for the supply of goods or services with a successful tenderer, the contract must not be varied unless —

- (a) the variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) the variation is a renewal or extension of the term of the contract as described in regulation 11(2)(j), (ja) or (jb).

[Regulation 21A inserted: Gazette 18 Sep 2015 p. 3807; amended: SL 2023/47 r. 5.]

CONSULTATION

Manager of Works
Council

FINANCIAL IMPLICATIONS

2025/26 Budget Allocations:

Mawson Road (both locations) \$479,250.00

Waterhatch Road \$404,880.00

STRATEGIC IMPLICATIONS

Strategic Pillar: 1. Economy

4. Civic Leadership

Strategic Priorities: 1.1 Safe, efficient and connected transport network

4.3 Responsible Planning

POLICY IMPLICATIONS

AF007 Purchasing and Procurement

RISK IMPLICATIONS

Medium (6) - There is an unlikely risk that a contractor may be unable to fulfill the contract. The suggested contractor has now completed multiple projects for the Shire meeting time and budget requirements.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M4/1025

Moved Cr Martin

Seconded Cr Shaw

That Council;

- 1. Award RFT 02/2526 Mawson Road to Earthstyle Contracting for the quoted amount of \$391,506.00 ex GST; and**
- 2. Award RFT 03/2526 Waterhatch Road to Earthstyle Contracting for quoted amount of \$403,930.00 ex GST.**

CARRIED BY ABSOLUTE MAJORITY 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

3:13pm – Manager of Works, Stephen Vincent, left the meeting and did not return.

9. PLANNING SERVICES

9.1 Development Application: Single House Development – Hunt Road Village 97 (Lot 150) Hunt Road

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	3 October 2025
Applicant:	Shire of Beverley
File Reference:	HUN 1212
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	26 February 2025 M8/0225, Attached
Disclosure(s) Of Interest:	Shire of Beverley is the landowner
Attachments:	Locality Map, Site Layout Plan, Draft Drawings

SUMMARY

Council is requested to formally approve a 4 x Single Houses development proposal on Shire Owned land, being 97 (Lot 150) Hunt Road – known as Hunt Road Village.

BACKGROUND

The proposal for 4 Single Houses development is presented to Council to obtain formal Development Approval. Evidence of this Development Approval is required to be submitted to the *Department of Planning, Lands and Heritage* (DPLH) and is linked to the executed grant funding agreement for the construction of 4 x Key Worker Accommodation units (*Infrastructure Development Fund – IDF*).

The subject property is located at 97 (Lot 150) Hunt Road, is zoned *Residential R10/25* pursuant to the *Shire of Beverley Local Planning Scheme No. 3* (LPS3) and is 1.1872 ha in extent. It contains the Hunt Road Village (10 x units) and Carports.

Pursuant to LPS3 (and the *Residential Design Codes*), a *Single House* means:

A dwelling standing wholly on its own green title or survey strata lot, together with any easement over adjoining land for support of a wall or for access or services and excludes dwellings on titles with areas held in common property.

A Single House is a Permissible land Use in the *Residential Zone* pursuant to Table 3 in LPS3.

Attached are the site layout and drawings of the 4 proposed houses.

COMMENT

The Shire has been successful in obtaining funding from the DPLH to install required sewer, water and electrical infrastructure to the Hunt Road Village site, to enable the construction of 4 x Key Worker Accommodation Units.

Part of the project entails submitting a Subdivision Application to the *Western Australian Planning Commission* (WAPC) to create the green title lots for the development.

As part of the Funding Agreement Milestones the Shire need to present evidence of the Development Approval for the proposal.

The proposal is recommended for approval as crucial civil infrastructure services will be able to be constructed to enable construction of the Key Worker Accommodation Units.

The proposed development complies with the Residential Design Codes.

CONSULTATION

No external consultation was considered required.

STATUTORY ENVIRONMENT

The application may be considered consistent with the Shire of Beverley's Local Planning Scheme No. 3.

FINANCIAL IMPLICATIONS

There are no financial implications relative to this application.

STRATEGIC IMPLICATIONS

Strategic Pillar: 1. Economy
4. Civic Leadership

Strategic Priorities:
4.3 Responsible planning

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M5/1025

Moved Cr Lawlor

Seconded Cr Maxwell

That Council resolve to grant planning approval for 4 Single Houses at 97 (Lot 150) Hunt Road (to be subdivided) subject to the following conditions and advice notes:

Conditions:

- 1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.**
- 2. Where practicable storm water shall be discharged in a manner so that there is no discharge onto the adjoining properties to the satisfaction of the Shire.**
- 3. Prior to occupation, the development hereby permitted shall be connected to the reticulated Water Corporation deep sewer system to the satisfaction of the Shire.**
- 4. Prior to occupation, the development hereby permitted shall be connected to the reticulated Water Corporation potable water supply system to the satisfaction of the Shire.**

Advice Notes:

Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.

Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.

Note 3: Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.

Note 4: The applicant is advised a building permit is required prior to commencement of any building works.

Note 5: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

CARRIED 6/0

***For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil***



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Author:

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9.5 Infrastructure Development Fund – Proposed Key Workers' Accommodation & Subdivision: 97 (Lot 150) Hunt Road, Beverley (Hunt Road Village)

Submission To:	Ordinary Council Meeting 26 February 2025
Report Date:	18 February 2025
Applicant:	Shire of Beverley
File Reference:	HUN 1212
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	No
Disclosure(s) Of Interest:	Nil
Attachments:	Confidential Draft DPLH Financial Assistance Agreement <u>(under separate cover)</u>, Draft Subdivision Sketch Plan and Staging Proposal, Subdivision Process Flowchart

SUMMARY

Council will be requested to consider the draft *Financial Assistance Agreement* from the *Department of Planning, Lands and Heritage* (DPLH) relating to the approved *Infrastructure Development Fund* (IDF) grant funding application, and the associated proposed Subdivision of 97 (Lot 150) Hunt Road to enable the required construction of Key Workers' Accommodation.

BACKGROUND

The Shire applied to the DPLH in November 2023 for grant funding through the *Infrastructure Development Fund* (IDF) Grant Funding Scheme. The purpose was to obtain grant funding to provide services (deep sewerage, water, electricity, etc) to the Hunt Road Village site, being 97 (Lot 150) Hunt Road, so that Key Worker Accommodation can be constructed on the subject Lot. The Shire, at time of submission of the grant application, committed to constructing 4 Key Worker Accommodation units. During the assessment of our funding application by the DPLH, and on request, the Shire revised its commitment to construct between 8 to 10 Key Worker Accommodation units.

The grant amount applied for was informed by an Engineering Cost Estimate prepared by Porter Engineering Consultants. This report can be made available should Councillors so wish.

In October 2024 the Shire was informed that we were successful in obtaining grant funding through the IDF for purposes of providing infrastructure services on the subject lot to enable the construction and servicing of 4 (four) Key Worker Accommodation Units. A draft *Financial Assistance Agreement* (FAA) that includes deliverables and payment milestones is presented for Council's consideration, before progressing to acceptance and execution of such.

COMMENT

During informal consultation with Porter Engineering and Scanlan Surveys, post receiving notification of awarding of the IDF grant, advice was received that the best way forward is to initiate a Subdivision Application of the subject land, generally in

the configuration and staging as proposed in this report. Draft Subdivision sketch plan attached.

It was advised that this would be the best way to engage with entities like *Western Power Corporation* (WPC) and *Water Corporation* (WC) relating to the costing and installation of the required infrastructure crucial to the final deliverable of the IDF grant, being the construction of 4 Key Worker Accommodation units.

It should be noted that the amounts reflected in the Draft *Financial Assistance Agreement* (FAA) are allocated towards the installation of the civil infrastructure services only, and does not include the actual construction costs of the 4 Key Worker Accommodation units. The latter have been budgeted for separately in the 2024/2025 Budget.

There are various advantages and challenges associated with the above subdivision proposal:

- A subdivision application will result in application fees to the *Western Australian Planning Commission* (WAPC), the services of a land surveyor on initial application, and other professional consultants and contractors, post subdivision approval;
- A conditional approval from the (WAPC) normally carries a 4 year time limit during which time compliance with imposed conditions will be required, to enable the creation of new titles, and by extension, saleable properties;
- The on-selling of the first 4 properties of stage one is not being considered in the short to medium term;
- It is anticipated that the bulk of the costs for civil services infrastructure installation would be covered by the IDF grant, although a potential shortfall is expected should more lots (more than the minimum 4 stage 1 lots) be required to be serviced;
- Servicing all stages of lots as shown on the draft subdivision sketch plan sooner rather than later will result in longer term cost savings as products and services can escalate significantly over time;
- Staging the subdivision proposal affords Council the opportunity to spread the financial impact over multi-year budgets;
- Creating saleable green title lots allows Council to further develop its Housing Strategy and gain an income from the on-selling of serviced lots, should they choose to do so;
- With a staging proposal an extension of up to two years can be requested from the WAPC to meet imposed subdivision conditions, potentially affording Council a 6 year period to comply with all conditions;
- It is submitted that the WAPC subdivision process timeline (see attached flowchart), can be aligned with the FAA Milestones.

PUBLIC NOTIFICATION

No Public Consultation was deemed necessary.

STATUTORY ENVIRONMENT

Planning & Development Act 2005 & Regulations, Shire of Beverley Local Planning Scheme No. 3.

FINANCIAL IMPLICATIONS

This subdivision proposal is expected to incur the following additional costs (approximate):

Subdivision Application – inclusive of feature survey, design stage, WAPC lodging fees, all stages: \$39,000.00

Geotechnical Investigation: \$5,000.00

Engineering Consultant - detailed services design (sewer, water, electricity, stormwater, roads), liaison with Service Providers, tender vetting, project management, project superintendency: \$100,000

The Infrastructure Development Fund (IDF) Grant Funding as per confidential agreement.

The above cost estimates exclude the budgetary allocation for the construction of 4 x Key Worker Accommodation units, which is a separate, albeit interlinked, budget.

STRATEGIC IMPLICATIONS

Strategic Pillar: 1. Economy
4. Civic Leadership

Strategic Priorities: 1.4 Stable increase in the resident population
4.3 Responsible planning

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION**M8/0225****Moved Cr Martin****Seconded Cr Ridgway****That Council resolve to:**

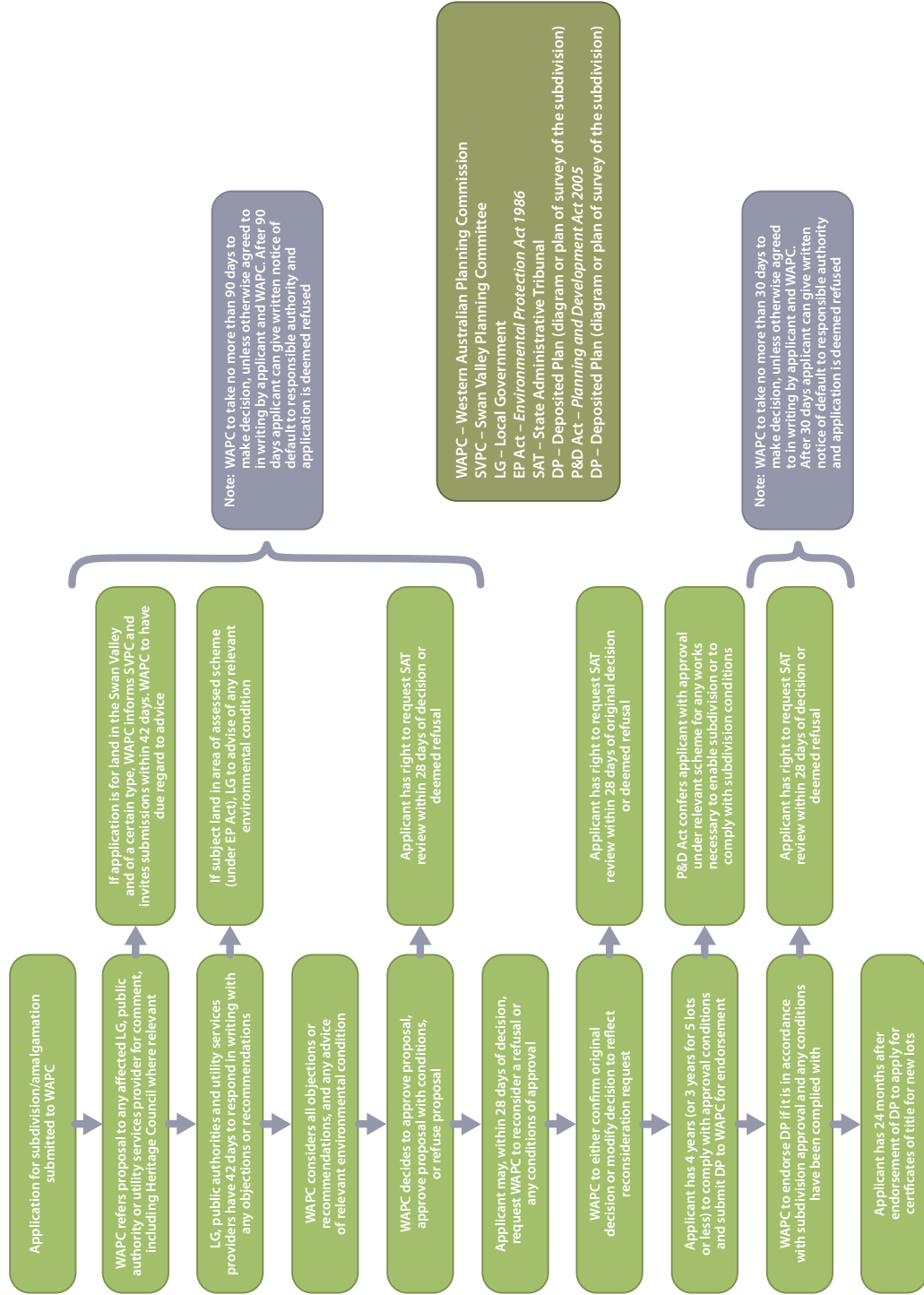
- 1) Note the content of the draft Financial Assistance Agreement and delegate to the Chief Executive Officer the authority to negotiate the final wording, inclusive of amongst others delivery timeframes, key milestones and payment schedules, where required;**
- 2) Authorise the Chief Executive Officer and Shire President to execute the Financial Assistance Agreement with Department of Planning Lands and Heritage; and**
- 3) Proceed with the appointment of the required consultants (after following due process) to progress the subdivision application for 97 (Lot 150) Hunt Road based generally on the subdivision sketch plan and staging attached to this report.**

CARRIED 8/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Sattler
Against: Nil



Appendix 10. Subdivision



1 The Western Australian Planning System

2 Responsible authorities

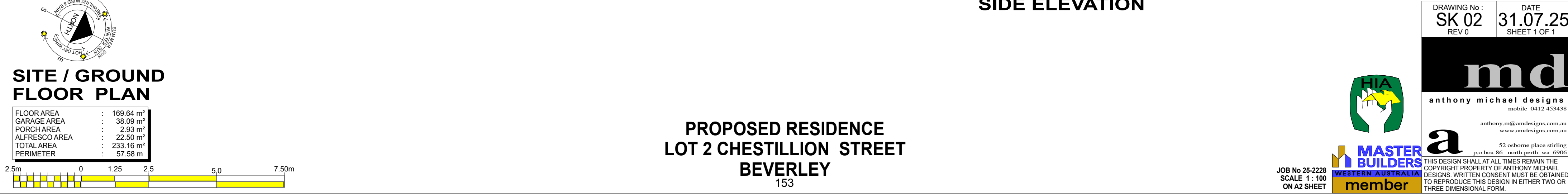
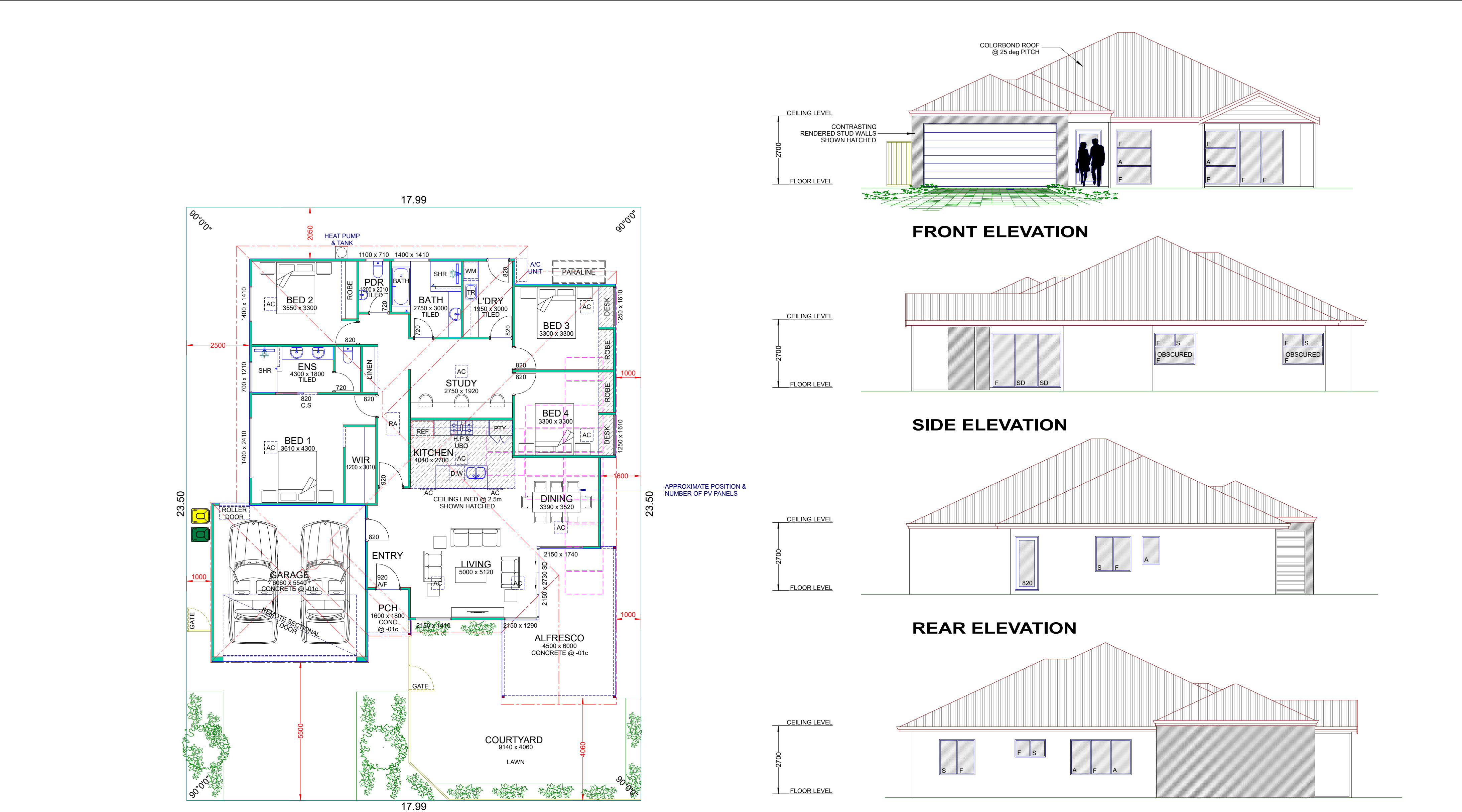
3 Planning legislation

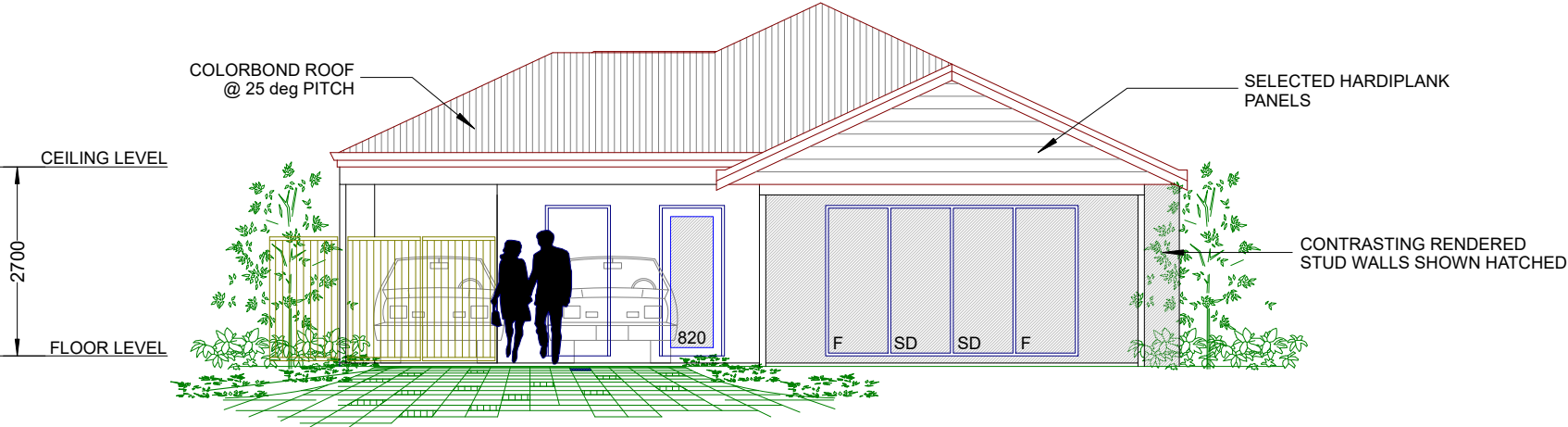
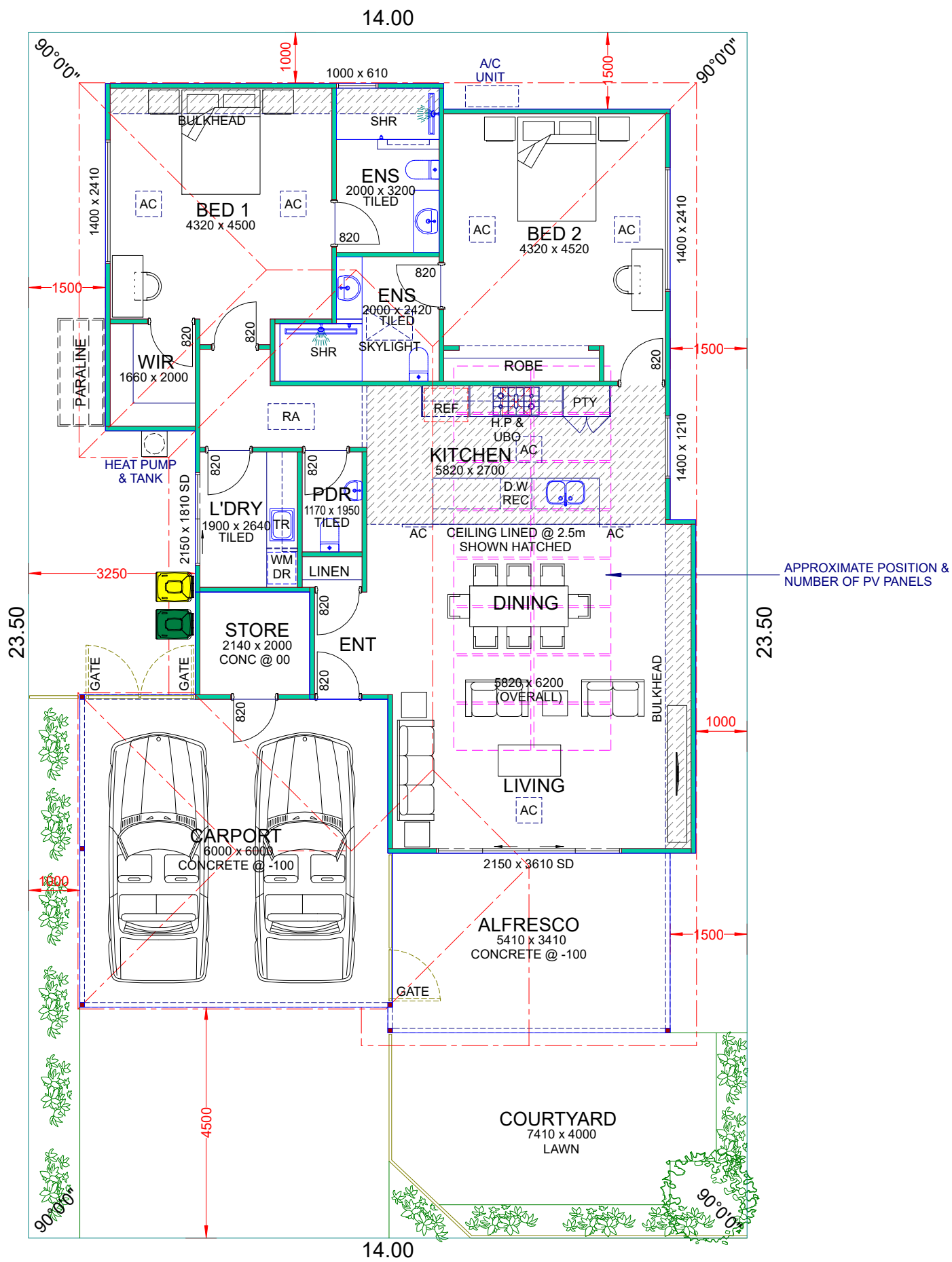
4 Planning framework

5 Planning applications and enforcement

Appendices



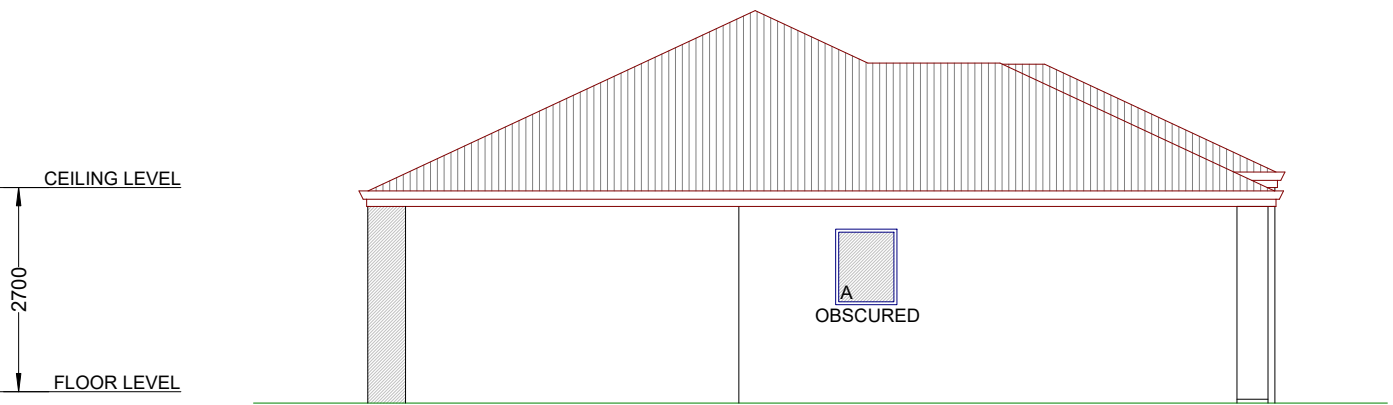




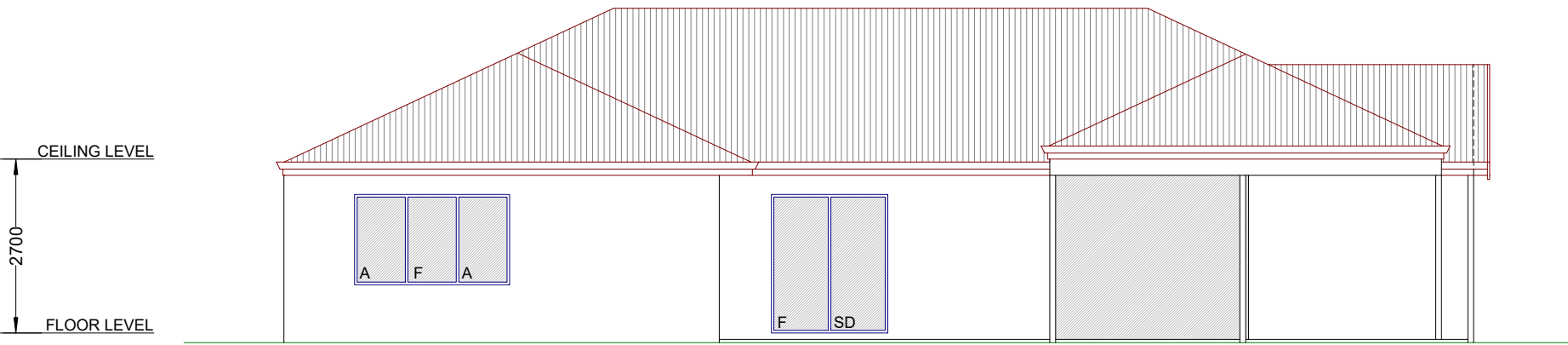
FRONT ELEVATION



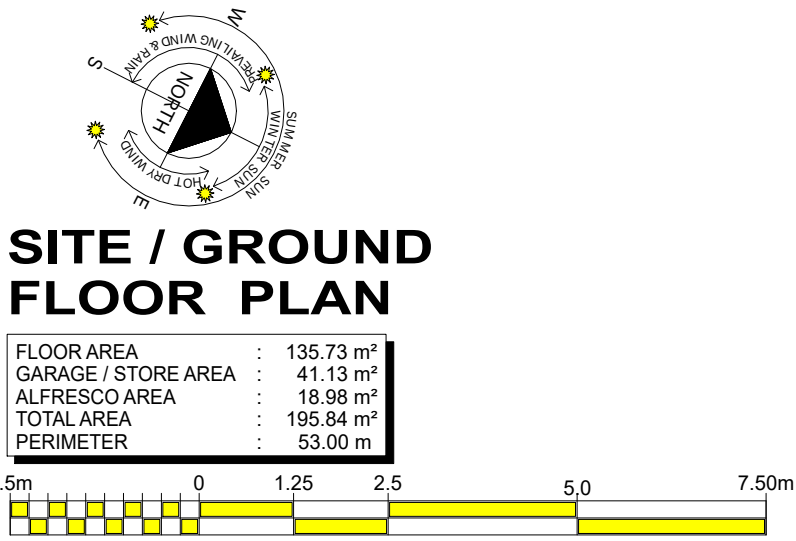
SIDE ELEVATION



REAR ELEVATION



SIDE ELEVATION



PROPOSED RESIDENCE
LOT 4 CHESTILLION STREET
BEVERLEY
154

DRAWING No : SK 02
REV 0
DATE 31.07.25
SHEET 1 OF 1



JOB No 25-2228
SCALE 1 : 100
ON A2 SHEET

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9.2 Proposed Ancillary Dwelling – 1749 (Lot 10356) Mawson Road, Beverley

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	3 October 2025
Applicant:	Haydn Rayner
File Reference:	MAW 1369
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	Application Letter, Locality map, Site Plan, Floor Plan and Elevation Sketches.

SUMMARY

An application has been received to construct an Ancillary Dwelling at 1749 (Lot 10356) Mawson Road, Beverley. It will be recommended the application be approved.

BACKGROUND

The applicant is proposing to construct an Ancillary Dwelling at 1749 Lot 10356) Mawson Road, Beverley.

The subject property is zoned '*Rural*' pursuant to the *Shire of Beverley Local Planning Scheme No. 3* (LPS 3), is 62.7263 ha in extent and contains an existing farm homestead and associated Outbuildings.

The applicant submitted justification as per the letter attached.

COMMENT

The proposed Ancillary Dwelling is a '*D*' use in the '*Rural*' Zone pursuant to Zoning Table 3 in the *Shire of Beverley Local Planning Scheme No. 3* (LPS 3), which means that the use is not permitted unless the local Government has exercised its discretion by granting development approval.

From a land use planning perspective it is submitted that the proposal aligns with the aims and objectives of LPS3. It is not considered that the development would negatively impact future farming operations on the subject land.

The proposed siting of the development is affected by Bushfire Prone Vegetation however a BAL assessment determined a rating of BAL-LOW. There is therefore insufficient risk to warrant specific construction requirements as required by Australian Standard AS3959

STATUTORY ENVIRONMENT

The application may be approved under the *Shire of Beverley's Local Planning Scheme No. 3*.

CONSULTATION

No consultation was deemed required.

FINANCIAL IMPLICATIONS

There are no financial implications relative to this application.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M6/1025

Moved Cr Martin

Seconded Cr Shaw

That Council grant approval for an ancillary dwelling at 1749 (Lot 10356) Mawson Road, Beverley, subject to the following conditions and advice notes:

Conditions:

- 1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.**
- 2. As the Water Corporation reticulated sewer is not available the premises are to be connected to an approved wastewater treatment system, which complies with the requirements of the Treatment of Sewage and Disposal of Effluent and Liquid Waste Regulations. The approved system is not to be used for disposal of industrial liquid waste or other non-ablution wastes (refer to Advice Note 5).**
- 3. Suitable arrangements are to be made for provision of sufficient potable water for the dwelling.**

Advice Notes:

- Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.**
- Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.**
- Note 3: Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.**
- Note 4: The applicant is advised a building permit is required prior to commencement of any building works.**
- Note 5: With regard to Condition 2, an application is to be submitted to the Council's Environmental Health Section in conjunction with the Building Permit application.**
- Note 6: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.**

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*



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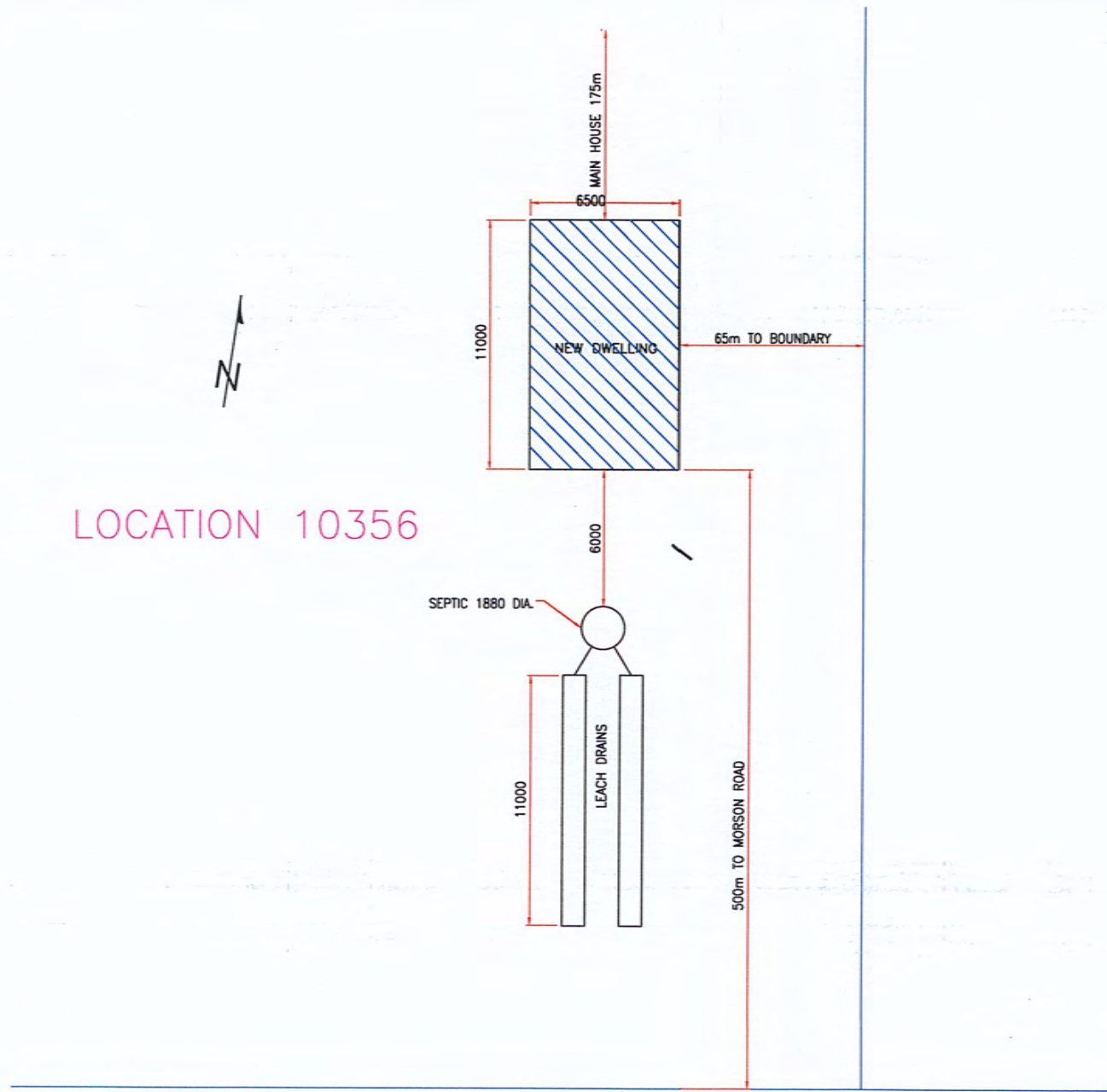
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MAWSON ROAD

SITE PLAN
SCALE 1:200

1.8.25	ISSUED FOR APPROVAL	1
DATE:	ISSUE	REV:
PROPOSED CABIN		DRG No: 1
		REV: 1
DRAWN:	CT	DATE: 1.8.25
DRAWN:	Δ3	1:200

Attachment for Planning Item 9.2

GENERAL CONSTRUCTION NOTES:

1. ALL CONSTRUCTION TO CONFORM TO B.C.A. AND AUSTRALIAN STANDARDS AND IN ACCORDANCE WITH RELEVANT SERVICES AND AUTHORITY REGULATIONS
2. ALL WORK TO BE CARRIED OUT BY FULLY QUALIFIED AND LICENSED TRADESPERSONS. ALL DIMENSIONS ARE TO BE CONFIRMED BY BUILDER ON SITE. REFER TO WRITTEN DIMENSIONS TO BE TAKEN IN PREFERENCE TO SCALED.
3. ALL SEWER AND STORMWATER DRAINAGE TO BE IN STRICT ACCORDANCE WITH THE REQUIREMENTS OF THE LOCAL COUNCIL.

FIXTURES, FITTINGS AND CABINETRY SHOWN INDICATIVE ONLY

ALL CONC FOOTINGS & STRUCTURAL ELEMENTS TO ENGINEERS DESIGN & SPECIFICATIONS

NOTE: ALL LEVELS & DIMENSIONS TO BE CONFIRMED PRIOR TO PROJECT COMMENCEMENT & ORDERING

TRUSS ROOF WITH INSULATED PIR PANELS

GUTTER & DOWNPIPE CONNECTED TO SOAKWELLS

PROVIDE WATERPROOFING TO BCA 3.8.1 MIN HEIGHTS TO SHOWER AREA 1.8M BASIN 150MM

FLOOR FINISH TO SHOWER ROOM/ SET DOWN IN FLOOR TO FALLS TO FLOOR WASTE

1:60 FALL TO SHOWER WASTE

1:80 MIN FALL TO FLOOR WASTE

ALL SHOWER ROOM VERTICAL CORNERS AND WALL & FLOOR JUNCTIONS SHALL BE WATER PROOFED IN ACCORDANCE WITH AUSTRALIAN STANDARDS AS 3740

LIGHTING LEGEND

- ⊕ RECESSED DOWNLIGHTS.
- ⌋ LIGHT SWITCH
- ⌋ GPO 300MM AFFL UNLESS STATED OTHERWISE
- Ⓢ SMOKE ALARM
- ⌋ EXTRACT FAN

4. SUITABLE SITE AREA DRAINAGE IS TO BE CARRIED OUT BY THE BUILDER TO ENSURE THAT STORMWATER DOES NOT POND AGAINST WALL OF THE DWELLING.
5. ROOF CONTRACTOR SHALL PROVIDE ALL NECESSARY FLASHINGS, CAPPINGS AND OTHER ITEMS REQUIRED TO MAKE THE ROOF WATERTIGHT AND COMPLETE.
6. BUILDER TO ALLOW FOR TRANSITION BETWEEN DIFFERENT FLOOR FINISHES TO BE FLUSH.
7. BATHROOMS AND WET AREAS WITH TILED FINISH AS INDICATED ARE TO BE WATERPROOFED AND TILED IN ACCORDANCE WITH BCA PART 3.8.1, AS2358:1990 & AS3958.1. FLOORS ARE TO BE LAID TO FALL TOWARDS A TRAPPED FLOOR WASTE.
8. ALL NEW PLUMBING INSTALLATIONS SHALL COMPLY WITH AS3500 AND WA 5-STAR PLUS REGULATIONS.

9. WC DOOR TO BE READILY REMOVABLE FROM THE OUTSIDE, USE REMOVABLE HINGES INSTALLED TO MANUFACTURERS INSTRUCTIONS AND TO CLAUSE 3.8.3.3 OF THE B.C.A.
10. REFER TO ENGINEERS DESIGN, DOCUMENTATION AND CALCULATION FOR DETAILS ON ALL STRUCTURAL COMPONENTS
11. ALL TIMBER FRAMING SHALL BE IN ACCORDANCE WITH AS 1684.1-4-1999 (RESIDENTIAL TIMBER FRAMED CONSTRUCTION).
12. ALL ELECTRICAL WORK (INC. WIRINGS & INSTALLATIONS) CARRIED OUT, TO BE IN ACCORDANCE WITH AS 3000.

EXHAUST FAN VENTED AS PER AS1688.2 & CLAUSE 3.8.5.0 OF THE B.C.A. (IF NOT ON OUTSIDE WALL TO BE DUCTED TO OUTSIDE AIR)

PLUMBING NOTES

13. ALL DRAINAGE AND PLUMBING WORKS MUST BE CARRIED OUT BY A LICENCED PLUMBER/DRAINER ONLY AND STRICTLY IN ACCORDANCE WITH "THE STANDARD SEWERAGE BY-LAWS". NO WORK SHALL BE COVERED UP UNTIL IT HAS BEEN EXAMINED AND PASSED BY THE COUNCIL'S INSPECTOR.
14. DISCHARGE ALL WASTES TO SEWERAGE SYSTEM IN ACCORDANCE WITH THE LOCAL COUNCIL'S SPECIFICATION.
15. DISCHARGE ROOF WATER DRAINAGE TO STORMWATER CONNECTION POINT AS PER COUNCIL'S REQUIREMENT.
16. ROOFING CONTRACTOR AND PLUMBER TO ENSURE THAT THE NUMBER OF DOWNPIPES SHOWN ON PLAN IS ADEQUATE AND LOCATED IN THE OPTIMUM POSITIONS.

WALL TYPES LEGEND

- STRUCTURAL TO ENGINEERS DESIGNS & SPECIFICATIONS
- GALV FRAMED CONSTRUCTION WITH 100MM PIR INSULATED PANELS WITH 20MM WEATHERBOARD FINISH EXTERNALLY & COATED FINISH INTERNALLY
- INTERNAL WALLS GALV FRAMED WITH 100MM PIR INSULATED PANELS WITH COATED ALU/STEEL FINISH BOTH SIDES
- FOR EXTERNAL FINISHES REFER TO ELEVATIONS

MATERIALS

- ROOF INSULATED PIR PANELS TRIM DEK FINISH 14 DEGREE PITCH
- WALLS INSULATED PIR PANELS 20MM WEATHERBOARD EXTERNALLY
- CEILING 2.4M HIGH MIN

LEGEND

- DP - DOWNPIPE
- Ⓢ - SMOKE ALARM
- AW - AWNING WINDOW
- FR - FRENCH DOORS
- SD - SLIDING DOORS
- OB - OBSCURED GLAZING
- FS - FIXED SCREEN
- OS - OPENABLE SCREENING
- F - FIXED GLAZING
- ⌋ - EXTRACT FAN
- FW - FLOOR WASTE
- SHW - SHOWER
- VB - VANITY

HARD WIRED AUTOMATIC SMOKE ALARM SYSTEM INTERCONNECTED AND USING SCATTERED LIGHT. TRANSMITTED LIGHT OR IONIZATION TO AS 3786 -2014

NOTE DIMENSIONS ARE MEASURED TO STRUCTURAL ONLY
REFER TO SCHEDULE & ELEVATIONS FOR FINISHES

ISSUE FOR COUNCIL APPROVAL

01 FLOOR PLAN
1:50



E INFO@ONLYCABINS.COM.AU
T 0421 960 388

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BUILDING LANDSCAPE DESIGN & DRAFTING
E: SAMANTHA@FOSLYN.COM.AU

ADDRESS
LOT 1749 MAWSON ROAD
EAST BEVERLEY WA 6304

PROPOSAL
30 FT - 2 BED
PROPOSED ANCILLARY DWELLING
FLOOR PLAN

DRAWN SJL	DATE SEPT 2025	SCALE AS NOTED @ A3
CHECKED	DATE	ISSUE
AUTH.	DRAWING No. A-02	REV. -

GROUND LEVELS SHOWN ARE APPROXIMATE, BUILDER IS TO CHECK ALL LEVELS AND POSITION ONSITE WITH OWNER BEFORE COMMENCING WORK.

Attachment for Planning Item 9.2

GROUND LEVELS SHOWN ARE APPROXIMATE, BUILDER IS TO CHECK ALL LEVELS AND POSITION ONSITE WITH OWNER BEFORE COMMENCING WORK.

GENERAL CONSTRUCTION NOTES:

1. ALL CONSTRUCTION TO CONFORM TO B.C.A AND AUSTRALIAN STANDARDS AND IN ACCORDANCE WITH RELEVANT SERVICES AND AUTHORITY REGULATIONS
2. ALL WORK TO BE CARRIED OUT BY FULLY QUALIFIED AND LICENSED TRADESPERSONS. ALL DIMENSIONS ARE TO BE CONFIRMED BY BUILDER ON SITE. REFER TO WRITTEN DIMENSIONS TO BE TAKEN IN PREFERENCE TO SCALED.
3. ALL SEWER AND STORMWATER DRAINAGE TO BE IN STRICT ACCORDANCE WITH THE REQUIREMENTS OF THE LOCAL COUNCIL.

4. SUITABLE SITE AREA DRAINAGE IS TO BE CARRIED OUT BY THE BUILDER TO ENSURE THAT STORMWATER DOES NOT POND AGAINST WALL OF THE DWELLING.
5. ROOF CONTRACTOR SHALL PROVIDE ALL NECESSARY FLASHINGS, CAPPINGS AND OTHER ITEMS REQUIRED TO MAKE THE ROOF WATERTIGHT AND COMPLETE.
6. BUILDER TO ALLOW FOR TRANSITION BETWEEN DIFFERENT FLOOR FINISHES TO BE FLUSH.
7. BATHROOMS AND WET AREAS WITH TILED FINISH AS INDICATED ARE TO BE WATERPROOFED AND TILED IN ACCORDANCE WITH BCA PART 3.8.1, AS2358:1990 & AS3958.1. FLOORS ARE TO BE LAID TO FALL TOWARDS A TRAPPED FLOOR WASTE.
8. ALL NEW PLUMBING INSTALLATIONS SHALL COMPLY WITH AS3500 AND WA 5-STAR PLUS REGULATIONS.

9. WC DOOR TO BE READILY REMOVABLE FROM THE OUTSIDE, USE REMOVABLE HINGES INSTALLED TO MANUFACTURERS INSTRUCTIONS AND TO CLAUSE 3.8.3.3 OF THE B.C.A.
10. REFER TO ENGINEERS DESIGN, DOCUMENTATION AND CALCULATION FOR DETAILS ON ALL STRUCTURAL COMPONENTS
11. ALL TIMBER FRAMING SHALL BE IN ACCORDANCE WITH AS 1684.1-4-1999 (RESIDENTIAL TIMBER FRAMED CONSTRUCTION).
12. ALL ELECTRICAL WORK (INC. WIRINGS & INSTALLATIONS) CARRIED OUT, TO BE IN ACCORDANCE WITH AS 3000.

EXHAUST FAN VENTED AS PER AS1668.2 & CLAUSE 3.8.5.0 OF THE B.C.A (IF NOT ON OUTSIDE WALL TO BE DUCTED TO OUTSIDE AIR)

PLUMBING NOTES

13. ALL DRAINAGE AND PLUMBING WORKS MUST BE CARRIED OUT BY A LICENCED PLUMBER/DRAINER ONLY AND STRICTLY IN ACCORDANCE WITH "THE STANDARD SEWERAGE BY-LAWS". NO WORK SHALL BE COVERED UP UNTIL IT HAS BEEN EXAMINED AND PASSED BY THE COUNCIL'S INSPECTOR.
14. DISCHARGE ALL WASTES TO SEWERAGE SYSTEM IN ACCORDANCE WITH THE LOCAL COUNCIL'S SPECIFICATION.
15. DISCHARGE ROOF WATER DRAINAGE TO STORMWATER CONNECTION POINT AS PER COUNCIL'S REQUIREMENT.
16. ROOFING CONTRACTOR AND PLUMBER TO ENSURE THAT THE NUMBER OF DOWNPIPES SHOWN ON PLAN IS ADEQUATE AND LOCATED IN THE OPTIMUM POSITIONS.

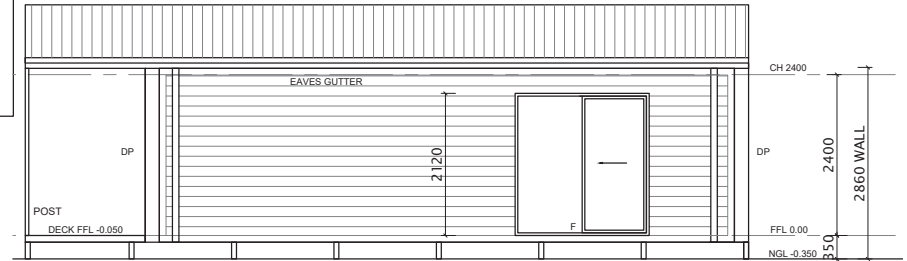
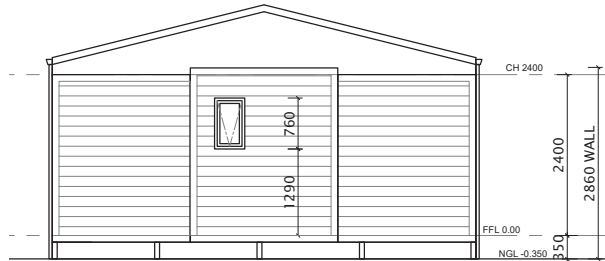
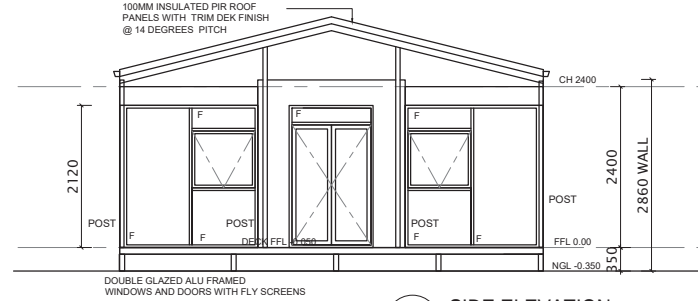
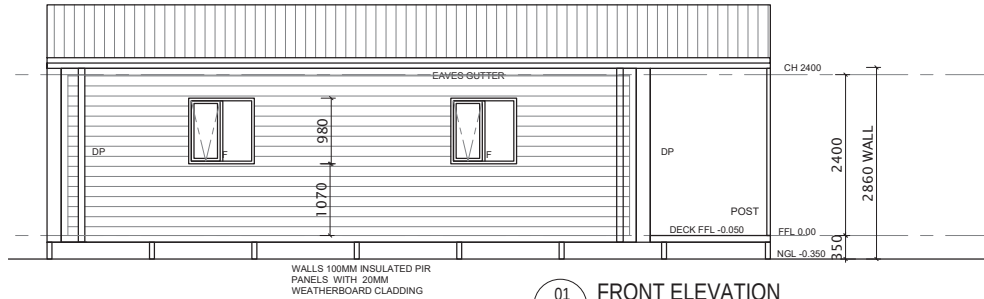
NOTE: ALL LEVELS & DIMENSIONS TO BE CONFIRMED PRIOR TO PROJECT COMMENCEMENT & ORDERING

TRUSS ROOF WITH INSULATED PIR PANELS

GUTTER & DOWNPIPE CONNECTED TO SOAKWELLS

PROVIDE WATERPROOFING TO BCA 3.8.1 MIN HEIGHTS TO SHOWER AREA 1.8M BASIN 150MM

FLOOR FINISH TO SHOWER ROOM/ SET DOWN IN FLOOR TO FALLS TO FLOOR WASTE



MATERIALS

ROOF
INSULATED PIR PANELS
TRIM DEK FINISH
14 DEGREE PITCH

WALLS
INSULATED PIR PANELS
20MM WEATHERBOARD
EXTERNALLY

CEILING 2.4M HIGH MIN

WALL TYPES LEGEND

STRUCTURAL TO ENGINEERS
DESIGNS & SPECIFICATIONS

GALV FRAMED CONSTRUCTION
WITH 100MM PIR INSULATED
PANELS WITH 20MM
WEATHERBOARD FINISH
EXTERNALLY & COATED FINISH
INTERNALLY

INTERNAL WALLS
GALV FRAMED WITH 100MM PIR
INSULATED PANELS WITH COATED
ALU/STEEL FINISH BOTH SIDES
FOR EXTERNAL FINISHES REFER
TO ELEVATIONS

LEGEND

- DP - DOWNPIPE
- SA - SMOKE ALARM
- AW - AWNING WINDOW
- FR - FRENCH DOORS
- SD - SLIDING DOORS
- OB - OBSCURED GLAZING
- FS - FIXED SCREEN
- OS - OPENABLE SCREENING
- F - FIXED GLAZING
- EF - EXTRACT FAN
- FW - FLOOR WASTE
- SHW - SHOWER
- VB - VANITY

NOTE
DIMENSIONS ARE MEASURED TO
STRUCTURAL ONLY

REFER TO SCHEDULE &
ELEVATIONS FOR FINISHES

ISSUE FOR COUNCIL APPROVAL

 ONLY CABINS DESIGN YOUR FREEDOM	E INFO@ONLYCABINS.COM.AU	 FOSLYN CONSULTING 4 Design Matters THE ONLY CABINS FOR THE BUILDING LANDSCAPE DESIGNER	ADDRESS	DRAWN	DATE	SCALE
	T 0421 960 388		LOT 1749 MAWSON ROAD EAST BEVERLEY WA 6304	SJL	SEPT 2025	AS NOTED @ A3
				CHECKED	DATE	ISSUE
	© COPYRIGHT	BUILDING LANDSCAPE DESIGN & DRAFTING E: SAMANTHA@FOSLYN.COM.AU	PROPOSAL			
			30 FT - 2 BED PROPOSED ANCILLARY DWELLING ELEVATIONS	AUTH.	DRAWING No. A03	REV. -

Haydn Rayner
1749 Mawson Rd
East Beverley 6304

Stefan de Beer
Manager of Planning and Development Services
Shire of Beverley

Dear Stefan,

I hope this message finds you well. I am writing to formally request permission to set up portable relocatable ancillary accommodation for a carer who will be providing essential support for myself, Haydn Rayner

Details of the Request

1. The accommodation is necessary to ensure continuous support for myself, as being on an Age Care Support pension.

2. Proposed Location

The portable accommodation will be located at 1749 Mawson Rd., East Beverley. (Site plan attached)

3. Type of Accommodation

We plan to use a portable/relocatable structure that is self contained with all necessary amenities, (see attached)

4. Duration :The accommodation will be needed for life time

5. Compliance

We are committed to ensuring that all local regulations and guidelines regarding portable structures are followed. (See attached)

I believe that this arrangement will greatly enhance my quality of life and ensure the well-being of myself as a living alone person, that are encouraged to stay in/on heir own home/property for as long as possible.

I kindly ask for your consideration and approval of this submission.

Thank you for your attention to this matter. I look forward to your positive response.

Warm regards,



Haydn Rayner

Sustainability factors for the proposed dwelling

North \South facing, Homes with a north-south orientation in Western Australia can maximise sunlight exposure, improve energy efficiency, enhance comfort, and provide appealing outdoor spaces, all of which contribute to a more sustainable and enjoyable living environment.

The dwelling is 300mm off the ground allowing excellent subfloor ventilation.

A 54 square meter footprint on a 230-acre property allows for efficient land use, cost savings, environmental sustainability, and flexibility for future cropping, This approach can lead to a balanced lifestyle that respects both human needs and the natural environment.

Environmentally friendly septic systems provide a range of advantages, including reduced environmental impact, improved soil health, cost savings, enhanced health and safety, and compliance with regulations. They represent a sustainable approach to wastewater management that benefits both individuals and the broader community.

Coerco septic tank 3200 Litre Certified to Australia Standard AS/NZS1546.1 and approved by Department of Health - WA at a minimum of 5m from the dwelling.

COERCO leach drain system as required by Shire. Also an Watermark approved grey water catchment system will be connected.

A 2x 4500L rainwater tank will also be on site to provide adequate water to the dwelling, plus 2x 3200L of bore water

Advantages of a portable home

Portable homes offer numerous advantages, making them appealing for various lifestyles and needs. Here are some key benefits:

1 Customisation Portable homes can be tailored to individual needs and preferences, allowing for unique designs and layouts.

2 Many portable housing options are designed with eco friendly materials and energy efficient systems contributing to a reduced environmental footprint

3 Space efficiency: They can be designed to maximise space utilisation, often featuring multi functional furniture layouts

4 Reduced land use: Portable homes can be placed in areas that might not support traditional housing, allowing for more efficient land use.

9.3 Proceeding with Local Planning Policies as reviewed – Tree Farms & Outbuildings

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	6 October 2025
Applicant:	Shire of Beverley
File Reference:	ADM 0219
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	25 June 2025 (M2/0625)
Disclosure(s) Of Interest:	None
Attachments:	Draft Reviewed Planning Policy – Tree Farms Draft Reviewed Planning Policy – Outbuildings

SUMMARY

Council initiated public notification of the attached *Revised Local Planning Policies*. It will be recommended the policies be proceeded with, now that public notification has concluded.

BACKGROUND

Council, at its 25 June 2025 meeting resolved as follows:
(M2/0625)

‘That Council resolve to proceed to advertising of the proposed new and revised Local Planning Policies pursuant to Clause 4 & 5 of Schedule 2, Part 2, of the Planning and Development (Local Planning Schemes) Regulations 2015’.

The revised Local Planning Policies on *Tree Farms* and *Outbuildings* were subsequently advertised as prescribed in the above-mentioned legislation. No public submissions were received.

The self-explanatory revised and Advertised Draft Local Planning Policies are attached to this report for Council’s information. Text shown in **RED** are proposed additions to the policies whereas strikeout text are proposed to be deleted.

COMMENT

The following Local Planning Policies were advertised for revision as described below:

POLICY NAME	PROPOSED ACTION	COMMENT
Tree Farms	Review and update	Revision to align with contemporary tendencies in Tree Farming planning applications for purposes of Carbon Sequestration and clarifying Council’s position on such.
Outbuildings	Review and update	Revision to align with contemporary tendencies in planning applications for Agricultural Outbuildings & minor corrections and clarifications.

Clauses 4 & 5 of Schedule 2, Part 2, of the *Planning and Development (Local Planning Schemes) Regulations 2015*, read as follows (*Procedure for making & amending local planning policy*):

- 4 (1) *If the local government resolves to prepare a local planning policy the local government must, unless the Commission otherwise agrees, advertise the proposed policy as follows —*
- (a) publish in accordance with clause 87 the proposed policy and a notice giving details of —*
 - (i) the subject and nature of the proposed policy; and*
 - (ii) the objectives of the proposed policy; and*
 - (iii) how the proposed policy is made available to the public in accordance with clause 87; and*
 - (iv) the manner and form in which submissions may be made; and*
 - (v) the period for making submissions and the last day of that period;*
 - (b) if, in the opinion of the local government, the policy is inconsistent with any State planning policy, give notice of the proposed policy to the Commission;*
 - (c) give notice of the proposed policy in any other way and carry out any other consultation the local government considers appropriate.*

CONSULTATION

Public notification was done as required by Clause 87 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

STATUTORY ENVIRONMENT

Council has the power to make and amend Local Planning Policies pursuant to Clause 4 and 5 of Schedule 2, Part 2, of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

FINANCIAL IMPLICATIONS

Council will be required to pay the required advertising costs.

STRATEGIC IMPLICATIONS

Strategic Pillar:	3. Environment
	4. Civic Leadership
Strategic Priorities:	3.3 Natural Resources are sustainably managed
	4.3 Responsible planning

POLICY IMPLICATIONS

The outcome of this exercise will result in revised Local Planning Policies on *Outbuildings & Tree Farms*.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M7/1025

Moved Cr Sattler

Seconded Cr Lawlor

That Council resolve to:

- 1. Proceed with the revised Local Planning Policies on Outbuildings & Tree Farms as presented, without modification;**
- 2. Publish notices to this effect pursuant to Clause 4(4) of Schedule 2, Part 2, of the *Planning and Development (Local Planning Schemes) Regulations 2015*.**

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

LOCAL PLANNING POLICY: OUTBUILDINGS

PURPOSE

To provide a guide for the development of Outbuildings in the Shire of Beverley.

AUTHORITY TO PREPARE AND ADOPT A PLANNING POLICY

Clause 4 of Schedule 2, Part 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* enables a Local Government to prepare and adopt Local Planning Policies.

This policy supersedes Shire of Beverley **Local Planning Policy – Outbuildings (dated September 2019)** ~~Town Planning Policy No. 6 – Outbuildings Policy~~, which is hereby revoked.

OBJECTIVES OF THE POLICY

THE PRIMARY OBJECTIVES are to:

- Provide certainty for landowners of the building requirements within the Shire by ensuring that all development issues are considered when applying for Planning Approval;
- To limit the impact of Outbuildings by specifying such things as maximum areas and height, location, material colour, landscaping and the like;
- To adequately screen large buildings so as to not negatively affect the rural ambience and setting, to achieve and maintain a high level of rural amenity;
- To allow sufficient scope for the siting of buildings sympathetic with landscape features, distant from neighbouring properties and important roads;
- To ensure Outbuildings are not used as de-facto dwellings; and
- To manage the siting and appearance of Sea Containers as Outbuildings in order to protect the amenity and character of the locality.

APPLICATION OF THE POLICY

This policy applies to all land situated within the following zones as designated under the Local Planning Scheme:

- Residential;
- Rural Residential;
- Rural Smallholding;
- Rural.

This policy does not relate to land zoned ‘*Rural Townsite*’, ‘*General Industry*’ or ‘*Light Industry*’, where all applications for structures incidental to a commercial or industrial use will be considered on merit by Council.



DETERMINATION

All applications for the construction of sheds and other Outbuildings will be assessed against this policy prior to a decision being made under the provisions of the Local Planning Scheme No. 3.

In determining the application, Council may:

- Approve the application with or without conditions; or
- Refuse the application.

INFORMATION TO BE SUPPLIED WITH AN APPLICATION FOR PLANNING APPROVAL

Application for the construction of an Outbuilding under this policy is to be made by completion of an Application for Planning Approval form, signed by the owner(s) of the land. To enable timely determination of the application, the following information shall be provided:

- Purpose of the Outbuilding, such as private workshop, storage shed, etc.
- Area of Outbuilding in square metres;
- Height of Outbuilding from natural ground level to the top of the wall, or bottom of eave, as appropriate;
- Height of roof ridge (or highest point of the roof) from natural ground level;
- Details on the cladding material to be used for roof and walls, including a uniform colour scheme;
- A scaled site plan of the property showing distance of the proposed Outbuilding from property boundaries, existing structures and effluent disposal systems;
- An elevation sketch of the front and sides of the Outbuilding, showing height of the wall and roof ridge from natural ground level;
- Details of any trees to be removed to allow construction of the Outbuilding; and
- Any other information Council may reasonably require to enable the Application for planning approval to be determined.

SEA CONTAINERS

The use of Sea Containers as Outbuildings within the Shire is regarded as development and will require Planning Approval.

Pending Planning Approval, Sea Containers may be used as Outbuildings subject to the following requirements:

- ❖ The container shall be located to the rear of the lot and shall be **appropriately** screened from the street/road, **i.e. by use of screening vegetation/landscaping**;
- ❖ The container shall be located within normal building setbacks;
- ❖ The container shall be painted **or rendered** to match ~~the colour of the~~ **existing** buildings on the lot;



- ❖ The container may only be used as an Outbuilding and not for ancillary accommodation;
- ❖ The container shall not be located over septic tanks, leach drains or other utilities;
- ❖ The container shall be landscaped to screen it from neighbours; and
- ❖ If the container falls into disrepair or become unsightly the Shire shall require its removal.

Temporary use of a Sea Container on building sites as an office or storage unit is permissible, subject to application to and approval of Council. Council delegate authority to the CEO to approve temporary use on building sites. Approval extends for the period of construction of the building period only, and the sea container shall be removed within 14 days of completion of the building.

GENERAL NOTES

- 1) Outbuildings that comply with all of the criteria corresponding to the relevant zone in Table 1 of this Policy may be approved subject to compliance with other relevant clauses of this Policy, as set out below.
- 2) Outbuildings that do not comply with all of the criteria corresponding to the relevant zone in Table 1 of this Policy will be referred to Council.
- 3) Ablution facilities within Outbuildings shall not be approved unless the Outbuilding is associated with an existing or substantially commenced dwelling to reduce any occurrence of the Outbuilding becoming a de-facto house. If the Outbuilding is used in association with a commercial business, ablution facilities may be permitted.
- 4) Setbacks to lot boundaries shall be in accordance with the Shire of Beverley Local Planning Scheme No. 3 and the Residential Design Codes, where applicable.
- 5) Under this policy “Sheds” are defined as Outbuildings with a floor area greater than 15m². Outbuildings with a floor area of 15m² or less do not require Planning Approval. **This excludes Sea Containers for which planning approval needs to be sought, irrespective of their size.**
- 6) Planning Approval is required for all Outbuildings located ~~within 75 metres of a road boundary~~ on Rural zoned lots.
- 7) The construction of an Outbuilding on vacant land within the *Residential*, *Rural Residential* and *Rural Smallholding* Zones will not be permitted without an application for the construction of a residence having been approved and construction having commenced.
- 8) If the Outbuilding is to be used for the collection of rainwater for human consumption, all cladding and other material associated with water collection shall comply with Australian Standard 4020 (Products for use in contact with drinking water).



Zone	CRITERIA				
	Maximum Total area of all outbuildings on the lot (m ²)	Maximum individual area of proposed outbuilding (m ²)	Maximum Wall height (m)	Maximum Roof height (m)	Design / Location
Residential R10 and above	75	75	3.0	4.0	Where the Outbuilding: (a) Is not closer to the primary street alignment than 50% of the required setback for the relevant density coding specified in Table 4 B of the R-Codes; (b) Walls and roofs are constructed of Colorbond, masonry or the like (excludes zincalume); and (c) Is not constructed prior to the commencement of construction of a residence.
Residential below R10	100	75	3.0	4.0	
Rural Residential & Rural Smallholdings	200	150	3.0	4.0	Where: (a) Walls and roofs are constructed of Colorbond, masonry or the like (excludes zincalume); and (b) Is not constructed prior to the commencement of construction of a residence
Rural below 1 hectare	100	75	3.0	4.0	Where: (a) Walls and roofs are constructed of Colorbond, masonry or the like (excludes zincalume); and (b) Is not constructed prior to the commencement of construction of a residence.
Rural between 1 – 10 hectares	200	150	3.0	4.0	Where: (a) Walls and roofs are constructed of Colorbond, masonry or the like (excludes zincalume);
Rural above 10 hectares	NA	1,000 2,000	8	9	Outbuildings within 75 metres of a road boundary are to be constructed of Colorbond, masonry or similar approved material (excludes zincalume).

LOCAL PLANNING POLICY: TREE FARMS

PURPOSE

To provide a guide for considering applications for planning approval involving Tree Farms.

AUTHORITY TO PREPARE AND ADOPT A PLANNING POLICY

Clause 4 of Schedule 2, Part 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* enables a Local Government to prepare and adopt Local Planning Policies.

This policy supersedes Shire of Beverley **Local Planning Policy – Tree Farms (dated September 2019)** ~~Town Planning Policy No. 9 – Tree Crops~~ which is hereby revoked.

OBJECTIVES OF THE POLICY

The objectives of this Local Planning Policy are to:

- Achieve a consistent efficient and equitable system for assessing ~~and approving~~ tree farm applications;
- Encourage tree farm developers to adhere to **best practice** industry guidelines and standards as specified in relevant codes of practice and other documents; ~~and~~
- Identify specific issues that the Shire wish to see addressed in the planning and development of tree farms- ;
- **Protect High Quality Agricultural Land (HQAL) from undesirable tree farm development proposals;**
- **Protect Native Vegetation from undesirable tree farm development proposals.**

Any tree farm development shall not be justification for an application for subdivision nor **shall** any proposed tree farming or an approved application for tree farming on any land be deemed a precursor to subdivision.

A body of legislation, policy and guidelines relevant to tree crops ~~already~~ exists and a range of government agencies and other stakeholders are involved in regulating and managing tree farming issues.

This policy aims to be consistent and complementary with existing regulations **and guidelines**. ~~and not to place additional undue burden on landowners and investors wishing to pursue tree farm development.~~

APPLICATION OF THE POLICY

This policy applies to all land situated within *Rural & Reserve* zoned land pursuant to *Shire of Beverley Local Planning Scheme No. 3 (LPS3)*.

All applications for tree farms are required to be advertised to the immediate neighbours of the subject land and other parties considered by the Shire to be affected by the development proposal.

BACKGROUND

Tree farms have the potential to become an important land use in ~~medium to low rainfall~~ agricultural areas in Western Australia. Landholders and private investors are **increasingly** looking to capitalise on emerging opportunities for **carbon sequestration** ~~farm forestry in these regions, diversify income streams and to gain the on-farm environmental benefits that integrated tree farms can provide.~~ Given the increasing opportunities and interest in tree farm development, it is important for the Shire to ensure these are adequately addressed in the local planning framework.

DEFINITIONS

APPLICANT

An Applicant is defined as the person or entity (e.g. company or organisation) responsible for management of the tree crop. The Applicant does not have to be the owner of the trees or the land on which trees are planted (e.g. the Applicant could be a third party management agency). The Applicant is responsible for ensuring adherence to this policy and other relevant legislation and regulations.

TREE FARM

The *Shire of Beverley Local Planning Scheme No. 3 (LPS 3)* defines a Tree Farm as follows:

Means land used commercially for tree production where trees are planted in blocks of more than one hectare, including land in respect of which a carbon right is registered under the Carbon Rights Act section 5.

A *Tree Farm* Land Use is a discretionary Land Use in the *Rural* Zone in Zoning Table 3 of LPS 3.

LANDOWNER

A Landowner is defined as the person or entity that holds the title to the land.

CARBON SEQUESTRATION

Under Section 5 of the *Carbon Rights Act 2003*, carbon sequestration is defined as:

- *The absorption of carbon dioxide from the atmosphere by land or anything on land.*
- *The storage of carbon in land or in anything on land.*

This definition establishes the legal framework for carbon rights, allowing landowners to register and trade carbon sequestration benefits.

HIGH QUALITY AGRICULTURAL LAND (HQAL)

For purposes of this Policy HQAL refers to land considered valuable for agriculture and which is prioritized for protection to support long-term food production and agricultural sustainability.

Key Criteria for HQAL in this context are:

- **Soil and Land Capability:** Assessed for its suitability to support various types of agriculture.
- **Water Resources:** Availability and quality of water for irrigation.
- **Climate:** Suitability of temperature and rainfall patterns for productive farming.
- **Current and Potential Agricultural Use:** Includes both established and potential irrigated agriculture.



NATIVE VEGETATION

In Western Australia, native vegetation is defined under the *Environmental Protection Act 1986* and associated regulations. According to Section 3(1) and Section 51A of the Act:

Native vegetation means indigenous aquatic or terrestrial vegetation, and includes dead vegetation, unless that dead vegetation is of a class excluded by regulation. It does not include vegetation in a plantation.

Additionally, vegetation that was intentionally sown, planted, or propagated is not considered native vegetation, unless:

- It was planted as required under the Act or another written law, or
- It is of a class declared by regulation to be included in the definition [1].

This definition is important for regulating land clearing, as clearing native vegetation without a permit is generally prohibited unless an exemption applies. The legislation aims to protect biodiversity, land conservation, and water resources.

NATURAL RESOURCE INFO

NRinfo (Natural Resource Information) refers to an online digital mapping and information dataset of natural resources across Western Australia. It is derived from databases maintained by the *Department of Primary Industries and Regional Development* (DPIRD).

GENERAL REQUIREMENTS FOR PLANNING APPLICATIONS

HQAL & NATIVE VEGETATION

The onus is on the applicant to show that HQAL or Native Vegetation would not be negatively impacted by the tree farm proposal, to the satisfaction of the Shire.

Reference should be made to the datasets contained in the NRinfo resource supported by appropriate mapping and/or specialist site specific studies.

MANAGEMENT PLAN

Provides details of the way in which a tree farm will be developed and managed, and aims to demonstrate the means by which the principles of environmental care, cultural and fire management objectives are achieved.

A MANAGEMENT PLAN INCLUDES THE FOLLOWING COMPONENTS:

- Establishment plan;
- Plantation Management plan; and
- Fire Management plan.

CODE OF PRACTICE

The *Code of Practice for Timber Plantations in Western Australia* ~~2014~~ ~~2006~~, produced by *Forest Industries Federation WA*, ~~Forest Products Commission~~ ~~Australian Forest Growers~~, or as revised, shall apply.

GUIDELINES FOR PLANTATION FIRE PROTECTION

The *Guidelines for Plantation Fire Protection* ~~2011 & 2022~~ ~~2001~~, produced by ~~the~~ *Department of Fire and Emergency Services (DFES)* ~~Fire and Emergency Services Authority WA~~, and *Plantation Fire Management and Protection from Forrester Products Commission WA* (2020) or as revised, shall apply.

AREAS OF APPLICATION

~~This policy applies to land zoned 'Rural' in the Shire of Beverley Local Planning Schemes No.3.~~

APPLICATION AND APPROVAL REQUIREMENTS

WHEN IS AN APPLICATION REQUIRED?

A Tree Farm Development Application must be submitted and approved prior to the commencement of development.

An application is required for all tree farm developments greater than 1 hectares in size.

TREE FARM DEVELOPMENT APPLICATION REQUIREMENTS

In addition to Shire requirements for Development Applications, a Tree Farm Development Application is to contain the following three parts:

a) Registration - which must contain the following information:

- Title details of the subject land;
- Name of the Landowner(s);
- Name of the Applicant (tree farm manager);
- Address and contact details of the Applicant;
- Area (hectares) to be planted and species to be planted; and
- Signatures of the Applicant and the Landowner(s).

b) Management Plan:

- ~~An Application for Planning Approval for a Tree Farm must include a Management Plan including the components as described in the *Code of Practice for Timber Plantations in Western Australia 2014 2006*, produced by *Forest Industries Federation WA*, checklist of information that should be included in a Management Plan is provided in Attachment 2. The checklist is based on the guidelines in the Code of Practice.~~
- ~~The Management Plan must address the policy measures described in Section 6 of this Policy.~~

c) Map - which should show the following:

- Location of tree crops;
- Access roads;
- Structures and buildings;
- Natural features including native vegetation and water courses; and
- Other relevant information such as hazards or significant features.

d) Fire Fighting Protocols:

- Location of water for fire fighting purposes;
- Fire Tenders/mobile equipment to be used, and location of such;
- Contact details of responsible persons;
- Compliance with Fire Breaks.

MODIFICATION TO TREE FARM DEVELOPMENT APPLICATION ~~Modification to Tree Farm Development Application~~

An Applicant with an existing Tree Farm Development Application approval may modify the existing application, including the addition of new tree plantation areas or expansion of existing tree plantation areas. Additional areas of tree plantations may therefore be managed under existing Management Plans, without the need for the Applicant to prepare a new Management Plan for every new tree plantation development. However the Applicant must ensure that the management measures in an existing Management Plan are relevant to new tree plantation areas and the sites on which they will be developed, and meet the requirements of this policy.

If this is not the case the Applicant is required to submit a modified or new Management Plan.

If an Applicant transfer management responsibilities to another organisation they are required to notify the Shire and provide details of the new managing entity.

ADDITIONAL POLICY MEASURES

The following policy measures must be addressed in the Management Plan.

GENERAL TREE FARM MANAGEMENT

The Shire encourage all tree farm developments to be undertaken with appropriate consideration to the specifications and guidelines in the *Code of Practice and Guidelines for Plantation Fire Protection*.

The *Code of Practice* provides management goals and operational guidelines to tree farm managers to “*ensure tree crop operations in WA are conducted in a manner that is in accordance with accepted principles for good plantation management, while recognising that a primary aim of tree crops is to be economically competitive and sustainable*”.

ACCESS ROADS

When planning tree farm developments, Applicants should consider how tree plantations will be accessed for management, harvesting and removal of products (if applicable). Potential access roads should be identified on the Map.

The harvest and haulage of tree farm products results in ‘wear and tear’ of roads and other transport infrastructure and the Shire is seeking to minimise adverse effects on local roads within its control.

The Shire reserves the right to require a reasonable annual financial contribution for road maintenance should access roads be considered adversely impacted by a tree farming operation. The calculation of such to be done through negotiation with the applicant to the satisfaction of the Shire.

FIRE MANAGEMENT

A fire management plan must be included as part of the overall Management Plan (see Attachment 2).

Any Fire Management Plan must be consistent with *Guidelines for Plantation Fire Protection 2011 & 2022 2001*, produced by **DFES** ~~Fire and Emergency Services Authority WA~~, or as revised. Should the Fire Management Plan not be consistent with the guidelines then the application will normally be refused.

COMPLIANCE CERTIFICATION

Any alleged breaches of the *Code of Practice for Timber Plantations in Western Australia* should, in the first instance, be referred to the plantation's owner or manager for attention. This should be done by the local government authority or government agency with authority under a relevant Act, regulation or planning scheme.

Where a written referral has been made, the plantation owner or manager has an obligation under this Code to respond to the notice within a reasonable timeframe.

Alleged breaches that relate to a failure to comply with Federal or State law that are not rectified within a reasonable timeframe following a notice issued by a local government authority or other government agency, should be referred to the relevant government agency for attention.

The plantation owner or manager may address an alleged breach that is referred to them by providing the relevant agency with a notice of response and following rectification action, if required, a *Certificate of Compliance* that the alleged breach has been dealt with and that the development is compliant or has been brought into compliance with the Code. Compliance certification can be obtained by the plantation owner or manager providing a certificate from one of the following entities:

1. An internal audit carried out by accredited auditors in response to the alleged breach.
2. An external independent audit carried out to satisfy compliance with relevant Federal or State legislation. For example, the *Management Investment Act 1988*, if applicable.
3. Independent certification undertaken by a person who is duly qualified to provide certification of compliance.

Where compliance is subsequently certified by one of the above entities and provided to the relevant government agency, no further action is required.

ANNUAL REPORT

On every anniversary of the planning approval being granted, a report shall be submitted indicating compliance, over the reporting period, with the requirements of the Management Plan so approved, to the satisfaction of the Shire.



RESOURCES

Code of Practice for Timber Plantations in Western Australia, Forest Industries Federation of WA (FIFWA). (2014). [Code of Practice](#)

Guidelines for Plantation Fire Protection, DFES 2011. (current at time of publication). [Guidelines for Plantation Fire Protection](#)

Plantation fire management and protection. Plantation information series. Forest Products Commission - Western Australia (2020).
[Plantation-fire-management-and-protection.pdf](#)

NRinfo (Natural Resource Information) [NR-Info Map Resource](#)



Attachment 1 Tree Farm Development Application Registration Form

SECTION 1 – NEW APPLICATION OR MODIFICATION

Select one of the following:

- ☐ New Tree Farm Development Application
(Complete all Sections except Section 6)
- ☐ Modification to existing Tree Farm Development Application
(Complete all Sections except Section 5)

SECTION 2 – APPLICANT DETAILS

Name of Applicant _____
(Company or individual): _____
Name of contact person: _____
Address: _____

Tel: _____
Fax: _____

SECTION 3 – LANDOWNER DETAILS (If multiple Landowners provide details of additional Landowners on page 3)

☐ Tick if AS ABOVE or complete

Name of Landowner: _____
Address: _____

Tel: _____
Fax: _____

SECTION 4 – LAND TITLE

Title details of the land on which trees will be planted
(If multiple titles, specify the area to be planted on each title):



COMPLETE IF NEW APPLICATION

SECTION 5 – TREE FARM INFORMATION (NEW APPLICATIONS ONLY)

Total area to be planted (hectares):	
Species to be planted (and area of each):	
Proposed planting dates:	
Management Plan attached	Tick applicable box ☐ Yes plan is attached ☐ No plan is not attached
Map attached	Tick applicable box ☐ Yes plan is attached ☐ No plan is not attached

Note: a Management Plan and a Map are prerequisites for approval of a new Tree Farm Development Application

COMPLETE IF APPLICATION MODIFICATION

SECTION 6 – TREE FARM INFORMATION (Modifications only).

Complete relevant sections

Reason for modification (e.g. new or changed tree plantation area)	
Additional area to be planted (hectares):	
Species to be planted:	
Proposed planting dates:	
Management Plan attached	Tick applicable box ☐ Yes plan is attached ☐ No plan is not attached
Map attached	Tick applicable box ☐ Yes plan is attached ☐ No plan is not attached

Note: Previously approved Management Plans and Maps may be used for modification if relevant.

If no, provide reference to relevant Management Plan and/or Map

Signature of Applicant:	
Print Name:	
Date:	
Signature of Landowner: (if landowner is not Applicant)	
Print Name:	
Date:	

SHIRE USE ONLY

Application received on:		Reasons for non approval	
Application reviewed by		Advice provided to Applicant on:	
Approved/Not approved		Tree crop register updated on:	



ADDITIONAL LANDOWNERS

LANDOWNER 2

Name of Landowner: _____
Address: _____

Land Title: _____
Tel: _____
Fax: _____

LANDOWNER 3

Name of Landowner: _____
Address: _____

Land Title: _____
Tel: _____
Fax: _____

LANDOWNER 4

Name of Landowner: _____
Address: _____

Land Title: _____
Tel: _____
Fax: _____

LANDOWNER 2

Signature of Applicant: _____
Print Name: _____ Date: _____

LANDOWNER 3

Signature of Applicant: _____
Print Name: _____ Date: _____

LANDOWNER 4

Signature of Applicant: _____
Print Name: _____ Date: _____



Attachment 2 Tree Farm Development Application Management Plan Checklist

TREE FARM DEVELOPMENT APPLICATION

MANAGEMENT PLAN CHECKLIST

The following is provided as a checklist of information recommended to be included in a tree farm Management Plan. It is based on the guidelines in the *Code of Practice for Timber Plantations in Western Australia* and provides a reference to the relevant sections of the Code of Practice where relevant.

ESTABLISHMENT PLAN	Section in Code of Practice
This should outline the following topics and how they will be managed:	
• Areas of native vegetation	4.3
• Management and protection, including setback distances, of watercourses, wetlands, reservoirs and significant features	4.3
• Setback distances to structures, dwellings and gazetted infrastructure (Note: The Guidelines for Plantation Fire Protection recommend a setback distance of 50 metres.)	
• Areas to be planted and size of compartments (The Guidelines for Plantation Fire Protection contain guidelines on compartment size.)	4.5, 4.7.6
• Access and firebreaks	
Also refer to the <i>Guidelines for Plantation Fire Protection</i>	
• Species to be planted	4.6.2
• Direction of planting lines in relation to contours and natural drainage	4.6.3
• Soil preparation methods	4.6.3
• Pest and weed control methods/prescription, (including control of declared animals and plants)	4.6.5
• Planting methods/prescription	4.6.7
• Fertilising methods/prescription	4.6.4
•	
MAINTENANCE PLAN	
This should outline the activities to be conducted during the tree plantation rotation and how they will be managed	
• Pest and weed control methods/prescription, including control of declared animals and plants	4.6.5
•	4.6.7
• Grazing strategy	4.7.6
•	4.6.4
• Fertilising methods/prescription	4.6.9
•	4.5, 4.7.6
• Pruning and thinning regimes	
• Access and firebreak maintenance	
•	
FIRE MANAGEMENT PLAN	
This should contain the following details:	
• Contact names and telephone numbers	
• Names and addresses of local fire control bodies	
• Map or details of access roads, firebreaks, water points etc. Note: this information may be included on the main Map that forms part of the Tree Farm Development Application	



- ~~Location of firefighting equipment, including details of cooperative arrangements~~
- ~~Specific measures to protect services e.g. power lines and gas supplies, or surrounding values (if relevant)~~

Refer to Guidelines for Plantation Fire Protection

9.4 Proceeding with New Local Planning Policy – Wind Farms

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	7 October 2025
Applicant:	Shire of Beverley
File Reference:	ADM 0219
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	25 June 2025 (M2/0625)
Disclosure(s) Of Interest:	None
Attachments:	Advertised Local Planning Policy – Wind Farms Modified Local Planning Policy – Wind Farms

SUMMARY

Council initiated public notification of the attached new *Local Planning Policy: Wind Farms*. It will be recommended the policy be proceeded with, now that public notification has concluded.

BACKGROUND

Council, at its 25 June 2025 meeting resolved as follows:
(M2/0625)

‘That Council resolve to proceed to advertising of the proposed new and revised Local Planning Policies pursuant to Clause 4 & 5 of Schedule 2, Part 2, of the Planning and Development (Local Planning Schemes) Regulations 2015’.

The revised Local Planning Policy on *Wind Farms* was subsequently advertised as prescribed in the abovementioned legislation. Public Submissions received and the Shire Planner’s response thereto are reflected in the relevant table below.

The self-explanatory Advertised Draft Local Planning Policy on *Wind Farms* is attached to this report for Council’s information.

COMMENT

Clause 4 of Schedule 2, Part 2, of the *Planning and Development (Local Planning Schemes) Regulations 2015*, read as follows (*Procedure for making local planning policy*):

- 4 (1) *If the local government resolves to prepare a local planning policy the local government must, unless the Commission otherwise agrees, advertise the proposed policy as follows —*
- (a) publish in accordance with clause 87 the proposed policy and a notice giving details of —*
 - (i) the subject and nature of the proposed policy; and*
 - (ii) the objectives of the proposed policy; and*
 - (iii) how the proposed policy is made available to the public in accordance with clause 87; and*
 - (iv) the manner and form in which submissions may be made; and*
 - (v) the period for making submissions and the last day of that period;*
 - (b) if, in the opinion of the local government, the policy is inconsistent with any State planning policy, give notice of the proposed policy to the Commission;*
 - (c) give notice of the proposed policy in any other way and carry out any other consultation the local government considers appropriate.*

The advertised policy erroneously referenced the Shire of Narrogin under the Road Contributions section, and this will be recommended be modified when proceeding with the Policy.

On the submissions received further modifications to the advertised policy are also proposed, as shown in the attached Modified *Local Planning Policy – Wind Farms*, with **Red** text being text proposed to be added on the advertised version of the Policy, and strike-through text proposed to be removed.

CONSULTATION

Public notification was done as required by Clause 87 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The following table represents the submissions received and the Shire Planner's response thereto:

TABLE OF SUBMISSIONS

Respondent	Comment	Shire Planner's Response
Tim Law	Thank you for the opportunity to comment on the Wind Farm Policy. The potential for wind farm developments to be divisive and trigger firmly held opinions based on poor information reinforced frequently, plus genuine concerns for appearance and amenity are very real in our community. Development of a policy to guide development applications is indeed a wise step and I have only a couple of suggestions for clarification and readability. 1. Decommissioning plans. This is an important section of the policy and should have its own heading like Bushfire, Tourism etc. It better sits placed after 'Other Potential Impacts' to suit the timeline/lifecycle of the project. On a first read through with the existing placement of Decommissioning plans where is it, the reader sees a small sentence on Community Engagement. Given this is the first mention of community engagement it appears a weak requirement. Placing Decommissioning where I suggest will allow the reader to absorb the strong guidelines that are in the policy for Community Engagement first and it will likely lessen alarm and concern. 2. Community Benefit Scheme Fund The current section introduces the Community Benefit Scheme Fund as an interesting concept, but it lacks clarity. Is it a requirement, a recommendation, or merely background	The submission is noted. The submission is noted. A new Heading (<i>Decommissioning Plans</i>) will be recommended be inserted above the relevant paragraph. Any Wind Farm development proposal in the Rural Zone requires notification pursuant to Clause 87 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> and therefore referencing such in the draft Policy is respectfully deemed appropriate in its wording and placement. The <i>Renewable Energy Projects - Community Benefit Scheme Fund</i> Policy is an entirely separate Policy of Council that stands outside of the enabling <i>Planning and Development Act</i>

Respondent	Comment	Shire Planner's Response
	context? As written, it reads more like a narrative than a policy directive. One of the most significant obstacles to wind farm development will be achieving social licence with the community. The responses to the recent Beverley Community Facebook post calling for policy submissions demonstrate the scale of the challenge: deep misunderstandings, deliberate misinformation, and a lack of critical engagement with the policy process are all evident. Gaining social licence will be crucial to maintaining a harmonious community — and is clearly in the Shire's best interests. Given the policy's intent to improve and clarify the basis for community acceptance of wind energy proposals, this section should set out clearer expectations. I recommend: - Renaming the section to something more direct, such as "Community Benefit Requirements" or "What's in it for the Community?" - Clearly stating whether proponents must or should include a Community Benefit Scheme (CBS) as part of their application. I suggest the policy explicitly require proponents to: - Design and commit to a Community Benefit Scheme, proportionate to the scale and impact of the project.	<i>2005 and Regulations</i> legislative regime, under which this draft Policy before Council is being presented. The abovementioned <i>Renewable Energy Policy – Community Benefit Scheme Fund</i> Policy is clear in its intended outcomes and requirements from proponents for these types of projects. It is recommended though that a reference to this separate Council Policy be made in the modified Wind Farms policy. This is dealt with in detail in Council's <i>Renewable Energy Policy – Community Benefit Scheme Fund</i>. It is Shire Planner's opinion that the <i>Planning and Development Act 2005</i> and associated <i>Regulations</i> does not afford a Local Government the ability to require mandatory contributions from a proponent to a Community Benefit Scheme Fund through a Condition of Planning Approval.

Respondent	Comment	Shire Planner's Response
	- Consult with the community — potentially via the Shire — to help shape the structure of the fund and ensure benefits are meaningful and locally relevant. Beverley 2035 projects could be presented to the proponents as a potential list for them to consider. - Report publicly on the scheme's operation, recipients, and outcomes throughout the operational life of the wind farm. Social licence is not earned through information alone. It relies on genuine engagement, perceived fairness, and long-term shared value. 3. Tourism. In my travels interstate, I saw many signs to viewing areas for Wind Farms. Although we never visited them, I recommend the proponents are encouraged to develop a public viewing area. There might be some travellers who like to view them and it helps to be less secretive about the project. The way the policy is written now avoids the positive potential of tourism. 4. Power lines. I don't see mention of the power lines feeding into the grid. They can have as much impact on the environment and community and be just as contentious. I recommended a section on how they will be managed be included in the policy. Thanks for sending me the policy on Community Benefit Schemes. My feedback would still be that the Wind Farm policy	The submission is noted. Tourism and the requirement for interpretive signage and viewing locations are indeed referenced in the draft policy. Transmission Lines are considered a separate land use, implying a separate planning application and policy regime, depending on whether they are private or public, and the proposal might be exempt from requiring planning approval, if public.

Respondent	Comment	Shire Planner's Response
	at least cross references that policy, and preferably includes the "Policy Statement: The Shire of Beverley requires that all large-scale renewable energy projects contribute to a Renewable Energy Projects Community Benefit Scheme Fund (CBS) to ensure the local community directly benefits from these developments. This Policy sets a consistent approach for negotiating, calculating, managing, and disbursing CBS contributions." This will help ensure both policies are cross referenced and clarifies the ambiguity and narrative style in the Wind Farm policy.	As stated above, it is the opinion that the <i>Planning and Development Act 2005</i> and associated <i>Regulations</i> does not afford a Local Government the ability to require mandatory contributions from a proponent to a Community Benefit Scheme Fund through a Condition of Planning Approval. Until the legislation is amended, or new legislation drafted to require mandatory contributions, contributions to Community Benefit Scheme Funds can at present only be voluntarily, and by negotiation between the Local Government and the Proponent.
Linley Thompson & Mike Eviston	We would like to comment on the draft policy regarding Wind Farms but having just found a copy of the policy we will miss the submission date if comment is made via post. We welcome the moves by the council to initiate discussions around the planning guidelines needing to be formulated in regard to Wind Farms in the Beverley Shire. Having briefly read the proposed policy outline and framework we are confident that the council will cover all of the relevant aspects affecting landholders and the community when developing the planning policies. As I am sure you are well aware the concept of Wind Farms can evoke strong reactions in some individuals both for and against. We wish you well in pursuing this agenda.	The submission is noted.

Respondent	Comment	Shire Planner's Response
	As far as we are concerned with the right planning safeguards in place and with good community consultation wind generated power is a positive addition to our future energy supplies.	

STATUTORY ENVIRONMENT

Council has the power to make Local Planning Policies pursuant to Clause 4 of Schedule 2, Part 2, of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

FINANCIAL IMPLICATIONS

Council will be required to pay the required advertising costs.

STRATEGIC IMPLICATIONS

Strategic Pillar: 3. Environment
 4. Civic Leadership
Strategic Priorities: 3.3 Natural Resources are sustainably managed
 4.3 Responsible planning

POLICY IMPLICATIONS

The outcome of this exercise will result in a new Local Planning Policy on *Wind Farms*.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M8/1025

Moved Cr Sattler

Seconded Cr Shaw

That Council resolve to:

- 1. Proceed with the revised Local Planning Policy on Wind Farms as presented, with modification;**
- 2. Publish notices to this effect pursuant to Clause 4(4) of Schedule 2, Part 2, of the *Planning and Development (Local Planning Schemes) Regulations 2015*.**

CARRIED 6/0

For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil



LOCAL PLANNING POLICY: WIND FARMS

PURPOSE

The purpose of this policy is to provide a framework for the assessment, approval, and regulation of wind farms and turbines within the Shire of Beverley. This policy seeks to ensure that any proposed wind energy project is developed in a manner that minimises negative impacts and maximises the benefits to the community and the environment.

AUTHORITY TO PREPARE AND ADOPT A PLANNING POLICY

Clause 4 of Schedule 2, Part 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* enables a Local Government to prepare and adopt Local Planning Policies.

OBJECTIVES OF THE POLICY

THE OBJECTIVES are:

- To promote the responsible development of wind farms and turbines, supporting renewable energy generation within the Shire;
- To protect the health, safety, and amenity of the community and the environment;
- To provide clear guidelines for assessing and approving wind energy projects;
- To facilitate community consultation and engagement throughout the development process;
- To address potential impacts, including environmental, visual and landscape, noise, and other relevant factors;
- To set out minimum standards and requirements.

APPLICATION OF THE POLICY

This policy applies to all land situated within the *Rural Zone* pursuant to *Shire of Beverley Local Planning Scheme No. 3* (LPS3)

Definitions

Wind Farm Land Use:

The *Shire of Beverley Local Planning Scheme No 3* defines a *Wind Farm* as follows – *means premises used to generate electricity by wind force and any associated turbine, building or other structure but does not include anemometers or turbines used primarily to supply electricity for a domestic property or for private rural use.*

Sensitive Land Use:

Means land uses that are residential or institutional in nature where people live or regularly spend extended periods of time. These include, but are not limited to dwellings, short stay accommodation, hospitals, educational establishments, childcare centres and places of worship.

**Shadow Flicker:**

This is a result of the sun's position in relation to the wind turbine blades as they rotate. This occurs under certain combinations of geographical position and time of day. The seasonal duration of this effect can be calculated from the machine's geometry and the site's latitude. Shadow Flicker can be modelled in advance and siting and design can mitigate the problem. This is more likely to be an issue for turbines located to the east or west of a dwelling.

Acoustic Consultant:

A person who meets all of the following criteria:

- holds a tertiary academic qualification that can be applied to the field of acoustics and the measurement and management of environmental noise.
- Has a minimum of three years of experience working in the field of acoustics and the measurement and management of environmental noise.
- holds membership of grade Member or Fellow in the Australian Acoustical Society or membership of the Association of Australasian Acoustical Consultants, or international equivalent.

Policy Provisions***General Requirements***

In accordance with the LPS3, "*Wind Farm*" is listed as an "A" use in the "*Rural*" zone, which is defined as:

"Means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving notice in accordance with clause 64 of the deemed provisions."

Planning Approval is required for all Wind Farms/Turbines in the Rural Zone. In addition to the completed application form and relevant fee, applicants must submit a location plan, site plan, elevations and manufacturer's specifications, decommissioning and end of life plan, and details demonstrating compliance with the *Shire of Beverley Local Planning Scheme No. 3* and relevant legislation including the *Environmental Protection (Noise) Regulations 1997*.

Applications for Wind Turbines located on properties/buildings identified on the Shire's Local Heritage Survey will require submission of written justification by a suitably qualified person (e.g. a qualified Heritage Advisor), unless determined otherwise by the Shire's Planning Services in consultation with the State Heritage Office (where applicable).

Wind farms and turbines shall be sited and designed to minimise adverse impacts on the environment and the community, based on best industry standards.



Adequate setbacks and safety measures shall be incorporated to protect public health and safety against major breakdown of, or incidents at, the wind turbine generator and associated infrastructure.

The minimum recommended setback from property boundaries shall be a minimum of 3 times the total height of the structure including, the propellor blades at the highest point or 500 metres, whichever is greater.

Decommissioning Plans

Decommissioning plans must be submitted and approved as part of the development application demonstrating principles of recycling, repurposing and rehabilitation. This should include the following:

1. Life Cycle Reusability Assessment:

- Proponents must provide a comprehensive plan demonstrating the purposeful and sustainable reuse of engineering structures and concrete footings at the end of their useful life.
- Examples of demonstrable suggestions for useful lives, specifically for masts, blades, and infrastructure, based on the design life cycle, should be included.

2. Financial Responsibility for End-of-Life Measures:

- Proponents are required to predict and finance the costs associated with ensuring a sustainable end product at the conclusion of the wind farm's life cycle.
- Options for financing include:
 - a. Costs borne by the landowner.
 - b. Establishment of a sinking fund.
 - c. Creation of a protected, cash-backed asset, serving as a condition on the land with obligations passed on to successive landowners.

3. Protection Against Financial Instability:

- Proponents must address potential risks associated with the longevity of companies involved in wind farm development.
- Mechanisms should be in place to ensure that finances for the removal of infrastructure remain secure even if the original company ceases to exist or lacks sufficient funds.

4. Compliance and Monitoring:

- Ongoing monitoring will be conducted to ensure compliance with the sustainable end-of-life measures outlined in the proposal.
- Non-compliance may result in penalties and revocation of



development approvals.

5. Community Engagement:

- Proponents are encouraged to engage with the local community to address concerns and provide transparency regarding the sustainable practices adopted.

Developers are also required to include a Site Rehabilitation Plan detailing the steps for future decommissioning of facilities. The plan should consider the impact of buried cables and turbine foundations on seeding depth and crop/pasture root potential. Decommissioning to "normal deep ripping depth" to ensure adequate depth for breaking up compacted soil layers in the future.

Community and Stakeholder Consultation

Developers must actively engage in meaningful community and stakeholder consultation prior to lodgment of any formal development application, ensuring that residents and stakeholders are informed and have opportunities to provide feedback. Consultation shall include public meetings, information sessions, and other appropriate methods to engage with the community. It is also encouraged for the developer to make reference to the "*Guide to Best Practice Planning Engagement in Western Australia (2023)*", published by DPLH, when implementing Community Consultation.

Developers should also liaise with relevant key stakeholders early in the process, including the Shire, Main Roads WA, Western Power, Civil Aviation Safety Authority (CASA), Air Services Australia, Royal Flying Doctor Service (RFDS), Department of Fire and Emergency Services (DFES), Department of Planning, Lands and Heritage (DPLH), Department of Water and Environmental Regulation (DWER), Department of Biodiversity, Conservation and Attractions (DBCA), Department of Primary Industries and Regional Development (DPIRD), Environmental Protection Authority (EPA), Local aerial spraying contractors, unlicensed airstrip owners (within a 5km radius of a turbine) and any relevant incorporated local aeronautical associations.

The outcome of the Community and Stakeholder Consultation should be included in the lodgement of a detailed Community and Stakeholder Engagement Plan outlining the outcomes of the pre-lodgement Community and Stakeholder consultation.

Community Benefit Scheme Fund

Other jurisdictions (NSW Office of Environment and Heritage) underscores the significance of integrating benefit sharing mechanisms into wind energy projects to cultivate widespread community support. In their report titled 'Strategic Options for delivering ownership and benefit models for wind farms in NSW,' it is highlighted that projects offering such mechanisms are more likely to garner backing from various stakeholders, including businesses, community groups, landowners, and neighbours. By demonstrating long-term benefits during the consultation phase, particularly those that extend broadly to the community, proponents can foster greater acceptance,



support and cooperation. One effective approach involves establishing a 'Community Benefit Scheme Fund' (CBS) in collaboration with local government to enhance the liveability and sustainability of the Shire.

Proponents of Wind Farm projects are advised to refer to the Shire of Beverley's Policy on *Renewable Energy Projects – Community Benefit Scheme Fund*, for details regarding CBS.

Environmental Impact

A comprehensive environmental impact assessment by suitably qualified environmental consultants (independent of the developer), including flora and fauna studies, shall be conducted and submitted as part of the development application. Consideration is required of environmental impacts both during the construction and operational stages of the development.

Developers must implement measures to mitigate and manage potential environmental impacts, including habitat protection and rehabilitation, such as:

- Stopover sites, local bird species roosting and nesting sites for birds of conservation significance;
- Location of bird of conservation significance colonies;
- Areas of high raptor activity;
- Livestock disturbance; and
- The accumulative impact of wind turbines on migration routes.

Developers are to submit a management plan on biosecurity management plan to ensure all excavation equipment/drilling rigs and the likes are thoroughly cleaned and free from any soil/plant material prior to leaving paddocks and especially moving from property to property.

Visual and Landscape Impact

Wind farms and turbines shall be designed to integrate to the greatest extent possible into the natural and rural landscape setting. A visual and Landscape Impact Assessment is required that addresses the following:

- landscape significance and sensitivity to change, site earthworks, topography, the extent and type of vegetation, clearing and rehabilitation areas, land use patterns, built form character, public amenity and community values.
- likely impact on views including the visibility of the facility using view shed analysis and simulations of views from significant viewing locations including residential areas, major scenic drives and lookouts.
- layout of the facility including the number, height, scale, spacing, colour, surface reflectivity and design of components, including any ancillary buildings, signage, access roads, and incidental facilities.
- measures proposed to minimise unwanted, unacceptable or adverse visual impacts.



It is also recommended that the developer include reference to the WAPC Visual Landscape Planning Manual and the Wind farm and Landscape Values (2005) published by the Western Australian Wind Energy Association and Australian Council of National Trust.

Noise Impact

Wind turbines shall be designed and operated to minimise noise emissions.

A noise impact assessment, including infrasound and ground vibration, to be completed by an acoustic consultant, shall be prepared demonstrating compliance with the *Environmental Protection (Noise) Regulations 1997* for both construction and operational phases. The noise impact assessment is to have due regard to future land uses.

Regardless of the noise impact assessment, which may determine turbines should be located further away from noise sensitive premises, it is required that any wind farm/turbine be located a minimum of 2.0 kilometres or 10 times the height of the structure, at its highest point inclusive of the blade, whichever is the greater, from any dwelling or sensitive land use, unless a written agreement is entered into with impacted landowners prior to construction of the structure and a notification to that effect is imposed on the title of that lot or location.

The Environmental Noise Branch section of the Department of Water and Environmental Regulation recommend an alternative noise criterion of 40dBLA10, whichever is the greater or the applicable LA10 assigned noise level, to be achieved at those residences associated with the project (accommodation for wind farm staff, or caretaker residence).

In order to accurately assess noise levels from wind turbines, measurements shall be taken from the extremity or tip of the blade of the wind turbine in its horizontal position, which is closest to the noise-sensitive premise being measured against or for. It is acknowledged that the head of the turbine rotates with wind direction, and consequently, the blades themselves, depending on their length, may extend up to 100 metres closer to the noise-impacted premises than the structure. This approach ensures that noise measurements capture the most relevant and representative data regarding potential impacts on nearby premises.

Noise impact measurements, conducted over a minimum period as defined by relevant standards, must consider atmospheric and climatic conditions that promote noise transmission, particularly during times typically experienced at the location. This includes early morning periods, low wind conditions, and early morning fog, all of which can amplify noise transmission. Additionally, seasonal or prevailing winds that may enhance noise transmission towards the relevant premise must also be taken into account during the assessment.

Safe Work Zone

Developers must provide the local government with a copy of any safe work method statement relating to the operation of the proposed turbines for when they are



operational. This information will assist in evaluating and determining any setback from boundaries and additionally any adverse potential impact on adjoining landowners and neighbours, who are entitled to full enjoyment of maintaining and improving their property at all times, unless a written agreement with that landowner states otherwise.

Tourism

Developers are to consider the impact of tourism traffic and the risk of traffic congestion or vehicle accidents by providing a suitable viewing platform or pull off bays with appropriate interpretation and signage and to liaise with the Shire of Beverley and / or Main Roads WA on suitable and agreed location(s).

Bushfire

Developers are to provide a Bushfire Management Plan for areas that fall within the Bushfire Prone Area. Reference should be made to *State Planning Policy 3.7 – Bushfire* (SPP 3.7). It is also recommended that the developer review the Victorian Country Fire Associations document - Design Guidelines and Model Requirements for Renewable Energy Facilities v4 (2023), as this document provides a best practice approach to considering bushfire risk and fire safety measures in the design, construction and operation of renewable energy facilities (including windfarms).

Other Potential Impacts

Developers must assess and address any other potential impacts, such as electromagnetic interference to mobile telephones, radio reception and television reception or shadow flicker.

All potential impacts that are identified shall be mitigated to the greatest extent possible by the developer, to protect the interests of the community.

Developers are required to take into consideration the Beverley Airfield when developing wind farm/turbines within close proximity to the area, so as not to impact the operation and activities of the Airfield users including any aeronautical, gliding and flying associations operating within the Shire. Consultation with relevant government authorities and airport operators will be required.

Developers of wind turbine proposals should refer to the National Aviation Safeguarding Framework (NASF) Guideline D: Managing the Risk to Aviation Safety of Wind Turbine Installations (Wind Farms) / Wind Monitoring Towers to determine any potential aviation safety risks and possible mitigation measures. Any potential aviation safety risks identified require consultation with the Civil Aviation Safety Authority (CASA), Air Services Australia and/or the Commonwealth Department of Defence.

The NASF guideline identifies consultation with unlicensed airstrip owners and CASA/Air Services. CASA has released an advisory circular AC 139.E-05v1.1 Obstacles (including wind farms) outside the vicinity of a CASA certified aerodrome.



All wind farm and turbine developments must adhere to and comply with the regulations, specifications, and requirements outlined by the Civil Aviation Safety Authority (CASA).

Consultation with relevant government authorities and airport operators will be required where applicable.

Wind farm proposals should not have a negative impact through interference with normal agricultural or farming activities of nearby rural properties, such as aerial spraying. An aviation assessment by a suitable qualified aviation consultant will be required to demonstrate turbines will not impact on aerial spraying activities of surrounding farms or unlicensed airstrips, unless a written agreement with the impacted landowner is provided.

Developers are required to provide a surface water management plan, incorporating appropriate design methods to manage water erosion from intense summer or winter rainfall events.

This local planning policy on Wind Farms/Turbines is designed to guide future development while ensuring the preservation of the Shire of Beverley's unique character and the well-being of its residents. Developers and relevant authorities are encouraged to adhere to these guidelines for the responsible and sustainable development of wind energy projects within the Shire.

Road Contributions for Wind Energy Facility Developments

The Shire of ~~Narrogin~~ **Beverley** recognises that the development of wind energy facilities may have significant impacts on the condition and serviceability of the local road network, especially during the construction phase. The Shire of Beverley requires proponents of wind energy facilities to be assessed for any road contributions for repairs or upgrades to sealed and/or unsealed roads managed by the Shire of Beverley as a result of construction or ongoing activities associated with the development beyond those considered normal day to day access and egress.

Reference should be made to the WAPC Transport Assessment Guidelines. The Traffic Assessment should consider:

- Operation and Maintenance Agreements to Access State Road Network – Main Roads Western Australia.
- Route Assessments for the transport of dangerous goods on road network.
- A traffic management plan in conjunction with an application for a permit that requires vehicle and machinery access and movement for Restricted Access Vehicles shall be submitted for approval to the satisfaction of Heavy Vehicle Services – Main Roads Western Australia. (e.g. Transport of large wind turbine blades and towers).

The Developer will be responsible for:

- Preparation of a pre-development "Road and Shire infrastructure condition" report, that identifies and records the conditions of any local roads and the Shire



Infrastructure that will be affected by any route for heavy vehicles and delivery trucks needed for the construction phase;

- The costs associated with any damage caused to the roads or Shire infrastructure attributed to the construction phase of the development. Any damage shall be rectified by the developer to the standard identified in the pre-lodgment "Road and Shire Infrastructure Condition" report.
- All costs of any upgrading required for construction transport routes and/or the development.

The road contributions will be calculated based on the Western Australia Local Government Association's (WALGA) Heavy Vehicle Cost Recovery Policy Guideline for Sealed Roads, which provides a fair and transparent method for determining the additional maintenance and reconstruction costs attributable to the increased heavy vehicle traffic generated by the wind energy facility development. Any contributions need to be consistent with the principles that underpin the State Planning Policy 3.6 – Infrastructure Contributions. The road contributions will be negotiated and agreed upon between the Shire of Beverley and the developer prior to the approval of the development application. The road contributions will be paid by the developer to the Shire of Beverley in accordance with the terms and conditions of the agreement. The Shire of Beverley will use the road contributions to fund the necessary road works to maintain and improve the safety and functionality of the local road network. No works can occur within a State Road Reserve without Main Roads approval.



LOCAL PLANNING POLICY: WIND FARMS

PURPOSE

The purpose of this policy is to provide a framework for the assessment, approval, and regulation of wind farms and turbines within the Shire of Beverley. This policy seeks to ensure that any proposed wind energy project is developed in a manner that minimises negative impacts and maximises the benefits to the community and the environment.

AUTHORITY TO PREPARE AND ADOPT A PLANNING POLICY

Clause 4 of Schedule 2, Part 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* enables a Local Government to prepare and adopt Local Planning Policies.

OBJECTIVES OF THE POLICY

THE OBJECTIVES are:

- To promote the responsible development of wind farms and turbines, supporting renewable energy generation within the Shire;
- To protect the health, safety, and amenity of the community and the environment;
- To provide clear guidelines for assessing and approving wind energy projects;
- To facilitate community consultation and engagement throughout the development process;
- To address potential impacts, including environmental, visual and landscape, noise, and other relevant factors;
- To set out minimum standards and requirements.

APPLICATION OF THE POLICY

This policy applies to all land situated within the *Rural Zone* pursuant to *Shire of Beverley Local Planning Scheme No. 3 (LPS3)*

Definitions

Wind Farm Land Use:

The *Shire of Beverley Local Planning Scheme No 3* defines a *Wind Farm* as follows – *means premises used to generate electricity by wind force and any associated turbine, building or other structure but does not include anemometers or turbines used primarily to supply electricity for a domestic property or for private rural use.*

Sensitive Land Use:

Means land uses that are residential or institutional in nature where people live or regularly spend extended periods of time. These include, but are not limited to dwellings, short stay accommodation, hospitals, educational establishments, childcare centres and places of worship.



Shadow Flicker:

This is a result of the sun's position in relation to the wind turbine blades as they rotate. This occurs under certain combinations of geographical position and time of day. The seasonal duration of this effect can be calculated from the machine's geometry and the site's latitude. Shadow Flicker can be modelled in advance and siting and design can mitigate the problem. This is more likely to be an issue for turbines located to the east or west of a dwelling.

Acoustic Consultant:

A person who meets all of the following criteria:

- holds a tertiary academic qualification that can be applied to the field of acoustics and the measurement and management of environmental noise.
- Has a minimum of three years of experience working in the field of acoustics and the measurement and management of environmental noise.
- holds membership of grade Member or Fellow in the Australian Acoustical Society or membership of the Association of Australasian Acoustical Consultants, or international equivalent.

Policy Provisions

General Requirements

In accordance with the LPS3, "*Wind Farm*" is listed as an "A" use in the "*Rural*" zone, which is defined as:

"Means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving notice in accordance with clause 64 of the deemed provisions."

Planning Approval is required for all Wind Farms/Turbines in the Rural Zone. In addition to the completed application form and relevant fee, applicants must submit a location plan, site plan, elevations and manufacturer's specifications, decommissioning and end of life plan, and details demonstrating compliance with the *Shire of Beverley Local Planning Scheme No. 3* and relevant legislation including the *Environmental Protection (Noise) Regulations 1997*.

Applications for Wind Turbines located on properties/buildings identified on the Shire's Local Heritage Survey will require submission of written justification by a suitably qualified person (e.g. a qualified Heritage Advisor), unless determined otherwise by the Shire's Planning Services in consultation with the State Heritage Office (where applicable).

Wind farms and turbines shall be sited and designed to minimise adverse impacts on the environment and the community, based on best industry standards.



Adequate setbacks and safety measures shall be incorporated to protect public health and safety against major breakdown of, or incidents at, the wind turbine generator and associated infrastructure.

The minimum recommended setback from property boundaries shall be a minimum of 3 times the total height of the structure including, the propellor blades at the highest point or 500 metres, whichever is greater.

Decommissioning plans must be submitted and approved as part of the development application demonstrating principles of recycling, repurposing and rehabilitation. This should include the following:

1. Life Cycle Reusability Assessment:

- Proponents must provide a comprehensive plan demonstrating the purposeful and sustainable reuse of engineering structures and concrete footings at the end of their useful life.
- Examples of demonstrable suggestions for useful lives, specifically for masts, blades, and infrastructure, based on the design life cycle, should be included.

2. Financial Responsibility for End-of-Life Measures:

- Proponents are required to predict and finance the costs associated with ensuring a sustainable end product at the conclusion of the wind farm's life cycle.
- Options for financing include:
 - a. Costs borne by the landowner.
 - b. Establishment of a sinking fund.
 - c. Creation of a protected, cash-backed asset, serving as a condition on the land with obligations passed on to successive landowners.

3. Protection Against Financial Instability:

- Proponents must address potential risks associated with the longevity of companies involved in wind farm development.
- Mechanisms should be in place to ensure that finances for the removal of infrastructure remain secure even if the original company ceases to exist or lacks sufficient funds.

4. Compliance and Monitoring:

- Ongoing monitoring will be conducted to ensure compliance with the sustainable end-of-life measures outlined in the proposal.
- Non-compliance may result in penalties and revocation of development approvals.



5. Community Engagement:

- Proponents are encouraged to engage with the local community to address concerns and provide transparency regarding the sustainable practices adopted.

Developers are also required to include a Site Rehabilitation Plan detailing the steps for future decommissioning of facilities. The plan should consider the impact of buried cables and turbine foundations on seeding depth and crop/pasture root potential. Decommissioning to "normal deep ripping depth" to ensure adequate depth for breaking up compacted soil layers in the future.

Community and Stakeholder Consultation

Developers must actively engage in meaningful community and stakeholder consultation prior to lodgment of any formal development application, ensuring that residents and stakeholders are informed and have opportunities to provide feedback. Consultation shall include public meetings, information sessions, and other appropriate methods to engage with the community. It is also encouraged for the developer to make reference to the "*Guide to Best Practice Planning Engagement in Western Australia (2023)*", published by DPLH, when implementing Community Consultation.

Developers should also liaise with relevant key stakeholders early in the process, including the Shire, Main Roads WA, Western Power, Civil Aviation Safety Authority (CASA), Air Services Australia, Royal Flying Doctor Service (RFDS), Department of Fire and Emergency Services (DFES), Department of Planning, Lands and Heritage (DPLH), Department of Water and Environmental Regulation (DWER), Department of Biodiversity, Conservation and Attractions (DBCA), Department of Primary Industries and Regional Development (DPIRD), Environmental Protection Authority (EPA), Local aerial spraying contractors, unlicensed airstrip owners (within a 5km radius of a turbine) and any relevant incorporated local aeronautical associations.

The outcome of the Community and Stakeholder Consultation should be included in the lodgement of a detailed Community and Stakeholder Engagement Plan outlining the outcomes of the pre-lodgement Community and Stakeholder consultation.

Community Benefit Scheme Fund

Other jurisdictions (NSW Office of Environment and Heritage) underscores the significance of integrating benefit sharing mechanisms into wind energy projects to cultivate widespread community support. In their report titled 'Strategic Options for delivering ownership and benefit models for wind farms in NSW,' it is highlighted that projects offering such mechanisms are more likely to garner backing from various stakeholders, including businesses, community groups, landowners, and neighbours. By demonstrating long-term benefits during the consultation phase, particularly those that extend broadly to the community, proponents can foster greater acceptance, support and cooperation. One effective approach involves establishing a 'Community



Benefit Scheme Fund' (CBS) in collaboration with local government to enhance the liveability and sustainability of the Shire.

Environmental Impact

A comprehensive environmental impact assessment by suitably qualified environmental consultants (independent of the developer), including flora and fauna studies, shall be conducted and submitted as part of the development application. Consideration is required of environmental impacts both during the construction and operational stages of the development.

Developers must implement measures to mitigate and manage potential environmental impacts, including habitat protection and rehabilitation, such as:

- Stopover sites, local bird species roosting and nesting sites for birds of conservation significance;
- Location of bird of conservation significance colonies;
- Areas of high raptor activity;
- Livestock disturbance; and
- The accumulative impact of wind turbines on migration routes.

Developers are to submit a management plan on biosecurity management plan to ensure all excavation equipment/drilling rigs and the likes are thoroughly cleaned and free from any soil/plant material prior to leaving paddocks and especially moving from property to property.

Visual and Landscape Impact

Wind farms and turbines shall be designed to integrate to the greatest extent possible into the natural and rural landscape setting. A visual and Landscape Impact Assessment is required that addresses the following:

- landscape significance and sensitivity to change, site earthworks, topography, the extent and type of vegetation, clearing and rehabilitation areas, land use patterns, built form character, public amenity and community values.
- likely impact on views including the visibility of the facility using view shed analysis and simulations of views from significant viewing locations including residential areas, major scenic drives and lookouts.
- layout of the facility including the number, height, scale, spacing, colour, surface reflectivity and design of components, including any ancillary buildings, signage, access roads, and incidental facilities.
- measures proposed to minimise unwanted, unacceptable or adverse visual impacts.

It is also recommended that the developer include reference to the WAPC Visual Landscape Planning Manual and the Wind farm and Landscape Values (2005) published by the Western Australian Wind Energy Association and Australian Council of National Trust.



Noise Impact

Wind turbines shall be designed and operated to minimise noise emissions.

A noise impact assessment, including infrasound and ground vibration, to be completed by an acoustic consultant, shall be prepared demonstrating compliance with the *Environmental Protection (Noise) Regulations 1997* for both construction and operational phases. The noise impact assessment is to have due regard to future land uses.

Regardless of the noise impact assessment, which may determine turbines should be located further away from noise sensitive premises, it is required that any wind farm/turbine be located a minimum of 2.0 kilometres or 10 times the height of the structure, at its highest point inclusive of the blade, whichever is the greater, from any dwelling or sensitive land use, unless a written agreement is entered into with impacted landowners prior to construction of the structure and a notification to that effect is imposed on the title of that lot or location.

The Environmental Noise Branch section of the Department of Water and Environmental Regulation recommend an alternative noise criterion of 40dBLA10, whichever is the greater or the applicable LA10 assigned noise level, to be achieved at those residences associated with the project (accommodation for wind farm staff, or caretaker residence).

In order to accurately assess noise levels from wind turbines, measurements shall be taken from the extremity or tip of the blade of the wind turbine in its horizontal position, which is closest to the noise-sensitive premise being measured against or for. It is acknowledged that the head of the turbine rotates with wind direction, and consequently, the blades themselves, depending on their length, may extend up to 100 metres closer to the noise-impacted premises than the structure. This approach ensures that noise measurements capture the most relevant and representative data regarding potential impacts on nearby premises.

Noise impact measurements, conducted over a minimum period as defined by relevant standards, must consider atmospheric and climatic conditions that promote noise transmission, particularly during times typically experienced at the location. This includes early morning periods, low wind conditions, and early morning fog, all of which can amplify noise transmission. Additionally, seasonal or prevailing winds that may enhance noise transmission towards the relevant premise must also be taken into account during the assessment.

Safe Work Zone

Developers must provide the local government with a copy of any safe work method statement relating to the operation of the proposed turbines for when they are operational. This information will assist in evaluating and determining any setback from boundaries and additionally any adverse potential impact on adjoining landowners and neighbours, who are entitled to full enjoyment of maintaining and improving their property at all times, unless a written agreement with that landowner states otherwise.



Tourism

Developers are to consider the impact of tourism traffic and the risk of traffic congestion or vehicle accidents by providing a suitable viewing platform or pull off bays with appropriate interpretation and signage and to liaise with the Shire of Beverley and / or Main Roads WA on suitable and agreed location(s).

Bushfire

Developers are to provide a Bushfire Management Plan for areas that fall within the Bushfire Prone Area. Reference should be made to *State Planning Policy 3.7 – Bushfire* (SPP 3.7). It is also recommended that the developer review the Victorian Country Fire Associations document - Design Guidelines and Model Requirements for Renewable Energy Facilities v4 (2023), as this document provides a best practice approach to considering bushfire risk and fire safety measures in the design, construction and operation of renewable energy facilities (including windfarms).

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Developers must assess and address any other potential impacts, such as electromagnetic interference to mobile telephones, radio reception and television reception or shadow flicker.

All potential impacts that are identified shall be mitigated to the greatest extent possible by the developer, to protect the interests of the community.

Developers are required to take into consideration the Beverley Airfield when developing wind farm/turbines within close proximity to the area, so as not to impact the operation and activities of the Airfield users including any aeronautical, gliding and flying associations operating within the Shire. Consultation with relevant government authorities and airport operators will be required.

Developers of wind turbine proposals should refer to the National Aviation Safeguarding Framework (NASF) Guideline D: Managing the Risk to Aviation Safety of Wind Turbine Installations (Wind Farms) / Wind Monitoring Towers to determine any potential aviation safety risks and possible mitigation measures. Any potential aviation safety risks identified require consultation with the Civil Aviation Safety Authority (CASA), Air Services Australia and/or the Commonwealth Department of Defence.

The NASF guideline identifies consultation with unlicensed airstrip owners and CASA/Air Services. CASA has released an advisory circular AC 139.E-05v1.1 Obstacles (including wind farms) outside the vicinity of a CASA certified aerodrome.

All wind farm and turbine developments must adhere to and comply with the regulations, specifications, and requirements outlined by the Civil Aviation Safety Authority (CASA).

Consultation with relevant government authorities and airport operators will be required where applicable.

Wind farm proposals should not have a negative impact through interference with normal agricultural or farming activities of nearby rural properties, such as aerial spraying. An aviation assessment by a suitable qualified aviation consultant will be



required to demonstrate turbines will not impact on aerial spraying activities of surrounding farms or unlicensed airstrips, unless a written agreement with the impacted landowner is provided.

Developers are required to provide a surface water management plan, incorporating appropriate design methods to manage water erosion from intense summer or winter rainfall events.

This local planning policy on Wind Farms/Turbines is designed to guide future development while ensuring the preservation of the Shire of Beverley's unique character and the well-being of its residents. Developers and relevant authorities are encouraged to adhere to these guidelines for the responsible and sustainable development of wind energy projects within the Shire.

Road Contributions for Wind Energy Facility Developments

The Shire of Narrogin recognises that the development of wind energy facilities may have significant impacts on the condition and serviceability of the local road network, especially during the construction phase. The Shire of Beverley requires proponents of wind energy facilities to be assessed for any road contributions for repairs or upgrades to sealed and/or unsealed roads managed by the Shire of Beverley as a result of construction or ongoing activities associated with the development beyond those considered normal day to day access and egress.

Reference should be made to the WAPC Transport Assessment Guidelines. The Traffic Assessment should consider:

- Operation and Maintenance Agreements to Access State Road Network – Main Roads Western Australia.
- Route Assessments for the transport of dangerous goods on road network.
- A traffic management plan in conjunction with an application for a permit that requires vehicle and machinery access and movement for Restricted Access Vehicles shall be submitted for approval to the satisfaction of Heavy Vehicle Services – Main Roads Western Australia. (e.g. Transport of large wind turbine blades and towers).

The Developer will be responsible for:

- Preparation of a pre-development "Road and Shire infrastructure condition" report, that identifies and records the conditions of any local roads and the Shire Infrastructure that will be affected by any route for heavy vehicles and delivery trucks needed for the construction phase;
- The costs associated with any damage caused to the roads or Shire infrastructure attributed to the construction phase of the development. Any damage shall be rectified by the developer to the standard identified in the pre-lodgment "Road and Shire Infrastructure Condition" report.



- All costs of any upgrading required for construction transport routes and/or the development.

The road contributions will be calculated based on the Western Australia Local Government Association's (WALGA) Heavy Vehicle Cost Recovery Policy Guideline for Sealed Roads, which provides a fair and transparent method for determining the additional maintenance and reconstruction costs attributable to the increased heavy vehicle traffic generated by the wind energy facility development. Any contributions need to be consistent with the principles that underpin the State Planning Policy 3.6 – Infrastructure Contributions. The road contributions will be negotiated and agreed upon between the Shire of Beverley and the developer prior to the approval of the development application. The road contributions will be paid by the developer to the Shire of Beverley in accordance with the terms and conditions of the agreement. The Shire of Beverley will use the road contributions to fund the necessary road works to maintain and improve the safety and functionality of the local road network. No works can occur within a State Road Reserve without Main Roads approval.

9.5 Development Assessment Panel – Local Government Nominations

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	14 October 2025
Applicant:	Department of Planning, Lands and Heritage
File Reference:	ADM 0286
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	24/2/2015, 23/2/2016, 29/10/2019 and 31/10/2023
Disclosure(s) Of Interest:	Nil
Attachments:	Nomination Frequently Asked Questions

SUMMARY

Council is requested to nominate four members to the Local Government Development Assessment Panels (two members, and two alternate members).

BACKGROUND

On 1 July 2011, fifteen Development Assessment Panels (DAP) came into operation in order to determine development applications that meet a certain threshold value.

The previous members (nominated 2023) were:

Cr David White (Member 1)
Cr Don Davis (Member 2)
Cr John Maxwell (Alternate Member 1)
Cr Chris Lawlor (Alternate Member 2)

Cr Lawlor & Cr Maxwell are currently appointed for a term ending 26 January 2026.

Post the Local Government Elections, four new nominations are required by 21 November 2025.

COMMENT

Representation of local interests is a key part of the Development Assessment Panel (DAP) system. In accordance with this premise, under Regulation 24 of the *Planning and Development (Development Assessment Panels) Regulations 2011*, Councils are required to nominate, as soon as possible following elections, four elected members to sit as DAP members.

The Director General of DPLH is encouraging Local Governments to consider diversity of representation when putting forward nominations.

In accordance with regulation 30 of the *Planning and Development (Development Assessment Panels) Regulations 2011*, all DAP members are required to undertake mandatory training prior to performing functions as a DAP member, which will be provided by the Department.

STATUTORY ENVIRONMENT

Under regulation 25 of the *Planning and Development (Development Assessment Panels) Regulations 2011*, Council is requested to nominate four elected members of the Council.

CONSULTATION

Not required.

FINANCIAL IMPLICATIONS

There are no Financial Implications relative to this issue.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council approve and submit the 2026 – 2028 Development Assessment Panel Nominations:

Member 1: Cr

Member 2: Cr

Alternate Member: Cr

Alternate Member: Cr

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M9/1025

Moved Cr Sattler

Seconded Cr Shaw

That Council approve and submit the 2026 – 2028 Development Assessment Panel Nominations:

Member 1: Cr Lawlor

Member 2: Cr Maxwell

Alternate Member: Cr Martin

CARRIED 6/0

For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw

Against: Nil



DEVELOPMENT ASSESSMENT PANELS LOCAL GOVERNMENT MEMBER NOMINATION FREQUENTLY ASKED QUESTIONS

Question: When are nominations due back?

Answer: Completed nominations are due Friday 21 November 2025

Question: What is the term the local government DAP members will be nominated for?

Answer: The Minister for Planning and Lands will appoint local government DAP members from 27 January 2026 until 26 January 2028.

Question: What's the email address to return completed nominations or if we have any queries about the nominations?

Answer: dapnomination@dplh.wa.gov.au

Question: Is there anything else that we need to provide with the completed nomination form?

Answer: Yes, along with the completed form, a copy of the council resolution nominating up to four (4) elected council members from the respective local government

Question: Are Local Government DAP Members representatives of the Council on a DAP?

Answer: The role as a Local Government DAP Member is independent of your role as a Local Government Councillor and is covered by different legislation. While Local Government DAP Members are mostly elected members of the relevant local government, they are not bound by any previous decision or resolution of the local government. All DAP Members are required to exercise independent judgment in relation to any DAP application before them and consider the application on its planning merits

Question: Why don't DAP member terms align with Councillor terms?

Answer: A transition period of 3 months is provided to allow sufficient time for nominations by the Local Government, registration by the Minister, and training requirements.

Question: Is being a councillor considered my employment?

Answer: No, employment details refer only to external employment and does not include your role as a Local Government member. If you don't have employment outside of being a councillor, then mark yourself as unemployed.

Question: How do I know if I am eligible for payment?

Answer: Eligibility for DAP sitting fees is determined in accordance with the [Premiers Circular 2025/15](#).

Board members may not be eligible for remuneration (other than reimbursement for travel expenses) if they:

- are being paid from public monies including:
- current full time local, State and Australian Government employees;
- current Members of Parliament;
- current and retired judicial officers (except magistrates);
- current non-academic employees of public academic institutions; or
- were a Member of Parliament within the last six (6) months.

Instances where board members may be eligible for remuneration include:

- Local, State and Commonwealth Government employees who are:
 - part time and where the relevant Minister is satisfied that the work relating to the board occurs outside their employment and all other potential conflicts of interest are appropriately managed; or
 - not currently being paid from public monies such as those on leave without pay and volunteers;
- university academics (defined as those engaged primarily for the purpose of providing education services and not administrative or other services); and
- elected Local Government councillors.



Question: What if I am employed part time in one of the above and would like to receive payment for sitting on a DAP meeting?

Answer: Please provide evidence of your part time status from your employer, which will accompany the nomination. Your request to receive payment is required to be approved by the Minister for Planning and Lands.

Question: If I am eligible for payment, what are the sitting fees?

Answer: The sitting fees are as per schedule 2 of the *Planning and Development (Development Assessment Panels) Regulations 2011*. For a Local Government DAP Member, as at 1 March 2024 they are currently as follows:

- Per meeting to determine DAP applications (Form 1) - \$425
- Per meeting to determine DAP applications to amend or cancel determination (Form 2) - \$100
- Attendance at a SAT proceeding - \$425
- DAP Member training - \$400
- DAP member re-training - \$200

Question: I have undertaken Local Government training as a Councillor, is it the same thing?

Answer: The role as a Local Government DAP Member is independent of your role as a Local Government Councillor and is covered by different legislation. While there may be some common themes, it is important you attend the training to ensure you are aware of the specific requirements and responsibilities of DAP Members.

Question: When can I sit on a DAP meeting?

Answer: Before you can sit on a DAP meeting, you will need to complete the DAP member training run by the DAP Secretariat. If you have previously completed training the DAP Executive Director will consider time since you completed that training and/or since you last participated on a DAP meeting to determine whether you are required to attend a refresher training before participating on another DAP meeting. We do encourage everyone to attend a training session, even if you have attended training previously, to ensure you are aware of any recent changes to DAP procedures and protocols.

Question: When will training sessions be held?

Answer: Once the Minister registers the local government DAP members, the DAP Secretariat will contact those who are within a Local Government district where there is a current DAP application that will require a DAP meeting within the next 3-4 months.

As of January 2026, the DAP Secretariat will be holding regular training sessions that will be extended to those who have not received training and are expected to be required on an upcoming DAP meeting. These training sessions have been staggered to ensure members have received training within a reasonable timeframe of participating on a DAP meeting.

Question: Where will training sessions be held?

Answer: Training sessions will be hosted by the DAP secretariat at the Department of Planning, Lands and Heritage, at 140 William Street, Perth. While attendance in person is encouraged, it is acknowledged that this is not also possible. Online attendance is available to those who cannot attend in person.

10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES

Nil

11. FINANCE

11.1 Monthly Financial Report

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	15 October 2025
Applicant:	N/A
File Reference:	N/A
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	September 2025 Financial Reports

SUMMARY

Council to consider accepting the financial report for the period ending 30 September 2025.

BACKGROUND

There is a statutory requirement that the Local Government is to prepare, each month, a statement of financial activity reporting on sources and applications of its funds and to present the statement to Council.

Council adopted a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater at the July 2025 Ordinary Meeting, item 11.3.

COMMENT

The monthly financial reports for the period ending 30 September 2025 have been provided and include:

- Financial Activity Statement by Nature;
- Statement of Net Current Assets;
- Statement of Financial Position; and
- Investment of Surplus Funds Report.

STATUTORY ENVIRONMENT

Section 6.4(1) of the *Local Government Act* provides that a local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

Regulation 34 of the *Local Government (Financial Management) Regulations* requires a Statement of Financial Activity to be prepared each month which is to contain the following details:

- (a) annual budget estimates;
- (b) budget estimates to the end of the month;
- (c) actual amount of expenditure and revenue;
- (d) material variances between comparable amounts in (b) and (c) above; and
- (e) the net current assets at the end of the month to which the statement relates (i.e. surplus / (deficit) position).

The Statement is to be accompanied by:

- (a) explanation of the composition of net current assets, less committed assets and restricted assets;

- (b) explanation of the material variances; and
- (c) such other information considered relevant by the local government.

FINANCIAL IMPLICATIONS

All revenue and expenditure, unless disclosed in the notes to material variances, are as per the 2025/26 Budget.

STRATEGIC IMPLICATIONS

- Strategic Pillar:
1. Economy
 2. Community
 3. Environment
 4. Civic Leadership
- Strategic Priorities:
- 1.1 Safe, efficient and connected transport network
 - 2.3 Active and Healthy Community
 - 3.3 Natural resources are sustainably managed
 - 4.1 Community and customer focus
 - 4.2 Continuous organisational improvement
 - 4.3 Responsible planning

POLICY IMPLICATIONS

AF004 – Investing Surplus Funds

RISK IMPLICATIONS

It is a requirement of the *Local Government (Financial Management) Regulations 1996* that a Statement of Financial Activity is prepared within two months of the end of the reporting period. This report mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M10/1025

Moved Cr Martin

Seconded Cr Maxwell

That the monthly financial report for the month of September 2025 be accepted and material variances be noted.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 September 2025**

Description	Budget 2025/26	YTD Budget 2025/26	YTD Actual 2025/26	YTD Variance	Favourable ▲ Unfavourable ▼	Notes To Material Variances
Operating Revenue						
Rates	3,580,630.00	3,579,130.00	3,586,915.68	7,785.68	▲	
Operating Grants, Subsidies and Contributions	1,212,241.00	378,062.00	380,605.89	2,543.89	▲	
Profit On Asset Disposal	7,000.00	1,749.00	0.00	(1,749.00)	▼	
Fees & Charges	1,152,020.00	398,651.00	399,499.52	848.52	▲	
Interest Earnings	153,417.00	16,998.00	18,538.90	1,540.90	▲	
Other Revenue	248,485.00	30,476.00	30,063.44	(412.56)	▼	
Non-Operating Grants, Subsidies and Contributions	4,885,373.00	1,059,884.00	1,060,965.87	1,081.87	▲	
Total Operating Revenue	11,239,166.00	5,464,950.00	5,476,589.30	11,639.30		
Operating Expenditure						
Employee Costs	(2,909,175.00)	(619,527.00)	(619,307.04)	219.96	▲	
Materials & Contracts	(2,511,263.00)	(379,731.00)	(372,657.74)	7,073.26	▲	
Utilities	(265,210.00)	(60,261.00)	(54,260.33)	6,000.67	▲	
Depreciation On Non-Current Assets	(2,490,097.00)	(622,500.00)	(691,091.98)	(68,591.98)	▼	Depreciation charge higher than anticipated YTD.
Interest Expenses	(139,792.00)	(32,923.00)	(32,773.95)	149.05	▲	
Insurance Expenses	(372,618.00)	(170,346.00)	(175,260.40)	(4,914.40)	▼	
Other Expenditure	(98,101.00)	(8,997.00)	(14,470.28)	(5,473.28)	▼	
Loss On Asset Disposal	(22,500.00)	(1,623.00)	0.00	1,623.00	▲	
Total Operating Expenditure	(8,808,756.00)	(1,895,908.00)	(1,959,821.72)	(63,913.72)		
Net Operating	2,430,410.00	3,569,042.00	3,516,767.58	(52,274.42)		
Capital Income						
Proceeds from Sale of Assets	165,000.00	0.00	0.00	0.00	▼	
New Loan Raised	3,000,000.00	0.00	0.00	0.00	▼	
Total Capital Income	3,165,000.00	0.00	0.00	0.00		
Capital Expenditure						
Land and Buildings	(7,613,658.00)	(1,292,500.00)	(1,291,546.55)	953.45	▲	
Plant and Equipment	(454,000.00)	(45,000.00)	(32,008.27)	12,991.73	▲	New Planner Vehicle cost lower than anticipated. \$4,000 has been allocated to building mtce for the installation of charging infrastructure which was included in the vehicle purchase budget.
Office Furniture and Equipment	(35,600.00)	(20,600.00)	(20,530.41)	69.59	▲	
Road Construction	(1,984,522.00)	(240,000.00)	(239,950.65)	49.35	▲	
Other Infrastructure	(1,904,249.00)	0.00	(147.25)	(147.25)	▼	
Leases	(5,331.00)	(5,331.00)	(5,331.02)	(0.02)	▼	

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 September 2025**

Description	Budget 2025/26	YTD Budget 2025/26	YTD Actual 2025/26	YTD Variance	Favourable ▲ Unfavourable ▼	Notes To Material Variances
Loans - Principal Repayments	(275,310.00)	(51,885.00)	(51,885.19)	(0.19)	▼	
Total Capital Expenditure	(12,272,670.00)	(1,655,316.00)	(1,641,399.34)	13,916.66		
Net Capital	(9,107,670.00)	(1,655,316.00)	(1,641,399.34)	13,916.66		
Adjustments						
Depreciation Written Back	2,490,097.00	622,500.00	691,091.98	68,591.98		
Movement in Leave Reserve Cash Balance	0.00	0.00	0.00	0.00		
Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00		
Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00		
Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00		
Movement in Non-Current Investments	0.00	0.00	0.00	0.00		
Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00		
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00		
(Profit)/Loss on Disposal of Assets Written Back	15,500.00	0.00	0.00	0.00		
Add Funding From						
Transfer (To)/From Reserves	1,311,386.00	0.00	0.00	0.00		
Opening Surplus/(Deficit)	2,860,277.00	2,860,277.00	2,860,277.42	0.42		
Total Adjustments	6,677,260.00	3,482,777.00	3,551,369.40	68,592.40		
CLOSING SURPLUS/(DEFICIT)	0.00	5,396,503.00	5,426,737.64	30,234.64		

SHIRE OF BEVERLEY STATEMENT OF NET CURRENT ASSETS FOR THE PERIOD ENDING 30 September 2025		
Description	Actual 2024/25	YTD Actual 2025/26
Current Assets		
Cash at Bank	2,955,806.84	1,710,525.17
Cash - Unrestricted Investments	1,834,335.58	5,351,777.63
Cash - Restricted Reserves	2,713,190.37	2,713,190.37
Cash on Hand	700.00	700.00
Accounts Receivable	633,717.66	1,215,179.55
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	0.00	0.00
Inventory - Fuel	12,511.85	10,273.97
Total Current Assets	8,150,262.30	11,001,646.69
Current Liabilities		
Accounts Payable	(2,250,211.90)	(2,535,136.07)
Loan Liability - Current	(275,310.19)	(223,425.00)
Lease Liability - Current	(5,331.02)	0.00
Annual Leave Liability - Current	(305,947.15)	(305,947.15)
Long Service Leave Liability - Current	(180,520.69)	(180,520.69)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(3,017,320.95)	(3,245,028.91)
Adjustments		
Less Restricted Reserves	(2,713,190.37)	(2,713,190.37)
Less Self Supporting Loan Income	0.00	0.00
Add Leave Reserves - Cash Backed	159,885.23	159,885.23
Add Lease Principal Expense	5,331.02	0.00
Add Loan Principal Expense	275,310.19	223,425.00
Total Adjustments	(2,272,663.93)	(2,329,880.14)
NET CURRENT ASSETS	2,860,277.42	5,426,737.64

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 September 2025

Description	Actual 2024/25	YTD Actual 2025/26	Movement
Current Assets			
Cash and Cash Equivalents	7,504,032.79	9,776,193.17	2,272,160.38
Accounts Receivable	633,717.66	1,215,179.55	581,461.89
Contract Asset - Current	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	0.00	0.00	0.00
Inventory	12,511.85	10,273.97	(2,237.88)
Total Current Assets	8,150,262.30	11,001,646.69	2,851,384.39
Current Liabilities			
Accounts Payable	(699,326.40)	(648,750.57)	50,575.83
Contract Liability - Current	(1,550,885.50)	(1,886,385.50)	(335,500.00)
Loan Liability - Current	(275,310.19)	(223,425.00)	51,885.19
Lease Liability - Current	(5,331.02)	0.00	5,331.02
Annual Leave Liability - Current	(305,947.15)	(305,947.15)	0.00
Long Service Leave Liability - Current	(180,520.69)	(180,520.69)	0.00
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(3,017,320.95)	(3,245,028.91)	(227,707.96)
Non-Current Assets			
Non-Current Debtors	190,403.95	190,403.95	0.00
Non-Current Investments	59,714.63	59,714.63	0.00
Land and Buildings	29,678,558.16	30,770,809.22	1,092,251.06
Plant and Equipment	2,198,870.60	2,164,067.59	(34,803.01)
Furniture and Equipment	179,915.41	191,554.61	11,639.20
Infrastructure	150,477,318.70	150,301,322.60	(175,996.10)
Self Supporting Loan - Non Current	0.00	0.00	0.00
Total Non-Current Assets	182,784,781.45	183,677,872.60	893,091.15
Non-Current Liabilities			
Loan Liability - Non Current	(3,051,393.45)	(3,051,393.45)	0.00
Lease Liability - Non Current	(10,662.06)	(10,662.06)	0.00
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(100,559.62)	(100,559.62)	0.00
Total Non Current Liabilities	(3,162,615.13)	(3,162,615.13)	0.00
Net Assets	184,755,107.67	188,271,875.25	3,516,767.58

SHIRE OF BEVERLEY STATEMENT OF FINANCIAL POSITION AS AT 30 September 2025			
Description	Actual 2024/25	YTD Actual 2025/26	Movement
Equity			
Accumulated Surplus	(56,487,330.36)	(60,004,097.94)	(3,516,767.58)
Reserves - Cash Backed	(2,713,190.37)	(2,713,190.37)	0.00
Reserve - Revaluations	(125,554,586.94)	(125,554,586.94)	0.00
Total Equity	(184,755,107.67)	(188,271,875.25)	(3,516,767.58)

SHIRE OF BEVERLEY INVESTMENT OF SURPLUS FUNDS AS AT 30 September 2025						
Account #	Account Name	Amount Invested (\$)		Term	Interest Rate	Maturation
4320546	Reserve Funds Bendigo					
	Long Service Leave	159,885.23				
	Plant	318,570.46				
	Emergency Services	32,850.52				
	Building	308,646.49				
	Recreation Ground	987,290.39				
	Cropping Committee	114,246.95				
	Infrastructure	234,120.82				
	Senior Housing	319,852.28				
	Avondale Mach Museum	68,989.35				
	ITC Renewal Reserve	168,737.88	2,713,190.37	5 mnths	4.25%	24/11/2025
5189751	Term Deposit Bendigo	500,000.00		3 mnths	4.05%	15/10/2025
5189752	Term Deposit Bendigo	500,000.00		4 mnths	4.10%	17/11/2025
5189755	Term Deposit Bendigo	500,000.00		5 mnths	4.15%	15/12/2025
5250659	Term Deposit Bendigo	536,533.85		3 mnths	3.90%	23/12/2025
5173900	Term Deposit Bendigo	528,075.04		4 mnths	4.00%	23/01/2026
5201605	Term Deposit Bendigo	524,962.75		6 mnths	4.15%	29/01/2026
5201604	Term Deposit Bendigo	262,205.99		6 mnths	4.15%	29/01/2026
5244049	Term Deposit Bendigo	500,000.00		5 mnths	4.05%	16/02/2026
5244052	Term Deposit Bendigo	500,000.00		5 mnths	4.05%	16/02/2026
5244059	Term Deposit Bendigo	500,000.00		6 mnths	4.05%	16/03/2026
5244061	Term Deposit Bendigo	500,000.00	5,351,777.63	6 mnths	4.05%	16/03/2026
	Total		8,064,968.00			

11.2 Accounts Paid by Authority

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	17 October 2025
Applicant:	N/A
File Reference:	N/A
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	September 2025 List of Reports

SUMMARY

Council to consider authorising the payment of accounts.

BACKGROUND

The following list represents accounts paid by authority for the month of September 2025.

COMMENT

Unless otherwise identified, all payments have been made in accordance with Council's 2025/26 Budget.

STATUTORY ENVIRONMENT

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;

and

- (b) the date of the meeting of the Council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

FINANCIAL IMPLICATIONS

Unless otherwise identified, all payments have been made in accordance with Council's 2025/26 Budget.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
 Strategic Priorities: 4.2 Continuous organisational improvement
 4.3 Responsible planning

POLICY IMPLICATIONS

AF007 Purchasing and Procurement.

Authority to Purchase – All acquisitions should be in accordance with budget provisions or to a maximum specified cost.

RISK IMPLICATIONS

Failure to present a detailed listing in the prescribed form would result in non-compliance *Local Government (Financial Management) Regulations 1996*, this report mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION M11/1025

Moved Cr Martin

Seconded Cr Lawlor

That the List of Accounts as presented, be received:

September 2025:

(1) Municipal Fund – Account 016-540 259 838 056

Cheque vouchers

01 Sep 2025	1953-1953	(1)	\$	14,839.03	(authorised by DCEO S Marshall and Pres D White)
11 Sep 2025	1954-1954	(1)	\$	244.55	(authorised by CEO S Gollan and DCEO S Marshall)
19 Sep 2025	1955-1955	(1)	\$	52.73	(authorised by DCEO S Marshall and Pres D White)
Total of cheque vouchers for September 2025 incl				\$ 15,136.31	previously paid

EFT vouchers

01 Sep 2025	EFT 11653-11653	(1)	\$	1,943.25	(authorised by DCEO S Marshall and Pres D White)
05 Sep 2025	EFT 11657-11667	(11)	\$	455,432.45	(authorised by CEO S Gollan and DCEO S Marshall)
09 Sep 2025	EFT 1-35	(35)	\$	63,783.30	(authorised by DCEO S Marshall and Pres D White)
11 Sep 2025	EFT 11700-11730	(30)	\$	252,035.98	(authorised by CEO S Gollan and DCEO S Marshall)
11 Sep 2025	EFT 11731-11739	(9)	\$	11,894.95	(authorised by CEO S Gollan and DCEO S Marshall)
16 Sep 2025	EFT 11740-11740	(1)	\$	2,000,000.00	(authorised by DCEO S Marshall and Cr D Davis)
19 Sep 2025	EFT 11741-11748	(8)	\$	29,712.05	(authorised by DCEO S Marshall and Pres D White)
19 Sep 2025	EFT 11749-11749	(1)	\$	46,261.20	(authorised by DCEO S Marshall and Pres D White)
24 Sep 2025	EFT 1-35	(35)	\$	62,572.73	(authorised by Cr D Brown and Cr Don Davis)
25 Sep 2025	EFT 11750-11750	(1)	\$	6,852.00	(authorised by DCEO S Marshall and Cr D Davis)
Total of EFT vouchers for September 2025 incl				\$ 2,930,487.91	previously paid

(2) Trust Fund – Account 016-259 838 128

Cheque vouchers

Nil vouchers

Total of cheque vouchers for September 2025 incl \$ 0.00 previously paid.

EFT vouchers

Nil vouchers

Total of EFT vouchers for September 2025 incl \$ 0.00 previously paid.

(3) Direct Debit Payments totalling \$ 83,532.00 previously paid.

(4) Credit Card Payments totalling \$ 4,806.71 previously paid.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

SHIRE OF BEVERLEY

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2025

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
Cheque #	1953	01 Sep 2025	Water Corporation	2025-08 Aug Water accounts	(14,839.03)	(14,839.03)
Cheque #	1954	11 Sep 2025	Shire of Beverley	BE464 (PSDN12): Vehicle registration to 31 Mar 2026	(244.55)	(244.55)
Cheque #	1955	19 Sep 2025	Water Corporation	Water use - Mens Shed (Vincent St) - Service Fees: Sep - Oct 25	(52.73)	(52.73)
EFT Pymt	EFT 11653	01 Sep 2025	Telstra Limited	2025-09 Sep Telephone accounts	(1,943.25)	(1,943.25)
EFT Pymt	EFT 11657	05 Sep 2025	AM Designs - A & E Michael Pty Ltd	Deposit: Chestillion Court Design & tender	(5,830.00)	
EFT Pymt	EFT 11658	05 Sep 2025	Beverley Bakehouse and Cafe	Onsite Meeting 2026 Airshow, Wed 20 Aug 2025: Catering	(198.80)	
EFT Pymt	EFT 11659	05 Sep 2025	Beverley Dome Roadhouse (BDR)	4,000 L Diesel @ \$1.5518/L GST excl	(6,828.00)	
EFT Pymt	EFT 11660	05 Sep 2025	Chantelle Marie Meade	Central Country Zone Catering 22 Aug 2025: Catering	(1,012.00)	
EFT Pymt	EFT 11661	05 Sep 2025	Distinctive Pools Pty Ltd	LBS2402 - Swim Pool Redev Stage 1 - Progress pymt 06 - Aug 2025	(391,996.72)	
EFT Pymt	EFT 11662	05 Sep 2025	Enviro Sweep	Town Street Sweeping: Beverley Show 2025	(4,100.25)	
EFT Pymt	EFT 11663	05 Sep 2025	Michael Wilson	2025-09 Sep (Ed 491): Blarney: Printing and delivery	(250.00)	
EFT Pymt	EFT 11664	05 Sep 2025	Northam Motors Pty Ltd (Northam Hyur	BE1 (PSDN18): 45,000km service	(502.00)	
EFT Pymt	EFT 11665	05 Sep 2025	Shire of Beverley	Retention fee 06 on Progress pymt 06 (Inv 0554 - LBS2402 - Swim Pool Redev Sta	(43,555.18)	
EFT Pymt	EFT 11666	05 Sep 2025	Staff - Stefan de Beer	Reimbursement of work related expenses	(279.50)	
EFT Pymt	EFT 11667	05 Sep 2025	WA Contract Ranger Services Pty Ltd	Poundage fees: 03 - 18 Jul 2025 x 2 dogs	(880.00)	(455,432.45)
EFT Pymt	EFT 11700	11 Sep 2025	Afgri Equipment Australia Pty Ltd	Various graders: Parts	(423.97)	
EFT Pymt	EFT 11701	11 Sep 2025	Avon Waste	2,089 Bin Collection FE 22 Aug 25 inc Recycling Bins & 5 x Recycling Collections	(5,873.61)	
EFT Pymt	EFT 11702	11 Sep 2025	BSL - DMIRS Dept Mines, Industry Reg	2025-08 Aug 25 Collections x 1 (Lics 25/26: 07)	(56.65)	
EFT Pymt	EFT 11703	11 Sep 2025	Beverley Post News and Gifts (BPNG)	2025-08 Aug Newspaper Subscription & Stationery Purchases	(103.00)	
EFT Pymt	EFT 11704	11 Sep 2025	Beverley Station Arts Inc	2025/26 donation for operating costs	(6,000.00)	
EFT Pymt	EFT 11705	11 Sep 2025	Beverley Steel Fabrication	Various: Metal supplies	(129.65)	
EFT Pymt	EFT 11706	11 Sep 2025	Cemeteries & Crematoria Assoc WA	2025/26 Ordinary Membership Fee	(130.00)	
EFT Pymt	EFT 11707	11 Sep 2025	Copyworld Toshiba	2025-08 Aug 25: Copy fees	(501.48)	
EFT Pymt	EFT 11708	11 Sep 2025	Corsign WA Pty Ltd	2026 Air Show: Signage	(699.60)	
EFT Pymt	EFT 11709	11 Sep 2025	D and A Plumbing and Gas Services	Annual cleaning of grease arrestors x 3	(1,647.80)	

SHIRE OF BEVERLEY

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2025

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
EFT Pymt	EFT 11711	11 Sep 2025	Department of Planning Lands and Heri	2025-07 Jul: Leases M252204 & M355805	(389.57)	
EFT Pymt	EFT 11712	11 Sep 2025	Fleet Commercial Gymnasiums P/L	Gym: Equipment purchase	(6,149.00)	
EFT Pymt	EFT 11713	11 Sep 2025	Focus Networks	2025-08 Aug Computer support	(5,417.06)	
EFT Pymt	EFT 11714	11 Sep 2025	HC Construction Services Pty Ltd	AGRN1061 Storm & assoc flooding (25-26 Mar 2023): Claim 14 - Aug 2025	(59,312.00)	
EFT Pymt	EFT 11715	11 Sep 2025	Herseys Safety Pty Ltd	Various: Supplies	(916.74)	
EFT Pymt	EFT 11716	11 Sep 2025	Hutton and Northey Sales	Various plant: Supplies	(422.05)	
EFT Pymt	EFT 11717	11 Sep 2025	Insite Surfacing Australia	LBS2602 - Retop Rec Ground playground softfall: 40% deposit	(16,639.92)	
EFT Pymt	EFT 11718	11 Sep 2025	Jason Signmakers	RV Park: Signage	(285.78)	
EFT Pymt	EFT 11719	11 Sep 2025	Kleen West Distributors	Various bldgs: Cleaning products	(1,326.05)	
EFT Pymt	EFT 11720	11 Sep 2025	Local Health Authorities Analytical Com	2025/26 Analytical services subscription	(534.28)	
EFT Pymt	EFT 11721	11 Sep 2025	MC Civil Contractors (MCC) Down Sout	AGRN1061 Storm & assoc flooding (25-26 Mar 2023): Claim 12 - Aug 2025	(99,099.39)	
EFT Pymt	EFT 11722	11 Sep 2025	McLeods Lawyers Pty Ltd	Professional services for Default on lease	(1,772.32)	
EFT Pymt	EFT 11723	11 Sep 2025	Node One Pty Ltd	2025-09 Sep NBN Fixed wireless Business FW Plus 75/10 mbps unlimited (5 share	(89.00)	
EFT Pymt	EFT 11724	11 Sep 2025	Payroll Plus Consulting Pty Ltd	SynergySoft Payroll Training & Assistance - 27 Aug 2025	(206.25)	
Direct Debit	EFT 11725	11 Sep 2025	Staff - Gaye Mather	Reimbursement: Work related expenses	(96.84)	
EFT Pymt	EFT 11726	11 Sep 2025	Twinkarri - Intellife Group Ltd	Westdale Rd: Tree lopping	(13,442.00)	
EFT Pymt	EFT 11727	11 Sep 2025	Vanguard Print	3,000 x Beverley Visitor booklets & 2026 Air Show brochures	(6,721.00)	
EFT Pymt	EFT 11728	11 Sep 2025	WA Contract Ranger Services Pty Ltd	Ranger Services: 12, 20 Aug 2025	(693.00)	
EFT Pymt	EFT 11729	11 Sep 2025	Western Australian Local Government /	2025/26 subscriptions	(22,104.86)	
EFT Pymt	EFT 11730	11 Sep 2025	York Laundromat	15 - 22 Aug 2025 Onsite Cabins Laundry fees	(853.11)	(252,035.98)
EFT Pymt	EFT 11731	11 Sep 2025	Australia Post	2025-08 Aug Postage	(2,029.75)	
EFT Pymt	EFT 11732	11 Sep 2025	BOC Limited	2025-08 Aug Cylinder Rental: Medical oxygen C size	(7.13)	
EFT Pymt	EFT 11733	11 Sep 2025	Beverley Supermarket & Liquor (IGA)	2025-08 Aug purchases	(568.63)	
EFT Pymt	EFT 11734	11 Sep 2025	Cannon Hygiene Australia Pty Ltd	Various bldgs: 2025/26 Annual Hygiene Servicing	(4,566.95)	
EFT Pymt	EFT 11735	11 Sep 2025	Data #3	2025/26 renewal of 7x Acrobat Pro licences	(2,886.11)	

SHIRE OF BEVERLEY

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2025

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
EFT Pymt	EFT 11736	11 Sep 2025	Officeworks Ltd	Admin Bldg: Hand held vacuum cleaner	(106.95)	
EFT Pymt	EFT 11737	11 Sep 2025	Repco - Division of GPC Asia Pacific Pt	Various plant & Depot: Workshop tools & supplies	(693.84)	
EFT Pymt	EFT 11738	11 Sep 2025	Shire of Beverley	Adjustment for Retention fee 05 on Progress pymt 05 (Inv 0545 - LBS2402 - Swim	(0.49)	
EFT Pymt	EFT 11739	11 Sep 2025	Shire of Narrogin	Reimbursement for WA Renewables CBF Guidelines	(1,035.10)	(11,894.95)
EFT Pymt	EFT 11740	16 Sep 2025	Bendigo and Adelaide Bank	2025/26 Municipal investments x4	(2,000,000.00)	(2,000,000.00)
EFT Pymt	EFT 11741	19 Sep 2025	AITs Specialists Pty Ltd	2025-08 Aug Fuel Tax Credits	(345.18)	
EFT Pymt	EFT 11742	19 Sep 2025	Avon Waste	4,184 Bin Collection FE 08 Aug & 05 Sep 25 inc Recycling Bins & 5 x Recycling C	(11,762.98)	
EFT Pymt	EFT 11743	19 Sep 2025	Bluejay Ag Solutions	2025-09 Sep (Ed 491): Compilation of the Blarney	(1,000.00)	
EFT Pymt	EFT 11744	19 Sep 2025	Gladys Aileen Todd	Rates refund (sale of property) for Ass 1361 - L26 Ludgate Street. Kokeby 6304	(108.90)	
EFT Pymt	EFT 11745	19 Sep 2025	Synergy	Street Lights: 25 Jun - 24 Aug 25 & Cpark power bill to 14 Aug 25	(3,860.25)	
EFT Pymt	EFT 11746	19 Sep 2025	WA Contract Ranger Services Pty Ltd	Ranger Services: 27 Aug, 02 Sep 2025	(721.87)	
EFT Pymt	EFT 11747	19 Sep 2025	Wheatbelt Arborist Service Professiona	Refuse Site Management fees: 01 Jul - 01 Sep 2025	(11,880.00)	
EFT Pymt	EFT 11748	19 Sep 2025	Zircodata Pty Ltd	2025-08 Aug: Storage of Archive boxes	(32.87)	(29,712.05)
EFT Pymt	EFT 11749	19 Sep 2025	Dept of Fire & Emergency Services (DF	2025/26 ESL (Option B) 1 of 4 quarterly payments	(46,261.20)	(46,261.20)
EFT Pymt	EFT 11750	25 Sep 2025	Beverley Dome Roadhouse (BDR)	4,000 L Diesel @ \$1.5573/L GST excl	(6,852.00)	(6,852.00)
Direct Debit	DD5175.01	09 Sep 2025	Shadforth Portfolio Service - Super	Superannuation contributions	(1,232.25)	
Direct Debit	DD5175.02	09 Sep 2025	UniSuper	Superannuation contributions	(365.34)	
Direct Debit	DD5175.03	09 Sep 2025	National Mutual Retirement Fund	Superannuation contributions	(259.56)	
Direct Debit	DD5175.04	09 Sep 2025	Mercer Super Trust, The Trustee for	Superannuation contributions	(351.05)	
Direct Debit	DD5175.05	09 Sep 2025	Macquarie Superannuation Plan	Superannuation contributions	(349.36)	
Direct Debit	DD5175.06	09 Sep 2025	HostPlus	Superannuation contributions	(266.92)	
Direct Debit	DD5175.07	09 Sep 2025	Australian Super	Superannuation contributions	(1,685.25)	
Direct Debit	DD5175.08	09 Sep 2025	Aware Super Pty Ltd	Superannuation contributions	(7,310.02)	
Direct Debit	DD5175.09	09 Sep 2025	MLC MasterKey Personal Super	Superannuation contributions	(138.23)	
Direct Debit	DD5175.10	09 Sep 2025	Australian Retirement Trust (Super func	Superannuation contributions	(7.12)	

SHIRE OF BEVERLEY

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2025

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
Direct Debit	DD5175.11	09 Sep 2025	REST	Superannuation contributions	(126.00)	
Direct Debit	DD5175.12	09 Sep 2025	Prime Super P/L	Superannuation contributions	(173.99)	
Direct Debit	DD5175.13	09 Sep 2025	Colonial First State Super (Gibson Dani	Superannuation contributions	(418.32)	
Direct Debit	DD5175.14	09 Sep 2025	AMP Lifetime Super	Superannuation contributions	(246.99)	(12,930.40)
Direct Debit	DD5196.01	23 Sep 2025	Shadforth Portfolio Service - Super	Superannuation contributions	(1,232.25)	
Direct Debit	DD5196.02	23 Sep 2025	UniSuper	Superannuation contributions	(353.17)	
Direct Debit	DD5196.03	23 Sep 2025	National Mutual Retirement Fund	Superannuation contributions	(227.24)	
Direct Debit	DD5196.04	23 Sep 2025	Mercer Super Trust, The Trustee for	Superannuation contributions	(351.05)	
Direct Debit	DD5196.05	23 Sep 2025	Macquarie Superannuation Plan	Superannuation contributions	(349.38)	
Direct Debit	DD5196.06	23 Sep 2025	HostPlus	Superannuation contributions	(31.87)	
Direct Debit	DD5196.07	23 Sep 2025	Australian Super	Superannuation contributions	(1,834.60)	
Direct Debit	DD5196.08	23 Sep 2025	Aware Super Pty Ltd	Superannuation contributions	(7,303.90)	
Direct Debit	DD5196.09	23 Sep 2025	MLC MasterKey Personal Super	Superannuation contributions	(44.23)	
Direct Debit	DD5196.10	23 Sep 2025	Australian Retirement Trust (Super func	Superannuation contributions	(30.87)	
Direct Debit	DD5196.11	23 Sep 2025	REST	Superannuation contributions	(134.40)	
Direct Debit	DD5196.12	23 Sep 2025	Prime Super P/L	Superannuation contributions	(195.47)	
Direct Debit	DD5196.13	23 Sep 2025	Colonial First State Super (Gibson Dani	Superannuation contributions	(418.32)	
Direct Debit	DD5196.14	23 Sep 2025	AMP Lifetime Super	Superannuation contributions	(246.44)	(12,753.19)
Direct Debit	121	03 Sep 2025	7 - CBA Merchant Fee	CBA Merchant fees - Municipal acct	(3,271.69)	(3,271.69)
Direct Debit	121	03 Sep 2025	7 - CBA Merchant Fee	CBA Merchant fees - Trust acct	(20.39)	(20.39)
Direct Debit	121	04 Sep 2025	12 - ANZ - BPAY	ANZ - BPAY	(350.63)	(350.63)
Direct Debit	121	04 Sep 2025	12 - ANZ - BPAY	ANZ - BPAY	(77.00)	(77.00)
Direct Debit	121	04 Sep 2025	8 - ANZ Transactive	ANZ Transactive	(106.50)	(106.50)
Direct Debit	121	17 Sep 2025	1 - Bank Charges	Bank Charges - Excess staff assisted transactions	(4.00)	(4.00)
Direct Debit	121	17 Sep 2025	1 - Bank Charges	Bank Charges - 2 cheque or merchant deposits	(1.60)	(1.60)

SHIRE OF BEVERLEY

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2025

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
Direct Debit	121	17 Sep 2025	1 - Bank Charges	Bank Charges - account servicing fee	(22.00)	(22.00)
Direct Debit	121	03 Sep 2025	3 - DoT Payments	DoT payments	(5,835.20)	
Direct Debit	121	05 Sep 2025	3 - DoT Payments	DoT payments	(8,132.50)	
Direct Debit	121	10 Sep 2025	3 - DoT Payments	DoT payments	(4,135.80)	
Direct Debit	121	17 Sep 2025	3 - DoT Payments	DoT payments	(10,291.00)	
Direct Debit	121	18 Sep 2025	3 - DoT Payments	DoT payments	(7,297.00)	
Direct Debit	121	19 Sep 2025	3 - DoT Payments	DoT payments	(2,328.10)	
Direct Debit	121	22 Sep 2025	3 - DoT Payments	DoT payments	(2,033.05)	
Direct Debit	121	23 Sep 2025	3 - DoT Payments	DoT payments	(814.70)	
Direct Debit	121	24 Sep 2025	3 - DoT Payments	DoT payments	(3,921.65)	
Direct Debit	121	25 Sep 2025	3 - DoT Payments	DoT payments	(2,587.05)	
Direct Debit	121	26 Sep 2025	3 - DoT Payments	DoT payments	(152.55)	
Direct Debit	121	30 Sep 2025	3 - DoT Payments	DoT payments	(5,347.05)	
Direct Debit	121	30 Sep 2025	3 - DoT Payments	DoT payments	(1,118.95)	(53,994.60)
Direct Debit	EFT11751	25 Sep 2025	Credit Card - Shire of Beverley	2025-08 Aug Credit Card purchases	(4,806.71)	(4,806.71)
PAYMENTS RAISED IN CURRENT MONTH					(2,907,606.90)	(2,907,606.90)

WAGES & SALARIES

EFT Pymt	10 Sep 2025	Wages & Salaries	FE - 09 Sep 2025	(63,783.30)	
EFT Pymt	24 Sep 2025	Wages & Salaries	FE - 23 Sep 2025	(62,572.73)	
WAGES & SALARIES				(126,356.03)	(126,356.03)

UNPRESENTED PAYMENTS for CURRENT BANK STATEMENT

UNPRESENTED PAYMENTS for CURRENT BANK STATEMENT	0.00	0.00
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PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS

PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS	0.00	0.00
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SHIRE OF BEVERLEY

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2025

TYPE	NUM	DATE	PAYEE	DETAILS		AMT PAID	TOTALS
OTHER AMENDMENTS/GENERAL JOURNALS							
					OTHER AMENDMENTS/GENERAL JOURNALS	0.00	0.00
INVESTMENTS							
EFT Pymt	EFT 11740	16 Sep 2025	Bendigo and Adelaide Bank	2025/26 Muni invest #08 - invested for 5 months @ 4.05%	500,000.00		
EFT Pymt	EFT 11740	16 Sep 2025	Bendigo and Adelaide Bank	2025/26 Muni invest #09 - invested for 5 months @ 4.05%	500,000.00		
EFT Pymt	EFT 11740	16 Sep 2025	Bendigo and Adelaide Bank	2025/26 Muni invest #10 - invested for 6 months @ 4.05%	500,000.00		
EFT Pymt	EFT 11740	16 Sep 2025	Bendigo and Adelaide Bank	2025/26 Muni invest #11 - invested for 6 months @ 4.05%	500,000.00		
					<u>2,000,000.00</u>		
					TOTAL EXPENDITURE for MUNICIPAL ACCOUNT	(3,033,962.93)	(3,033,962.93)
CREDIT CARD PAYMENT SUMMARY for CURRENT BANK STATEMENT							
CEO - STEPHEN GOLLAN							
Credit card	128100310429	29 Jul 2025	Vathey Pty Ltd	Repl power supply AC adapter charger for 65W HP Probook 640 G4		29.95	29.95
Credit card	2025491	29 Jul 2025	LED Signs P/L	Scoreboard control software setup		767.25	797.20
Credit card	PF INV 47003424	31 Jul 2025	Survey Monkey Europe UC	2025/26 subscription - Standard plan		292.15	1,089.35
Credit card	014627	01 Aug 2025	Avon Valley Glass	Sports Complex - 1 x black flush bolt for bifold door		66.30	1,155.65
Credit card	REC: 00270539	06 Aug 2025	Vibe Ascot	BE1 (PSDN18) Diesel 40.27 L @ \$1.657 L GST incl		66.73	1,222.38
Credit card	869077026856578633	07 Aug 2025	Weebly (Square AU Pty Ltd)	Beverleywa.com website pro site plan, expiry 07 Aug 2026		190.34	1,412.72
Credit card	BE038/AUG25	11 Aug 2025	DoT	BE038 (PSDN20): Change of plate fees 1IRD282 -> BE038		32.00	1,444.72
Credit card	602-1187681	18 Aug 2025	Big River Group	Staff Room & Office Expansion - materials		2,294.86	3,739.58
Credit card	250819JXD010921	18 Aug 2025	IMSI Design	Software Turbocad 2025 Deluxe for the Planner		445.11	4,184.69
Credit card	REC #376986	19 Aug 2025	Bev Hotel	Refreshments for 2026 Air Show meeting x 6		344.25	4,528.94
Credit card	#149248	20 Aug 2025	Bev Bakehouse	Refreshments for 2026 Air Show meeting x 6		80.60	4,609.54
DCEO - SIMON MARSHALL (AVONDALE MACHINERY SHED)							
						0.00	0.00
MOW - STEPHEN VINCENT							
Credit card	#211045-4	01 Aug 2025	Paynes Find Roadhouse & Tavern	BE020 (PUTE18) - Diesel 46.66L @ \$2.1089/L incl		98.41	98.41
Credit card	S6956X-S6956X01	01 Aug 2025	Reddy Express Meekatharra	BE020 (PUTE18) - Diesel 48.44L @ \$2.039/L incl		98.76	197.17
August 2025 transactions presented on 26 September 2025 (EFT 11751) Shire of Beverley Municipal Bank account						4,806.71	4,806.71

SHIRE OF BEVERLEY

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2025

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
<i>TRUST ACCOUNT DETAILS</i>						
<i>PAYMENTS RAISED IN CURRENT MONTH</i>						
				<i>PAYMENTS RAISED IN CURRENT MONTH</i>	<i>0.00</i>	<i>0.00</i>
<i>PAYMENTS UNPRESENTED IN CURRENT BANK #</i>						
				<i>PAYMENTS UNPRESENTED IN CURRENT BANK #</i>	<i>0.00</i>	<i>0.00</i>
<i>PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS</i>						
				<i>PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS</i>	<i>0.00</i>	<i>0.00</i>
<i>OTHER AMENDMENTS / GENERAL JOURNALS</i>						
				<i>OTHER AMENDMENTS / GENERAL JOURNALS</i>	<i>0.00</i>	<i>0.00</i>
<i>TOTAL EXPENDITURE for TRUST ACCOUNT</i>						<i>0.00</i>
TOTAL EXPENDITURE as reconciled to the SEPTEMBER 2025 BANK STATEMENTS						
				Municipal Account Expenditure		<i>(3,033,962.93)</i>
				Trust Account Expenditure		<i>0.00</i>
				TOTAL EXPENDITURE for SEPTEMBER 2025		<i>(3,033,962.93)</i>

11.3 2024/25 Management Letter

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	24 October 2025 (updated 27 October 2025)
Applicant:	N/A
File Reference:	ADM 0231
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Audit Findings for Management Letter

SUMMARY

Council to consider receiving the Management Letter.

BACKGROUND

The final audit was conducted by AMD Chartered Accountants between 24 – 26 September 2025 and authorised by the OAG on 24 October 2025.

COMMENT

The 2024/25 Management Letter containing five minor findings with Shire Management comment is attached for the Committee's reference.

The Audit, Risk and Improvement Committee will meet on 29 October 2025 prior to the Council meeting. The recommendation listed below is subject to the Committee's final resolution.

STATUTORY ENVIRONMENT

Section 7.12A of the *Local Government Act 1995* provides the following:

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Signing the letters forms part of the Annual Report and approving this item will mitigate potential risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

PROPOSED AUDIT, RISK AND IMPROVEMENT COMMITTEE'S RECOMMENDATION

That the Management Letter be received.

COUNCIL RESOLUTION

M12/1025

Moved Cr Sattler

Seconded Cr Lawlor

That the Management Letter agenda item lay on the table until the 26 November 2025 Ordinary Council Meeting, to allow staff to respond to an additional finding presented on 29 October 2025 at the Audit Exit Meeting.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

The Deputy CEO advised Council that the Auditors had provided an incomplete Management Letter and the final version had been presented to staff on the morning of 29 October 2025. Staff required additional time to adequately respond.

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Excessive Leave Balances	No			✓	✓
2. Purchasing Exceptions	No			✓	
3. General Journals	No			✓	
4. Employee Entitlements	No			✓	
5. Rates Recovery Policy	No			✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

1. Excessive Leave Balances

Our audit procedures identified 3 employees who had an annual leave balance in excess of 8 weeks as at 30 June 2025 representing non-compliance with the Shire's documented Annual Leave Policy (AF002).

This was first raised as a part of the 2023 audit – noting that management are closely monitoring excessive leave balances of staff.

Rating: Minor (2023: Moderate)

Implication

Excessive annual leave balances increases the risk of an adverse impact through excessive liabilities. In addition, fraud can also be more easily concealed by staff who do not take leave.

Recommendation

We recommend the Shire continue to manage and monitor the excessive annual leave balances to reduce the liability, risks of business interruption and potential fraud.

Management comment

Leave balances are monitored on an on going basis and staff with excessive leave balances are encouraged to take leave.

The three employees identified have since taken leave in the 25/26 FY, reducing their excess balances.

Responsible person:	Jenelle Reynolds, Payroll Officer
Completion date:	On going.

2. Purchasing Exceptions

Our sample testing of 25 purchases identified 1 instance where only one quotation was obtained, despite the Shire's purchasing policy requiring two quotations.

Rating: Minor

Implication

When purchases are made without obtaining the required number of quotations there is increased risk of supplier favouritism and not obtaining value for money.

Recommendation

Quotes should be obtained for purchases in-line with the Shire's purchasing policy. Where it is impractical to obtain the required number of quotations, the reasons for this should be recorded during the requisition stage, prior to committing to the purchase of goods or services.

Management comment

The Shire of Beverley Purchasing Policy should be complied with, however there are instances when compliance cannot be achieved due to alternative contractors/suppliers being unavailable to fulfill the purchasing request.

In instances where the Purchasing Policy can't be met, a note should be included with the procurement documentation advising of the reason/s why.

Responsible person: Gaye Mather, Senior Finance Officer
Completion date: On going.

3. General Journals

During our review of general journals, we noted that journals raised by the Deputy CEO are not subject to independent review.

Rating: Minor

Implication

The absence of independent review of general journals increases the risk of error and omissions not being detected in a timely manner.

Recommendation

We recommend that all general journals be signed off to provide evidence of independent review.

Management comment

Noted – will look to co-authorise journals created by the DCEO.

Responsible person:	Simon Marshall, Deputy CEO
Completion date:	On going.

4. Employee Entitlements

Employee entitlements were calculated using wage rates at 30 June 2025, which did not take into account increases in wage rates effective July 2025.

Rating: Minor

Implication

Non-compliance with Australian Accounting Standard AASB119 Employee Benefits and risk of misstatement of employee entitlement provisions.

Recommendation

In accordance with AASB119, employee entitlements at 30 June 2025 are to be calculated using wage rates at which the benefit is expected to be paid.

Management comment

Pay increases don't take effect at the first full pay period in the next financial year; in any event the difference would be immaterial (~3%) and proposed wage increases may not be realised.

We'll use proposed pay rates to calculate employee entitlement provisions in future.

Responsible person: Jenelle Reynolds, Payroll Officer

Completion date: On going.

5. Rates Recovery Policy

The Shire's Rates Recovery Policy (AF006) has not been reviewed since October 2016.

Rating: Minor

Implication

Without approved and reviewed policies and procedures, staff may be unaware of Council and management's expectations regarding how they conduct themselves and perform various key transactions and activities. This can lead to errors, fraud and/or non-compliance.

Recommendation

We recommend policies and procedures be reviewed with sufficient frequency to ensure they remain appropriate and compliant with applicable legislation.

Management comment

All Policies are reviewed by Council annually; there may be a typo relating to the review date of AF006.

Responsible person:	Ali Lewis, Executive Assistant
Completion date:	On going.

11.4 Draft 2024/25 Independent Auditor's Report

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	24 October 2025 (updated 27 October 2025)
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2024/25 Independent Auditor's Report

SUMMARY

Council to consider receiving the 2024/25 Independent Auditor's Report from the Office of the Auditor General.

BACKGROUND

The audit of the 2024/25 Financial Report was conducted by AMD Chartered Accountants in September 2025.

The Independent Auditor's Report was received on 27 October 2025.

COMMENT

The draft 2024/25 Independent Auditor's Report is attached.

The Audit, Risk and Improvement Committee will meet on 29 October 2025 prior to the Council meeting to review the report. The report will be signed by the OAG after the Audit, Risk and Improvement Committee meeting.

The signed report will then be included in the Annual Report once adopted by Council and shown in the minutes.

The recommendation listed below is subject to the Committee's final resolution.

STATUTORY ENVIRONMENT

Section 7.12A of the *Local Government Act 1995* provides the following:

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.

- (4) A local government is to —
- (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. The Independent Auditor's Report forms part of the Annual Report, approving this report reduces potential breach.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT, RISK & IMPROVEMENT COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION

M13/1025

Moved Cr Sattler

Seconded Cr Maxwell

That draft Independent Auditor's Report be received.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Beverley

To the Councillors of the Shire of Beverley

Opinion

I have audited the financial report of the Shire of Beverley (Shire) which comprises:

- the Statement of Financial Position at 30 June 2025, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and 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
- 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 have nothing to report in this regard.

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

The Chief Executive Officer of the Shire is responsible for:

- 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 control 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control 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 Beverley 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.

XXX

Delegate of the Auditor General for Western Australia

Perth, Western Australia

xx xxxxxxxx 2025

11.5 2024/25 Councillors' Declaration

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	24 October 2025
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2024/25 Councillor's Declaration

SUMMARY

Council to consider that the 2024/25 Councillors' Declaration be signed and received.

BACKGROUND

The Councillors' Declaration was first introduced by Council in 2012/13 to demonstrate Council's satisfaction of the appropriateness and integrity of the financial reports being presented.

COMMENT

The Councillors' Declaration is not a legislative requirement, however it gives Council a responsibility in ensuring that the contents of the annual report and annual financial report are accurate and in line with appropriate legislation and standards.

The declaration also stipulates that it is the opinion of Council that all outstanding debts will be paid when due.

The Audit, Risk and Improvement Committee will meet on 29 October 2025 prior to the Council meeting. The recommendation listed below is subject to the Committee's final resolution.

The signed declaration will be included in the Annual Report once adopted and shown as a complete document in the minutes.

STATUTORY ENVIRONMENT

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Low - The Councillor Declaration is not a requirement of the Local Government Act.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT, RISK AND IMPROVEMENT COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION

M14/1025

Moved Cr Lawlor

Seconded Cr Shaw

That Council authorise the President and Deputy President to sign the 2024/25 Councillors' Declaration and include the Declaration in the 2024/25 Annual Report.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

Attachment 11.5

Councillors' Declaration

In accordance with a resolution of the Councillors of the Shire of Beverley, we state that:

1. In the opinion of the Councillors:
 - 1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:
 - (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2025 and of its performance for the year ended on that date; and,
 - (b) complying with applicable Australian Accounting Standards; and
 - 1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:

Cr Ridgway
President

Cr Sattler
Deputy President

Dated this 29th day of October 2025

11.6 Draft 2024/25 Annual Report

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	24 October 2025
Applicant:	N/A
File Reference:	ADM 0199
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2024/25 Annual Report

SUMMARY

Council to consider that the draft 2024/25 Annual Report be accepted.

BACKGROUND

The 2024/25 Annual Financial Report has been produced in-house by the Deputy Chief Executive Officer and was audited by AMD Chartered Accountants in September 2025.

COMMENT

The draft 2024/25 Annual Report is attached for Council's consideration.

The Audit, Risk and Improvement Committee will meet on 29 October 2025 prior to the Council meeting. The recommendation listed below is subject to the Committee's final resolution.

The final report including the OAG stamped financials will be formatted as a complete document after adoption and shown as a complete document in the Minutes.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* outlines the following in relation to the Annual Report:

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) deleted]*
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and

- (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
- (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with;
- and
- (iii) any other details that the regulations may require;
- and such other information as may be prescribed.

5.54. Acceptance of annual reports

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

** Absolute majority required.*

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

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 1996 provide:

51. Completion of financial report

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

AUDIT, RISK & IMPROVEMENT COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION

M15/1025

Moved Cr Martin

Seconded Cr Sattler

That the 2024/25 Annual Report be accepted.

CARRIED BY ABSOLUTE MAJORITY 6/0

For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw

Against: Nil



SHIRE OF BEVERLEY

ANNUAL REPORT 2024/25

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Welcome to the 2024/25 Annual Report

Welcome to the Shire of Beverley's Annual Report 2024/25 covering the period 1 July 2024 to 30 June 2025. This report aims to provide you with an open and accountable insight on how the Shire progressed over the 2024-2025 year.

This report is produced in accordance with the Local Government Act 1995, which requires Council to adopt an Annual Report by 31 December each year or no later than 2 months after the auditor's report becomes available.

Thank you for taking the time to read this Annual Report. We welcome any feedback on our performance. This Annual Report along with previous years can be viewed on the Shire website or by visiting our Administration Office.



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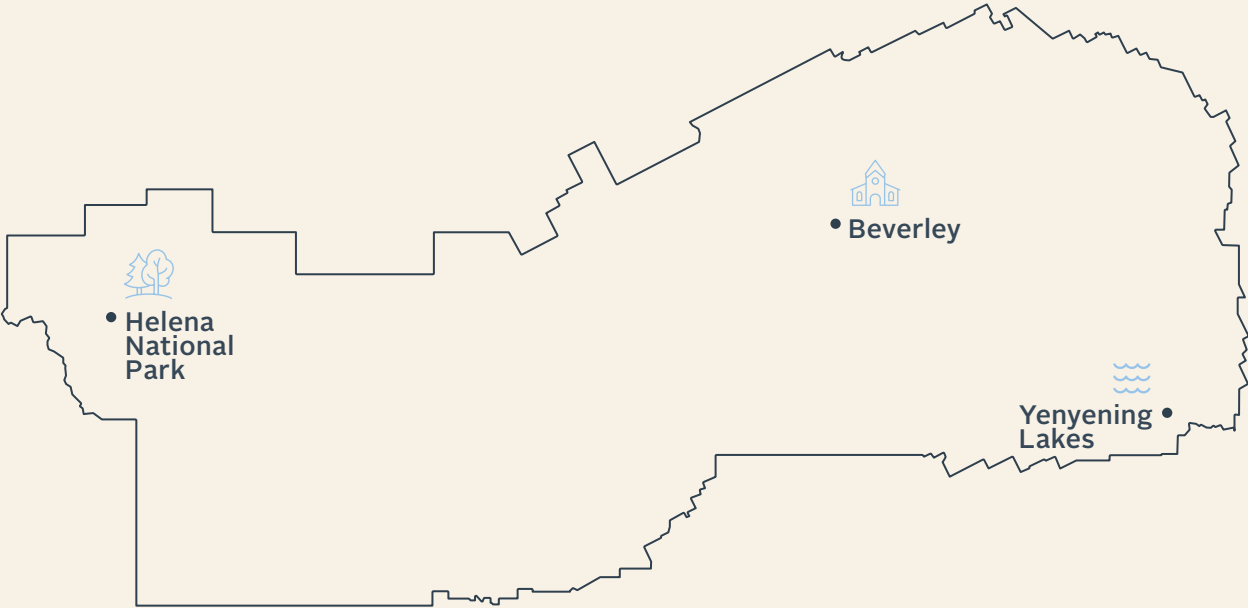


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2024/25 QUICK FACTS

 131km Distance from Perth	 2,310km² Area	 1,738 Population	 1,421 Electors	
 442 Dogs Registered	 115 Cats Registered	 1,730 Department of Transport Financial Transactions	 46 Planning Approvals	 42 Building Licences Issued
 434 tonne Kerbside Waste Volume Collected	 70 tonne Kerbside Recycling Collected	 \$190,937,996 24/25 Total Assets		

STATEMENT BY SHIRE PRESIDENT

The financial year ended 30th June 2025 saw a consolidation of much of the development work that has been carried out by the Shire over the previous thirteen years. Following the Vincent Street development, the Old School building was converted into a new Civic Centre housing the new Council Chambers complemented by the landscaping of the public park in front of the building.

In all, the development over the fourteen years has meant an investment into the community of approximately \$18 million dollars, mainly through Grants, Reserves, and borrowings.

Probably more pleasing though is the recognition by the Main Roads Department that the 100-year-old horse and cart bridges are really beyond their life and safety. The new bridges on Bremner Road and one on the York Williams Road, are a start and Council will be ensuring the remainder of these bridges receive the same attention, sooner rather than later.

With this phase of development completed, the focus now goes to the identified needs of the community under the Beverley 2035 Plan. A Plan that arose out of two applications the Shire made for financial assistance under the Regional Precincts Partnership Programme or rPPP. While our application for the Stage 2 development of the swimming pool was unsuccessful, the second application for funds to develop the necessary plans for other projects still awaits a decision from Canberra.

Under Beverley 2035, the immediate projects identified include, intergenerational day-care, key worker accommodation beginning at the Hunt Road Village, obtaining access to more land for industrial businesses, residential land servicing, relocation of the Shire Depot and subsequent caravan park extension, creative and cultural spaces, and the Avon River Park and trails particularly the Beverley to Narrogin Walk Trail.

Beverley 2035 is a Plan that will always be subject to review and modification as further needs are identified by subsequent Councils in consultation with the community.

An important matter with which Council had to deal this year was the process of appointing a Chief Executive Officer.

The incumbent, Stephen Gollan, will reach the end of his ten-year contract in early 2026. Under the reforms instituted by the Labor Government, a Council is required to advertise the CEO position and conduct a recruitment process. With the Assistance of Consultant Mrs. Lydia Highfield, the Shire followed all due process and received only one application. That sole applicant, being Stephen Gollan, was duly appointed by Council. A new contract was signed that commences on 23rd January 2026 for a period of five years.

A 'reform' that was a total waste of time and money.

This process is a result of reforms that have been introduced by the State Labor Government since their election in 2021.

Other reforms are promised but sadly, not reforms that are going to deliver better governance to Local Government but they will do so at extra cost to the communities.



The Office Auditor General ("OAG") was appointed as auditor for all Local Governments in 2022. This has resulted in a significant rise in the cost in the Shire's audit fees for absolutely no discernible benefit. Audit fees have risen from \$16,000 to \$37,000 from 2022 to 2025. Of more concern, the Auditor General herself has said that the OAG are still not at full cost recovery which means these fees will continue to rise into the foreseeable future.

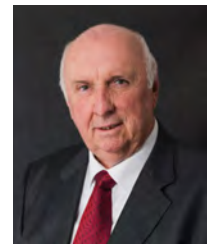
Local Government elections have been mandated to be by optional-preferential-voting rather than by 'first-past-the-post' used for many years by the Shire in conducting its own elections. Because of this, the Shire must now engage the Western Australian Electoral Commission ("WAEC") to conduct these elections. Again, for absolutely no discernible benefit. In this case; the Shire's average cost of conducting its own elections has been of the order of \$2,000 to \$3,000 whereas the cost using the WAEC is of the order of \$18,000.

I would urge the community to try and keep abreast of further reforms to ensure your Council will be able to serve you appropriately and yet not lose control of costs imposed by these reforms. Costs that will have to be passed on to Ratepayers eventually.

As I stand down on 18th October, I would like to thank the community for allowing me to serve as a Councillor for 14 years and the last four as President. Not something I have taken lightly and in fact not something I would have sought but I was somewhat persuaded to stand in 2021.

Finally, I want acknowledge the commitment and work by all the staff at the Shire over these years and to the Leadership of the CEO, Stephen Gollan. I commend his leadership and to all the staff, thank you for your commitment to Beverley. To Councillors, thank you all over these years for your commitment to the community and the work involved.

Cr David White
Shire President



STATEMENT BY THE CHIEF EXECUTIVE OFFICER

I am pleased to present the 2024/25 Annual Report to elected members, ratepayers, and residents of the Shire of Beverley.

A summary of highlights from the 2024/25 year are:

Rates

In July 2024, Council resolved to increase rate revenue by 5%. This brought the Shire's average rate increase since 2019 to 4%. While developing the budget, Council faced significant cost pressures, including a 31% increase in Office of the Auditor General (OAG) audit fees and a 15% rise in overall insurance premiums—largely due to unfavourable local and global risk conditions for the 2024/25 period.

Budget Highlights

The 2024/25 Budget, adopted in July, included key infrastructure and community-focused projects:

- Completion of the Civic Centre & Administration Building Carpark and Town Square Garden
- Network and CCTV connection to the Shire Depot
- Continuation of the Footpath Renewal Program (now in its ninth year)
- A significant \$12 million investment in bridge repair and construction, including:
 - Bremner Road Bridge
 - York-Williams Road Bridge
 - Waterhatch Road Bridge (delayed)

All projects commenced or were completed during the year, except the Waterhatch Road Bridge, which remains pending.



Beverley Swimming Pool Redevelopment

Council accepted a tender from Distinctive Pools for \$3,128,462.50 for Stage 1 of the Beverley Swimming Pool Redevelopment. This stage includes:

- Refurbishment of the pool bowls
- Installation of ramp and stair access
- Replacement of diving blocks
- Relocation and renewal of plant and filtration systems

The pool closed at the end of the season on 31 March 2025, with construction starting shortly after. Reopening is expected in January 2026. This redevelopment marks a significant renewal of an asset that has served the community for over 60 years.



Community Grants

Council awarded \$14,400.00 through the 2024/25 Community Grants Program. Recipients included:

- Beverley Hockey Club
- Beverley Community Resource Centre
- Beverley Horse and Pony Club
- Beverley Clay Target Club

Community Grants are funded through Cropping Leases and are in place to assist our many volunteers and their clubs.

Community Safety and Asset Protection

To improve community safety and asset security, Council invested \$40,000.00 in CCTV upgrades at:

- Moort Wabiny Park
- Memorial Toilets at ANZAC Park
- Shire Depot

Bridge Infrastructure

Bridge maintenance and renewal remain a high priority for Council. Significant progress was made this year, supported by substantial grant funding.

- In August 2024, a \$1,394,292.65 tender was awarded to Adventeering Civil for Bremner Road Bridge. Despite delays, the project was completed in time for the 2025 seeding season.
- The \$8 million York-Williams Road Bridge renewal, managed by Main Roads WA, began in January 2025 and was completed by June 2025.

Both bridges are now dual-lane and rated for heavy tonnage, ensuring long-term resilience and safety. Council thanks affected residents and road users for their patience during closures.

Storm Damage Restoration

In August 2024, final approval was received to commence repairs from the March 2023 storm events. Through DFES, the Shire successfully declared the event a disaster and accessed emergency funding.

Works began in September 2024, with \$8 million allocated to repair over 130 locations, including:

- Road carriageway and shoulder scours
- Washed-away unsealed pavements
- Blocked/destroyed culverts and headwalls

As at 30 June 2025, work was ongoing, with completion expected by September/October 2025.

Housing Development

In September 2024, the Shire received \$1,157,957 from the Department of Planning, Lands and Heritage Infrastructure Fund for a project at Lot 150 (No. 97) Hunt Road. The funding supports:

- Water, wastewater, and electricity infrastructure
- Delivery of four key worker dwellings

Despite delays in finalising the financial agreement, staff secured the funding and initiated planning processes.

Beverley Air Show 2026

In March 2025, Council formally approved and committed \$300,000.00 to support the Beverley Air Show 2026—the largest single-day event ever planned in the Shire.

Scheduled for 11 April 2026, the event is expected to attract up to 10,000 visitors. Organised in partnership with the Beverley Soaring Society, the Shire Planner and Tourism Officer, the committee has met regularly throughout the year to plan an exceptional program of aerial entertainment and community engagement.

Recognition

I was honoured to be reappointed in May 2025 as the Chief Executive Officer for another five years. I look forward to working alongside Council and staff to continue Beverley's progress—socially, economically, and in a financially sustainable way.

My sincere thanks and appreciation is extended to Cr David White, Shire President, who in June 2025 announced his retirement at the October 2025 election. Over the past four years, your leadership has driven many important achievements, including:

- Vincent Street Redevelopment
- Construction of Beverley Caravan Park Cabins
- Significant bridge renewal projects
- Shire of Beverley being recognised by the Office of the Auditor General as a Best Practice Entity for:
 - Timeliness and quality of financial reporting
 - Clear audit opinions
 - High-quality financial statements and working papers
 - Strong financial management controls

This recognition reflects the dedication of our entire team and the strength of governance and accountability within the Shire.

Thank you to all staff, elected members, volunteers, and community members who contributed to another successful year for the Shire of Beverley. I look forward to continuing our shared journey in 2025/26.

Mr Stephen Gollan
Chief Executive Officer



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YOUR COUNCIL



Elected Council 2023-2025 L to R: Cr Susan Martin, Mr Stephen Gollan (Chief Executive Officer), Cr Chris Lawlor, Cr Alan Sattler, Cr David White (President), Cr Dee Ridgway (Deputy President), Cr John Maxwell, Mr Simon Marshall (Deputy Chief Executive Officer) and Cr Don Davis. Absent: Cr Darryl Brown.

COUNCIL MEETINGS

An Ordinary meeting of Council is generally held on the fourth Wednesday of each month excluding January (11 in total). There were no Special Meetings of Council in 2024/25.

Council has four active Committees of Council:

The **Audit and Risk Committee** met twice during the financial year. Cr's White, Lawlor, Maxwell & Ridgway were the current members of the Audit and Risk Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Financial Reporting, Internal Control & Risk Management Systems, Annual Business Plans, Internal Audits, External Audits and Other Investigations.

The **Corporate Strategy Committee** met once during the financial year. All Council members are members of the Corporate Strategy Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Strategic Planning, Budget, Asset Management, Policies and Integrated Planning.

The **Works Committee** met informally once during the financial year. Cr's Brown, Davis, Lawlor and Sattler were members of the Works Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Roads, Plant and Equipment, Footpaths, Community Spaces and Environmental matters.

The **Cropping Committee** did not meet this financial year. The current leases are midway through their active period, 1 April 2024 – 31 March 2027. Cr's Lawlor, Martin, Maxwell and White are the current members of the Cropping Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to the Community Cropping Program.

2024/25 MEETING ATTENDANCE

COUNCILLOR	ORDINARY MEETINGS	APPROVED LEAVE	APOLOGIES	COMMITTEE MEETINGS
Cr David White (P)	11 of 11	-	-	3 of 3
Cr Dee Ridgway (DP)	9 of 11	1	1	2 of 3
Cr Darryl Brown	9 of 11	-	2	1 of 1
Cr Don Davis	10 of 11	-	1	1 of 1
Cr Chris Lawlor	10 of 11	-	1	3 of 3
Cr Susan Martin	10 of 11	-	1	1 of 1
Cr John Maxwell	8 of 11	2	1	2 of 3
Cr Alan Sattler	7 of 11	3	1	1 of 1

(P) - President

(DP) – Deputy President

There were no Special Council Meetings in 2024-2025.

COUNCILLOR DEMOGRAPHICS

AGE RANGE AT 30 JUNE 2025	NUMBER OF ELECTED MEMBERS
Between 18 years and 24 years	-
Between 25 years and 34 years	-
Between 35 years and 44 years	-
Between 45 years and 54 years	-
Between 55 years and 64 years	2
Over the age of 64 years	6

ELECTED MEMBER REMUNERATION

1 July 2024 to 30 June 2025

ELECTED MEMBER	CR WHITE	CR RIDGWAY	CR BROWN	CR DAVIS
President Allowance	\$6,300.00	-	-	-
Deputy President Allowance	-	\$1,575.00	-	-
Sitting Fees	\$13,840.00	\$4,120.00	\$4,120.00	\$4,120.00
Information Technology Allowance	\$2,504.00	\$2,504.00	\$2,504.00	\$2,504.00
Travel & Accommodation Allowance	\$1,353	\$916.00	-	-
Total Elected Member Remuneration	\$23,997.00	\$9,115.00	\$6,624.00	\$6,624.00
ELECTED MEMBER	CR LAWLOR	CR MARTIN	CR MAXWELL	CR SATTLER
Sitting Fees	\$4,120.00	\$4,120.00	\$4,120.00	\$4,120.00
Information Technology Allowance	\$2,504.00	\$2,504.00	\$2,504.00	\$2,504.00
Travel & Accommodation Allowance	\$806.00	-	\$910.00	-
Total Elected Member Remuneration	\$7,430.00	\$6,624.00	\$7,534.00	\$6,624.00

CEO & EMPLOYEE REMUNERATION

As per the requirements of the Local Government (Administration) Regulations 1996, tabled below are the number of Shire of Beverley employees earning over \$130,000 per annum.

SALARIES IN EXCESS OF \$130,000	NO OF POSITIONS
\$130,001 – \$140,000	1
\$160,001 – \$170,000	1

Remuneration paid to the Chief Executive Officer for 2024/25 was \$166,625.



COUNCILLOR TRAINING REPORT 2024/25

All newly and re-elected Councillors are required to complete 'Council Member Essentials'.

WALGA's Council Member Essentials (CME) encompasses all five of the required training courses. This training has been specifically developed to deliver the essential skills and knowledge required by an Elected Member to perform their role as defined in the Local Government Act 1995.

The five courses are:

- Understanding Local Government;
- Conflicts of Interest;
- Serving on Council;
- Understanding Financial Reports and Budgets; and
- Meeting Procedures

COUNCILLOR	UNDERSTANDING LOCAL GOVERNMENT	CONFLICTS OF INTEREST	SERVING ON COUNCIL	UNDERSTANDING FINANCIAL REPORTS	MEETING PROCEDURES
Cr White	✓	✓	✓	✓	✓
Cr Ridgway	✓	✓	✓	✓	✓
Cr Brown	✓	✓	✓	-	✓
Cr Davis	✓	✓	✓	✓	✓
Cr Lawlor	✓	✓	✓	✓	✓
Cr Martin	✓	✓	✓	✓	✓
Cr Maxwell	✓	✓	✓	✓	✓
Cr Sattler	✓	✓	✓	✓	✓

All eight elected members, with the exception of Cr Brown, have completed their CME training. Cr Brown has one outstanding course to complete.

Council has 'EMO10 Councillor Training and Professional Development Policy' and through this policy, Councillors are encouraged to request additional training if they so wish.

Stephen Gollan
Chief Executive Officer

ACHIEVEMENTS

During the 2024/25 Financial Year Council achieved the following:

1.

Swimming Pool Upgrade – Stage 1

A tender was awarded and construction work began to upgrade the swimming pool, including renewal of plant room and filtration infrastructure, access ramp and steps, renewal of diving blocks, paving renewal and general landscaping works. The project is now due for completion January 2026.

2.

Town Square Upgrade and Civic Centre and Administration Building Carpark.

Completion of upgrade works to the Civic Centre front gardens including new seating, lighting, footpaths and lawn leveling.

New hot mix, carports (Admin Building), carpark line marking and accessible ramps (Admin Building) in the Administration Building and Civic Centre carparks.

3.

Electric Vehicle (EV) Fast Charger

Installation of an EV fast charger at the Cornerstone to attract EV visitors to Town.



4.

Housing

Council secured \$1.1M in funding through the State Government's Infrastructure Development Fund to upgrade the services for the Chestillion Court subdivision. This will enable the subdivision and development of 11 new green title lots and the construction of four Essential Worker Units.

5.

Bridge Works

Replacement works on Bridge 3205 Bremner Road and Bridge 3197 York Williams Road were completed.



CAPITAL PROJECTS

THE 2024/25 BUDGET INCLUDED THE FOLLOWING CAPITAL PROJECTS:

These six capital projects were funded by own-source revenue, loans, reserves, Community Sporting and Recreation Facilities Fund (CSRFF), Regional Road Group Fund, Roads to Recovery Funds, MRWA Black Spot Funds, DFES DRFAWA funds, Bridge Renewal Funds and Local Government Grant Commission funding.

Listed under each project are highlights and is not the full list.

PROJECT	FUNDING
Road Infrastructure	Total \$11.7M
Mawson Road	\$546,476
Waterhatch Road	\$504,569
Bridge Infrastructure	Total \$12.1M
Bremner Road Bridge	\$1.6M
York-Williams Road Bridge	\$8.2M
Footpath Infrastructure	Total \$50,000
Sewell and Barnsley Streets	\$50,000
Land & Buildings	Total \$6.4M
Swimming Pool Redevelopment	\$3.0M
Old School Building Carpark	\$250,000
Plant & Equipment	Total \$168,000
Ford Everest	\$67,000
Isuzu Ute	\$39,000
Office Furniture & Equipment	Total \$78,000
Moort Wabiny Park – CCTV Upgrade	\$20,000
Depot – Wireless Network Connection	\$15,000

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

In accordance with Local Government Act S5.53 (2)(i) and the Local Government Admin Regulations 19BE, Council have received the following Capital grants, subsidies and contributions to replace and renew Shire Assets:

Renewal capital grant funding

2022-23	\$1,537,858.00
2023-24	\$1,522,677.00
2024-25	\$9,262,885.00

KEY STRATEGIC ACTIVITIES FOR 2025/26

The following are the key activities funded in the 2025/26 Annual Budget and these will contribute in achieving the strategic vision, goals and outcomes detailed in the Shire's Strategic Community Plan.

2026 Beverley Air Show

11 April 2026.

Host an approximate 7,000 to 10,000 people at the Beverley Airfield for an aerial and static Air Show display.



Swimming Pool Upgrade – Stage 1

Complete by January 2026.

Continuation of the upgrade works to the swimming pool, including renewal of plant room and filtration infrastructure, access ramp and steps, renewal of diving blocks, paving renewal and general landscaping works.

Essential Worker Housing

Planning to be completed by January 2026.

Construction of four Essential Worker Units at Chestillion Court (behind Hunt Road Village).

Bridge Works

Complete by June 2026.

Refurbishment works on Bridge 3195A Waterhatch Road will progress.

Road Construction

Complete by June 2026.

Ongoing upgrade and renewal works across the Shire including Waterhatch, Mawson and Westdale Roads. A continued gravel resheeting program which will include Northbourne, Piccadilly, Dobaderry and Thomas Roads. Roadside spraying and tree lopping program will continue.

Storm damage works associated with AGRN 1061 to finish.

Visitor Accommodation

Planning to be completed by June 2026.

Expand the Caravan Park Cabins by six Units.

Recreation Ground Upgrades

Complete by June 2026.

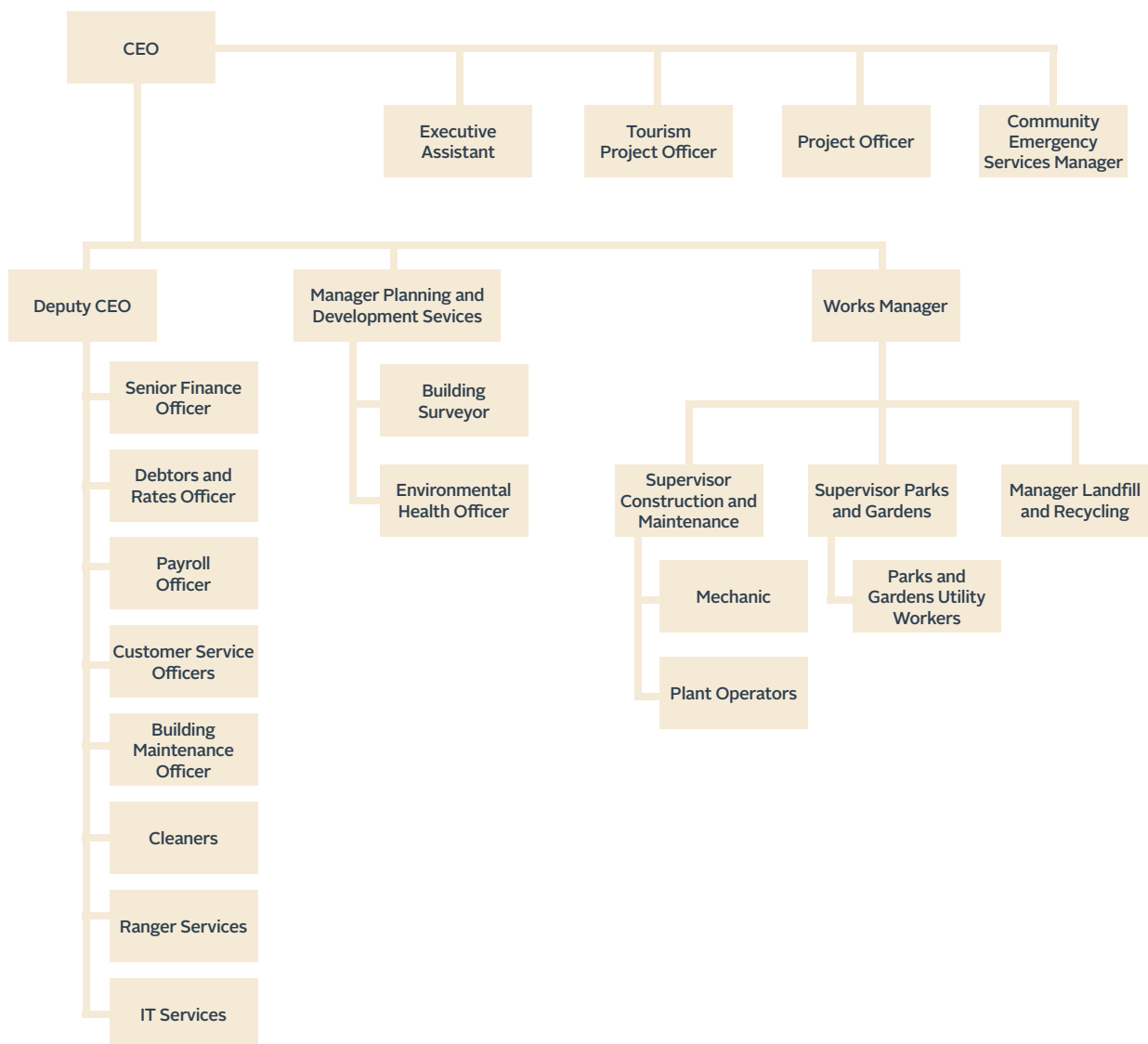
Netball Court Resurfacing; Climbing Web and Softfall Renewal at the Playground; Oval Lighting Replacement; LED Scoreboard Upgrade and Fenced Dog Exercise Area.



ORGANISATIONAL STRUCTURE

The Shire of Beverley staff members are part of the corporate structure headed by the Chief Executive Officer. This corporate approach ensures that staff members work towards achieving common goals.

The Shire's staff are organised across four Divisions, Community Services, Corporate Services, Infrastructure Services and Technical Services. Whilst the Chief Executive Officer is responsible for the overall management of the organisation, each Division has its own Senior Officer who oversees the functioning of their respective Division. The Corporate Management Team implements and administers the policies of the Elected Members.



LEGISLATIVE COMPLIANCE

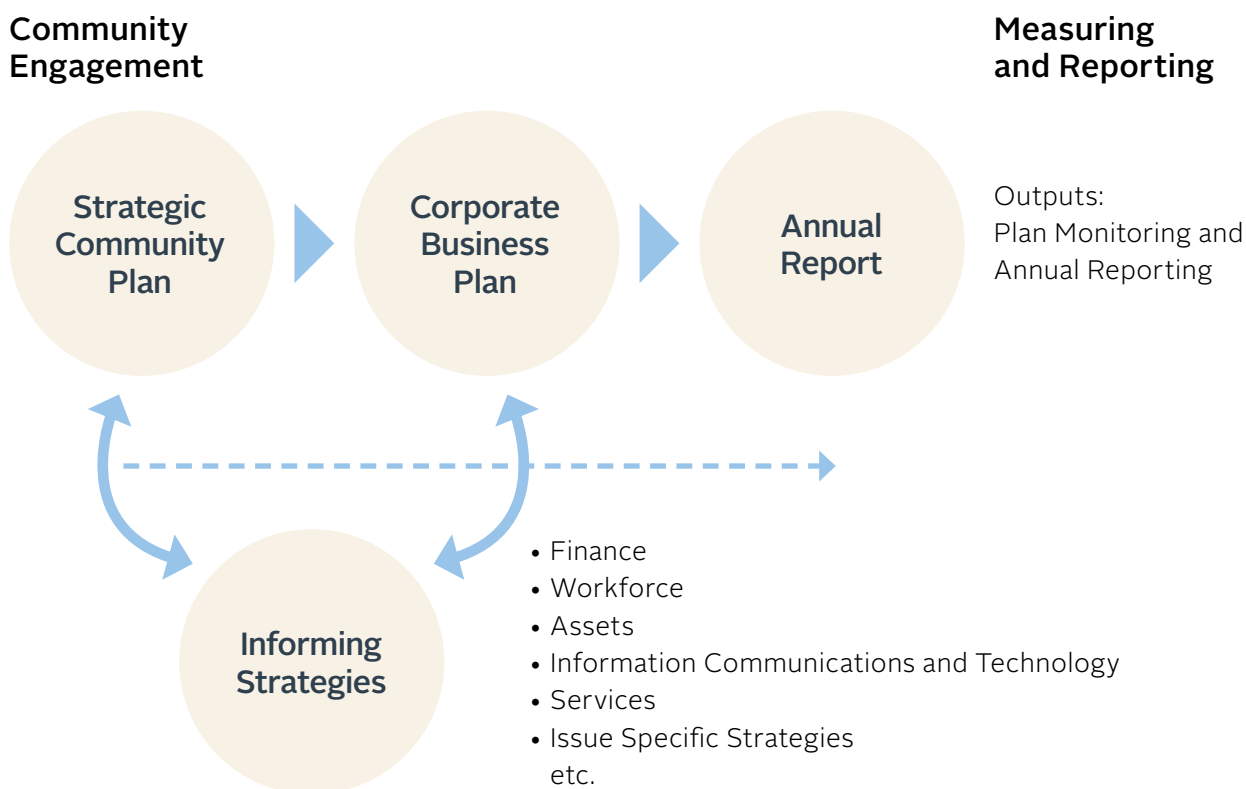
INTEGRATED PLANNING AND REPORTING (IPR) FRAMEWORK

The IPR framework is designed to establish community priorities and linking this information into different parts of a local government's functions.

The IPR framework requirements are outlined in the *Local Government (Administration) Regulations Division 3 – Planning for the Future*.

The minimum requirements of the Regulations stipulate that the Local Government is to produce a Strategic Community Plan covering a period of no less than 10 years and a Corporate Business Plan covering a period of at least four years.

The diagram below illustrates the different elements of the IPR:



ELEMENTS OF INTEGRATED PLANNING AND REPORTING FRAMEWORK



STRATEGIC COMMUNITY PLAN

Our Strategic Community Plan 2023-2033 is a Council visionary forward planning document based on community feedback, our current position and desired position.

REVIEW

A minor review is scheduled for November 2025.

OUR VISION:

A vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

WE VALUE:

- The contributions made by our community towards an inclusive, active, diverse and friendly community
- Our natural resources and our place in the natural environment
- Economic diversity and opportunistic growth
- Forward thinking leadership and good governance

COUNCIL PRIORITIES:

1. Our investments support or facilitate employment and local business growth.
2. Our people, the community and quality of life are important to our success.
3. Our relationships bring financial, social, health and environmental benefits to the organisation and residents.

GOALS:

There are four strategic pillars to our Strategic Integrated Plan – economy, community, environment and civic leadership. For each pillar there is an aspiration and desired outcomes. The Shire will report against these outcomes.

Within each pillar there are details of what we will focus on aside from our 'business as usual' approach and desire for continuous improvement.

2024/25 STRATEGIC COMMUNITY PLAN ACHIEVEMENTS

There are 4 strategic pillars in our Strategic Plan - Economy; Community; Environment; and Civic Leadership. Within those pillars there are 46 identified outcomes in the Shire of Beverley's Strategic Community Plan to be achieved over ten years, 2023-2033.

The following outcomes were achieved during the 2024/25 financial year:

1. ECONOMY

- **Achievement of the footpath strategy:** Council invested \$100,000.00 into a safe and user friendly footpath network. 2024/25 was the 9th year of the 10 year plan.
- **Diverse and vibrant central business district:** Council completed the Civic Centre Town Square upgrade and carpark.



- **Increased awareness of the BE brand:** Council resolved to commit to the 2026 Beverley Air Show. Contributing \$300,000 and in partnership with the Beverley Soaring Society, the event is expected to attract 7,000 – 11,000 people to the town and Avon region.
- **Shire's housing stock is expanded:** Council secured \$1.1M in funding through the State Government's Infrastructure Development Fund to upgrade the services for the Chestillion Court subdivision. This will enable the construction of four Essential Worker Units.
- **Locals can participate in the workforce:** A Shire staff member completed a traineeship in Automotive Servicing and Repairs.



2. COMMUNITY

- **Volunteer run community groups are supported in achieving their goals:** Council contributed \$14,400.00 to four different organisations through the Community Grants program. Activities included upgrades to club assets and major capital purchases.
- **High levels of local and visitor participation in arts and cultural activities:** The Beverley Station Arts (BSA) group, run by volunteers, continues to bring exceptional productions and arts programmes to Beverley. Of note in 2024/25 was the sold out concert by Beccy Cole and two sold out productions by Theatre 180; The Lighthouse Girl Saga and 21 Hearts. Council assists BSA through a small annual financial contribution, in-kind labour and building use.

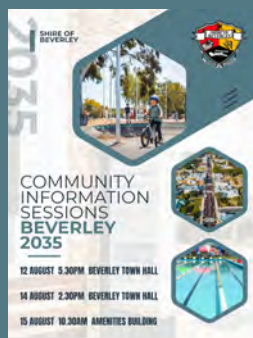


3. ENVIRONMENT

- **The impact of natural events and hazards on the community and businesses are reduced:** The Shire of Beverley supported the Noongar Land Enterprise in their funding application for a NIAA Aboriginal Ranger Program. The application was successful with our Community Emergency Services Manager now engaged to work with the Rangers to develop an indigenous burning program along the river to mitigate fire hazards.

4. CIVIC LEADERSHIP

- **Community is consulted and informed:** Community consultation was held extensively in July 2024 for the development of the Beverley 2035 rPPP funding application.



- **External funds and strategic partnerships assist us achieve our goals:** Council secured \$1.1M in funding through the State Government's Infrastructure Development Fund to upgrade the services for the Chestillion Court subdivision.
- **Responsible management of Council assets and finances:** The Shire received advice, for a second year in a row, "2023-24 Best Practice Entities" recognition by the OAG. The recognition was for timeliness and quality of financial reporting and controls. A great achievement for Staff & Council.

INFORMING STRATEGIES

CORPORATE BUSINESS PLAN

The Shire of Beverley's Corporate Business Plan demonstrates how Council is going to achieve the Communities aspirations as identified in the Strategic Community Plan covering a medium term, four year time frame.

The Corporate Business Plan was adopted in 2014 and provides direction to the CEO regarding medium term operational and capital investment parameters.

A desktop review of the Corporate Business Plan is completed annually as part of the annual budgeting process.

There were no modifications made to the Shire of Beverley's Corporate Business Plan in the 2024/25 financial year.

10 YEAR LONG TERM FINANCIAL PLAN (LTFP)

The LTFP reflects detailed financial workings based on achieving the objectives of the Strategic Community Plan and incorporating elements of workforce planning and asset management. The LTFP 2020 - 2030 was revised and adopted in 2019.

4 YEAR WORKFORCE PLAN (WFP)

The WFP 2025 - 2028 provides a detailed management plan of Council's workforce which reflects the staffing requirements required to achieve the objectives of the Strategic Community Plan.



10 YEAR INFRASTRUCTURE ASSET MANAGEMENT PLAN (IAMP)

The IAMP, first adopted in 2013, reflects the renewal requirements of Council's infrastructure assets.

The 10 Year Infrastructure Asset Management Plan was reviewed in 2019/20 to assist in informing the review of the 10 year Long Term Financial Plan.

10 YEAR BUILDINGS ASSET MANAGEMENT PLAN (BAMP)

The BAMP, first adopted in 2012, reflects the renewal requirements of Council's building assets.

The 10 Year Building Asset Management Plan was reviewed in 2019/20. The BAMP assists in informing the review of the 10 Year Long Term Financial Plan.

10 YEAR PLANT REPLACEMENT PROGRAM (PRP)

The PRP, first adopted in 2015, is reviewed annually by Council and reflects Council's Plant replacement requirements.

NATIONAL COMPETITION POLICY

The introduction of the National Competition Policy requires all local governments to include in the Annual Report, statements relating to the following:

THE STRUCTURAL REFORM OF PUBLIC MONOPOLIES

The intention of the Structural Reform of Public Monopolies, is that:

- There is a separation of regulatory and commercial functions of Public Monopolies.
- There is a separation of natural monopolistic operations and potentially competitive activities of Public Monopolies.
- There is a separation of potential competitive activities into a number of smaller, essentially independent business units.

The Shire of Beverley is not considered a natural monopoly, nor does it conduct any business activity that can be considered a Public Monopoly. Therefore the principle of structural reform of Public Monopolies does not apply to the Shire of Beverley.

COMPETITIVE NEUTRALITY

For significant local government business enterprises, which are classified as 'Public Financial Enterprises', local government will, where appropriate:

- Adopt a corporatisation model for those local government business enterprises.
- Impose on significant business enterprises:
 - Full Commonwealth, State and Territory taxes on tax equivalent systems;
 - Debt guarantee fees directed towards off-setting the competitive advantages provided by government guarantees; and
 - Those regulations to which private sector businesses are normally subject, such as those relating to the protection of the environment and planning and approval processes, on an equivalent basis to private sector competitors.

These principles have been designed to ensure that a local government has no unfair advantage over any competitor in the market place.

These principles only apply to business activities that receive more than \$200,000 in annual income, of which the Shire of Beverley has none, and therefore do not apply to the Shire of Beverley.

Council has not received any allegations of non compliance with Competitive Neutrality Principles from the private sector.

LEGISLATION REVIEW

In accordance with the National Competition Policy, all Local Laws are currently being reviewed.

DISABILITY ACCESS AND INCLUSION PLAN

The Disability Services Act 1993 was amended in December 2004, creating a requirement of public authorities to develop and implement Disability Access and Inclusion Plans (DAIPs). These Plans had to be fully developed by July 2007, and replaced and built on the achievements of Disability Service Plans (DSPs).

A new 2023 – 2028 DAIP was adopted by Council in December 2023.

A DAIP progress report is completed annually and forwarded to the Disability Services Commission. The 2024/25 progress report was completed and submitted in June 2025.

The following overarching strategies have been developed to address each of the seven desired outcome areas of the Disability Services Act from feedback gained in the consultation process.

OUTCOME 1

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

STRATEGY
Ensure that people with Disability are consulted on their needs for services and the accessibility of current services.
Monitor Shire services to ensure equitable access and inclusion.
Retain links between the DAIP and other Shire Integrated plans.
Shire organised or funded events are accessible to people with Disability.
Promote Disability Services and programs or events.

OUTCOME 2

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

STRATEGY
Ensure that all Shire buildings and facilities are physically accessible to people with Disability.
Ensure that all new or redevelopment work to public buildings and applications incorporates universal access and meets BCA standards.
Continuation of the 10 year footpath program.
Advocate to local businesses the benefits flowing from the provision of accessible venues.
Ensure that all recreational areas are accessible.
Ensure that ACROD parking meets the needs of people with disability in terms of visibility, quantity and location.

OUTCOME 3

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

STRATEGY
Improve community awareness of Shire information being available in alternative formats.
Improve employee awareness of accessible information needs and how to provide information in other formats.
Ensure that the Shire's website meets accessibility guidelines.

OUTCOME 4

People with disability receive the same level and quality of service from the employees of a public authority as other people receive from the employees of the Shire of Beverley.

STRATEGY
Ensure that all employees, current and new, are aware of disability and access issues and have the skills to provide appropriate service and information.
Ensure that all Shire of Beverley's Policies and procedures relevant to Customer Service are consistent with the DAIP.

OUTCOME 5

People with disability have the same opportunities as other people to make complaints to a public authority.

STRATEGY
Ensure that feedback and grievance mechanisms are known and accessible for people with Disability and are acted upon.

OUTCOME 6

People with disability have the same opportunities as other people to participate in any public consultation by a public authority.

STRATEGY
Ensure that people with disability are actively consulted about the DAIP.
Ensure that all Shire public consultations, forums, workshops and meetings are inclusive and accessible and people with disability are aware of them.

OUTCOME 7

People with disability have the same opportunities as other people to maintain employment with the Shire of Beverley.

STRATEGY
Ensure that inclusive recruitment practices are undertaken when advertising all employment positions.
Improve methods of attracting, recruiting and retaining people with disability.



PUBLIC INTEREST DISCLOSURE

PUBLIC INTEREST

The Public Interest Disclosure Act 2003 (the Act), aims to facilitate and encourage the disclosure of public interest information, and to provide protection for those who have made disclosures, and for those about whom disclosures are made.

The Shire of Beverley does not tolerate corrupt or other improper conduct, including mismanagement of public resources, and the exercise of the public functions of the Shire and its officers, employees and contractors.

The Shire is committed to the aims and objectives of the Act, and recognises the value and importance of contributions of staff to enhance administrative and management practices, and supports disclosures being made by staff regarding corrupt or other improper conduct.

During the 2024/25 Financial Year there were no disclosures made under the Act.



RECORD KEEPING PLAN

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner.

Principal 6 - Compliance: Government Organisations ensure their employees comply with the Record Keeping Plan.

RATIONALE

An Organisation and its employees must comply with the Organisation's Record Keeping Plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

MINIMUM COMPLIANCE REQUIREMENTS

In the updated Plan 2020-25, the Shire of Beverley has committed to increasing staff awareness of the disposal program for records kept offsite, including understanding and awareness on how to access offsite records; and the development of a Records Disaster Recovery Plan, to include the following strategies:

1. Centralised storage location of Vital Records for easy removal or recovery.
2. A Register of Vital Records, listing where vital records are stored in hardcopy and electronically and how they would be recovered after a disaster.
3. Coordinating details for the salvaging and documenting of damaged records, along with planning an alternative work area.
4. Installation of a Records Disaster Recovery Bin.

The Shire of Beverley has complied with items 1 to 4.

In 2025, the Shire was required to complete a Review Report of the Recordkeeping Plan 2020-2025 (RKP).

The review found that the RKP still reflects current record keeping practices. Improvements had been made over the five year period including the employment of a part-time Records Officer, research into an ERP, and development of the Vital Records Register, Records Disaster Recovery Plan and Archiving and Disposal Plan.

The Review Report was submitted in April 2025 and accepted by the State Records Commission. The Commission requests the next review of the Plan be submitted on or before 8 April 2030.

REGISTER OF MINOR COMPLAINTS

Section 5.121 of the Local Government Act 1995 (Register of Certain Complaints of Minor Breaches), requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (hb) of the Local Government Act 1995 requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

- (i) The number of complaints recorded on the register of complaints;
- (ii) How the recorded complaints were dealt with; and
- (iii) Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the Local Government Act 1995 were received during 2024/25.

FREEDOM OF INFORMATION

Section 96 of the Freedom of Information Act requires local governments to publish an Information Statement.

In summary, the Shire of Beverley's Statement indicates that the Shire of Beverley is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

No Freedom of Information requests were received in 2024/25.

The full Freedom of Information Statement is available on the Shire website:
www.beverley.wa.gov.au/documents/general

2024/25 ANNUAL FINANCIAL REPORT

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**SHIRE OF BEVERLEY
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 Beverley 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 3rd day of November 2025



CEO

Stephen P Gollan
Name of CEO

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

	NOTE	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a), 29	3,400,469	3,410,624	3,261,819
Grants, subsidies and contributions	2(a)	1,285,352	593,892	1,882,174
Fees and charges	2(a)	1,716,061	1,124,912	1,054,480
Interest revenue	2(a)	365,710	147,836	250,781
Other revenue	2(a)	297,071	373,770	369,816
		7,064,663	5,651,034	6,819,070
Expenses				
Employee costs	2(b)	(2,586,662)	(2,678,612)	(2,583,240)
Materials and contracts		(1,893,312)	(2,430,226)	(1,873,420)
Utility charges		(254,029)	(319,668)	(308,020)
Depreciation		(2,751,029)	(2,478,107)	(2,704,287)
Finance costs		(68,047)	(87,741)	(86,221)
Insurance		(333,617)	(326,297)	(286,065)
Other expenditure	2(b)	(93,938)	(88,581)	(80,577)
		(7,980,634)	(8,409,232)	(7,921,830)
		(915,971)	(2,758,198)	(1,102,760)
Capital grants, subsidies and contributions	2(a)	9,562,183	23,616,776	1,862,154
Profit on asset disposals		6,415	5,050	8,511
Loss on asset disposals		(16,666)	(10,284)	(12,223)
		9,551,932	23,611,542	1,858,442
Net result for the period		8,635,961	20,853,344	755,682
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		8,635,961	20,853,344	755,682

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

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,790,843	3,936,913
Trade and other receivables	5	630,073	924,620
Other financial assets	4(a)	2,713,190	1,893,963
Inventories	6	12,512	12,512
Other assets	7	6,599	280,869
TOTAL CURRENT ASSETS		8,153,217	7,048,877
NON-CURRENT ASSETS			
Trade and other receivables	5	190,404	170,910
Other financial assets	4(b)	59,715	62,378
Property, plant and equipment	8	32,057,340	32,093,992
Infrastructure	9	150,477,320	141,937,085
TOTAL NON-CURRENT ASSETS		182,784,779	174,264,365
TOTAL ASSETS		190,937,996	181,313,242
CURRENT LIABILITIES			
Trade and other payables	14	702,281	989,050
Other liabilities	15	1,550,886	1,656,404
Lease liabilities	11(a)	5,331	0
Borrowings	16	275,310	148,300
Employee related provisions	17	486,468	496,466
Other provisions	18	0	0
TOTAL CURRENT LIABILITIES		3,020,276	3,290,220
NON-CURRENT LIABILITIES			
Lease liabilities	11(a)	10,662	0
Borrowings	16	3,051,392	1,826,703
Employee related provisions	17	100,560	77,174
TOTAL NON-CURRENT LIABILITIES		3,162,614	1,903,877
TOTAL LIABILITIES		6,182,890	5,194,097
NET ASSETS		184,755,106	176,119,145
EQUITY			
Retained surplus		56,487,334	48,670,600
Reserve accounts	32	2,713,190	1,893,963
Revaluation surplus	19	125,554,582	125,554,582
TOTAL EQUITY		184,755,106	176,119,145

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

SHIRE OF BEVERLEY
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		47,528,330	2,280,551	125,554,582	175,363,463
Comprehensive income for the period					
Net result for the period		755,682	0	0	755,682
Other comprehensive income for the period	19	0	0	0	0
Total comprehensive income for the period		755,682	0	0	755,682
Transfers from reserve accounts	32	944,047	(944,047)	0	0
Transfers to reserve accounts	32	(557,459)	557,459	0	0
Balance as at 30 June 2024		48,670,600	1,893,963	125,554,582	176,119,145
Comprehensive income for the period					
Net result for the period		8,635,961	0	0	8,635,961
Other comprehensive income for the period	19	0	0	0	0
Total comprehensive income for the period		8,635,961	0	0	8,635,961
Transfers from reserve accounts	32	231,400	(231,400)	0	0
Transfers to reserve accounts	32	(1,050,627)	1,050,627	0	0
Balance as at 30 June 2025		56,487,334	2,713,190	125,554,582	184,755,106

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



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

	NOTE	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,486,781	3,261,819
Operating grants, subsidies and contributions		1,285,352	1,882,174
Fees and charges		1,901,329	580,173
Interest revenue		365,710	250,781
Other revenue		297,071	367,237
		7,336,243	6,342,184
Payments			
Employee costs		(2,573,274)	(2,494,247)
Materials and contracts		(2,175,917)	(1,412,269)
Utility charges		(254,029)	(308,020)
Finance costs		(68,047)	(86,221)
Insurance paid		(333,617)	(286,065)
Other expenditure		(93,940)	(80,577)
		(5,498,824)	(4,667,399)
Net cash provided by (used in) operating activities		1,837,419	1,674,785
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,133,076)	(1,675,032)
Payments for construction of infrastructure	9(a)	(10,204,618)	(2,669,504)
Payments for financial assets at amortised cost – Term Deposits		(819,227)	(1,893,963)
Capital grants, subsidies and contributions		9,456,665	3,393,767
Proceeds from financial assets at amortised cost - contract assets		276,244	(78,690)
Proceeds from sale of property, plant & equipment		72,830	155,091
Net cash provided by (used in) investing activities		(2,351,182)	(2,768,331)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	31(a)	(148,300)	(143,270)
(Payments for)/proceeds from principal portion of lease liabilities	31(d)	15,993	(6,837)
Proceeds from new borrowings	31(a)	1,500,000	0
Net cash provided by (used in) financing activities		1,367,693	(150,107)
Net increase (decrease) in cash held		853,930	(1,243,653)
Cash at beginning of year		3,936,913	5,180,566
Cash and cash equivalents at the end of the year		4,790,843	3,936,913

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

SHIRE OF BEVERLEY
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	29	3,390,263	3,400,624	3,251,613
Rate excluding general rates	29	10,206	10,000	10,206
Grants, subsidies and contributions		1,285,352	593,892	1,882,174
Fees and charges		1,716,061	1,124,912	1,054,480
Interest revenue		365,710	147,836	250,781
Other revenue		299,734	373,770	368,555
Profit on asset disposals		6,415	5,050	8,511
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		7,071,078	5,656,084	6,827,581
Expenditure from operating activities				
Employee costs		(2,586,662)	(2,678,612)	(2,583,240)
Materials and contracts		(1,893,312)	(2,430,226)	(1,873,420)
Utility charges		(254,029)	(319,668)	(308,020)
Depreciation		(2,751,029)	(2,478,107)	(2,704,287)
Finance costs		(68,047)	(87,741)	(86,221)
Insurance		(333,617)	(326,297)	(286,065)
Other expenditure		(93,938)	(88,581)	(80,577)
Loss on asset disposals		(16,666)	(10,284)	(12,223)
		(7,997,300)	(8,419,516)	(7,934,053)
Non-cash amounts excluded from operating activities	30(a)	2,780,766	2,483,341	2,736,258
Amount attributable to operating activities		1,854,544	(280,091)	1,629,786
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		9,562,183	23,616,776	1,862,154
Proceeds from disposal of assets		72,830	77,889	155,091
		9,635,013	23,694,665	2,017,245
Outflows from investing activities				
Payments for investments in associates				
Purchase of property, plant and equipment	8(a)	(1,133,076)	(6,681,000)	(1,675,032)
Purchase and construction of infrastructure	9(a)	(10,204,618)	(23,927,349)	(2,669,504)
		(11,337,694)	(30,608,349)	(4,344,536)
Non-cash amounts excluded from investing activities	30(b)	0	0	0
Amount attributable to investing activities		(1,702,681)	(6,913,684)	(2,327,291)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	31(a)	1,500,000	4,500,000	0
Transfers from reserve accounts	32	231,400	972,000	944,047
		1,731,400	5,472,000	944,047
Outflows from financing activities				
Repayment of borrowings	31(a)	(148,300)	(148,300)	(143,270)
Payments for principal portion of lease liabilities	31(d)	(5,331)	(6,648)	(6,837)
Transfers to reserve accounts	32	(1,050,627)	(288,556)	(557,459)
		(1,204,258)	(443,504)	(707,566)
Non-cash amounts excluded from financing activities	30(c)	15,993	0	0
Amount attributable to financing activities		543,135	5,028,496	236,481
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	30(d)	2,165,279	2,165,279	2,626,303
Amount attributable to operating activities		1,854,544	(280,091)	1,629,786
Amount attributable to investing activities		(1,702,681)	(6,913,684)	(2,327,291)
Amount attributable to financing activities		543,135	5,028,496	236,481
Surplus or deficit after imposition of general rates	30(d)	2,860,277	0	2,165,279

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

**SHIRE OF BEVERLEY
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF BEVERLEY
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 Beverley which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board 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 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 assessed at each reporting date whether the carrying amount of the above mentioned non-financial assets materiality differs from their fair value and, if so, revalue the class of non-financial asset.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Assets held for sale - Note 7
- Impairment losses of non-financial assets - Note 10
- Investment property - Note 12
- Estimated useful life of intangible assets - Note 13
- Measurement of employee benefits - Note 17
- Measurement of provisions - Note 18

Fair value heirarchy information can be found in Note 28

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 33 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 *Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- AASB 2022-5 *Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- AASB 2023-3 *Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

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

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

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

New accounting standards for application in future years

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

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

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

SHIRE OF BEVERLEY
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 dates adopted by Council during the year	None	When rates notice is issued
Grants, subsidies or contributions for the construction of non-financial assets.	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed term 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
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Payment in full in advance or part payments made periodically	None	When assets are controlled
Fees and charges-licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges-Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	After inspection complete based on a four year cycle
Fees and charges-Other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	After inspection complete
Fees and charges-Waste management	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly periods as proportionate to collection service
Fees and charges-Property hire	Use of Halls and other facilities	Single point in time	Payment in full in advance	Refund if event cancelled	On entry or at conclusion of hire
Fees and charges-Commercial lease	Lease of office facilities	Over time	Fixed term transfer of funds based on agreed lease terms	None	Output method over lease term matched to access right
Fees and charges-Memberships	Community Gym and Pool Memberships	Over time	Payment in full in advance	None	Output method over 12 months matched to access right
Fees and charges-Other goods and services	Cemetery services, Library fees, private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges-Fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	When fine notice is issued
Other Revenue-Commissions	Commissions on transport licencing and building levies	Single point in time	Payment in full on sale	None	When assets are controlled
Other Revenue-Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed
Fees and charges - sale of scrap	Sale of excess items no longer required for operations	Single point in time	In full in advance	None	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

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	3,400,469	0	3,400,469
Grants, subsidies and contributions	179,031	0	1,105,904	417	1,285,352
Fees and charges	1,658,184	0	57,877	0	1,716,061
Interest revenue	313,122	0	0	52,588	365,710
Other revenue	2,036	0	83,332	211,703	297,071
Capital grants, subsidies and contributions	0	9,562,183	0	0	9,562,183
Total	2,152,373	9,562,183	4,647,582	264,708	16,626,846

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,261,819	0	3,261,819
Grants, subsidies and contributions	319,492	0	1,518,219	44,463	1,882,174
Fees and charges	1,022,182	0	32,298	0	1,054,480
Interest revenue	213,070	0	0	37,711	250,781
Other revenue	73	0	98,928	270,815	369,816
Capital grants, subsidies and contributions	0	1,862,154	0	0	1,862,154
Total	1,554,817	1,862,154	4,911,264	352,989	8,681,224

Note	2025 Actual	2024 Actual
	\$	\$
Assets and services acquired below fair value		
The Shire has not received any contributed assets nor does it utilise any volunteer services.		
Interest revenue		
Interest on reserve account funds	96,257	104,378
Trade and other receivables overdue interest	44,616	37,711
Other interest revenue	224,837	108,692
	365,710	250,781
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$2,500.		
Fees and charges relating to rates receivable		
Charges on instalment plan	3,330	3,200
The 2025 original budget estimate in relation to: Charges on instalment plan was \$4,000.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	35,200	26,840
- Other services – Grant acquittals	5,330	4,600
- Other services – Deferred Pensioner Rates Certification	600	550
	41,130	31,990
Employee Costs		
Employee benefit costs	2,581,476	2,572,466
Other employee costs	5,186	10,774
	2,586,662	2,583,240
Other expenditure		
Sundry expenses	93,938	80,577
	93,938	80,577



SHIRE OF BEVERLEY
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	2,956,507	3,363,719
Term deposits	1,834,336	573,194
Total cash and cash equivalents	4,790,843	3,936,913
Held as		
- Unrestricted cash and cash equivalents	1,739,957	2,280,509
- Restricted cash and cash equivalents	3,050,886	1,656,404
	4,790,843	3,936,913

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.

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

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

Restricted financial assets

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

Prior period comparative restatement

Comparative figures for restricted and unrestricted cash have been restated to accurately reflect their respective balances.

4. OTHER FINANCIAL ASSETS

Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

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

2025	2024
\$	\$
2,713,190	1,893,963
2,713,190	1,893,963
2,713,190	1,893,963
2,713,190	1,893,963
2,713,190	1,893,963
2,713,190	1,893,963
59,715	62,378
59,715	62,378
62,378	61,117
(2,663)	1,261
59,715	62,378

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 32(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.

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 BEVERLEY
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	533,079	430,578
Trade receivables	94,040	489,879
GST receivable	2,954	4,163
	630,073	924,620
Non-current		
Pensioner's rates and ESL deferred	190,404	170,910
	190,404	170,910

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 Beverley has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk remains with the Shire of Beverley, therefore the Shire continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing under other loans at Note 16. The Shire considers that the held to collect business model remains appropriate for these receivables and continues 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	100,638	494,504	93,523
Contract assets	0	276,244	197,553
Total trade and other receivables from contracts with customers	100,638	770,748	291,076

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 BEVERLEY
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	12,512	12,512
	12,512	12,512
The following movements in inventories occurred during the year:		
Balance at beginning of year	12,512	9,932
Inventories expensed during the year	(171,428)	(203,359)
Additions to inventory	171,428	205,939
Balance at end of year	12,512	12,512

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

Other assets - current

Accrued income
Contract assets

2025	2024
\$	\$
6,599	4,625
0	276,244
6,599	280,869

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$
Balance at 1 July 2023	2,434,196	8,469,972	18,245,009	29,149,177	98,757	2,369,732	31,617,666
Additions	0	49,004	1,125,163	1,174,167	41,236	459,629	1,675,032
Disposals	0	0	0	0	0	(158,802)	(158,802)
Depreciation	0	(204,674)	(533,614)	(738,288)	(28,837)	(272,779)	(1,039,904)
Balance at 30 June 2024	2,434,196	8,314,302	18,836,558	29,585,056	111,156	2,397,780	32,093,992
Comprises:							
Gross balance amount at 30 June 2024	2,434,196	10,263,141	27,004,108	39,701,445	303,802	4,469,267	44,474,514
Accumulated depreciation at 30 June 2024	0	(1,948,839)	(8,167,550)	(10,116,389)	(192,646)	(2,071,487)	(12,380,522)
Balance at 30 June 2024	2,434,196	8,314,302	18,836,558	29,585,056	111,156	2,397,780	32,093,992
Additions	0	34,936	819,567	854,503	101,654	176,919	1,133,076
Disposals	0	0	0	0	0	(83,081)	(83,081)
Depreciation	0	(205,810)	(555,196)	(761,006)	(32,894)	(292,747)	(1,086,647)
Balance at 30 June 2025	2,434,196	8,143,428	19,100,929	29,678,553	179,916	2,198,871	32,057,340
Comprises:							
Gross balance amount at 30 June 2025	2,434,196	10,298,077	27,823,671	40,555,944	388,051	4,507,416	45,451,411
Accumulated depreciation at 30 June 2025	0	(2,154,649)	(8,722,742)	(10,877,391)	(208,135)	(2,308,545)	(13,394,071)
Balance at 30 June 2025	2,434,196	8,143,428	19,100,929	29,678,553	179,916	2,198,871	32,057,340

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2021	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2021	Price per square metre / market borrowing rate
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads	Infrastructure - Bridges	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Ovals	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	121,248,773	12,705,100	1,332,916	3,695,275	1,949,900	140,931,964
Additions	2,281,129	286,178	102,197	0	0	2,669,504
Depreciation	(1,043,714)	(353,981)	(34,434)	(111,988)	(120,266)	(1,664,383)
Balance at 30 June 2024	122,486,188	12,637,297	1,400,679	3,583,287	1,829,634	141,937,085
Comprises:						
Gross balance at 30 June 2024	148,499,809	26,712,707	1,916,081	5,421,254	3,121,127	185,670,978
Accumulated depreciation at 30 June 2024	(26,013,621)	(14,075,410)	(515,402)	(1,837,967)	(1,291,493)	(43,733,893)
Balance at 30 June 2024	122,486,188	12,637,297	1,400,679	3,583,287	1,829,634	141,937,085
Additions	8,470,930	1,675,895	57,793	0	0	10,204,618
Depreciation	(1,043,714)	(353,981)	(34,434)	(111,988)	(120,266)	(1,664,383)
Balance at 30 June 2025	129,913,404	13,959,211	1,424,038	3,471,299	1,709,368	150,477,320
Comprises:						
Gross balance at 30 June 2025	156,970,739	28,388,602	1,973,874	5,421,254	3,121,127	195,875,596
Accumulated depreciation at 30 June 2025	(27,057,335)	(14,429,391)	(549,836)	(1,949,955)	(1,411,759)	(45,398,276)
Balance at 30 June 2025	129,913,404	13,959,211	1,424,038	3,471,299	1,709,368	150,477,320

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

9. 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					
Infrastructure - Roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Bridges	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Parks and Ovals	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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



SHIRE OF BEVERLEY

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	25 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	40 years
seal	
- bituminous seals	15 years
- asphalt surfaces	15 years
Gravel roads	
formation	not depreciated
pavement	40 years
Footpaths - slab	48 years
Bridges	100 years
Water supply piping and drainage systems	54 years
Parks and Ovals	25 years

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

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 purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur at every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *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 been 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 BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES

	2025 Actual \$	2024 Actual \$
(a) Lease Liabilities		
Current	5,331	0
Non-current	10,662	0
31(d)	15,993	0

The Shire has one lease relating to the provision of two photocopiers. The lease term is 4 years with fixed repayments.

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 31(d).

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

11. LEASES (Continued)

(b) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
 1 to 2 years
 2 to 3 years
 3 to 4 years
 4 to 5 years
 > 5 years

2025 Actual \$	2024 Actual \$
134,434	117,289
31,075	85,372
21,941	21,330
21,941	21,330
6,553	5,942
6,553	5,942
222,497	257,205
138,387	127,140

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

The Shire leases cropping land, office space and houses to staff and aged persons with rentals payable at varying frequency. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff houses are not considered investment property as they are leased for use in the supply of services to the community.

The aged persons housing are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases.

Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

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

12. INVESTMENT PROPERTY

The Shire had no investment property to report during the reporting period.

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

13. INTANGIBLE ASSETS

The Shire had no intangible assets to report during the reporting period.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities

2025	2024
\$	\$
503,026	808,230
127,541	115,533
71,714	65,287
702,281	989,050

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

15. OTHER LIABILITIES

Current

Contract liabilities

	2025	2024
	\$	\$
	1,550,886	1,656,404
	1,550,886	1,656,404
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,656,404	124,789
Additions	1,550,886	1,978,522
Revenue from capital grant/contributions held as a liability at the start of the period	(1,656,404)	(446,907)
	1,550,886	1,656,404
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,550,886	1,656,404
	1,550,886	1,656,404

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

**SHIRE OF BEVERLEY
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16. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		275,310	3,051,392	3,326,702	148,300	1,826,703	1,975,003
Total secured borrowings	31(a)	275,310	3,051,392	3,326,702	148,300	1,826,703	1,975,003

Secured liabilities and assets pledged as security

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

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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

Risk

Details of individual borrowings required by regulations are provided at Note 31(a).

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

17. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Total current employee related provisions

Non-current provisions

Long Service Leave

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual Leave	305,947	294,387
Long Service Leave	180,521	202,079
	486,468	496,466
Total current employee related provisions	486,468	496,466
Long Service Leave	100,560	77,174
	100,560	77,174
Total non-current employee related provisions	100,560	77,174
Total employee related provisions	587,028	573,640

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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

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 BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. OTHER PROVISIONS

The Shire had no other provisions to report during the reporting period.

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

19. 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 and buildings	17,916,211	0	17,916,211	17,916,211	0	17,916,211
Revaluation surplus - Plant and equipment	436,388	0	436,388	436,388	0	436,388
Revaluation surplus - Infrastructure - Roads	91,484,523	0	91,484,523	91,484,523	0	91,484,523
Revaluation surplus - Infrastructure - Footpaths	0	0	0	0	0	0
Revaluation surplus - Infrastructure - Bridges	10,199,150	0	10,199,150	10,199,150	0	10,199,150
Revaluation surplus - Infrastructure - Drainage	3,195,485	0	3,195,485	3,195,485	0	3,195,485
Revaluation surplus - Infrastructure - Parks and Ovals	2,322,825	0	2,322,825	2,322,825	0	2,322,825
	125,554,582	0	125,554,582	125,554,582	0	125,554,582



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

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	3,050,886	1,656,404
- Financial assets at amortised cost	4	2,713,190	1,893,963
		5,764,076	3,550,367
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	32	2,713,190	1,893,963
Capital grant liabilities	15	1,550,886	1,656,404
Unspent loans	31(c)	1,500,000	0
Total restricted financial assets		5,764,076	3,550,367
Prior period comparative restatement			
Comparative figures for restricted and unrestricted cash have been restated to accurately reflect their respective balances.			
21. UNDRAWN BORROWING FACILITIES			
CREDIT STANDBY ARRANGEMENTS			
Credit card limit		15,500	15,500
Credit card balance at balance date		(1,129)	(1,997)
Total amount of credit unused		14,371	13,503
Loan facilities			
Loan facilities - current		275,310	148,300
Loan facilities - non-current		3,051,393	1,826,704
Total facilities in use at balance date		3,326,703	1,975,004
Unused loan facilities at balance date		1,500,000	NIL

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*,
The Shire has listed sites to be possible sources of contamination.
Details of those sites are:

NIL

23. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	2,285,495	0
- plant & equipment purchases	0	175,000
	2,285,495	175,000
Payable:		
- not later than one year	2,285,495	175,000

The capital expenditure project outstanding at the end of the current reporting period represent the Swimming Pool Redevelopment project due to be completed in the next financial year (the prior year commitment was for the purchase of four passenger vehicles).

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

24. RELATED PARTY TRANSACTIONS

(a) Council Member Remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	6,300	6,300	5,500
President's meeting attendance fees	13,840	12,100	12,100
President's annual allowance for ICT expenses	2,504	2,500	2,465
President's travel and accommodation expenses	1,353	625	0
	23,997	21,525	20,065
Deputy President's annual allowance	1,575	1,575	1,375
Deputy President's meeting attendance fees	4,120	3,600	3,600
Deputy President's annual allowance for ICT expenses	2,504	2,500	2,465
Deputy President's travel and accommodation expenses	916	625	0
	9,115	8,300	7,440
All other council member's meeting attendance fees	24,720	26,980	23,400
All other council member's annual allowance for ICT expenses	15,024	15,000	14,790
All other council member's travel and accommodation expenses	1,716	3,750	0
	41,460	45,730	38,190
24(b)	74,572	75,555	65,695

(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	575,045	557,887
Post-employment benefits	80,343	74,976
Employee - other long-term benefits	163,481	137,415
Employee - termination benefits	0	0
Council member costs	74,572	65,695
24(a)	893,441	835,973

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

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

24. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2025 Actual \$	2024 Actual \$
Sale of goods and services	21,262	20,820
Amounts outstanding from related parties:		
Trade and other receivables	0	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 24(a) and 24(b).

ii. Other Related Parties

During the previous year, a business controlled by a related party of a Key management personnel, leased commercial space in the Cornerstone building.
The lease charges payable to the Shire amounted to \$21,262 in the current year (\$20,820 in the prior year).

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

25. JOINT ARRANGEMENTS

The Shire had no joint arrangements in place during the reporting period.

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

26. INVESTMENT IN ASSOCIATES

The Shire had no investment in associates detail to report during the reporting period.

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

27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

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

28. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which The Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 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 asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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



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

29. RATING INFORMATION

(a) General Rates

RATE TYPE				2024/25 Actual Rateable Value*	2024/25 Actual Rate Revenue	2024/25 Actual Interim Rates	2024/25 Actual Total Revenue	2024/25 Budget Rate Revenue	2024/25 Budget Interim Rate	2024/25 Budget Total Revenue	2023/24 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.12148	485	6,291,443	764,253	(659)	763,594	763,757	1,000	764,757	734,443
Rural	Unimproved valuation	0.00530	408	452,695,000	2,397,925	99	2,398,024	2,397,925	1,000	2,398,925	2,290,891
Total general rates			893	458,986,443	3,162,178	(560)	3,161,618	3,161,682	2,000	3,163,682	3,025,334
Minimum payment		\$									
Residential	Gross rental valuation	1,037	180	863,151	186,660	0	186,660	187,697	0	187,697	168,948
Rural	Unimproved valuation	1,037	318	46,484,300	329,766	0	329,766	329,766	0	329,766	303,316
Mining	Unimproved valuation	1,037	15	175,174	15,555	0	15,555	15,555	0	15,555	19,760
Total minimum payments			513	47,522,625	531,981	0	531,981	533,018	0	533,018	492,024
Total general rates and minimum payments			1,406	506,509,068	3,694,159	(560)	3,693,599	3,694,700	2,000	3,696,700	3,517,358
Ex-gratia Rates											
CBH					10,206	0	10,206	10,000	0	10,000	10,206
Total amount raised from rates (excluding general rates)					10,206	0	10,206	10,000	0	10,000	10,206
Discounts							(303,209)			(295,576)	(265,537)
Concessions							(127)			(500)	(208)
Total Rates							3,400,469			3,410,624	3,261,819
Rate instalment interest							3,547			4,000	2,847
Rate overdue interest							41,068			14,500	34,864

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.

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

30. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 2024/25 (30 June 2024 Carried Forward)	2024/25 Budget (30 June 2024 Carried Forward)	2023/24 (30 June 2023 Carried Forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(6,415)	(5,050)	(8,511)
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	0	(1,261)
Add: Loss on disposal of assets		16,666	10,284	12,223
Add: Depreciation	8(a),9(a)	2,751,029	2,478,107	2,704,287
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(19,487)	0	(9,683)
Employee benefit provisions		30,979	0	32,366
Lease movements		5,331	0	6,837
Non-cash amounts excluded from operating activities		2,780,766	2,483,341	2,736,258
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
NIL				
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to financing activities				
Non cash proceeds from new leases		15,993	0	0
Non-cash amounts excluded from financing activities		15,993	0	0
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	32	(2,713,190)	(1,210,516)	(1,893,963)
Add: Employee Leave Reserve Balance		159,885	152,292	152,285
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	16	275,310	153,526	148,300
- Current portion of lease liabilities	11(a)	5,331	6,648	0
Total adjustments to net current assets		(2,272,664)	(898,050)	(1,593,378)
Net current assets used in the Statement of Financial Activity				
Total current assets		8,153,217	2,539,576	7,048,877
Less: Total current liabilities		(3,020,276)	(1,641,526)	(3,290,220)
Less: Total adjustments to net current assets		(2,272,664)	(898,050)	(1,593,378)
Surplus or deficit after imposition of general rates		2,860,277	0	2,165,279



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

31. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget			
		Principal at	New Loans	Principal	Principal at	New Loans	Principal	Principal at 1	New Loans	Principal	Principal at
		1 July 2023	During	Repayments	30 June 2024	During	Repayments	July 2024	During	Repayments	30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation Centre		602,275	0	(51,671)	550,604	0	(54,116)	550,605	0	(54,116)	496,489
Cornerstone Community Centre		578,039	0	(49,203)	528,836	0	(50,940)	528,835	0	(50,940)	477,895
Vincent Street Streetscape		937,959	0	(42,396)	895,563	0	(43,244)	895,564	0	(43,244)	852,320
Swimming Pool Redevelopment		0	0	0	0	1,500,000	0	0	1,500,000	0	1,500,000
Hunt Road Eight Unit Development		0	0	0	0	0	0	0	2,000,000	0	2,000,000
Caravan Park Six Cabin Development		0	0	0	0	0	0	0	1,000,000	0	1,000,000
Total		2,118,273	0	(143,270)	1,975,003	1,500,000	(148,300)	1,975,004	4,500,000	(148,300)	6,326,704

All 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
						\$	\$	\$
Recreation Centre		118	WATC*	4.68%	10/05/2033	15,618	42,447	43,195
Cornerstone Community Centre		120	WATC*	3.50%	12/04/2033	21,400	21,605	21,430
Vincent Street Streetscape		121	WATC*	1.99%	10/08/2041	23,511	23,689	21,394
Total						60,529	87,741	86,019
Self Supporting Loans Finance Cost Payments								
Nil						0	0	0
Total Self Supporting Loans Finance Cost Payments						0	0	0
Total Finance Cost Payments						60,529	87,741	86,019

* WA Treasury Corporation

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

31. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2024/25

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
Swimming Pool Redevelopment	WATC*	Debenture	10	4.47%	1,500,000	1,500,000	0	1,500,000	6,201	1,500,000
					1,500,000	1,500,000	0	1,500,000	6,201	1,500,000

* WA Treasury Corporation

(c) Unspent Borrowings - 2024/25

Particulars	Institution	Date Borrowed	Unspent Balance 1-Jul-24	Borrowed During Year	Expended During Year	Unspent Balance 30-Jun-25
Swimming Pool Redevelopment	WATC*	28/05/2025	0	1,500,000	0	1,500,000
			0	1,500,000	0	1,500,000

* WA Treasury Corporation

(d) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New Leases During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025
Photocopier lease		6,837	0	(6,837)	0	6,648	0	(6,648)	0
Total Lease Liabilities	11(a)	6,837	0	(6,837)	0	6,648	0	(6,648)	0

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
Photocopier (Two Units) Lease		-	Westone Capital	19.80%	1/07/2027	1,317	0	183	48 months
Total Finance Cost Payments						1,317	0	183	



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

32. 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 legislation/agreement												
Nil	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
Restricted by council												
(a) Building Reserve	317,715	167,934	(177,000)	308,649	317,713	13,812	(227,000)	104,525	583,632	151,083	(417,000)	317,715
(b) Community Bus Reserve	0	0	0	0	0	0	0	0	40,904	0	(40,904)	0
(c) Cropping Committee Reserve	99,934	48,713	(34,400)	114,247	99,934	55,564	(40,000)	115,498	176,019	44,840	(120,925)	99,934
(d) Emergency Services Reserve	31,290	1,560	0	32,850	31,289	1,360	0	32,649	29,712	1,578	0	31,290
(e) LSL and Gratuity Reserve	152,292	7,593	0	159,885	152,292	6,621	0	158,913	144,613	7,679	0	152,292
(f) ITC Renewal Reserve	64,278	104,459	0	168,737	64,279	52,794	0	117,073	41,281	22,997	0	64,278
(g) Plant Replacement Reserve	145,936	172,634	0	318,570	145,936	56,344	0	202,280	101,234	109,402	(64,700)	145,936
(h) Recreation Development Reserve	683,105	304,185	0	987,290	683,105	34,697	(685,000)	32,802	604,663	88,902	(10,460)	683,105
(i) Infrastructure Reserve	61,714	172,406	0	234,120	61,713	52,683	0	114,396	222,866	63,848	(225,000)	61,714
(j) Airfield Emergency Lighting Reserve	0	0	0	0	0	0	0	0	41,545	3,513	(45,058)	0
(k) Senior's Housing Reserve	271,986	67,867	(20,000)	319,853	271,986	11,824	(20,000)	263,810	231,683	60,303	(20,000)	271,986
(l) Avondale Machinery Museum Reserve	65,713	3,276	0	68,989	65,713	2,857	0	68,570	62,399	3,314	0	65,713
	1,893,963	1,050,627	(231,400)	2,713,190	1,893,960	288,556	(972,000)	1,210,516	2,280,551	557,459	(944,047)	1,893,963
	1,893,963	1,050,627	(231,400)	2,713,190	1,893,960	288,556	(972,000)	1,210,516	2,280,551	557,459	(944,047)	1,893,963

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
(a) Building Reserve	to be used to fund the construction of new and renovation of existing Council buildings.
(b) Community Bus Reserve	to be used for the replacement of the Community Bus.
(c) Cropping Committee Reserve	to be used to fund Community Based projects and assist Community Groups.
(d) Emergency Services Reserve	to be used to acquire Emergency Service support equipment.
(e) LSL and Gratuity Reserve	to be used to fund Long Service Leave and Gratuity payment obligations.
(f) ITC Renewal Reserve	to be used for the replacement or upgrade of information technology and communication infrastructure and software.
(g) Plant Replacement Reserve	to be used for the purchase of major plant.
(h) Recreation Development Reserve	to be used to fund capital projects to enhance recreational pursuits.
(i) Infrastructure Reserve	to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.
(j) Airfield Emergency Lighting Reserve	to be used for the upgrade and maintenance of the Airfield runway lighting.
(k) Senior's Housing Reserve	to be used for the future development and current maintenance of Senior's Housing.
(l) Avondale Machinery Museum Reserve	to be used to fund Avondale Machinery Museum upgrades and special projects.

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

33. 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:

	01 July 2024	Amounts Received	Amounts Paid	30 June 2025
	\$	\$	\$	\$
Unclaimed Monies	319	338	(249)	408
Second Hand Housing Deposits	20,000	0	(5,000)	15,000
Hunt Road Village Bonds	5,818	1,320	(600)	6,538
Key Bonds	1,260	750	(300)	1,710
Cleaning Bonds	2,250	1,650	(900)	3,000
Housing Rental Bonds	2,250	0	0	2,250
Cat Trap Bonds	50	0	0	50
Project Retention Fee	0	28,881	0	28,881
Cornerstone Commercial Tenancy Bond	6,048	1,320	(1,938)	5,430
	37,995	34,259	(8,987)	63,267



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Beverley

To the Council of the Shire of Beverley

Opinion

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



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
4 November 2025

Councillors' Declaration

In accordance with a resolution of the Councillors of the Shire of Beverley, we state that:

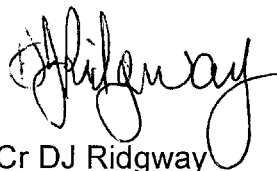
1. In the opinion of the Councillors:

1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:

- (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2025 and of its performance for the year ended on that date; and,
- (b) complying with applicable Australian Accounting Standards; and

1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:



Cr DJ Ridgway
President



Cr AFC Sattler
Deputy President

Dated this 29th day of October 2025

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12. ADMINISTRATION

12.1 Annual Electors Meeting

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	23 October 2025
Applicant:	Shire of Beverley
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Occurs Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to select a suitable date and venue to hold the Annual Electors Meeting, subject to the approval of the Annual Report at the Audit, Risk and Improvement Committee Meeting scheduled for 29 October 2025.

BACKGROUND

As per legislation, an Electors Meeting must be held within 56 days of Council receiving the corresponding financial year's Annual Report.

COMMENT

Should the Annual report be received at this Council meeting, the last date on which the Annual Electors Meeting can be held is Tuesday 23 December 2025.

It is proposed that a meeting be held on Tuesday 2 December 2025, 5:45pm, either in the Civic Centre or the Function Centre at the Beverley Recreation Ground. This date will allow for an adequate advertising period.

STATUTORY ENVIRONMENT

5.27. Electors' general meetings

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

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

Failure hold an Annual Electors Meeting would result in non-compliance *Local Government Act 1995*.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M16/1025

Moved Cr Sattler

Seconded Cr Martin

That;

- Council advertise and hold the Annual Electors Meeting on Tuesday 2 December 2025 commencing at 5:45pm; and**
- the availability of the 2024/25 Annual Report be advertised in the November issues of the Beverley Bulletin; on the Shire website; and on the Shire Facebook page.**

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

12.2 Appointment of Councillors to Various Committees

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	22 October 2025
Applicant:	Administration
File Reference:	ADM 0102
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Occurs after each election.
Disclosure(s) Of Interest:	None
Attachments:	Nil

SUMMARY

Councillors to appoint members to various committees for the 2025-2027 term.

BACKGROUND

In accordance with Section 5.8 of the *Local Government Act 1995*, Council may convene committees of 3 or more persons.

COMMENT

Below are the previous committees that Councillors were elected as representatives to, in October 2023:

Committees of Council	Elected Members
Corporate Strategy Committee	All Councillors
Works Committee (3-5 Councillors)	Cr Brown, Cr Davis, Cr Lawlor & Cr Sattler,
Cropping Committee (3-5 Councillors)	Cr Lawlor, Cr Martin, Cr Maxwell & Cr White
Legislative Committees	
WALGA – Central Country Zone (CCZ) (President & Deputy President)	Pres: Cr White, Deputy: Cr Ridgway Proxy: Cr Lawlor
Fire Control Officer's (BFAC) Meeting (President + 1 councillor)	Pres: Cr White, Deputy: Cr Ridgway + Cr Brown
Local Emergency Management Committee (President + 1 councillor)	Pres: Cr White + Cr Davis
WALGA RoadWise (2 Councillors)	Cr Ridgway and Cr White
Council Working Groups	
Reconciliation Action Plan Working Group	Cr Brown, Cr Ridgway & Cr White
Long Term Financial Plan Working Group	Audit Committee
Community (Councillor rep requested)	
Early Child Years Network	Cr Martin
Avondale Museum Committee (min. 2)	Cr Brown, Cr Davis, Cr Maxwell, Cr Ridgway & Cr Sattler
Tourism Advisory Group	Cr Maxwell & Cr Ridgway
Hotham Dale Sub Group	Pres: Cr White, Proxy: Cr Davis
Local Health Advisory Group	Cr Brown and Cr Maxwell
Alex Miles Frail Aged Lodge Committee	Cr Brown

Committees of Council

Audit, Risk and Improvement Committee
Corporate Strategy Committee
Cropping Committee
Works Committee

Legislative Committees

Central Country Zone of WALGA – 2 Councillors (President and Deputy President)
Fire Control Officers Meeting – President + 1 Councillor
Local Emergency Management Committee – President + 1 Councillor

Should a non-Council Committee (ie Community as above) want a Councillor on their Committee, they write to Council requesting a representative. All the above community committees in the table have written requesting Councillor involvement.

If and when a Councillor attends a Community Committee they should provide Council with a brief update to be included in the Information Bulletin.

A brief guide of the roles and discussion points for each Committee of Council:

Audit & Risk Committee

- Financial Reporting
- Internal Control & Risk Management Systems
- Annual Business Plans
- Internal Audits
- External Audits

Corporate Strategy Committee

- Strategic Planning
- Budget
- Asset Management (including Capital Works, Roads, Plant)
- Policies
- Integrated Planning (eg Workforce Plan, Strategic Community Plan etc)

Cropping Committee

- Evaluate Lease rates with Department to determine if lease is viable
- Advertise Cropping Leases
- Make recommendation to Council to award leases

Works Committee

- Visit and evaluate potential machinery for tender process
- Complete annual roads inspection prior to new budget preparations
- Asset Management (including Capital Works, Roads, Plant)

For the benefit of new Councillors, a previous Committee called Economic & Community Development Committee was in place but has not been convened for over five years as smaller working groups became more effective e.g. Air Show Committee, Long Term Financial Plan Committee, Tourism Advisory Group and Vincent Street Streetscape Project Committee.

STATUTORY ENVIRONMENT

Part 5, Division 2, Section 5.8, 5.9 and 5.10 of the *Local Government Act 1995*:

5.8. Establishment of committees

A local government may establish* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

** Absolute majority required.*

5.9. Committees, types of

- (1) In this section —
other person means a person who is not a council member or an employee.
- (2) A committee is to comprise —
 - (a) council members only; or
 - (b) council members and employees; or
 - (c) council members, employees and other persons; or
 - (d) council members and other persons; or
 - (e) employees and other persons; or
 - (f) other persons only.

5.10. Committee members, appointment of

- (1) A committee is to have as its members —
 - (a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
 - (b) persons who are appointed to be members of the committee under subsection (4) or (5).

** Absolute majority required.*

- (2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.
- (3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the council.

- (4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.
- (5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —
 - (a) to be a member of the committee; or
 - (b) that a representative of the CEO be a member of the committee,the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.

** Absolute majority required.*

- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.
- (4) An employee is not to be a member of an audit committee.

[Section 7.1A inserted: No. 49 of 2004 s. 5; amended: No. 5 of 2017 s. 11.]

7.1B. Delegation of some powers and duties to audit committees

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.

** Absolute majority required.*

- (2) A delegation to an audit committee is not subject to section 5.17.

[Section 7.1B inserted: No. 49 of 2004 s. 5.]

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

FINANCIAL IMPLICATIONS

Nil

CONSULTATION

Council

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

POLICY IMPLICATIONS

EM008 – Standing Committees

RISK IMPLICATIONS

Low (4) – The risk of appointing Councillors to committees is minimal.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)
Risk Rating	Action				
Low	Monitor for ongoing improvement.				
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.				
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.				
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.				

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Councillors self-nominate to the following Committees and elect a Chairperson for the three Committees of Council:

Committees of Council	Elected Members
Corporate Strategy Committee	All Councillors
Works Committee (3-5 Councillors)	
Cropping Committee (3-5 Councillors)	
Committees of Council	Elected Chairperson
Corporate Strategy Committee	
Works Committee (3-5 Councillors)	
Cropping Committee (3-5 Councillors)	
Legislative Committees	Elected Members
WALGA – Central Country Zone (CCZ) (President & Deputy President)	
Fire Control Officer's (BFAC) Meeting (President + 1 councillor)	
Local Emergency Management Committee (President + 1 councillor)	
WALGA RoadWise (2 Councillors)	
Council Working Groups	
Reconciliation Action Plan Working Group	
Long Term Financial Plan Working Group	
Community (Councillor rep requested)	
Early Child Years Network	
Avondale Museum Committee (min. 2)	
Tourism Advisory Group	
Hotham Dale Sub Group	
Local Health Advisory Group	
Alex Miles Frail Aged Lodge Committee	

COUNCIL RESOLUTION

M17/1025

Moved Cr Sattler

Seconded Cr Maxwell

That the following Councillors are appointed to the corresponding Committees with the elected Chairperson noted:

Committees of Council	Elected Members
Corporate Strategy Committee	All Councillors
Works Committee (3-5 Councillors)	Cr Sattler, Cr Lawlor, Cr Brown and Cr Shaw
Cropping Committee (3-5 Councillors)	Cr Shaw, Cr Sattler, Cr Lawlor and Cr Martin
Committees of Council	Elected Chairperson
Corporate Strategy Committee	Cr Ridgway
Works Committee (3-5 Councillors)	Cr Sattler
Cropping Committee (3-5 Councillors)	Cr Lawlor
Legislative Committees	Elected Members
WALGA – Central Country Zone (CCZ) (President & Deputy President)	Cr Ridgway, Cr Sattler and Cr Maxwell
Fire Control Officer's (BFAC) Meeting (President + 1 councillor)	Cr Ridgway, Cr Sattler and Cr Brown
Local Emergency Management Committee (President + 1 councillor)	Cr Ridgway and Cr Maxwell
WALGA RoadWise (2 Councillors)	Cr Ridgway and Cr Martin
Council Working Groups	
Long Term Financial Plan Working Group	All Councillors
Community (Councillor rep requested)	
Early Child Years Network	Cr Martin
Avondale Committee (min. 2)	Cr Sattler, Cr Brown, Cr Shaw and Cr Ridgway
Tourism Advisory Group	Cr Ridgway and Cr Maxwell
Hotham Dale Sub Group	Cr Shaw and Cr Sattler
Local Health Advisory Group	Cr Maxwell and Cr Brown

CARRIED BY ABSOLUTE MAJORITY 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

12.3 2026 Ordinary Council Meeting Schedule

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	20 October 2025
Applicant:	Administration
File Reference:	ADM 0102
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Presented annually
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to set the dates and times for the 2026 Ordinary Council Meeting schedule to advertise and distribute.

BACKGROUND

Current Council policy is to hold an Ordinary Council Meeting on the fourth Wednesday of each month from February to November. Traditionally, there is no meeting in January and the December meeting date is held on either the second or third week to allow for the minutes to be distributed prior to the Christmas break-up.

The current timing of the Council Meeting is:

11.00am – 12noon	Committee Meeting, Visitors or Presentations (if any)
12.00pm – 1.00pm	Lunch
1.00pm – 2.50pm	Council Briefing
3.00pm – 5.00pm	Ordinary Council Meeting

COMMENT

Council are welcome to discuss and amend the meeting times based on a group consensus. The proposed 2026 Ordinary Council Meeting schedule:

Ordinary Council Meeting 2026	Notes
Wednesday 25 February	
Wednesday 25 March	
Wednesday 22 April	
Wednesday 27 May	
Wednesday 24 June	
Wednesday 22 July	Annual budget traditionally set at this meeting.
Wednesday 26 August	
Wednesday 23 September	Local Government Week was held in this week in 2025. Date unknown at time of writing.
Wednesday 28 October	Usually the adoption of the Annual Report. Consider Thursday 29 or Friday 30 October to allow for receiving OAG documents.
Wednesday 25 November	
Wednesday 16 December	Third Wednesday

Neighbouring Shire meeting days and times:

Brookton – 3rd Thursday, 6pm

Pingelly – 3rd Wednesday, 2pm

Quairading – 4th Thursday, 2pm

York – 4th Tuesday, 5pm

Committee Meetings

Committee Meetings and workshops may be called throughout the year as required, however there are several committee meeting dates that can be set now which will assist staff in their planning. Committee meetings are generally held in the morning.

Committee	Date	Note
Audit	Wednesday 18 February	Compliance Audit Return
Corporate Strategy	Wednesday 15 July	Set the Rates and Budget
Cropping	Wednesday 12 August	Review Leases and Advertise
Audit	Wednesday 28 October	Annual Report
Cropping	Wednesday 11 November	Award Leases

STATUTORY ENVIRONMENT

Section 5.3 of the *Local Government Act 1995*:

5.3. Ordinary and special council meetings

- (1) A council is to hold ordinary meetings and may hold special meetings.
- (2) Ordinary meetings are to be held not more than 3 months apart.
- (3) If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.

5.4. Calling council meetings

An ordinary or a special meeting of a council is to be held —

- (a) if called for by either —
 - (i) the mayor or president; or
 - (ii) at least $\frac{1}{3}$ of the councillors,in a notice to the CEO setting out the date and purpose of the proposed meeting; or
- (b) if so decided by the council.

5.5. Convening council meetings

- (1) The CEO is to convene an ordinary meeting by giving each council member at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting.
- (2) The CEO is to convene a special meeting by giving each council member notice, before the meeting, of the date, time, place and purpose of the meeting.

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.1 Community and customer focus
4.3 Responsible planning

CONSULTATION

Council and Staff

POLICY IMPLICATIONS

EM001 – Ordinary Meetings of Council

RISK IMPLICATIONS

Low (4) – Procedural. Setting the Council Meeting dates will meet statutory requirements and mitigate any risk.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M18/1025

Moved Cr Sattler

Seconded Cr Shaw

That Council;

1. Set the 2026 Ordinary Council Meeting Schedule as per the table below:

2026 Month	Ordinary Council Meeting Date
January	No Meeting
February	Wednesday 25 February
March	Wednesday 25 March
April	Wednesday 22 April
May	Wednesday 27 May
June	Wednesday 24 June
July	Wednesday 22 July
August	Wednesday 26 August
September	Wednesday 23 September
October	Wednesday 28 October
November	Wednesday 25 November
December	Wednesday 16 December

2. Set the start time for the Council Briefing as 1:10pm, and the Ordinary Council Meeting as 3:00pm.
3. Set the following Committee Meeting dates as per the table below, noting other committee meetings maybe added throughout the year:

Committee	Date
Audit	Wednesday 18 February
Corporate Strategy	Wednesday 15 July
Cropping	Wednesday 12 August
Audit	Wednesday 28 October
Cropping	Wednesday 11 November

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

12.4 Proposed Policy: Camping on Private Land

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	10 October 2025
Applicant:	Shire of Beverley
File Reference:	ADM 0468
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	Draft Policy – Camping on Private Land

SUMMARY

It is requested that Council resolve to adopt the attached Policy – *Camping on Private Land*.

BACKGROUND

The self-explanatory Policy – *Camping on Private Land* is attached to this report for Council's consideration.

The aim of the Policy is to establish a framework for applicants to prepare, and for Beverley Shire Council to consider applications for permission to Camp on Private Land for a period of up to 24 months, pursuant to Clause 11A of the *Caravan Parks and Camping Grounds Regulations 1997*.

COMMENT

The *Local Government Act 1995* – Section 2.7 (2) (b) – enables Local Government Councils to determine the Local Government's policies:

2.7. *Role of council*

- (1) *The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.*
- (2) *The council's governing role includes the following —*
 - (a) *overseeing the allocation of the local government's finances and resources;*
 - (b) *determining the local government's policies;*
 - (c) *planning strategically for the future of the district;*
 - (d) *determining the services and facilities to be provided by the local government in the district;*
 - (e) *selecting the CEO and reviewing the CEO's performance;*
 - (f) *providing strategic direction to the CEO.*

The proposed Policy will ensure a consistent approach in dealing with these types of proposals as an increase in enquiries for camping on private land has been experienced in the last 6 months.

STATUTORY ENVIRONMENT

Council has the power to make Policies pursuant to Section 2.7 (2) (b) of the *Local Government Act 1995*.

CONSULTATION

Council

FINANCIAL IMPLICATIONS

No known identifiable financial implications.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.2 Continuous organisational improvement
4.3 Responsible planning

POLICY IMPLICATIONS

The outcome of this exercise will result in a new Policy – *Camping on Private Land*.

RISK IMPLICATIONS

Medium (9) – Developing a policy will ensure a consistent approach in dealing with enquiries for camping on private land.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M19/1025

Moved Cr Sattler

Seconded Cr Martin

That Council resolve to adopt the Policy *Camping on Private Land* pursuant to Section 2.7 (2) (b) of the *Local Government Act 1995*.

CARRIED 6/0

For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil

3.21 Camping on Private Land

Policy Type:	Community
Date Adopted:	29 October 2025

Policy No:	S021
Date Last Reviewed:	29 October 2025

Legal (Parent):
1. Caravan and Camping Grounds Act 1995

Legal (Subsidiary):
1. Caravan and Camping Grounds Regulations 1997

ADOPTED POLICY	
Title:	CAMPING ON PRIVATE LAND
Objective:	To establish a framework for preparing and considering applications for permission to Camp on private land for a period of up to 24 months.

POLICY

Purpose and Background

To establish a framework for applicants to prepare, and for Beverley Shire Council ('Council') to consider applications for permission to Camp on Private Land for a period of up to 24 months pursuant to Clause 11A of the *Caravan Parks and Camping Grounds Regulations 1997*.

Scope

Pursuant to Clause 11A(1) of the *Caravan Parks and Camping Grounds Regulations 1997*, a person may apply in writing to a local Government for approval to camp on land the person owns or has a legal right to occupy.

Pursuant to Clause 11A(2) of the *Caravan Parks and Camping Grounds Regulations 1997* the local government **may** approve **the person** camping on the land for a period specified in the approval not exceeding 24 consecutive months.

When considering an application to Camp on Private land the following matters will be considered by Council —

(a) that any caravan or camp in which the person is camping on the land is maintained in such a condition that it is not a hazard to safety or health, or detrimental to the amenity of the surrounds, in the Council's opinion;

(b) that the land is maintained in such a condition, to the satisfaction of Council, that it is suitable for camping, particularly in relation to —

- (i) safety and health;
- (ii) access to services on the subject land; and
- (iii) amenity considerations impacting the surrounding land

(c) any other conditions specified by Council should the application be approved.

Application of the Policy

This policy applies to all zones of land situated within the Shire of Beverley.

Definitions

Applicant – The person applying to the Council for permission to camp on private land the person owns or has a legal right to occupy.

Camp – Has the same meaning as Clause 8A of the *Caravan Parks and Camping Grounds Regulations 1997*: Camp, when used as a verb, includes to camp in a vehicle. For purposes of this policy camping includes any tent, swag, roof top tent or similar.

Caravan – A vehicle that is fitted or designed for habitation, and that is capable of being drawn on wheels by another vehicle, or self-propelled. This includes Camper Trailers & Tiny Homes (if fitted with wheels), Self-Contained Caravans, RV's & Camper Busses.

Information to be supplied with an application to Camp on Private Land

The following information is required to be submitted by the Applicant:

- Completed Application form – refer to Schedule 1 of this Policy
- Payment of required Application Fee
- To Scale Site Plan including:
 - (a) Location of proposed camping and setbacks from boundaries and other structures
 - (b) Location of natural features e.g. water bodies, contours, bushland
- Floor Plan of Accommodation
- Bushfire Management Plan as per *State Planning Policy 3.7 – Bushfire and Planning for Bushfire Guidelines* (required if subject property is located in a *Bushfire Prone Area*)

As per the application form, the following matters require specific clarification and details must be provided as part of the application:

- Description of accommodation to be used (Photos may be requested)
- Duration of camping period being applied for (max 24 months)
- Description of kitchen facilities to be used
- Number of pets intended to be kept
- Description of toilets, hand basins and showers to be used
- Description of laundry facilities to be used
- Disposal methods of sewerage/grey water/wastewater
- If chemical toilet is proposed, how the cassette waste will be disposed of
- Describe measures in place for general waste disposal and recyclables
- Describe Potable Water Supply Arrangements
- Rainwater tank capacity (if applicable)
- Bushfire Management Plan (if required)
- Whether the proposed camping is located within the Avon River Flood Fringe Area, and if so, what measures will be taken to mitigate the risk (if applicable)
- Confirming the access road to the subject property is two-wheel drive accessible
- Any other information reasonably required by the Council on request in the process of considering the application so submitted

Application Procedure:

- Applications submitted will be assessed by Shire Staff for completeness. Additional information or clarification may be requested to assist with proper consideration of the application. Incomplete applications will not be considered.
- The application will be referred to neighbouring landowners considered to be affected by the proposal, as well as other entities in the Shire's discretion (eg. *Department of Water and Environmental Regulation, Department of Fire and Emergency Services, Water Corporation, etc.*), and any submissions received will be taken into consideration by Council as part of its decision-making process. Applicants agree that their submitted application documentation and the details thereof may be shared with third parties for this purpose.
- Should Council resolve to refuse an Application to Camp on Private Land, the applicant can apply directly to the Minister within 35 days of the relevant decision, pursuant to Clause 11B of the *Caravan Parks and Camping Grounds Regulations 1997*

Schedule 1:

Application Form: Camping on Private Land

Application to Camp on Private Land (Up to 24 months)

Caravan Park and Camping Grounds Act 1995, Caravan Park and Camping Ground Regulations 1997

Applicant Details

Applicant Name & Surname

Residential Address

Postal Address (if different from above)

Preferred Contact Number

Email Address

Property Address for this Application

Lot No.

Street No.

Street Name

Locality

Zoning

☐ Residential

☐ Rural

☐ Rural Residential

☐ Other, Specify:

Details for this Application

Length of camping being applied for

Describe Accommodation

Will you be keeping any animals?

Kitchen Facilities

Describe the kitchen facilities available for campers to use?

Toilets and Showers

What facilities will be provided for campers to use?

Describe toilet and shower facilities

How many toilets/showers/hand basins?

--

Laundry Facilities

What laundry facilities will be provided for campers to use?

Are these new facilities or existing facilities?

--

Waste and Waste Water Management

Wastewater managed on the site

☐ Grey water☐ Wastewater☐ Sewerage

How will grey water, wastewater & sewerage be disposed of?

If Water Closet (WC) provided within the caravan, how will cassette waste be disposed of?

--

What measures are in place to manage general waste and recyclables?

--

Water Supply

Potable Water - Describe potable water arrangements

☐ Scheme Water☐ Bore/Ground Water☐ Rainwater Tank☐ Other, specify

What is the rainwater tank capacity in liters?

--

Emergency Management and Safety

Have you completed a Bushfire Management Plan?

☐ Yes☐ NoFor further information, see [My Bushfire Plan WA: Prepare for an Emergency - DFES](#)

What is the volume of water tanks dedicated to fire safety?

--

Does your accommodation have smoke alarms?

☐ Hard wired☐ Battery Operated

Does your accommodation have

☐ Fire Extinguisher☐ Fire Blanket

☐ Other, specify:

Do you have an emergency kit for flood and fire?

☐ Yes☐ No

Is the temporary accommodation situated in an area where it won't be impacted by flood or stormwater inundation?

☐ Yes☐ No

Is there screening on the accommodation to prevent access by mosquitoes?

☐ Yes☐ No

Is there a rural identification number in place?

☐ Yes☐ No

Is the access road two-wheel drive (2WD)?

☐ Yes☐ No

Communication

What communication options are available?

☐ Mobile☐ Satellite Phone☐ Radio☐ Other, specify

Have you subscribed to the Shire alert SMS?

☐ Yes☐ No

Are you able to access emergency warnings?

☐ Yes☐ No

Declaration

I/We declare that all details in this form are true and correct.

Signature of Applicant

Date

Owner of Application Property

Name of Owner

Signature of Owner

Date

Attach the following supporting documents

1. To scale site plan including:
 - a) Location of proposed camping and setbacks from boundaries and other structures
 - b) Location of natural features e.g. water bodies, contours, bushland
2. Floor Plan of Accommodation
3. Bushfire Management Plan

12.5 Shire Administration Opening Days Christmas/New Year Period

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	20 October 2025
Applicant:	Administration
File Reference:	ADM 0468
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Staff member who will need to take annual leave.
Attachments:	Nil

SUMMARY

Council to consider the closure of the Administration Centre from Wednesday 24 December 2025 until Friday 2 January 2026 inclusive.

BACKGROUND

For the past seventeen years, the Administration Centre has closed over a similar period and there has been no record of this action causing concern or complaint. An early decision allows for adequate advertising time to the Community and for staff to plan their holiday leave.

COMMENT

Administration Staff have been surveyed in regard to using their annual leave and have requested that the Administration Centre be closed from 4:00pm Tuesday 23 December 2025 and reopen Monday 5 January 2026.

Shown below is a summary of days the Administration Centre is requested to be open and closed:

Monday	22 nd December 2025	–	Administration Centre Open
Tuesday	23 rd December 2025	–	Administration Centre Open
Wednesday	24 th December 2025	–	Administration Centre Closed
Thursday	25 th December 2025	–	Public Holiday (Christmas Day)
Friday	26 th December 2025	–	Public Holiday (Boxing Day Holiday)
Monday	29 th December 2025	–	Administration Centre Closed
Tuesday	30 th December 2025	–	Administration Centre Closed
Wednesday	31 st December 2025	–	Administration Centre Closed
Thursday	01 st January 2026	–	Public Holiday (New Years Day)
Friday	2 nd January 2026	–	Administration Centre Closed
Monday	5 th January 2026	-	Administration Centre Open

The closure of the Administration Centre will allow staff to have an extended period of leave in addition to the public holidays. Annual leave of up to five days will be utilised by staff to compensate for the additional days off. Staff are entitled to an additional Local Government New Years Public Holiday which can see them reduce the number of leave days to four.

The Works Crew will work on skeleton staff throughout this period.

STATUTORY ENVIRONMENT

N/A

CONSULTATION

Shire Staff and Council

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.1 Community and customer focus
4.3 Responsible planning

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

Medium (6) – Reputational. There is a possible likelihood that members of the public may be inconvenienced however the consequence is deemed minor.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M20/1025

Moved Cr Sattler

Seconded Cr Shaw

That Council endorse the closure of the Shire Administration Centre from Wednesday 24 December 2025 to Friday 2 January 2026 inclusive.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

12.6 Annual Council and Staff Christmas Function and Gift

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	20 October 2025
Applicant:	Administration
File Reference:	ADM 0316
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Staff Member potentially attending Christmas event and receiving gift.
Attachments:	Nil

SUMMARY

Council to consider hosting the annual Christmas function for Staff and Councillors and providing a Christmas gift for Staff.

BACKGROUND

It has been customary for Council to hold an annual Christmas Function for staff, Councillors and their immediate family each year. Along with the function, Councillors have given staff a small gift in the form of Christmas Vouchers. The vouchers are sourced locally in support of local business.

COMMENT

Function

Previously, the Christmas Party has been held at the Beverley Bowling Club, Beverley Golf Club, Amenities and Town Hall in various formats. If Council are agreeable for staff to make arrangements, Thursday 18 December has been identified as a possible date.

Gift

Last year gift vouchers from the IGA and T-Bone Butcher were purchased and gratefully received by staff. If Council still choose to give a gift it is suggested doing this option again and distributing them after the December Council meeting.

STATUTORY ENVIRONMENT

N/A

CONSULTATION

Council

FINANCIAL IMPLICATIONS

2025/26 Budget – Allocated

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

Medium (6) – Reputational. There is risk that a member of the community may be aggrieved using ratepayer funding for Christmas gifts and event.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M21/1025

Moved Cr Lawlor

Seconded Cr Martin

That Council:

1. approve a Council and Staff Christmas Function to be held on 18 December 2025; and
2. approve the purchase of gift cards and chocolates for staff.

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

13. ELECTED MEMBERS' MOTIONS WHERE NOTICE HAS BEEN GIVEN

Nil.

14. CONFIDENTIAL ITEMS

Nil.

15. NEW BUSINESS ARISING BY ORDER OF THE MEETING

15.1 Acceptance of Late Item

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M22/1025

Moved Cr Sattler

Seconded Cr Shaw

**That Council accept Late Item, Unbudgeted Expenditure – Recreation Ground
Reticulation Controller.**

CARRIED 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

15.2 Late Item: Unbudgeted Expenditure – Recreation Ground Reticulation Controller

Submission To:	Ordinary Council Meeting 29 October 2025
Report Date:	27 October 2025
Applicant:	Shire of Beverley
File Reference:	N/A
Author and Position:	Steve Vincent, Manager of Works
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	N/A

SUMMARY

Council to consider approval of unbudgeted expenditure in relation to the replacement of the Recreation Ground Reticulation controller.

BACKGROUND

The control panel which operates the reticulation at the Recreation Ground has begun to fail and is temperamental to use, putting at risk the efficient watering of the oval which is concerning heading into the summer season.

Quotes were sought for the replacement of the reticulation system with the following prices received:

Supplier	Cost ex GST
Nutrien Water-Rain Bird System	\$13,107.15
Industrial Automation	\$12,804.00
Nutrien Water-Hunter System	\$7,692.16

The Nutrien Water options may require the running of new wiring (not included in the quoted pricing) and also significant time would be required to replace each decoder to suit the new proposed systems (18 in total).

The Industrial Automation solution utilises existing wiring and decoders.

COMMENT

Following review of the options and ease of installation, the Industrial Automation solution has been chosen to replace the existing system.

Replacement of the controller is due to progress as soon as possible to ensure there is minimal downtime and efficient watering of the oval continues unabated.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* states the following in regards to unbudgeted expenditure:

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or

- (b) is authorised in advance by resolution*; or
(c) is authorised in advance by the mayor or president in an emergency.
* Absolute majority required.

- (1a) In subsection (1) — additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.
(2) Where expenditure has been incurred by a local government —
(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

CONSULTATION

N/A

FINANCIAL IMPLICATIONS

\$12,804.00 in unbudgeted capital expenditure.

STRATEGIC IMPLICATIONS

Strategic Pillar: 2. Community
4. Civic Leadership
Strategic Priorities: 2.3 Active and Healthy Community
4.1 Community and customer focus
4.3 Responsible planning

POLICY IMPLICATIONS

AF007 Purchasing and Procurement
\$5,001 to \$29,999 – one written quote.

RISK IMPLICATIONS

High (12) - There is a possible risk that the current reticulation controller at the Recreation Ground fails leading to issues watering the oval and possible risk to the turf dying. This could lead to major financial expense related to the replacement of the turf and the reticulation control.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M23/1025

Moved Cr Sattler

Seconded Cr Lawlor

That the unbudgeted expenditure related to the replacement of the reticulation controller at the Beverley Recreation Ground by Industrial Automation for \$12,804.00 ex GST be approved.

CARRIED BY ABSOLUTE MAJORITY 6/0

*For: Cr Ridgway, Cr Sattler, Cr Lawlor, Cr Martin, Cr Maxwell & Cr Shaw
Against: Nil*

16. CLOSURE

The Presiding Member declared the meeting closed at 3:52pm

I hereby certify these Minutes as being confirmed in accordance with Section 5.22 of the Local Government Act 1995.

PRESIDING MEMBER:

DATE: