



SHIRE OF BEVERLEY NOTICE OF MEETING

Notice is hereby given that the next Ordinary Meeting of Council will be held in the Council Chambers, Civic Centre, 132 Vincent Street Beverley, on Wednesday 28 October 2026. Please arrive at 2:50pm if attending the meeting.

Program

3:00pm – 5:00pm Ordinary Council Meeting

A handwritten signature in black ink, appearing to read "Stephen Gollan".

Stephen Gollan
Chief Executive Officer

23 October 2026

DISCLAIMER

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Beverley warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Beverley for any act, omission or statement or intimation occurring during a Council meeting.



28 October 2026

ORDINARY COUNCIL MEETING

AGENDA

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1. OPENING

The Presiding Member to declare the meeting open.

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 Members

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

2.2 Staff

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mr SP Vincent	Manager of Works
Mr BS de Beer	Manager of Planning and Development Services
Mrs A Lewis	Executive Assistant

2.3 Observers and Visitors

2.4 Apologies and Approved Leave of Absence

2.5 Applications for Leave of Absence

3. DECLARATIONS OF INTEREST

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

6. CONDOLENCES

The Shire of Beverley flew the flag at half-mast, as a mark of respect to:

Edward (Ted)	SHEEHAN	28 September 2026
Gwenyth (Gwen)	MATHER	4 October 2026
Margaret (Lou)	DAVIS	10 October 2026
Charles	GOODRIDGE	15 October 2026
Lorraine	SMITH	17 October 2026
Ian	NICHOLSON	20 October 2026

7. CONFIRMATION OF MINUTES

7.1 Minutes of the Ordinary Council Meeting Held 23 September 2026

OFFICER'S RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held Wednesday 23 September 2026 be confirmed.

7.2 Minutes of the Cropping Committee Meeting Held 20 October 2026

OFFICER'S RECOMMENDATION

That the Minutes of the Confidential Cropping Committee Meeting held Tuesday 20 October 2026 be received.

Attachment under separate cover.

Refer to item 15.2

7.3 Minutes of the ARIC Committee Meeting Held 27 October 2026

OFFICER'S RECOMMENDATION

That the Minutes of the Audit, Risk and Improvement Committee Meeting (to be) held Tuesday 27 October 2026 be received.

Please refer to agenda items: 11.2, 11.3, 11.4 and 11.5

8. TECHNICAL SERVICES

8.1 E-Quote Tender: RFT 03/2627 Mawson, Morbinning and Waterhatch Roads

Submission To:	Ordinary Council Meeting 29 October 2026
Report Date:	20 October 2026
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

SUMMARY

Council to consider awarding tenders for RFT 03/2627 Road Construction Mawson, Morbinning and Waterhatch Road;

BACKGROUND

The following project was advertised using WALGA E-Quotes:, opening 25 September 2026 and closed 14 October 2026.

The Shire of Beverley are seeking fixed price tender to reconstruct and widen a total of 5.22km of existing seal, at three separate locations on the following roads.

Mawson Road SLK 22.10 to 24.18 (2,080m)

Waterhatch Road SLK 6.88 to 8.99 (2,110m)

Morbinning Road SLK 0.034 to 1.03 (996m)

All three sections are to be cement stabilised full width to 8 metres wide, 250mm deep with 1.5% cement. Primer seal with 10mm stone to 7m, centre line to be offset to retain the original alinement. Mawson Road section to be re-spotted once the seal has been laid.

Earthworks

Reform drains to suit wider construction.

If any further gravel is required, the shire can stockpile nearby.

Cement stabilise 8m to 250mm deep using 1.5% cement. Total 16,640 m²

Bitumen

Seal with 95/5 primer seal 7m with 10mm stone. Total 14,560 m²

General

- All traffic control to be supplied by the contractor
- Water available from Balkuling standpipe 7.8km from the start of works , no charge.
- Guide posts 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.

Start date, not to affect the harvest season.

COMMENT

Quotes were requested through WALGA's E-Quote program, closing on 14th October 2026 at 4pm and were opened 4:05pm the same day.

Requests were sent to the following five companies :

Earthstyle Contracting Pty Ltd

Advanteeing Civil Engineers

GDR Civil Engineers

STERRA

Western Stabilisers

Quotes received:

Company	Price Ex GST
Earthstyle Contracting	\$ 956,960.00
GDR Civil Engineers	\$ 1,134,023.00
STERRA	\$ 1,179,741.00

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

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
Works Committee
Council

FINANCIAL IMPLICATIONS

2026/27 budget allocation

Mawson Road - Reconstruct & Seal to 7m (SLK 22.10 to 24.18)	\$ 399,360.00
Waterhatch Road - Reconstruct & Seal to 7m (SLK 6.88 to 8.99)	\$ 405,120.00
Morbinning Road - Reconstruct & Seal to 7m (SLK 0.00 to 1.13)	\$ 229,163.00
Total	\$1,033,643.00

STRATEGIC IMPLICATIONS

Strategic Pillar:	1. Economy
	4. Civic Leadership
Strategic Priorities:	1.1 Safe, efficient and connected transport network
	4.1 Community and customer focus
	4.2 Continuous organisational improvement
	4.3 Responsible planning

POLICY IMPLICATIONS

AF007 Purchasing and Procurement

RISK IMPLICATIONS

Medium (6) – If the tender is not awarded the works program will be delayed. 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

That Council award 'RFT 03/2627 Mawson, Morbinning and Waterhatch Road' to Earthstyle Contracting for the quoted amount of \$956,960.00 ex GST.

8.2 E-Quote Tender: RFT 04/2627 Bitumen Repairs to York-Williams Road and Culvert Replacement Dale Bin North Road

Submission To:	Ordinary Council Meeting 29 October 2026
Report Date:	20 October 2026
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

SUMMARY

Council to consider awarding a tender for RFT 04/2627 Bitumen Repairs to York-Williams Road and Culvert Replacement Dale Bin North Road.

BACKGROUND

The following project was advertised using WALGA E-Quotes opening 25 September 2026 and closing 14 September 2026:

The Shire of Beverley are seeking a fixed price tender to reconstruct and seal five separate failures on York Williams Road and replace existing culvert at SLK 1.89 Dale Bin North Road.

SCOPE OF WORKS

York Williams Road Reconstruct and seal Five Patches

SLK 5.42 to 5.64
SLK 10.78 to 10.89
SLK 13.85 to 13.93
SLK 26.97 to 27.01
SLK 27.31 to 27.41

Lopping

Minor lopping where required.

Culverts

None

Earthworks

Clear and form drains both sides of the road for the entire length of each section. Any unsuitable clay materials are to be removed and replaced with gravel supplied by the Shire. Reconstruct and cement stabilise pavement to 250mm deep and 8 metres wide, using 1.5% cement.
Reform drains to suit formation.

Bitumen

Seal to 7m, two coat seal 10mm and 14mm stone.

General

Water location (location supplied) no charge.

Guide posts, if required will be 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.

Dale Bin North Road Culvert Replacement at SLK 1.89

Culverts

Supply and install four rows of 1200 X 450(high) X 1200 RCBC to Main Roads specs (drawing attached), total 8.4m long (28 boxes). Base to be installed at the same level as the existing culvert.

Earthworks

Reconstruct and cement stabilise pavement to 250mm deep and 8 metres wide, using 2% cement.

Reform drains to suit new culvert.

Gravel to be supplied and old pipes/culvert carted away by Shire of Beverley.

Bitumen

Seal over the top of the concrete headwalls (8.4m). Remaining seal to suit existing road, two coat seal 10mm and 14mm stone. 50m south and 30 metres north total 80 metres.

General

All traffic control to be supplied by the contractor

Guide posts 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 on 14th October 2026 at 4pm and were opened 4:05pm the same day.

Requests were sent to the following five companies :

Earthstyle Contracting Pty Ltd

Advanteering Civil Engineers

GDR Civil Engineers

STERRA

Western Stabilisers

Quotes received:

Company	Price Ex GST
Earthstyle Contracting	\$ 356,142.00
GDR Civil Engineers	\$ 755,721.00

Earthstyle Contracting have previously carried out stabilising works and culvert replacements in our shire over the last few years. Their standard of work and good communication is excellent, I would recommend them for these works.

STATUTORY ENVIRONMENT

Local Government Act 1995:

3.57 Tenders for providing goods or services

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- (2) Tenders do not have to be publicly invited according to the requirements of this Division if —
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 - (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
Works Committee
Council

FINANCIAL IMPLICATIONS

2026/27 budget allocation:

Dale Bin North Road - Floodway Replacement (SLK 1.89)	\$103,627
York Williams Road - Repair failed section (SLK 5.42 to 5.64)	\$ 72,096
York Williams Road - Repair failed section (SLK 10.76 to 10.89)	\$ 44,765
York Williams Road - Repair failed section (SLK 13.85 to 13.93)	\$ 34,520
York Williams Road - Repair failed section (SLK 26.97 to 27.04)	\$ 20,693
York Williams Road - Repair failed section (SLK 27.31 to 27.41)	\$ 34,722
Total	\$310,423

STRATEGIC IMPLICATIONS

Strategic Pillar: 1. Economy
4. Civic Leadership

Strategic Priorities: 1.1 Safe, efficient and connected transport network
4.1 Community and customer focus
4.2 Continuous organisational improvement
4.3 Responsible planning

POLICY IMPLICATIONS

AF007 Purchasing and Procurement

RISK IMPLICATIONS

Medium (6) – If the tender is not awarded the works program will be delayed. 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	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'S RECOMMENDATION

That Council award 'RFT 04/2627 Bitumen Repairs to York-Williams Road and Culvert Replacement Dale Bin North Road' to Earthstyle Contracting for the quoted amount of \$356,142.00 ex GST.

9. PLANNING SERVICES

9.1 Application to Camp on Private Land – 21 (Lot 80) Bartram Street, Beverley

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	8 October 2026
Applicant:	K & B Mobbs
File Reference:	BAR 734
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	No
Disclosure(s) Of Interest:	None
Attachments:	Locality Map, Site Plan, Caravan Layout, Photo of Caravan

SUMMARY

An application has been received to Camp on Private Land for 24 months at 21 (Lot 80) Bartram Street. The application will be recommended for approval with a reduced length of camping.

BACKGROUND

The subject site is located at 21 (Lot 80) Bartram Street, is 1,113 m² in extent and zoned *Residential R10/25* pursuant to the *Shire of Beverley Local Planning Scheme No. 3* (LPS 3).

A Planning Approval and Building permit had been issued for a single house and outbuilding, and construction on these has commenced.

The applicants are applying to camp in a fully self-contained caravan on the subject land for a period of 24 months until completion of construction of the single house at the same address.

The caravan has systems in place for holding fresh potable water, greywater and toilet waste, as submitted in the application form. The caravan has a gas oven, microwave and fridge/freezer, a cassette toilet, hand basin and shower. The bathroom also contains a washing machine.

Grey water will be stored in a tank under the caravan and toilet cassette waste will be emptied at RV dump point in town.

The subject property is affected by Bushfire Prone Vegetation. A Bushfire Emergency Plan was submitted.

COMMENT

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.

The applicants have comprehensively responded to the above matters in their application form, and *Shire Planner* and Shire's *Environmental Health Officer* are satisfied that the above matters have been satisfactorily addressed. The applicants also submitted a Bushfire Emergency Plan in case of a Bushfire Event.

Based on a previously considered application, the previous approval for temporary camping on private land within the Shire have strictly observed a maximum duration of 12 months. Aligning with this consistent approach, it is recommended that the current application be conditionally approved for a period not exceeding 12 months.

This specific timeframe is considered appropriate and sufficient as it is anticipated that the house construction will be completed within this 12-month window, eliminating the long-term necessity for temporary accommodation. Furthermore, restricting the approval to a strict 12-month limit acts as a vital safeguard against the negative amenity impacts inherently associated with extended camping, including visual impacts on the residential landscape, unmanaged waste management risks, and potential noise disruptions to surrounding properties.

CONSULTATION

Pursuant to Council's Policy 3.21 on Camping on Private Land, the application was referred to adjacent landowners considered to be potentially affected by the proposal. No responses were received.

STATUTORY ENVIRONMENT

Caravan Parks and Camping Grounds Regulations, 1997.

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

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has medium 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

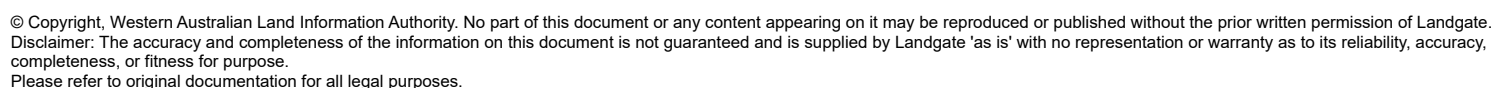
That Council grant approval to Kerry and Bruce Mobbs pursuant to Clause 11A(2) of the *Caravan Parks and Camping Grounds Regulations 1997* to Camp at 21 (Lot 80) Bartram Street, Beverley for a period of 12 months from the date of this approval, subject to the following conditions:

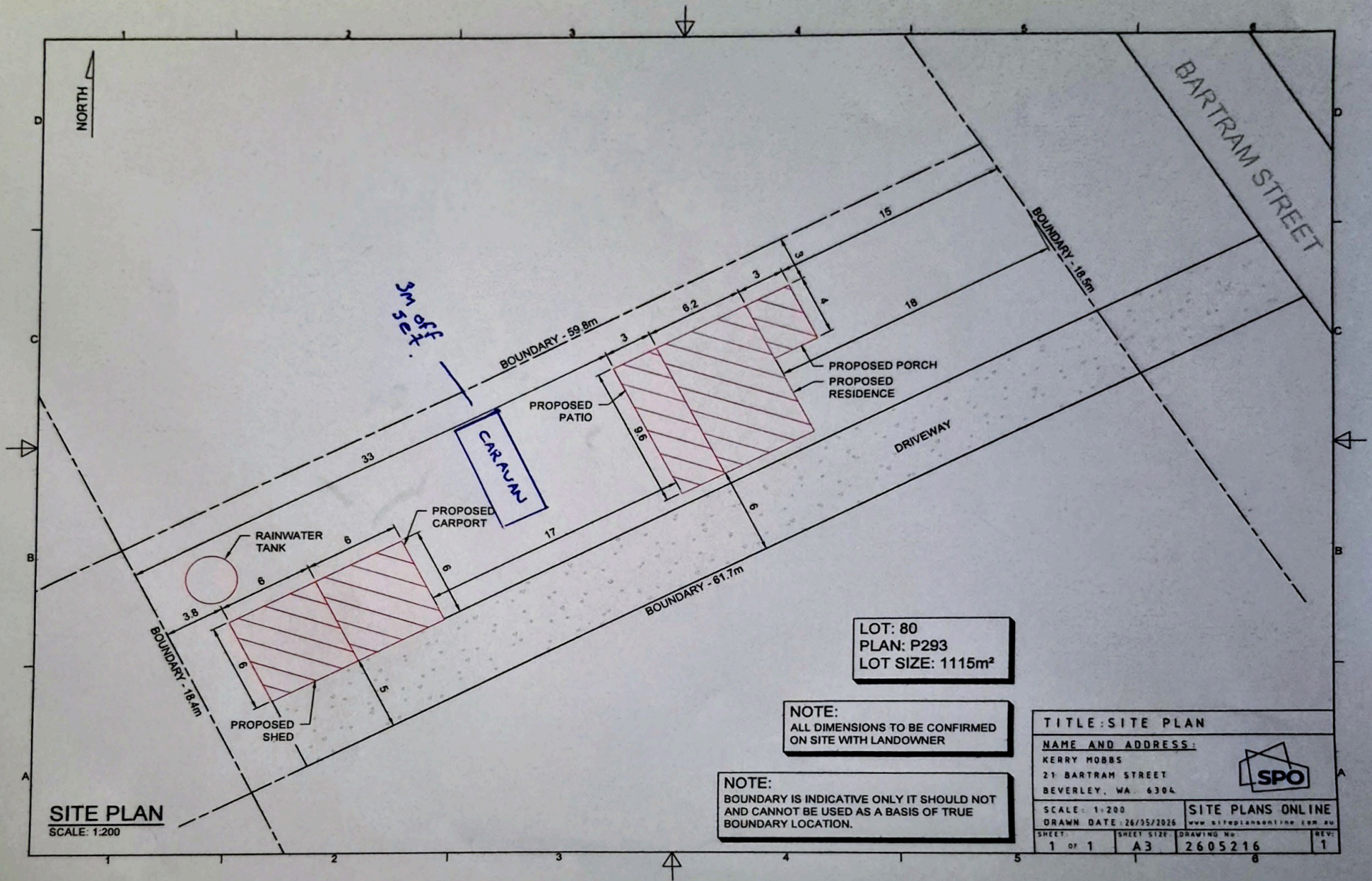
Conditions:

1. This approval is specific to the applicants and is non-transferrable.
2. No unauthorised development is to occur on the lot.
3. The accommodation is to be maintained in such a condition that it is not a hazard to safety or health;
4. The subject land is to be maintained in such a condition that it is suitable for temporary accommodation particularly in relation to –
 - a. Safety and health
 - b. Access to services on the site to the satisfaction of the Shire;
5. The temporary accommodation is to be maintained to ensure it can be moved under its own power or be towed within 24 hours.
6. All waste is to be managed and a bin service is to be maintained for the duration of the approval.
7. The temporary accommodation is to be maintained in a manner to not cause a nuisance or is injurious, offensive or dangerous to health.
8. The occupants are to ensure their conduct does not cause a nuisance or is injurious, offensive or dangerous to health.

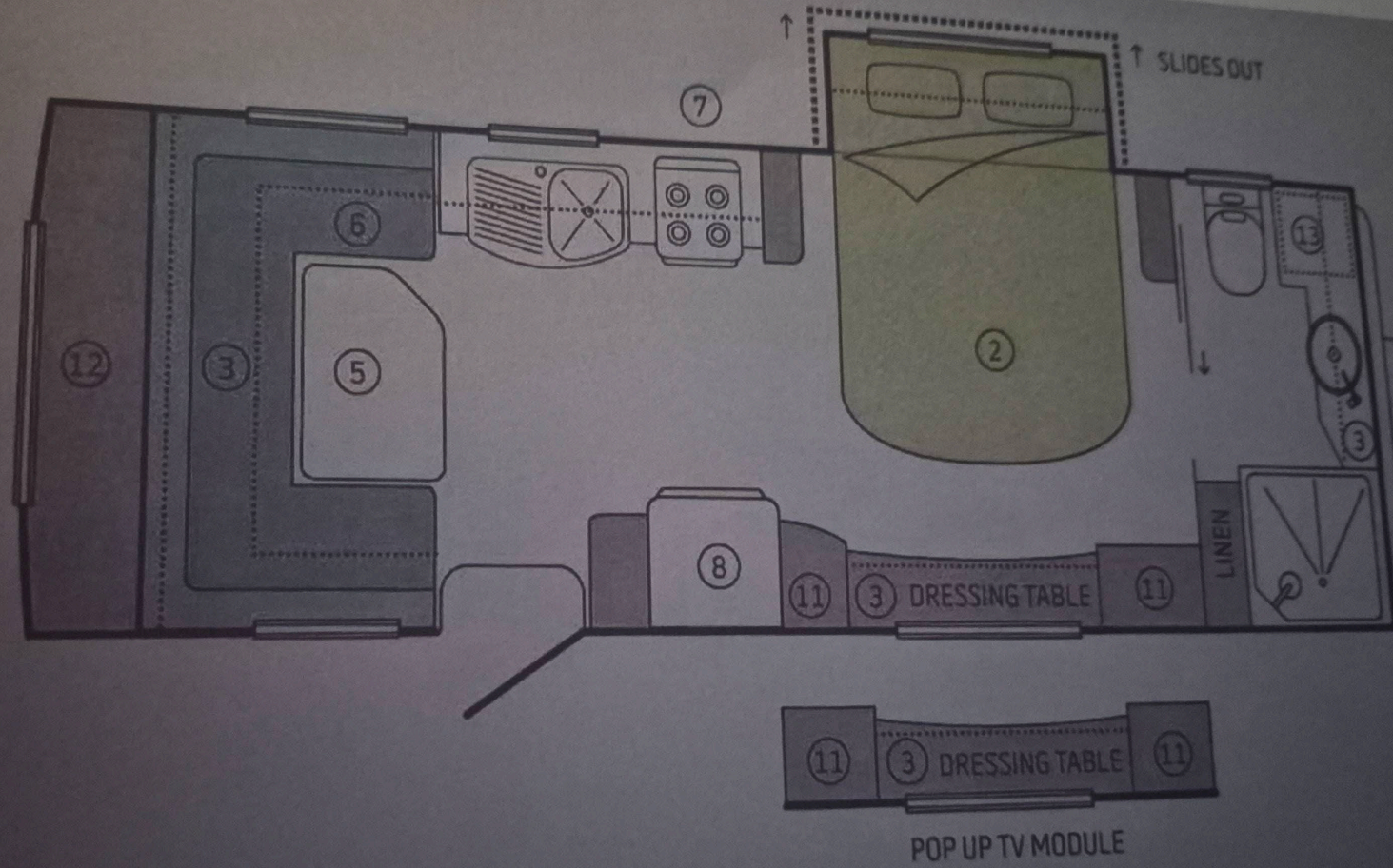
Advice Note:

The applicant is advised that failure to comply with any condition of this approval may result in the Shire exercising its powers under Regulation 11A(5) of the *Caravan Parks and Camping Grounds Regulations 1997* to revoke the approval.









9.2 Proposed Ancillary Dwelling – 100 (Lot 3) Bellrock Road, Beverley

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	8 October 2026
Applicant:	Patio and Shed Approvals
File Reference:	BEL 1292
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	Date if it has been before Council or Committee
Disclosure(s) Of Interest:	None
Attachments:	Locality Map, Site Plan, Floor Plan & Elevation Sketches

SUMMARY

An application has been received to construct an Ancillary Dwelling at 100 (lot 3) Bellrock Road, Beverley. It will be recommended the application be approved.

BACKGROUND

The applicant is proposing to construct an Ancillary Dwelling at 100 (lot 3) Bellrock Road, Beverley, as per the drawings submitted and attached hereto.

The subject property is zoned '*Rural*' pursuant to the *Shire of Beverley Local Planning Scheme No. 3* (LPS 3), is 74.9139 ha in extent and contains an existing farm homestead.

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 not affected by Bushfire Prone Vegetation. The proposal will be recommended for approval.

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

That Council grant approval for an ancillary dwelling at 100 (Lot 3) Bellrock 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.

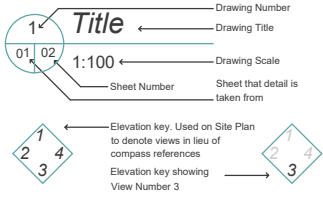


Created: 8 October 2026 from Map Viewer Plus: <https://map-viewer-plus.app.landgate.wa.gov.au>

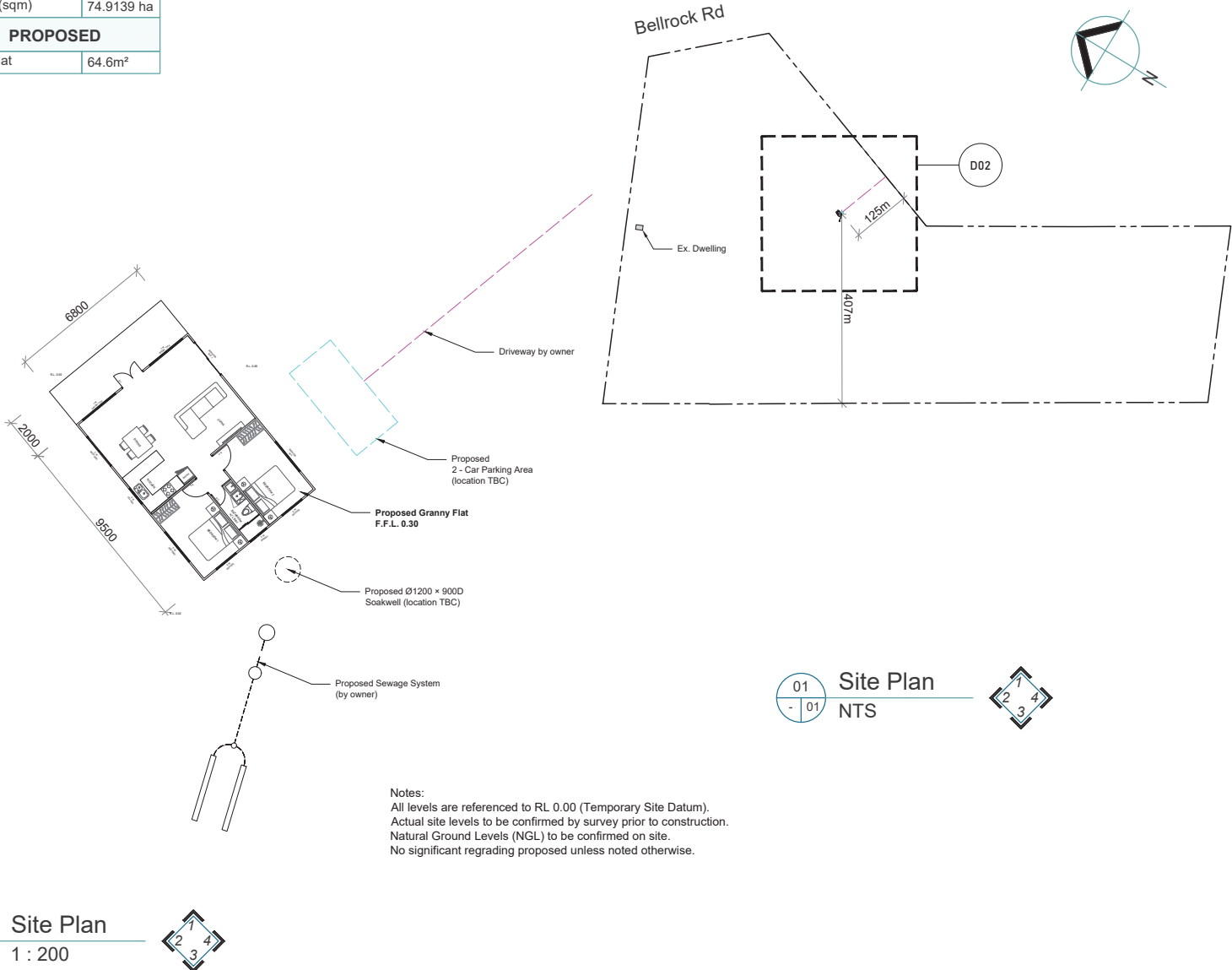
1:18,056

Author:

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Please refer to original documentation for all legal purposes.

Real Property Description			
Lot	3		
Plan	D083295		
Site Area	74.9139 ha		
Local Authority	Shire of Beverley		
Wind and Soil			
Wind Classification	N3		
Soil Classification	CLASS M		
BAL Rating	BAL-19		
Explanation of Drafting Symbols			
			
Abbreviations Legend			
~	Approximately	min.	Minimum
AS	Australian Standards	mm	Millimetre(s)
BB	Bond Beam	MMDD	Maximum Modified Dry Density
BCA	Building Code of Australia	MPa	Megapascals
Bdy.	Boundary	NCC	National Construction Code
BMT	Base Metal Thickness	NGL	Natural Ground Level
CL	Centreline	O/H	Overhang
CW	Complete with	OMP	Outermost Projection
CFC	Compressed Fibre Cement	PFC	Parallel Flange Channel
CFW	Continuous Fillet Weld	pl.	Plate
CHS	Circular Hollow Section	PM	Pressed Metal
CMB	Concrete Masonry	QDC	QLD Development Code
	Blockwork	req's.	Requirements
cog	Bend to Steel	RHS	Rectangular Hollow Section
COS	Confirm on Site	RLW	Roof Load Width
CSD	Cavity Sliding Door	RP	Registered Plan
ctrs.	Centres	SD	Sliding Door
D/W	Dishwasher	SGD	Sliding Glass Door
Dn.	Down	SGW	Sliding Glass Window
DP	Downpipe	Shr.	Shower
Dr.	Door(s)	SHS	Square Hollow Section
DTC	Deemed to Comply	SP	Survey Plan
Ex.	Existing	spec.	Specifications
F/W	Floor Waste	SRDD	Standard Ratio Dry Density
FC	Fibre Cement	SS	Stainless Steel
FF	First Floor	SW	Sliding Window
FFL	Finished Floor Level	TBC	To Be Confirmed
FH	Fiat Head	TCT	Total Coated Thickness
FLW	Floor Load Width	thk.	Thick
FW	Fillet Weld	TLG	Triple Grips
GF	Ground Floor	typ.	Typical
HD	Hold Down	U/S	Underside
Ht.	Height(s)	UB	Universal Beam
HW	Hardwood	UC	Universal Column
HWS	Hot Water System	UNO	Unless Noted Otherwise
kPa	Kilopascals	V/B	Vanity Basin
lig.	Ligature	W/C	Water Closet
m	Metre(s)	W/M	Washing Machine
m²	Square Metres	Win.	Window
manf.	Manufacturers	WIR	Walk in Robe
max.	Maximum	WPM	Water Proof Membrane
MGP	Machine Graded Pine		

SITE AREA	
Site Area(sqm)	74.9139 ha
PROPOSED	
Granny Flat	64.6m²



DIAL BEFORE YOU DIG:
Contact 1100 before ANY excavation or demolition

				Client		Job Number	
				-		-	
				Address		Site Plan	
				100 Bellrock Rd, Kokeby WA 6304, Australia		Proposed Granny Flat	
EP-001		BA - BUILDING APPROVAL	SEP2026	CA	Lot Details	Status	Printed at
No.		Description	Date	Name	Lot 3 Plan D083295	BA- BUILDING APPROVAL	A3
Amendments							Number of Sheets
							11
							Scale
							As Noted
							Date
							September 2026
							Sheet Number
							S01

BUILDING PERMIT ISSUE ONLY

- THESE DRAWINGS ARE STRICTLY FOR THE PURPOSE OF OBTAINING A BUILDING PERMIT ONLY. THEY ARE NOT TO BE USED AS CONSTRUCTION DRAWINGS OR SHOP DRAWINGS IN ANY WAY, SHAPE, OR FORM. PATIO AND SHED APPROVALS PTY LTD ACCEPTS ABSOLUTELY NO LIABILITY IF THESE DRAWINGS ARE USED FOR CONSTRUCTION PURPOSES. THESE DRAWINGS ARE FOR COUNCIL BUILDING PERMIT APPLICATION ONLY. DETAILED CONSTRUCTION AND SHOP DRAWINGS MUST BE PREPARED BY THE BUILDER OR CONTRACTOR PRIOR TO COMMENCEMENT OF ANY WORKS.

BUILDER NOTE

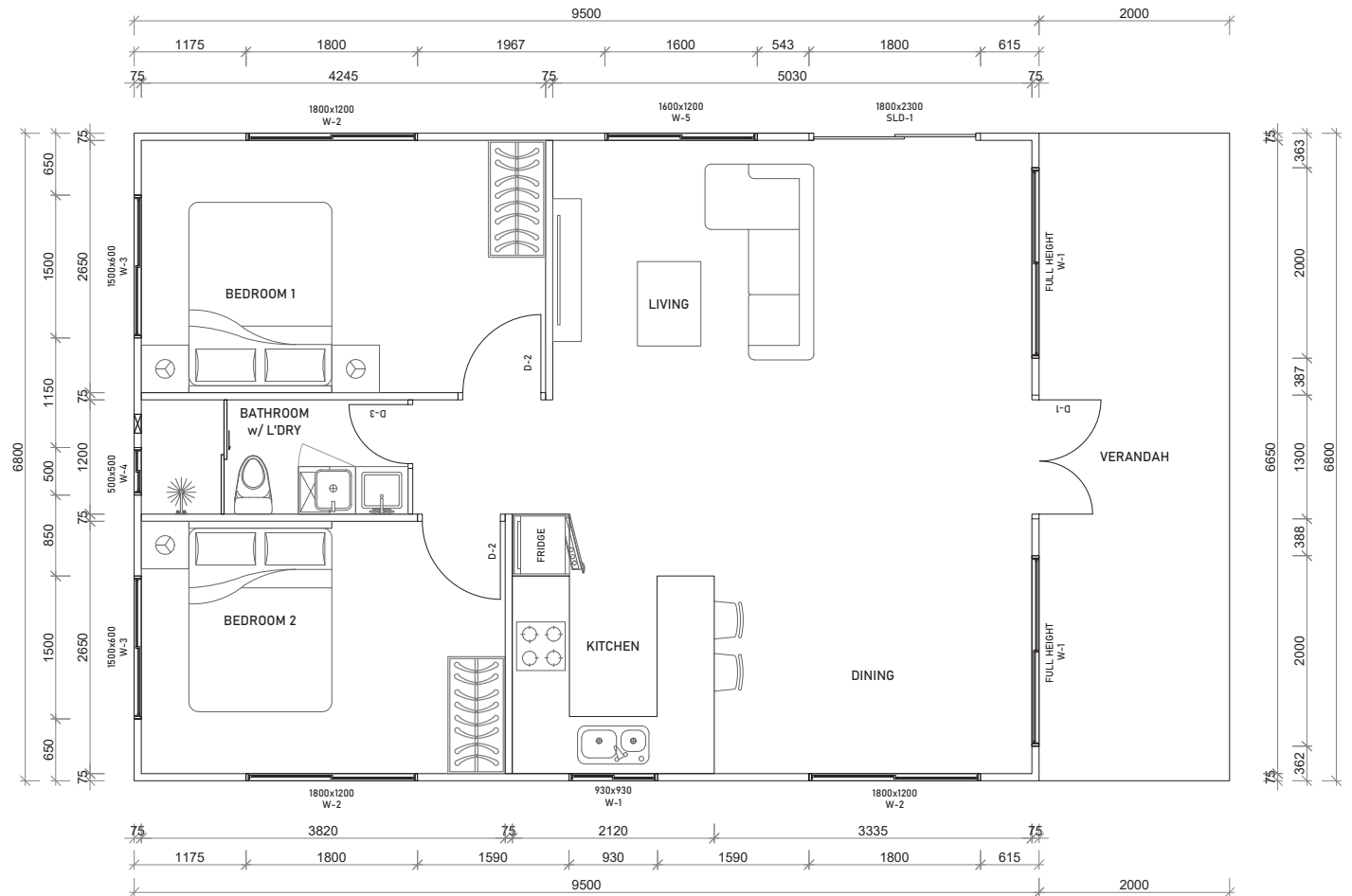
- BUILDER TO CONSTRUCT IN ACCORDANCE WITH THE NATIONAL CONSTRUCTION CODES NCC 2022 AND ALL APPLICABLE AUSTRALIAN STANDARDS.
- THE BUILDER IS SOLELY RESPONSIBLE FOR CHECKING ALL PLANS, SITE DIMENSIONS, EXISTING SITE CONDITIONS, AND STRUCTURAL DETAILING PRIOR TO COMMENCING ANY WORKS.
- THE BUILDER MUST VERIFY ALL MEASUREMENTS ON SITE AND ENSURE ALIGNMENT WITH CURRENT ENGINEERING AND ARCHITECTURAL DOCUMENTATION. ANY DISCREPANCIES MUST BE CLARIFIED PRIOR TO THE COMMENCEMENT OF WORKS AND ORDERING OF MATERIALS.

CONSTRUCTION NOTES

- ALL CONSTRUCTION METHODS TO BE IN ACCORDANCE WITH THE CURRENT NCC & RELEVANT AUSTRALIAN STANDARDS.
- ALL LEVELS & DIMENSIONS TO BE VERIFIED ON SITE PRIOR TO CONSTRUCTION.
- ALL WRITTEN DIMENSIONS TO TAKE PRECEDENCE.

WIND BRACING NOTE

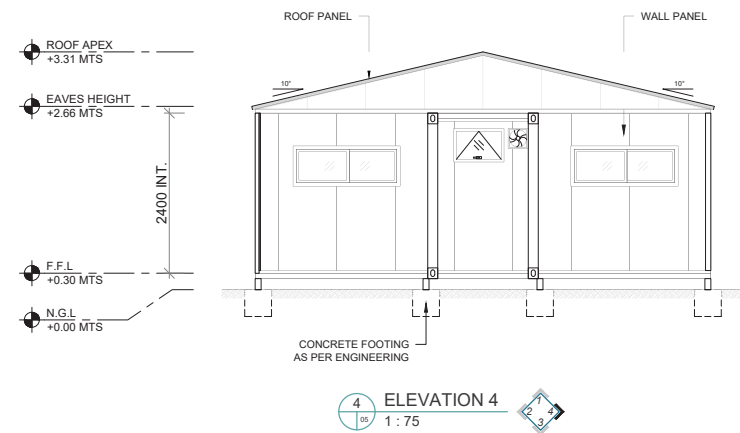
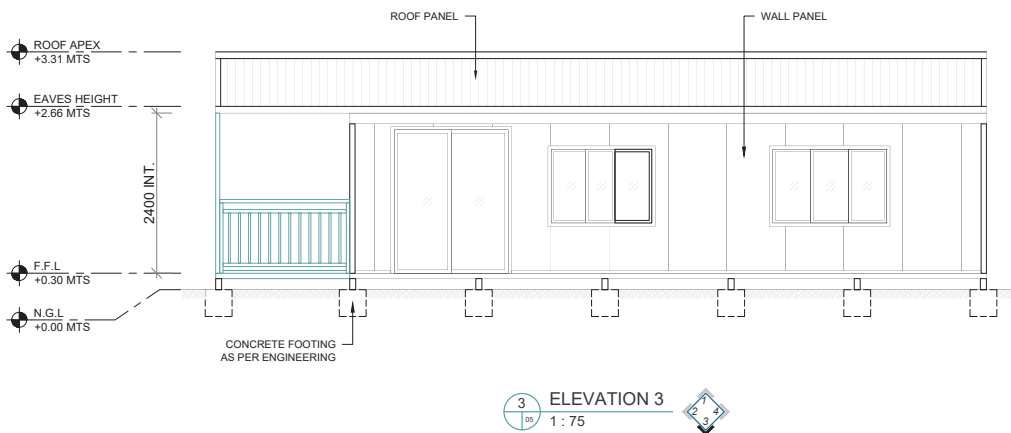
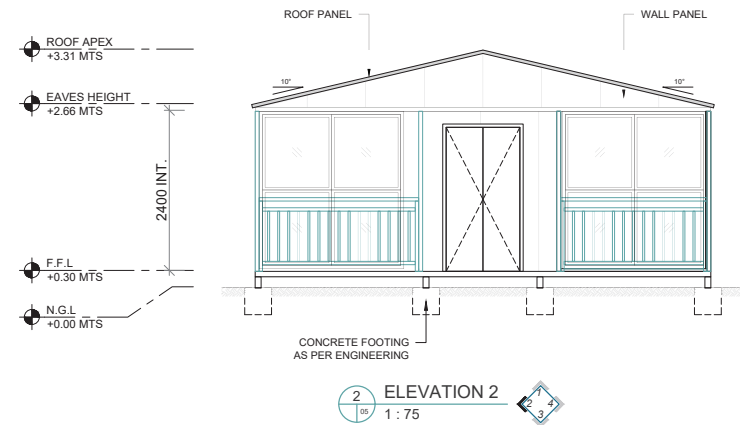
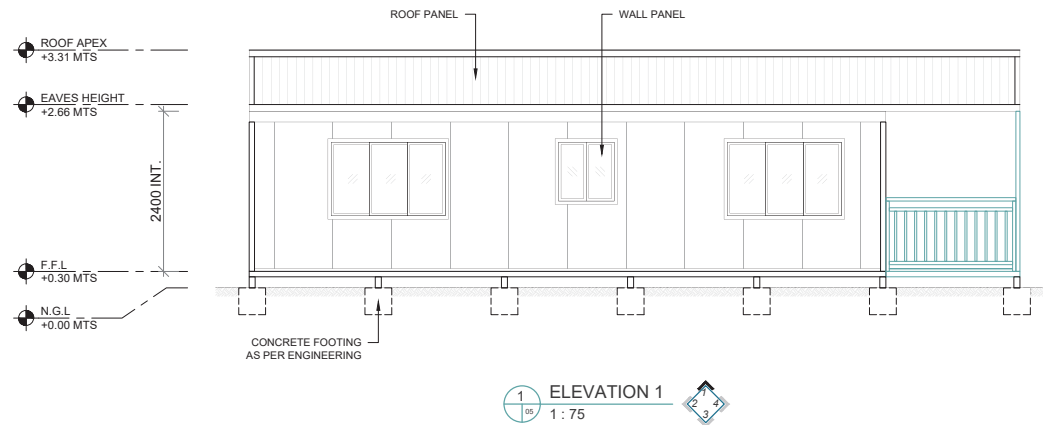
- PROVIDE GALVANIZED STEEL STRAP BRACING TO WALL PANEL SYSTEM IN ACCORDANCE WITH THE STRUCTURAL ENGINEER'S DETAILS. INSTALL STRAPS TO RESIST WIND LOADS AND ENSURE OVERALL STABILITY OF THE WALL SYSTEM. ALL FIXINGS, TENSIONING, AND CONNECTIONS SHALL BE INSTALLED AS SPECIFIED BY THE ENGINEER AND IN ACCORDANCE WITH MANUFACTURER'S REQUIREMENTS FOR THE INSULATED WALL PANELS.



1 FLOOR PLAN
1 : 50

DOOR AND WINDOW SCHEDULE			
NUMBER	LEGEND	NAME	UNIT (mm)
1	SLD1	Sliding door	1800x2300
2	D1	Titanium magnesium alloy double door	1300x2300
3	D2	Titanium magnesium alloy single door	900x2040
4	D3	Titanium magnesium alloy single door	620x2040
5	W1	Aluminum Alloy window	2000x2300
6	W2	Aluminum Alloy window	1800x2300
7	W3	Aluminum Alloy sliding window	930x930
8	W4	Aluminum Alloy sliding window	1800x600
9	W5	Aluminum Alloy sliding window	1200x600
10	W6	Broken bridge aluminum external suspension	500x500

				Client -		Floor Plan Proposed Granny Flat				Job Number -				
				Address 100 Bellrock Rd, Kokeby WA 6304, Australia						Printed at A3	Number of Sheets 11	Sheet Number		
EP-001	BA - BUILDING APPROVAL	SEP2026	CA	Lot Details Lot 3 Plan D083295						Status BA- BUILDING APPROVAL		Scale As Noted	Date September 2026	S02
No.	Description	Date	Name											
Amendments														



				Client -		Elevation Proposed Granny Flat				Job Number -				
				Address 100 Bellrock Rd, Kokeby WA 6304, Australia						Printed at A3		Number of Sheets 11		Sheet Number
EP-001 BA - BUILDING APPROVAL SEP2026 CA				Lot Details Lot 3 Plan D083295						Status BA - BUILDING APPROVAL		Scale As Noted		Date September 2026
No. Description Date Name														S05
Amendments														

9.3 Proposed Land Transfer: Dale Community Hall – Lots 100, 101 & 102 on DP300103, Westdale Road

Submission To:	Ordinary Council Meeting 23 September 2026
Report Date:	10 September 2026
Applicant:	Dale Community Hall Inc.
File Reference:	DP300103
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	No
Disclosure(s) Of Interest:	Author – Nil
Attachments:	Letter of Offer, Locality Map, Certificates of Title, Place Number 20 (Local Heritage Survey)

SUMMARY

Council is requested to consider an offer from the *Dale Community Hall Inc.* for the transfer of ownership to the Shire of Beverley of Lots 100, 101 & 102 on DP300103 Westdale Road.

BACKGROUND

A letter of offer was received from the *Dale Community Hall Inc.* for the transfer of ownership to the Shire of Beverley of Lots 100, 101 & 102 on DP300103 Westdale Road.

The 3 properties are located off Westdale Road in Dale and measure as follows:

Lot 100: 506 m²

Lot 101: 1,518 m²

Lot 102: 1,012 m²

All properties are Zone 'Rural' pursuant to the *Shire of Beverley Local Planning Scheme No. 3* (LPS3). Lot 100 contains the Dale Community Hall, which is registered as a Category 2 Place on the Shire's Local Heritage Survey (attached). Lots 101 and 102 are vacant.

The item was presented to Council at the September Ordinary Council meeting where it was resolved to lay the item on the table until the 28 October 2026 OCM to allow Council more time to consider factors such as water availability, usage, maintenance costs, heritage consideration and to consult with community members prior to making a decision

COMMENT

In considering the offer it is submitted that Council need to consider the following:

- Acquiring a valuable historical asset for the benefit of the broader Beverley Community, without any cost, apart from the Settlement Agent fees;
- The long-term financial implication of maintenance and upkeep of the Dale Community Hall.

It is the opinion of Shire staff that the acceptance of ownership of the Dale River Hall is appropriate and the only real alternative to preserving an important historical place, as the *Dale Community Hall Inc* winds down.

The property is currently in very good condition and, provided that a proactive maintenance program is maintained, its condition can be preserved and future deterioration, and by extension costs, minimised.

CONSULTATION

No consultation was deemed required.

STATUTORY ENVIRONMENT

Shire of Beverley Local Planning Scheme No. 3, Land Administration Act, 1997.

FINANCIAL IMPLICATIONS

Settlement Fees are calculated at approximately \$2,100.00 rounded (ex GST), plus ongoing annual maintenance (unknown).

The Dale Community Hall Inc has approximately \$11,000.00 in a term deposit that will be forwarded to Council to be used on the building.

STRATEGIC IMPLICATIONS

Strategic Pillar: 2. Community
Strategic Priorities: 2.2 Preservation and protection of local heritage

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has moderate 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 resolve to:

1. accept the offer from the Dale Community Hall Inc. to the transfer of Lots 100, 101 and 102 on DP300103 Westdale Road to the Shire of Beverley;
2. commission a valuation of Lots 100,101 and 102 on DP300103 Westdale Road to allow appropriate financial recognition of the acquired asset; and
3. authorise the Chief Executive Officer to deal with the transaction as required.



Author:

Stephen Gollan

Shire Of Beverley.

27th August 2026

Hi Stephen,

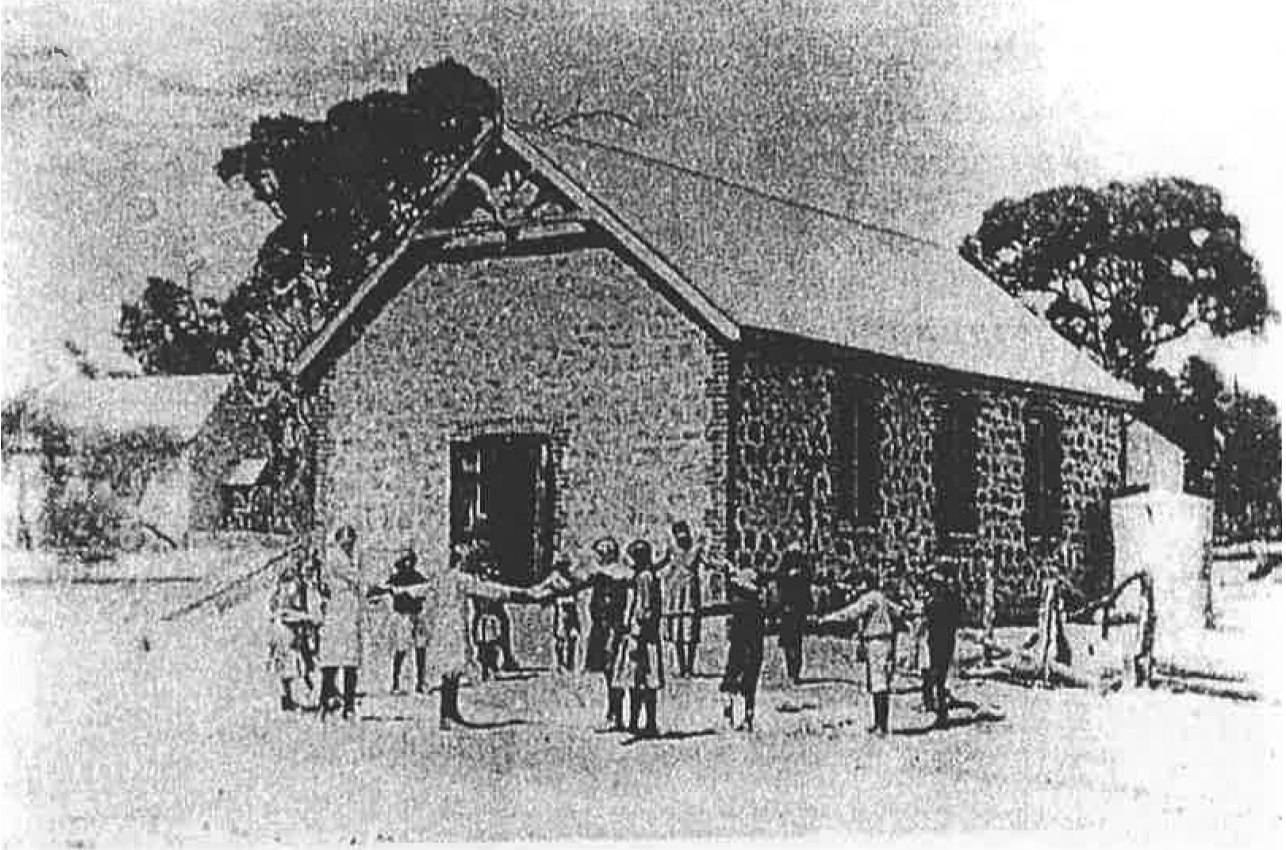
The Dale Community Hall and Group INC has had a meeting concerning about the member numbers has depleted due to age and deaths. We came to an agreement to wind up the Dale Group but before we can do this we would like to transfer the ownership of the Dale Hall Avon Location 3332 over to the Shire of Beverley.

We would like you Stephen put this request to the next shire meeting for their approval. Thankyou.

Regards Yvonne Hobbs

President and Treasurer

Dale Community Hall and Group.



LOCAL HERITAGE SURVEY: PLACE NO. 20

INHERIT: NO. 08673

NAME OF PLACE	DALE COMMUNITY HALL		
Place Type	Individual Building		
Other names			
Address	Lot 100 on DP300103		
Suburb/Town	Beverley		
Reserve No:			
GPS:	Lat: -32.247523 Long: 116.74566		
CONSTRUCTION DATE	Constructed in 1904		
Original Use	Community Hall		
Present Use	Community Hall		
Other Use	Combined School		
CONSTRUCTION MATERIALS			
Walls	Local Stone		
Roof	Corrugated Iron		
Other			
ARCHITECTURAL STYLE	Simple Rural Federation		

WESTERN



AUSTRALIA

TITLE NUMBER

Volume

Folio

265**131**

RECORD OF CERTIFICATE OF TITLE

UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 100 ON DEPOSITED PLAN 300103

REGISTERED PROPRIETOR: (FIRST SCHEDULE)

DALE COMMUNITY HALL INC OF DALE VIA BEVERLEY

(A B459828) REGISTERED 10/1/1978

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 265-131 (100/DP300103)
PREVIOUS TITLE: 176-100
PROPERTY STREET ADDRESS: NO STREET ADDRESS INFORMATION AVAILABLE.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF BEVERLEY

NOTE 1: L231275 DEPOSITED PLAN 300103 HAS YET TO BE PRODUCED.

DESCRIPTION	
The hall is set in a small patch of bush alongside St John in the Wilderness Church. It was erected by original settlers in 1904 of local stone with a corrugated iron roof. It features the original supper room and two small rooms, cloak rooms or card rooms constructed of weatherboard. These were replaced during restoration in 1978 with a <i>Hardiplex</i> and cement floor kitchen (supper room) and storeroom. The hall has no ceiling or lining. It measures approximately 13.7 m x 6.7 m. A new toilet block of brick construction in 1978 replaced the older 'thunder boxes' way out the back. The predominant features of the place include the high pitched metal roof, the timber finial at the gable apex, the face stonework and brick quoining and symmetrical facades. The Simple Rural Federation Era.	
CONDITION: Good	
INTEGRITY: Main Hall Intact	
AUTHENTICITY: New supper room & store room in 1978	
HISTORIC THEME & SUBTHEME	
Social & Civic Activities: Community Services	
STATEMENT OF SIGNIFICANCE	
The place is representative of other simple structures erected in this period in WA.	
MANAGEMENT RECOMMENDATION	
Level of Significance - Category: 2	
HISTORICAL NOTES	
With St John's Church this is one of the earliest buildings on the Dale. Both have been restored to their former glory.	
LISTINGS	
Inherit: No 08673	
SUPPORTING INFORMATION/BIBLIOGRAPHY	DOCUMENT TYPE
St John in the Wilderness and Dale Community Hall Dale Mawson Road West Beverley: heritage assessment and conservation plan.	Conservation Plan

TRANSFERS 7397 Vol. 176, Fol. 100

2284
27

WESTERN AUSTRALIA.

REGISTER BOOK.

Vol. 634

Fol. 113

CT 0634 0113 F



Certificate of Title

under "The Transfer of Land Act, 1893."

(Sch. 5 56 Vict. 14.)

Frederick Rogers, Henry Potts and Andrew Strange all
of *Beverley*, the Trustees of the *Most Beverley Agricultural Hall*.

are now the proprietor of

of an estate in fee simple in possession subject to the easements and encumbrances notified hereunder in ALL

that piece of land delineated and coloured green on the map hereon,

containing one rood and twenty perches.

or thereabouts, being portion of *Avon Location 3332*, and being Lot 101 on DP 300103

In the County of the 227

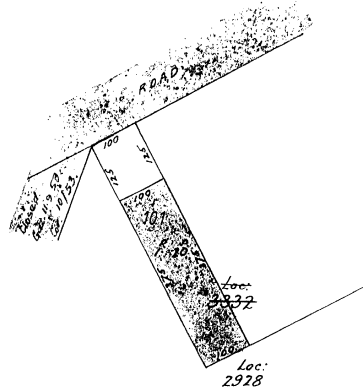
Publication for 1927 On the 6th day of August 1919 Andrew Strange died and thereupon Frederick
Rogers and Henry Potts became the proprietors of the land described in this Certificate of Title by
Deed of Conveyance.

Transfer 595/1927 Transferred to *Frederick Rogers David Henry Potts and Richard
James Strange* all of *Beverley* Farmers Registered 24th January 1927 at 30c — *Marshall*

Application 8458618 Pursuant to the provisions of the Associations Incorporation Act 1895-1953 Section 10 (1)
the estate and interest of Frederick Rogers, David Henry Potts and Richard James Strange is vested in
Bark Community Hall Incorporated.



10th January 1978



Scale 2 Chains to an inch

The Deposited Plan for this Certificate of Title is yet
to be produced. The Plan and Lot number have
been allocated as an interim measure to enable
issue of a Digital Certificate of Title.
Please refer to this Title for the sketch of the land.

Land Parcel Identifier amended -
Regulation 6 of Transfer of Land
(Survey) Regulations 1995
Corr. 1775-2000-01
Date: 17/9/2004

Dated the *Twenty-sixth* day of *January*, One thousand nine
hundred and *eighty*

Registrar of Titles.

For encumbrances and other matters affecting the land see back.

12714/18

WESTERN



AUSTRALIA

TITLE NUMBER

Volume

Folio

946**176**

RECORD OF CERTIFICATE OF TITLE

UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 102 ON DEPOSITED PLAN 300103

REGISTERED PROPRIETOR: (FIRST SCHEDULE)

DALE COMMUNITY HALL INC OF DALE VIA BEVERLEY

(A B459828) REGISTERED 10/1/1978

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 946-176 (102/DP300103)
PREVIOUS TITLE: 634-114
PROPERTY STREET ADDRESS: NO STREET ADDRESS INFORMATION AVAILABLE.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF BEVERLEY

NOTE 1: L751310 DEPOSITED PLAN 300103 HAS YET TO BE PRODUCED.

EASEMENTS AND ENCUMBRANCES REFERRED TO.

CT 0634 0113 B



Registered Vol. Fol.

9.4 Application to Camp on Private Land – 28 (Lot 3) Edward Street, Beverley

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	15 October 2026
Applicant:	Kingsley Waters
File Reference:	EDW 276
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	No
Disclosure(s) Of Interest:	None
Attachments:	Locality Map, Site Plan, Photo of Caravan

SUMMARY

An application has been received to Camp on Private Land for 24 months at 28 (Lot 3) Edwards Street. The application will be recommended for approval with a reduced length of camping.

BACKGROUND

The subject site is located at 28 (Lot 3) Edwards Street, is 2,026 m² in extent and zoned *Residential R10/25* pursuant to the *Shire of Beverley Local Planning Scheme No. 3* (LPS 3). Development on the property consists of a single house and outbuildings. There is also an approval for a battleaxe lot subdivision of the property.

The applicant is applying to camp in a camper trailer on the subject land for a period of 24 months.

The applicant submits that he is using the bathroom, kitchen and laundry facilities of the existing house on the subject land. This arrangement was also confirmed by the owner of the property.

COMMENT

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.

The applicant has indicated that he has access to essential services within the existing house on the property, i.e. Bathroom, Kitchen and Laundry. This arrangement was confirmed by the owner of the subject property.

Based on a previously considered application, the previous approval for temporary camping on private land within the Shire have strictly observed a maximum duration of 12 months. Aligning with this consistent approach, it is recommended that the current application be conditionally approved for a period not exceeding 12 months.

Furthermore, restricting the approval to a strict 12-month limit acts as a vital safeguard against the negative amenity impacts inherently associated with extended camping, including visual impacts on the residential landscape, unmanaged waste management risks, and potential noise disruptions to surrounding properties.

Over and above the standard conditions of approval it will be recommended that additional conditions be imposed to address matters of concern exposed during the public consultation process.

CONSULTATION

Pursuant to Council's Policy 3.21 on Camping on Private Land, the application was referred to adjacent landowners considered to be potentially affected by the proposal. Submissions received are presented in the table below:

	Respondent	Property	Comment	Shire Planner's Response
1	Anonymous	-	We do not necessarily object to the proposal to camp on the property; however, have concerns regarding the ongoing management of the site if approval is granted. The property has regularly had a considerable number of miscellaneous goods/items displayed or stored in the front yard, at times appearing to operate as an ongoing garage sale. I would like Council to consider whether appropriate conditions are required to ensure the property and street frontage are kept reasonably tidy. We are also concerned about adequate toilet and sanitation facilities being available and used. The occupant has been observed urinating in the yard, which raises concerns about what facilities are currently available for someone camping on the property. There was also an incident in the early hours of New Year's Day a couple of years ago. The current occupant of the caravan drove a vehicle into a neighbouring fence, causing disturbance	The amenity concern is noted but it is respectfully submitted that it is beyond the scope of the consideration for this camping application. Additional conditions will be recommended be imposed to address several issues of concern.

			and damage. This raises concerns regarding safety. Finally, we have additional concerns regarding fire safety. There have been occasions when fires on the property have got out of control, on one occasion in May 2025 part of our garden caught on fire and we lost several small trees and shrubs. Given the additional risks associated with camping and outdoor living, we would ask Council to ensure that appropriate fire-safety requirements are in place and complied with. We would be comfortable with the proposal provided Council is satisfied that suitable sanitation, fire-safety and property-management arrangements are in place, and these are made conditions of any approval.	
2	P & B Knight	126 Forrest Street, Beverley	Comment on the proposal. We are concerned about the lack of the following facilities: - Power; - Water; - Sewerage Even if access to the above is available from the house on the property, if this relationship was to break down what is the alternative? We also have concerns about open fires.	Noted Additional conditions will be recommended be imposed to address several issues of concern.
3	L Atkinson	26 Edwards Street, Beverley	I oppose the application to camp on private land. Two years is unreasonably too long. My tenant isn't happy with this as neighbour has already set my backyard on fire.	Noted. Additional conditions will be recommended be imposed to address several issues of concern.
4	F Bremner	130 Forrest Street, Beverley	No Objection to the proposal – comment on the proposal. Provided the necessary bathroom and toilet facilities are in place we have no objection. Definition: Bathroom and toilet facilities mean 'compliance with Shire of Beverley Homestead Building Code By-laws.' In the event of No 28 Edwards Street being sold or if there's a falling out with the present owner, what will the occupier of the caravan do for toilet facilities?	Noted. Additional conditions will be recommended be imposed to address several issues of concern.

STATUTORY ENVIRONMENT

Caravan Parks and Camping Grounds Regulations, 1997.

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

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has medium 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 grant approval to Kingsley Waters pursuant to Clause 11A(2) of the *Caravan Parks and Camping Grounds Regulations 1997* to Camp at 28 (Lot 3) Edwards Street, Beverley for a period not exceeding 12 months from the date of this approval, subject to the following conditions:

Conditions:

1. This approval is specific to the applicant and is non-transferrable.
2. This approval is granted subject to the applicant having, at all times, continuous and uninterrupted access to, and use of, the bathroom, kitchen and laundry facilities within the existing dwelling. If this arrangement with the owner of the house ceases or is interrupted for any reason, this approval will be revoked.
3. This approval will be revoked upon the sale or transfer of either the parent lot or the approved subdivided portion of the property on which the camping activity is taking place.
4. No open fires, including campfires, fire pits or similar outdoor fires, shall be lit, maintained or allowed within the area approved for camping.
5. The use of any outdoor toilet facilities, or the conduct of urination or other sanitary activities on the lot, is prohibited. The bathroom facilities within the existing dwelling shall be the sole approved sanitary facilities for the occupant of the camping area.
6. No unauthorised development is to occur on the lot.
7. The accommodation is to be maintained in such a condition that it is not a hazard to safety or health;
8. The subject land is to be maintained in such a condition that it is suitable for temporary accommodation particularly in relation to –
 - a. Safety and health
 - b. Access to services on the site to the satisfaction of the Shire;
9. The temporary accommodation is to be maintained to ensure it can be moved under its own power or be towed within 24 hours.
10. All waste is to be managed and a bin service is to be maintained for the duration of the approval.
11. The temporary accommodation is to be maintained in a manner to not cause a nuisance or is injurious, offensive or dangerous to health.
12. The occupants are to ensure their conduct does not cause a nuisance or is injurious, offensive or dangerous to health.

Advice Note:

The applicant is advised that failure to comply with any condition of this approval may result in the Shire exercising its powers under Regulation 11A(5) of the *Caravan Parks and Camping Grounds Regulations 1997* to revoke the approval.



Created: 13 October 2026 from Map Viewer Plus: <https://map-viewer-plus.app.landgate.wa.gov.au>

1:2,257

Author:

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Created: 29 September 2026 from Map Viewer Plus <https://map-viewer-plus.app.landgate.wa.gov.au>

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Author:

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10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES

Nil

11. FINANCE

11.1 Monthly Financial Report

Submission To:	Ordinary Council Meeting 26 February 2026
Report Date:	16 October 2026
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 2026 Financial Reports

SUMMARY

Council to consider accepting the financial report for the period ending 30 September 2026.

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 2026 Ordinary Meeting, item 11.3.

COMMENT

The monthly financial reports for the period ending 30 September 2026 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 2026/27 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

That the monthly financial report for the month of September 2026 be accepted and material variances be noted.

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 September 2026

Description	Budget 2026/27	YTD Budget 2026/27	YTD Actual 2026/27	YTD Variance	Favourable ▲ Unfavourable ▼	Notes To Material Variances
Operating Revenue						
Rates	3,793,515.00	3,792,015.00	3,798,098.32	6,083.32	▲	
Operating Grants, Subsidies and Contributions	732,729.00	295,606.00	300,680.40	5,074.40	▲	
Profit On Asset Disposal	10,000.00	0.00	0.00	0.00	▲	
Fees & Charges	1,030,873.00	440,760.00	448,487.16	7,727.16	▲	
Interest Earnings	206,783.00	8,458.00	11,175.84	2,717.84	▲	
Other Revenue	329,184.00	43,185.00	43,907.31	722.31	▲	
Non-Operating Grants, Subsidies and Contributions	9,951,666.00	250,703.00	249,125.00	(1,578.00)	▼	
Total Operating Revenue	16,054,750.00	4,830,727.00	4,851,474.03	20,747.03		
Operating Expenditure						
Employee Costs	(2,877,151.00)	(678,906.00)	(669,294.04)	9,611.96	▲	
Materials & Contracts	(2,346,362.00)	(446,856.00)	(444,839.39)	2,016.61	▲	
Utilities	(277,776.00)	(59,322.00)	(58,059.84)	1,262.16	▲	
Depreciation On Non-Current Assets	(3,058,846.00)	(764,694.00)	(750,882.91)	13,811.09	▲	Depreciation expense lower than anticipated YTD.
Interest Expenses	(131,304.00)	(10,790.00)	(8,188.66)	2,601.34	▲	
Insurance Expenses	(386,999.00)	(194,293.00)	(199,878.15)	(5,585.15)	▼	
Other Expenditure	(90,484.00)	(11,749.00)	(18,132.41)	(6,383.41)	▼	
Loss On Asset Disposal	(5,500.00)	0.00	0.00	0.00	▲	
Total Operating Expenditure	(9,174,422.00)	(2,166,610.00)	(2,149,275.40)	17,334.60		
Net Operating	6,880,328.00	2,664,117.00	2,702,198.63	38,081.63		
Capital Income						
Proceeds from Sale of Assets	27,500.00	0.00	0.00	0.00	▲	
New Loan Raised	3,400,000.00	0.00	0.00	0.00	▲	
Total Capital Income	3,427,500.00	0.00	0.00	0.00		
Capital Expenditure						
Land and Buildings	(12,181,958.00)	(156,000.00)	(157,150.00)	(1,150.00)	▼	
Plant and Equipment	(176,000.00)	0.00	0.00	0.00	▲	
Office Furniture and Equipment	(20,000.00)	(20,000.00)	(15,278.00)	4,722.00	▲	
Road Construction	(2,135,192.00)	(29,000.00)	(29,717.85)	(717.85)	▼	
Other Infrastructure	(1,914,622.00)	0.00	0.00	0.00	▲	
Leases	(5,331.00)	(5,331.00)	(5,331.02)	(0.02)	▼	
Loans - Principal Repayments	(286,280.00)	(53,686.00)	(53,686.50)	(0.50)	▼	
Total Capital Expenditure	(16,719,383.00)	(264,017.00)	(261,163.37)	2,853.63		
Net Capital	(13,291,883.00)	(264,017.00)	(261,163.37)	2,853.63		

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 September 2026**

Description	Budget 2026/27	YTD Budget 2026/27	YTD Actual 2026/27	YTD Variance	Favourable ▲ Unfavourable ▼	Notes To Material Variances
Adjustments						
Depreciation Written Back	3,058,846.00	764,694.00	750,882.91	(13,811.09)		
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	(4,500.00)	0.00	0.00	0.00		
Add Funding From						
Transfer (To)/From Reserves	1,735,525.00	0.00	0.00	0.00		
Opening Surplus/(Deficit)	1,621,684.00	1,621,684.00	1,621,684.26	0.26		
Total Adjustments	6,411,555.00	2,386,378.00	2,372,567.17	(13,810.83)		
CLOSING SURPLUS/(DEFICIT)	0.00	4,786,478.00	4,813,602.43	27,124.43		

**SHIRE OF BEVERLEY
STATEMENT OF NET CURRENT ASSETS
FOR THE PERIOD ENDING
30 September 2026**

Description	Actual 2025/26	YTD Actual 2026/27
Current Assets		
Cash at Bank	1,671,413.73	1,073,467.22
Cash - Unrestricted Investments	1,839,963.39	4,861,655.93
Cash - Restricted Reserves	2,844,417.87	2,844,417.87
Cash on Hand	700.00	700.00
Accounts Receivable	627,779.13	1,449,015.17
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	0.00	0.00
Inventory - Fuel	7,991.53	17,717.88
Total Current Assets	6,992,265.65	10,246,974.07
Current Liabilities		
Accounts Payable	(2,242,222.28)	(2,305,012.53)
Loan Liability - Current	(286,279.08)	(232,592.58)
Lease Liability - Current	(5,331.02)	0.00
Annual Leave Liability - Current	(319,018.89)	(319,018.89)
Long Service Leave Liability - Current	(131,672.71)	(131,672.71)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(2,984,523.98)	(2,988,296.71)
Adjustments		
Less Restricted Reserves	(2,844,417.87)	(2,844,417.87)
Less Self Supporting Loan Income	0.00	0.00
Add Leave Reserves - Cash Backed	166,750.36	166,750.36
Add Lease Principal Expense	5,331.02	0.00
Add Loan Principal Expense	286,279.08	232,592.58
Total Adjustments	(2,386,057.41)	(2,445,074.93)
NET CURRENT ASSETS	1,621,684.26	4,813,602.43

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 September 2026

Description	Actual 2025/26	YTD Actual 2026/27	Movement
Current Assets			
Cash and Cash Equivalents	6,356,494.99	8,780,241.02	2,423,746.03
Accounts Receivable	617,779.13	1,449,015.17	831,236.04
Contract Asset - Current	10,000.00	0.00	(10,000.00)
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	0.00	0.00	0.00
Inventory	7,991.53	17,717.88	9,726.35
Total Current Assets	6,992,265.65	10,246,974.07	3,254,708.42
Current Liabilities			
Accounts Payable	(332,450.89)	(395,241.14)	(62,790.25)
Contract Liability - Current	(1,909,771.39)	(1,909,771.39)	0.00
Loan Liability - Current	(286,279.08)	(232,592.58)	53,686.50
Lease Liability - Current	(5,331.02)	0.00	5,331.02
Annual Leave Liability - Current	(319,018.89)	(319,018.89)	0.00
Long Service Leave Liability - Current	(131,672.71)	(131,672.71)	0.00
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(2,984,523.98)	(2,988,296.71)	(3,772.73)
Non-Current Assets			
Non-Current Debtors	210,867.92	210,867.92	0.00
Non-Current Investments	116,383.44	116,383.44	0.00
Land and Buildings	33,746,185.39	33,647,676.83	(98,508.56)
Plant and Equipment	2,223,748.31	2,153,021.82	(70,726.49)
Furniture and Equipment	181,882.80	188,756.94	6,874.14
Infrastructure	151,805,949.50	151,419,573.35	(386,376.15)
Self Supporting Loan - Non Current	0.00	0.00	0.00
Total Non-Current Assets	188,285,017.36	187,736,280.30	(548,737.06)
Non-Current Liabilities			
Loan Liability - Non Current	(2,765,114.80)	(2,765,114.80)	0.00
Lease Liability - Non Current	(5,331.04)	(5,331.04)	0.00
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(159,793.32)	(159,793.32)	0.00
Total Non Current Liabilities	(2,930,239.16)	(2,930,239.16)	0.00
Net Assets	189,362,519.87	192,064,718.50	2,702,198.63

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 September 2026**

Description	Actual 2025/26	YTD Actual 2026/27	Movement
Equity			
Accumulated Surplus	(59,461,368.72)	(62,163,567.35)	(2,702,198.63)
Reserves - Cash Backed	(2,844,417.87)	(2,844,417.87)	0.00
Reserve - Revaluations	(127,056,733.28)	(127,056,733.28)	0.00
Total Equity	(189,362,519.87)	(192,064,718.50)	(2,702,198.63)

SHIRE OF BEVERLEY INVESTMENT OF SURPLUS FUNDS AS AT 30 SEPTEMBER 2026			
Investment Amount	Maturity Date	Interest %	Interest \$
General Funds			
Interest Earnings YTD			6,748.89
272,523.74	2/10/2026	4.80	3,297.16
1,500,000.00	8/10/2026	4.10	5,223.29
545,619.93	2/11/2026	4.90	9,009.46
521,392.35	11/12/2026	5.10	10,854.96
500,000.00	27/01/2027	5.20	10,898.63
500,000.00	25/02/2027	5.30	13,213.70
522,119.91	17/03/2027	5.45	14,110.83
500,000.00	25/03/2027	5.30	15,246.58
4,861,655.93		5.21	88,603.50
Reserve Funds			
2,844,417.87	23/10/2026	4.95	46,289.98
7,706,073.80			134,893.48

11.2 2025/26 Management Letter

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	22 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 SW Accountants and Advisors on site between 7 – 11 September 2026.

COMMENT

The 2025/26 Management Letter containing three (3) minor findings and four (4) moderate findings with Shire Management comment attached.

The Audit, Risk and Improvement Committee will meet on 27 October 2026 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 2025/26 Management Letter be received.

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

Index of findings	Potential impact on audit opinion	Rating	Year first raised
Expenditure			
1. Procurement Process – Segregation of Duties	No	Moderate	2026
2. Purchasing Exceptions	No	Minor	2025
Payroll - Provisions			
3. Leave provision calculations	No	Moderate	2026
4. Long service leave – current/non-current classification	No	Moderate	2026
Property, Plant and Equipment			
5. Year-end review of the asset register	No	Minor	2026
Information Technology			
6. User Access	No	Moderate	2026
Cash			
7. Municipal bank reconciliation	No	Minor	2026

Ratings

The ratings in this management letter reflect our assessment of risks based on the likelihood and potential impact if no action is taken. These outcomes consider both quantitative impact (such as financial loss) and qualitative impact (such as inefficiency, non-compliance, poor service to the public or loss of public confidence).

● **Significant** – 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.

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Procurement Process – Segregation of Duties****Finding**

We identified insufficient segregation of duties within the procurement process. Where a purchase falls within an officer's approved delegation limit, the officer can both initiate the procurement and raise a purchase order on behalf of the Council without independent review or approval by another officer.

We note that compensating controls exist after the procurement has occurred. Specifically, invoice approval, invoice processing, and payment authorisation activities require the involvement of two officers.

Rating: Moderate**Implication**

Insufficient segregation of duties increases the risk that unauthorised, inappropriate, or fraudulent procurement transactions may occur and remain undetected in a timely manner.

Recommendation

The Shire should review its procurement processes and delegation arrangements to determine whether greater segregation of duties can be implemented during the procurement and purchase order stages. Where full segregation of duties is not practical, the Shire should implement alternative mitigating controls, such as independent review, supervisory approval, or periodic monitoring of procurement transactions, to reduce the risk of unauthorised or inappropriate activity.

Management comment

Noted – due to our small workforce, we do not have a centralised purchasing function. Senior and delegated officers are empowered to do their job, which includes the purchasing of goods and services. We conduct a robust budgeting process and staff are provided with a detailed budget which has been approved by Council. This initially guides the procurement process.

Purchases are made in respect to Council's Purchasing Policy and the thresholds dictated therein. In any event, all payments for purchases are reviewed and approved by CEO, DCEO or an Elected Member (two to approve) prior to processing.

Responsible person: Simon Marshall, DCEO**Completion date:** On Going

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. Purchasing Exceptions**

Our interim sample testing of purchases in accordance with the Purchasing and Procurement Policy identified multiple instances where the applicable number of quotations was not obtained per the policy. In the prior year, one instance was identified where the appropriate quotation requirement was not met and had been communicated to the Shire.

Rating: Minor (2025: Minor)

Implication

When purchases are made without obtaining the required number of quotations, there is increased risk of perceived 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

Purchasing should be undertaken in line with Council's Policy. In some instances where there are a known limited number of suppliers or a preferred local supplier e.g. plumbing services, purchasing policy requirements may not be met.

Staff are aware of their purchasing limits and purchasing policy requirements.

Responsible person: Simon Marshall, DCEO

Completion date: On Going

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****3. Leave provision calculations**

The annual leave and long service leave provisions are calculated in spreadsheets with significant manual input. Our recalculation identified differences to the employee records in SynergySoft:

- **Annual leave:** understated by approximately \$19,000. For six employees, accrued hours were not updated to SynergySoft or closing balances were hard-coded at the prior year amount.
- **Long service leave:**
 - incorrect weekly rates for six employees overstated the provision by approximately \$15,000; and
 - the use of rounded years of service, instead of accrued hours per SynergySoft, resulted in a provision approximately \$16,000 lower than SynergySoft records.

There was no evidence of a detailed review of the calculations. The differences were not material to the financial report.

Rating: **Moderate**

Implication

Leave provisions and employee costs may be misstated, and errors may not be detected promptly.

Recommendation

The Shire should reconcile leave hours and pay rates in the calculations to SynergySoft at each reporting date, replace hard-coded values with formulas or links where practicable, and ensure the calculations are independently reviewed.

Management comment

Noted – 2025/26 was the first year the Payroll Officer has undertaken the calculation being new to the role and having no prior experience. A consultant was engaged to assist with the process in support of the Payroll Officer. SynergySoft records need to be confirmed as being accurate, the preference is for the provision to be calculated on weeks owed based on years of service as per the current calculation.

A review of the Leave Provision calculation will be undertaken for 2026/27.

Responsible person: Nikki Gors, Finance Officer - Payroll

Completion date: 30 June 2027

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****4. Long service leave – current/non-current classification**

The Shire classifies long service leave as non-current for the first seven years of each new accrual period. Under regulation 21 of the Local Government (Long Service Leave) Regulations 2024, employees with at least seven years of reckonable service are entitled to a pro-rata payment on termination. The Shire therefore cannot defer settlement for 12 months, and these entitlements should be classified as current (AASB 101.69(d)). Approximately \$138,000 was classified as non-current at 30 June 2026 instead of current.

Rating: Moderate**Implication**

Current liabilities are understated and non-current liabilities are overstated. The total liability is not affected.

Recommendation

The Shire should classify long service leave as current for all employees with at least seven years of reckonable service.

Management comment

Noted – as per point 3, a review of the Leave Provision calculation will be undertaken for 2026/27.

Responsible person: Nikkio Gors, Finance Officer – Payroll

Completion date: 30 June 2027

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****5. Year-end review of the asset register**

Management advised that useful lives, residual values and depreciation methods are reviewed annually. However, there is no documented evidence retained of the review. Audit noted assets in use with a value of \$77,000 that were not being depreciated. Some of which have been in use since 2022.

Rating: Minor**Implication**

Depreciation may be misstated, and asset lives may not reflect how assets are used.

Recommendation

Complete a short documented year-end review of the asset register. It should confirm that useful lives remain reasonable and that new assets start depreciating once in use.

Management comment

Management will prepare a useful lives assessment at each year end.

Management comment

Noted – these assets are now being depreciated. Although they won't change, a review of asset useful lives, residual values and depreciation methods will be undertaken annually.

Responsible person: Simon Marshall, DCEO

Completion date: On Going

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****6. User Access**

In discussion with management, we noted that there is no formal independent review of user access or periodic access recertification over the financial system.

Rating: Moderate**Implication**

A lack of user access review gives rise to the risk of unauthorised or inappropriate access to the system not being identified in a timely manner.

Recommendation

We recommend implementing a formal periodic user access review, to ensure that the risk of override of controls is mitigated.

Management comment

Noted – due to our small workforce, it is a necessity for staff to be multi-skilled and able to fulfill varying roles as required e.g. covering periods of leave.

A review of user access permissions will be undertaken and adjusted as appropriate to our on going business needs.

Responsible person: Simon Marshall, DCEO

Completion date: 30 June 2027

ATTACHMENT**Shire of Beverley****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****7. Municipal bank reconciliation**

Although an end-of-month reconciliation was prepared for the Municipal bank account, the reconciled cash balance did not agree to the corresponding bank statement balance. An unresolved variance of \$5,580 remained due to a number of payments, deposits and adjustments that had not been appropriately included in, or reconciled through, the bank reconciliation.

As a result, the reconciliation did not provide evidence that the cash balance recorded in the general ledger was complete and accurate at period end.

Rating: **Minor**

Implication

Incomplete or inaccurate bank reconciliations increase the risk that errors, duplicate or omitted transactions, unauthorised payments, unrecorded receipts or other irregularities will not be identified promptly.

An unresolved difference may also result in the cash balance and related income or expenditure accounts being misstated in the financial records and financial report.

Recommendation

Management should ensure that monthly bank reconciliations fully reconcile the general ledger cash balance to the bank statement balance.

Management comment

Bank reconciliations are completed daily. The Bank Reconciliation at 30 June 2026 should have been reconciled as per our financial management processes.

The Bank Reconciliation has since been reconciled.

Reconciliations will continue to be completed daily and will be reconciled at the balance date for 2026/27.

Responsible person: Natalie Ashworth, Finance Office

Completion date: 30June 2027

11.3 Draft 2025/26 Independent Auditor's Report

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	22 October 2026
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 2025/26 Independent Auditor's Report

SUMMARY

Council to consider receiving the 2025/26 Independent Auditor's Report from the Office of the Auditor General.

BACKGROUND

The audit of the 2025/26 Financial Report was conducted by SW Accountants and Advisors in September 2026.

The Draft Independent Auditor's Report was received 22 October 2026.

COMMENT

The draft 2025/26 Independent Auditor's Report is attached.

The Audit, Risk and Improvement Committee will meet on 27 October 2025 prior to the Council meeting to review the report. The Independent Auditors Report will be signed by the Office of the Auditor General 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	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 AND RISK COMMITTEE'S RECOMMENDATION

That draft 2025/26 Independent Auditor's Report be received.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2026 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 2026, 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 2026 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 Shire's annual report for the year ended 30 June 2026, 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 for the year ended 30 June 2026 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.

Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
Date Month 20XX

11.4 2025/26 Councillors' Declaration

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	22 October 2026
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:	2025/26 Councillor's Declaration

SUMMARY

Council to consider that the 2025/26 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 27 October 2026 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

PROPOSED AUDIT, RISK AND IMPROVEMENT COMMITTEE'S RECOMMENDATION

That Council authorise the President and Deputy President to sign the 2025/26 Councillors' Declaration and include the Declaration in the 2025/26 Annual Report.

Attachment 11.4

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 2026 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 28th day of October 2026

11.5 Draft 2025/26 Annual Report

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	22 October 2026
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 2025/26 Annual Financial Report

SUMMARY

Council to consider that the draft 2025/26 Annual Report be accepted.

BACKGROUND

The 2025/26 Annual Financial Report has been produced in-house by the Deputy Chief Executive Officer and was audited by SW Accountants and Advisors in September 2026.

COMMENT

The draft 2025/26 Annual Financial Report is attached for Council's consideration.

The Audit, Risk and Improvement Committee (ARIC) will meet on 27 October 2026 with the Officer of Auditor General (OAG), prior to the Council meeting. The recommendation listed below is subject to approval from that meeting.

Once approved, the final report including the OAG stamped financials will be formatted as a complete document after adoption and shown as the 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.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

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

PROPOSED AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That the 2025/26 Annual Report be accepted.

SHIRE OF BEVERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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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 2026**

*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 2026 and the financial position as at 30 June 2026.

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

Signed on the 29th day of July 2026



CEO

Stephen P Gollan
Name of CEO

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2026 Budget	2025 Actual
		\$	\$	\$
Revenue				
Rates	2(a), 29	3,571,824	3,580,630	3,400,469
Grants, subsidies and contributions	2(a)	2,739,202	1,282,541	1,285,352
Fees and charges	2(a)	1,301,377	1,081,720	1,716,061
Interest revenue	2(a)	315,454	153,417	365,710
Other revenue	2(a)	282,750	248,486	297,071
		8,210,607	6,346,794	7,064,663
Expenses				
Employee costs	2(b)	(2,627,575)	(2,910,175)	(2,586,662)
Materials and contracts		(1,979,068)	(2,510,263)	(1,893,312)
Utility charges		(253,998)	(265,210)	(254,029)
Depreciation		(3,128,291)	(2,490,098)	(2,751,029)
Finance costs		(150,795)	(139,792)	(68,047)
Insurance		(348,960)	(372,618)	(333,617)
Other expenditure	2(b)	(87,676)	(98,101)	(93,938)
		(8,576,363)	(8,786,257)	(7,980,634)
		(365,756)	(2,439,463)	(915,971)
Capital grants, subsidies and contributions	2(a)	3,468,877	4,885,373	9,562,183
Profit on asset disposals		19,392	7,000	6,415
Loss on asset disposals		(17,245)	(22,500)	(16,666)
		3,471,024	4,869,873	9,551,932
Net result for the period		3,105,268	2,430,410	8,635,961
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		1,502,146	0	0
Total other comprehensive income for the period		1,502,146	0	0
Total comprehensive income for the period		4,607,414	2,430,410	8,635,961

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 2026

	NOTE	2026 \$	2025 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,512,077	4,790,843
Trade and other receivables	5	600,711	630,073
Other financial assets	4	2,844,418	2,713,190
Inventories	6	7,992	12,512
Other assets	7	27,069	6,599
TOTAL CURRENT ASSETS		6,992,267	8,153,217
NON-CURRENT ASSETS			
Trade and other receivables	5	210,870	190,404
Other financial assets	4	116,383	59,715
Property, plant and equipment	8	36,151,812	32,057,340
Infrastructure	9	151,805,950	150,477,320
TOTAL NON-CURRENT ASSETS		188,285,015	182,784,779
TOTAL ASSETS		195,277,282	190,937,996
CURRENT LIABILITIES			
Trade and other payables	14	332,451	702,281
Other liabilities	15	1,909,771	1,550,886
Lease liabilities	11(a)	5,331	5,331
Borrowings	16	286,279	275,310
Employee related provisions	17	450,692	486,468
TOTAL CURRENT LIABILITIES		2,984,524	3,020,276
NON-CURRENT LIABILITIES			
Lease liabilities	11(a)	5,331	10,662
Borrowings	16	2,765,114	3,051,392
Employee related provisions	17	159,793	100,560
TOTAL NON-CURRENT LIABILITIES		2,930,238	3,162,614
TOTAL LIABILITIES		5,914,762	6,182,890
NET ASSETS		189,362,520	184,755,106
EQUITY			
Retained surplus		59,461,373	56,487,334
Reserve accounts	32	2,844,419	2,713,190
Revaluation surplus	19	127,056,728	125,554,582
TOTAL EQUITY		189,362,520	184,755,106

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 2026

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 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
Comprehensive income for the period					
Net result for the period		3,105,268	0	0	3,105,268
Other comprehensive income for the period	19	0	0	1,502,146	1,502,146
Total comprehensive income for the period		3,105,268	0	1,502,146	4,607,414
Transfers from reserve accounts	32	599,500	(599,500)	0	0
Transfers to reserve accounts	32	(730,729)	730,729	0	0
Balance as at 30 June 2026		59,461,373	2,844,419	127,056,728	189,362,520

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 2026

	NOTE	2026 Actual \$	2025 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,520,660	3,486,781
Operating grants, subsidies and contributions		2,739,202	1,285,352
Fees and charges		1,313,255	1,901,329
Interest revenue		315,454	365,710
Other revenue		287,270	297,071
		8,175,841	7,336,243
Payments			
Employee costs		(2,604,118)	(2,573,274)
Materials and contracts		(2,367,852)	(2,175,917)
Utility charges		(253,998)	(254,029)
Finance costs		(150,795)	(68,047)
Insurance paid		(348,960)	(333,617)
Other expenditure		(87,677)	(93,940)
		(5,813,400)	(5,498,824)
Net cash provided by (used in) operating activities		2,362,441	1,837,419
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(3,875,559)	(1,133,076)
Payments for construction of infrastructure	9(a)	(3,340,178)	(10,204,618)
Payments for financial assets at amortised cost – Term Deposits		(131,228)	(819,227)
Capital grants, subsidies and contributions		3,827,763	9,456,665
(Payments for)/Proceeds from financial assets at amortised cost - contract assets		(10,000)	276,244
Proceeds from sale of property, plant & equipment		168,636	72,830
Net cash provided by (used in) investing activities		(3,360,566)	(2,351,182)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	31(a)	(275,310)	(148,300)
(Payments for)/proceeds from principal portion of lease liabilities	31(d)	(5,331)	15,993
Proceeds from new borrowings	31(a)	0	1,500,000
Net cash provided by (used in) financing activities		(280,641)	1,367,693
Net (decrease)/increase in cash held		(1,278,766)	853,930
Cash at beginning of year		4,790,843	3,936,913
Cash and cash equivalents at the end of the year		3,512,077	4,790,843

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 2026

	NOTE	2026 Actual \$	2026 Budget \$	2025 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	29	3,562,531	3,570,630	3,390,263
Rate excluding general rates	29	9,293	10,000	10,206
Grants, subsidies and contributions		2,739,202	1,282,541	1,285,352
Fees and charges		1,301,377	1,081,720	1,716,061
Interest revenue		315,454	153,417	365,710
Other revenue		226,082	248,485	299,734
Profit on asset disposals		19,392	7,000	6,415
Fair value adjustments to financial assets at fair value through profit or loss	4	56,668	0	(2,663)
		8,229,999	6,353,793	7,071,078
Expenditure from operating activities				
Employee costs		(2,627,575)	(2,910,175)	(2,586,662)
Materials and contracts		(1,979,068)	(2,510,263)	(1,893,312)
Utility charges		(253,998)	(265,210)	(254,029)
Depreciation		(3,128,291)	(2,490,097)	(2,751,029)
Finance costs		(150,795)	(139,792)	(68,047)
Insurance		(348,960)	(372,618)	(333,617)
Other expenditure		(87,677)	(98,101)	(93,938)
Loss on asset disposals		(17,245)	(22,500)	(16,666)
		(8,593,609)	(8,808,756)	(7,997,300)
Non-cash amounts excluded from operating activities	30(a)	3,115,111	2,505,597	2,780,766
Amount attributable to operating activities		2,751,501	50,634	1,854,544
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,468,877	4,885,373	9,562,183
Proceeds from disposal of assets		168,636	165,000	72,830
		3,637,513	5,050,373	9,635,013
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(3,875,559)	(8,103,258)	(1,133,076)
Purchase and construction of infrastructure	9(a)	(3,340,178)	(3,888,771)	(10,204,618)
		(7,215,737)	(11,992,029)	(11,337,694)
Non-cash amounts excluded from investing activities	30(b)	0	0	0
Amount attributable to investing activities		(3,578,224)	(6,941,656)	(1,702,681)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	31(a)	0	3,000,000	1,500,000
Transfers from reserve accounts	32	599,500	1,740,200	231,400
		599,500	4,740,200	1,731,400
Outflows from financing activities				
Repayment of borrowings	31(a)	(275,310)	(275,310)	(148,300)
Payments for principal portion of lease liabilities	31(d)	(5,331)	(5,331)	(5,331)
Transfers to reserve accounts	32	(730,729)	(428,814)	(1,050,627)
		(1,011,370)	(709,455)	(1,204,258)
Non-cash amounts excluded from financing activities	30(c)	0	0	15,993
Amount attributable to financing activities		(411,870)	4,030,745	543,135
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	30(d)	2,860,277	2,860,277	2,165,279
Amount attributable to operating activities		2,751,501	50,634	1,854,544
Amount attributable to investing activities		(3,578,224)	(6,941,656)	(1,702,681)
Amount attributable to financing activities		(411,870)	4,030,745	543,135
Surplus or deficit after imposition of general rates	30(d)	1,621,684	0	2,860,277

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

SHIRE OF BEVERLEY
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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
- Impairment losses of non-financial assets - Note 10
- Measurement of employee benefits - Note 17

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, no new or revised Australian Accounting Standards and Interpretations were applied for the first time.

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 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.

- AASB 18 *(NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

This standard is expected to have a material impact on the disclosures required to be made in the annual financial report for the year ended 30 June 2029 onwards.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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 2026

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,571,824	0	3,571,824
Grants, subsidies and contributions	304,875	0	0	2,434,327	2,739,202
Fees and charges	1,252,248	0	49,129	0	1,301,377
Interest revenue	264,927	0	0	50,527	315,454
Other revenue	213	0	131,447	151,090	282,750
Capital grants, subsidies and contributions	0	3,468,877	0	0	3,468,877
Total	1,822,263	3,468,877	3,752,400	2,635,944	11,679,484

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	0	1,106,321	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	3,541,678	1,370,612	16,626,846

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	119,445	96,257
Trade and other receivables overdue interest	50,526	44,616
Other interest revenue	145,483	224,837
	315,454	365,710

The 2026 original budget estimate in relation to:

Trade and other receivables overdue interest was \$14,500.

Fees and charges relating to rates receivable

Charges on instalment plan	2,580	3,330
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The 2026 original budget estimate in relation to:

Charges on instalment plan was \$4,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	37,576	35,200
- Other services – Grant acquittals	2,000	5,330
- Other services – Deferred Pensioner Rates Certification	600	600
	40,176	41,130

Employee Costs

Employee benefit costs	2,625,576	2,581,476
Other employee costs	1,999	5,186
	2,627,575	2,586,662

Other expenditure

Sundry expenses	87,676	93,938
	87,676	93,938

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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	2026	2025
	\$	\$
	1,672,114	2,956,507
	1,839,963	1,834,336
	3,512,077	4,790,843
	1,602,306	1,739,957
20	1,909,771	3,050,886
	3,512,077	4,790,843

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.

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

2026	2025
\$	\$
2,844,418	2,713,190
2,844,418	2,713,190
2,844,418	2,713,190
2,844,418	2,713,190
2,844,418	2,713,190
2,844,418	2,713,190
116,383	59,715
116,383	59,715
59,715	62,378
56,668	(2,663)
116,383	59,715

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 2026

5. TRADE AND OTHER RECEIVABLES

Current

	2026	2025
	\$	\$
Rates and statutory receivables	518,088	533,079
Trade receivables	82,623	94,040
GST receivable	0	2,954

Non-current

Pensioner's rates and ESL deferred	210,870	190,404
	210,870	190,404

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2026 Actual	30 June 2025 Actual	1 July 2024 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		99,691	100,638	494,504
Contract assets	7	10,000	0	276,244
Total trade and other receivables from contracts with customers		109,691	100,638	770,748

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 2026

6. INVENTORIES

	2026	2025
Current	\$	\$
Fuel and materials	7,992	12,512
	7,992	12,512
The following movements in inventories occurred during the year:		
Balance at beginning of year	12,512	12,512
Inventories expensed during the year	(154,567)	(171,428)
Additions to inventory	150,047	171,428
Balance at end of year	7,992	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 2026

7. OTHER ASSETS

	2026	2025
	\$	\$
Other assets - current		
Accrued income	17,069	6,599
Contract assets	10,000	0
	27,069	6,599

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 2026

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 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
Additions	19,268	196,619	3,168,774	3,384,661	35,471	455,427	3,875,559
Disposals	0	0	0	0	(688)	(165,801)	(166,489)
Revaluation increments / (decrements) transferred to revaluation surplus	619,198	1,812,426	(929,478)	1,502,146	0	0	1,502,146
Depreciation	0	(207,917)	(611,264)	(819,181)	(32,815)	(264,748)	(1,116,744)
Balance at 30 June 2026	3,072,662	9,944,556	20,728,961	33,746,179	181,884	2,223,749	36,151,812
Comprises:							
Gross balance amount at 30 June 2026	3,072,662	13,066,232	36,663,894	52,802,788	330,842	4,695,927	57,829,557
Accumulated depreciation at 30 June 2026	0	(3,121,676)	(15,934,933)	(19,056,609)	(148,958)	(2,472,178)	(21,677,745)
Balance at 30 June 2026	3,072,662	9,944,556	20,728,961	33,746,179	181,884	2,223,749	36,151,812

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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 & 3	2 - Market approach using recent observable market data for similar properties.	Independent registered valuer	June 2026	2 - Price per square metre.
		3 - Cost approach using current replacement cost.			3 - Construction costs and current condition, residual values and remaining useful life assessments inputs.
Buildings - non-specialised	2 & 3	2 - Market approach using recent observable market data for similar properties.	Independent registered valuer	June 2026	2 - Price per square metre.
		3 - Cost approach using current replacement cost.			3 - Construction costs and current condition, residual values and remaining useful life assessments inputs.
Buildings - specialised	3	Cost approach using current replacement cost.	Independent registered valuer	June 2026	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 2026

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 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
Additions	1,927,101	1,310,700	101,700	677	0	3,340,178
Depreciation	(1,359,068)	(376,464)	(39,678)	(116,072)	(120,266)	(2,011,548)
Balance at 30 June 2026	130,481,437	14,893,447	1,486,060	3,355,904	1,589,102	151,805,950
Comprises:						
Gross balance at 30 June 2026	158,897,840	29,699,302	2,075,574	5,421,931	3,121,127	199,215,774
Accumulated depreciation at 30 June 2026	(28,416,403)	(14,805,855)	(589,514)	(2,066,027)	(1,532,025)	(47,409,824)
Balance at 30 June 2026	130,481,437	14,893,447	1,486,060	3,355,904	1,589,102	151,805,950

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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 2026

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 2026

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 2026

11. LEASES

	Note	2026 Actual \$	2025 Actual \$
(a) Lease Liabilities			
Current		5,331	5,331
Non-current		5,331	10,662
	31(d)	10,662	15,993

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 2026

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.

	2026 Actual \$	2025 Actual \$
Less than 1 year	277,187	273,654
1 to 2 years	138,077	126,920
2 to 3 years	107,501	117,786
3 to 4 years	106,501	117,786
4 to 5 years	106,501	102,398
> 5 years	106,501	102,398
	842,268	840,942

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

Rental income	282,996	138,387
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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 2026**

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 2026**

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 2026

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Accrued Interest
 ATO liabilities

	2026	2025
	\$	\$
	178,017	486,498
	117,254	127,541
	0	71,714
	15,272	16,528
	21,908	0
	332,451	702,281

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 2026

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

	2026	2025
	\$	\$
Contract liabilities	1,909,771	1,550,886
	1,909,771	1,550,886
Opening balance	1,550,886	1,656,404
Additions	1,349,552	1,550,886
Revenue from capital grant/contributions held as a liability at the start of the period	(990,667)	(1,656,404)
	1,909,771	1,550,886
Less than 1 year	1,909,771	1,550,886
	1,909,771	1,550,886

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

16. BORROWINGS

	Note	2026			2025		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		286,279	2,765,114	3,051,393	275,310	3,051,392	3,326,702
Total secured borrowings	31(a)	286,279	2,765,114	3,051,393	275,310	3,051,392	3,326,702

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 2026 and 2025 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 2026

17. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Other Employee Leave Provision

Other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Long Service Leave

Other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2026	2025
	\$	\$
Annual Leave	319,019	305,947
Long Service Leave	131,673	180,521
Other Employee Leave Provision	0	0
	450,692	486,468
Employment on-costs	0	0
	0	0
Total current employee related provisions	450,692	486,468
Long Service Leave	159,793	100,560
	159,793	100,560
Employment on-costs	0	0
	0	0
Total non-current employee related provisions	159,793	100,560
Total employee related provisions	610,485	587,028

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:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2026	2025
	\$	\$
Less than 12 months after the reporting date	450,692	486,468
More than 12 months from reporting date	159,793	100,560
	610,485	587,028

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 2026**

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 2026

19. REVALUATION SURPLUS

	2026 Opening Balance	Total Movement on Revaluation	2026 Closing Balance	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	17,916,211	1,502,146	19,418,357	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 - 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	1,502,146	127,056,728	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 2026

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2026 Actual \$	2025 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	1,909,771	3,050,886
- Financial assets at amortised cost	4	2,844,418	2,713,190
		4,754,189	5,764,076
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	32	2,844,419	2,713,190
Capital grant liabilities	15	1,909,771	1,550,886
Unspent loans	31(c)	0	1,500,000
Total restricted financial assets		4,754,190	5,764,076
21. UNDRAWN BORROWING FACILITIES			
CREDIT STANDBY ARRANGEMENTS			
Credit card limit		15,500	15,500
Credit card balance at balance date		(4,167)	(1,129)
Total amount of credit unused		11,333	14,371
Loan facilities			
Loan facilities - current		286,279	275,310
Loan facilities - non-current		2,765,114	3,051,393
Total facilities in use at balance date		3,051,393	3,326,703
Unused loan facilities at balance date		NIL	1,500,000

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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

	2026	2025
	\$	\$
Contracted for:		
- capital expenditure projects	0	2,285,495
- plant & equipment purchases	0	0
	0	2,285,495
Payable:		
- not later than one year	0	2,285,495

There are no capital expenditure projects outstanding at the end of the current reporting period.
 The prior year commitment was in relation to the Swimming Pool Redevelopment project completed during the period.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

24. RELATED PARTY TRANSACTIONS

(a) Council Member Remuneration

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

Note	2026 Actual \$	2026 Budget \$	2025 Actual \$
President's annual allowance	6,300	6,300	6,300
President's meeting attendance fees	13,840	13,840	13,840
President's annual allowance for ICT expenses	2,877	2,565	2,504
President's travel and accommodation expenses	1,063	715	1,353
	24,080	23,420	23,997
Deputy President's annual allowance	1,575	1,575	1,575
Deputy President's meeting attendance fees	4,120	4,120	4,120
Deputy President's annual allowance for ICT expenses	2,877	2,565	2,504
Deputy President's travel and accommodation expenses	533	715	916
	9,105	8,975	9,115
All other council member's meeting attendance fees	22,660	21,973	24,720
All other council member's annual allowance for ICT expenses	14,385	12,825	15,024
All other council member's travel and accommodation expenses	1,115	3,570	1,716
	38,160	38,368	41,460
24(b)	71,345	70,763	74,572

(b) Key Management Personnel (KMP) Compensation

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

Note	2026 Actual \$	2025 Actual \$
Short-term employee benefits	601,819	575,045
Post-employment benefits	87,686	80,343
Employee - other long-term benefits	82,725	163,481
Employee - termination benefits	0	0
Council member costs	71,345	74,572
24(a)	843,575	893,441

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 2026

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:

	2026 Actual \$	2025 Actual \$
Sale of goods and services	21,019	21,262
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 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 \$21,019 in the current year (\$21,262 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 2026**

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 2026**

26. INVESTMENT IN ASSOCIATES

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

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026**

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 2026

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 2026

29. RATING INFORMATION

(a) General Rates

RATE TYPE				2025/26 Actual Rateable Value*	2025/26 Actual Rate Revenue	2025/26 Actual Interim Rates	2025/26 Actual Total Revenue	2025/26 Budget Rate Revenue	2025/26 Budget Interim Rate	2025/26 Budget Total Revenue	2024/25 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.12755	487	6,312,881	805,202	0	805,202	805,202	1,000	806,202	763,594
Rural	Unimproved valuation	0.00471	399	533,401,000	2,510,185	(12,150)	2,498,035	2,510,185	1,000	2,511,185	2,398,024
Total general rates			886	539,713,881	3,315,387	(12,150)	3,303,237	3,315,387	2,000	3,317,387	3,161,618
Minimum payment											
Minimum payment											
Residential	Gross rental valuation	1,089	178	859,958	193,842	0	193,842	193,842	0	193,842	186,660
Rural	Unimproved valuation	1,089	327	56,271,900	356,103	0	356,103	356,103	0	356,103	329,766
Mining	Unimproved valuation	1,089	13	150,792	14,157	0	14,157	14,157	0	14,157	15,555
Total minimum payments			518	57,282,650	564,102	0	564,102	564,102	0	564,102	531,981
Total general rates and minimum payments			1,404	596,996,531	3,879,489	(12,150)	3,867,339	3,879,489	2,000	3,881,489	3,693,599
Ex-gratia Rates											
CBH					9,293	0	9,293	10,000	0	10,000	10,206
Total amount raised from rates (excluding general rates)					9,293	0	9,293	10,000	0	10,000	10,206
Discounts							(304,604)			(310,359)	(303,209)
Concessions							(204)			(500)	(127)
Total Rates							3,571,824			3,580,630	3,400,469
Rate instalment interest							2,720			4,000	3,547
Rate overdue interest							47,806			14,500	41,068

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 2026

30. DETERMINATION OF SURPLUS OR DEFICIT

		2025/26 Budget 2025/26 (30 June 2026 Carried Forward)	2024/25 (30 June 2025 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	(19,392)	(6,415)
	Less: Fair value adjustments to financial assets at fair value through profit or loss	(56,668)	2,663
	Add: Loss on disposal of assets	17,245	16,666
	Add: Depreciation	3,128,291	2,751,029
8(a),9(a)	Non-cash movements in non-current assets and liabilities:		
	Pensioner deferred rates	(20,464)	(19,487)
	Employee benefit provisions	66,099	30,979
	Lease movements	0	5,331
	Non-cash amounts excluded from operating activities	3,115,111	2,780,766
(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	0	15,993
	Non-cash amounts excluded from financing activities	0	15,993
(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	(2,844,419)	(2,713,190)
	Add: Employee Leave Reserve Balance	166,750	159,885
	Add: Current liabilities not expected to be cleared at end of year		
	- Current portion of borrowings	286,279	275,310
	- Current portion of lease liabilities	5,331	5,331
11(a)	Total adjustments to net current assets	(2,386,059)	(2,272,664)
Net current assets used in the Statement of Financial Activity			
	Total current assets	6,992,267	8,153,217
	Less: Total current liabilities	(2,984,524)	(3,020,276)
	Less: Total adjustments to net current assets	(2,386,059)	(2,272,664)
	Surplus or deficit after imposition of general rates	1,621,684	2,860,277

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

31. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual							Budget			
	Principal at 1 July 2024	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025	New Loans During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New Loans During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation Centre	550,604	0	(54,116)	496,488	0	(56,678)	439,810	496,489	0	(56,678)	439,811
Cornerstone Community Centre	528,836	0	(50,940)	477,896	0	(52,739)	425,157	477,895	0	(52,739)	425,156
Vincent Street Streetscape	895,563	0	(43,244)	852,319	0	(44,109)	808,210	852,319	0	(44,109)	808,210
Swimming Pool Redevelopment	0	1,500,000	0	1,500,000	0	(121,784)	1,378,216	1,500,000	0	(121,784)	1,378,216
Hunt Road Four House 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	1,975,003	1,500,000	(148,300)	3,326,703	0	(275,310)	3,051,393	3,326,703	3,000,000	(275,310)	6,051,393

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025
Recreation Centre	118	WATC*	4.68%	10/05/2033	\$ 27,902	\$ 26,225	\$ 15,618
Cornerstone Community Centre	120	WATC*	3.50%	12/04/2033	20,749	19,625	21,400
Vincent Street Streetscape	121	WATC*	1.99%	10/08/2041	25,150	22,670	23,511
Swimming Pool Redevelopment	122	WATC*	4.47%	28/05/2035	75,676	71,272	0
Total					149,477	139,792	60,529
Self Supporting Loans Finance Cost Payments							
Nil					0	0	0
Total Self Supporting Loans Finance Cost Payments					0	0	0
Total Finance Cost Payments					149,477	139,792	60,529

* WA Treasury Corporation

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

31. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2025/26

Council did not borrow any funds during the financial year.

(c) Unspent Borrowings - 2025/26

Council did not have any unspent borrowings at the balance date.

(d) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2024	New Leases During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025	New Leases During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026	Principal at 1 July 2025
Photocopier lease		\$ 0	\$ 21,324	\$ (5,331)	\$ 15,993	\$ 0	\$ (5,331)	\$ 10,662	\$ 15,993
Total Lease Liabilities	11(a)	0	21,324	(5,331)	15,993	0	(5,331)	10,662	15,993

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025	Lease Term
Photocopier (Two Units) Lease	-	Westone Capital	19.80%	1/07/2027	\$ 1,318	\$ 0	\$ 1,318	48 months
Total Finance Cost Payments					1,318	0	1,318	

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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32. RESERVE ACCOUNTS

	2026 Actual Opening Balance	2026 Actual Transfer to	2026 Actual Transfer (from)	2026 Actual Closing Balance	2026 Budget Opening Balance	2026 Budget Transfer to	2026 Budget Transfer (from)	2026 Budget Closing Balance	2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 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	308,649	112,749	(128,000)	293,398	308,647	10,854	(248,200)	71,301	317,715	167,934	(177,000)	308,649
(b) Cropping Committee Reserve	114,247	64,905	(19,500)	159,652	114,247	52,737	(100,000)	66,984	99,934	48,713	(34,400)	114,247
(c) Emergency Services Reserve	32,850	1,411	0	34,261	32,849	1,155	0	34,004	31,290	1,560	0	32,850
(d) LSL and Gratuity Reserve	159,885	6,865	0	166,750	159,885	5,623	0	165,508	152,292	7,593	0	159,885
(e) ITC Renewal Reserve	168,737	110,252	(30,000)	248,989	168,738	105,934	(30,000)	244,672	64,278	104,459	0	168,737
(f) Plant Replacement Reserve	318,570	82,771	(152,000)	249,341	318,572	81,203	(152,000)	247,775	145,936	172,634	0	318,570
(g) Recreation Development Reserve	987,290	198,393	0	1,185,683	987,290	34,721	(940,000)	82,011	683,105	304,185	0	987,290
(h) Infrastructure Reserve	234,120	62,201	(250,000)	46,321	234,120	58,234	(250,000)	42,354	61,714	172,406	0	234,120
(i) Senior's Housing Reserve	319,853	88,219	(20,000)	388,072	319,852	75,926	(20,000)	375,778	271,986	67,867	(20,000)	319,853
(j) Avondale Machinery Museum Reserve	68,989	2,963	0	71,952	68,989	2,426	0	71,415	65,713	3,276	0	68,989
	2,713,190	730,729	(599,500)	2,844,419	2,713,189	428,813	(1,740,200)	1,401,802	1,893,963	1,050,627	(231,400)	2,713,190
	2,713,190	730,729	(599,500)	2,844,419	2,713,189	428,813	(1,740,200)	1,401,802	1,893,963	1,050,627	(231,400)	2,713,190

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

SHIRE OF BEVERLEY
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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 2025	Amounts Received	Amounts Paid	30 June 2026
	\$	\$	\$	\$
Unclaimed Monies	408	2,067	(1,814)	661
Nomination Deposits	0	800	0	800
Second Hand Housing Deposits	15,000	0	(5,000)	10,000
Hunt Road Village Bonds	6,538	930	0	7,468
Key Bonds	1,710	650	(550)	1,810
Cleaning Bonds	3,000	1,650	(1,650)	3,000
Housing Rental Bonds	2,250	0	0	2,250
Cat Trap Bonds	50	100	(50)	100
Project Retention Fee	28,881	139,071	(83,976)	83,976
Cornerstone Commercial Tenancy Bond	5,430	0	0	5,430
	63,267	145,268	(93,040)	115,495

12. ADMINISTRATION

12.1 Annual Electors Meeting

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	20 October 2026
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 27 October 2026.

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 22 December 2026.

It is proposed that a meeting be held on Tuesday 1 December 2026 at 11:30am in the Function Centre at the Cornerstone Building. As the meeting was held in the evening in 2025, it is due to be held during the day this year.

1 December will allow for an adequate advertising period throughout November.

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

That;

1. Council advertise and hold the Annual Electors Meeting on Tuesday 1 December 2026 commencing at 11:30am; and
2. the availability of the 2025/26 Annual Report be advertised in the November issues of the Beverley Bulletin; on the Shire website; and on the Shire Facebook page.

12.2 Proposed Shire of Beverley Bush Fire Brigade Local Law 2026

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	12 October 2026
Applicant:	Administrative
File Reference:	ADM 0135
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	28 November 2023, 24 June 2026
Disclosure(s) Of Interest:	Nil
Attachments:	Marked-up Bush Fire Brigade Local Law 2026

SUMMARY

Council to consider the making of a Local Law providing for the establishment, organisation and maintenance of Bush Fire Brigades by the Shire of Beverley, as presented in the attachment.

BACKGROUND

Council, at its meeting of 24 June 2026 resolved as follows:

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M8/0626

Moved Cr Lawlor

Seconded Cr Shaw

That Council;

1. Gives state-wide and local public notice, pursuant to Section 3.12 (2) and (3) of the Local Government Act 1995, that it proposes to make the *Shire of Beverley Bush Fire Brigade Local Law 2026*
 - a. For a period of not less than 6-weeks timeframe;
 - b. By providing copies of the proposed local law for inspection at the Shire offices; and
 - c. inviting submissions.
2. Notes the Presiding Member gives notice to the meeting of the purpose and effect of the *Bush Fire Brigade Local Law 2026* as follows:

Purpose	The purpose is to provide for the establishment of a bush fire brigade for carrying out normal brigade activities.
Effect	The effect of this local law is that bush fire brigades will be organised and managed to comply with this local law.

3. Provides copies of the local law, in accordance with s3.12(3) of the Act, as soon as the notice is given, to the Minister for Local Government, and any other person requesting

CARRIED BY ABSOLUTE MAJORITY 6/0

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

The local public notice was published in the Beverley Blarney on 1 August 2026 & again on 1 September 2026. It invited submissions about the proposed Local Law up to 2 October 2026. Submissions received are presented in the table below.

A copy of the proposed Local Law and the local public notice were provided to the Minister for Local Government for their information.

A copy of the Local Law was also made available to any person requesting it.

COMMENT

The proposed *Bush Fire Brigade Local Law 2026* is recommended to establish a Bush Fire Brigade and key positions and duties, and administration of the Bush Fire Brigade.

The Shire's local law takes a contemporary approach, similar to that taken by a number of other local governments.

The Shire's local law has been prepared having due regard for:

- operational requirements of the Shire
- compliance and consistency with legislative requirements

It will be recommended that, given that no adverse comments have been received in response to the local public notice, Council resolve to make the Bush Fire Brigades Local Law as proposed and presented, with minor modifications.

The Chief Executive Officer will then arrange gazettal of the Local Law, submission of the Local Law to the Minister for Local Government and the Minister for Emergency Services, publication of a notice advising of the making of the Local Law, and the publication of the Local Law on the Shire's website.

STATUTORY ENVIRONMENT

Bush Fires Act 1954 - sections 41, 43 and 62

Local Government Act 1995 - section 3.12 - Procedure for making local laws. The following is a summary of the legislative requirements to make a local law:

- The Presiding Member is to give notice to a meeting of the purpose and effect of the proposed local law.
- A copy of the proposed local law, together with the public notice, must be given to the Minister for Local Government.
- The proposed local law is required to be advertised for a period of at least six weeks. During the advertising period, Members of the public can make comment or seek clarification on any of the provisions of the draft local law.
- Once the public submission period concludes, any submissions received will be analysed.
- A report will be presented to Council to 'make' the local law. At this time Council, after considering feedback from the public, may resolve to make amendments to the initial draft.
- If changes to the local law make it substantially different to that previously advertised, further public comment is to be undertaken.
- Once Council resolves to make the local law, the Shire will arrange for the gazettal of the local law, which will come into effect 14 days after the date of gazettal.

CONSULTATION

Public Notification of the Shire of Beverley Bush Fire Brigades Local Law 2026 was done in accordance with Section 3.12 (2) and (3) of the *Local Government Act 1995*.

Responses received are recorded in the Table below:

	Respondent	Comment	Shire Planner's Response
1	Lanie Chopping - Director General: Department of Local Government	Thank you for your correspondence to the Minister for Local Government dated 24 June 2026 regarding the intention to make and advertise a draft bush fire brigade local law under section 3.12 of the <i>Local Government Act 1995</i> (Act). Your correspondence has been referred to me as per section 3.12(3) of the Act. The <i>Department of Local Government Industry Regulation and Safety</i> (LGIRS) has reviewed the draft local law, and comments are now provided for your consideration. These comments are informed by matters identified during the review of similar local laws proposed by other local governments. They are general in nature, provided in good faith, and not intended to constitute legal advice. Following conclusion of the public submission period, the council may consider the final draft and determine whether to proceed with making the local law. The local law must then be published in the Government Gazette and tabled in Parliament in accordance with the Act. Comments on draft local law 1. Local law made under multiple heads of power The <i>Department of Local Government, Industry Regulation and Safety</i> (LGIRS) notes the proposed local law is being made under the <i>Local Government Act 1995</i> and to meet requirements in the <i>Bush Fires Act 1954</i>. The Shire should ensure the Department of Fire and Emergency Services (DFES) has been consulted on the proposed local law if this has not already occurred. As the State agency with responsibility for bush fire management and emergency services, DFES may be able to provide advice on the content and operation of the proposed local law. Any feedback provided by DFES should be considered as part of the local law-making process. 2. Streamlined version of local law The proposed local law adopts a more streamlined approach than several existing bush fire brigade local laws. The Shire may wish to seek confirmation from DFES that the proposed local law adequately addresses matters necessary for the effective establishment and operation of bush fire brigades. In particular, the local law does not appear to include provisions relating to the conduct of brigade meetings. 3. Minor edits The following minor edits are suggested: • Enacting clause: Remove the date of 24 June 2026, as this reflects the date on which the proposed local law was approved for advertising rather than the date on which the local law may ultimately be made. • Clause 2.4: Redesignate paragraph (i) as paragraph (b).	Noted DFES has been consulted on the proposed Local Law and their feedback will be considered Minor modifications are noted and will be recommended be made in the final version to be Gazetted, as shown in the attached

		The Shire should undertake a final review of the local law prior to making it, particularly if any amendments are made following the public consultation process.	version of the Local Law.
2	Melissa Pexton: Acting Commissioner DFES	I refer to the Shire's correspondence dated 17 September 2026 regarding the Proposed Shire of Beverley Bush Fire Brigade Local Law 2026 (Proposed Law). I acknowledge the Shires Ordinary Council Meeting Minutes from 24 June 2026 outlining the purpose of the Proposed Law and that the Proposed Law is based on a relevant local law that passed scrutiny of the State's Joint Standing Committee on Delegated Legislation (JSCDL). I have reviewed the Proposed Law, and while unable to provide legal advice, I make the following further general comments for the Shire's consideration, and recommend that the Shire obtain its own independent legal advice as it determines necessary: The Western Australian Local Government Association (WALGA) has developed a comprehensive "model" local law for use by local authorities that has been consistently approved by the JSCDL. The Shire may wish to consider the WALGA model local law as a template for its local law, in particular: - o First Schedule - Rules governing the operation of bush fire brigades - o Part 2 - Establishment of Bush Fire Brigade - Ranks within the bush fire brigade - o Part 4 - Types of Membership - o Part 5 - Appointment Dismissal and Management of Members - o Part 6 - Equipment of Bush Fire Brigades - o Appendix I, II and III - Application for Membership forms. The Shire may wish to include the following terms within the 'Definitions' section (cl 1.2) as they are used throughout the Proposed Law: - o Brigade Member - o Normal Brigade Activities - o Commencement Date. The Fire Brigades Regulations 1943 (WA) stipulate eligibility criteria for volunteer brigades formed under the Fire Brigades Act 1954 (WA). Regulation 159C provides for eligibility of probationary members from 16 years if they have parental / guardian consent and the brigade's captain is satisfied that the prospective member is able to perform the requisite duties. As a matter of policy, the Shire may wish to consider adding these protective mechanisms for prospective members aged between 16 to 18 years.	Noted. The Local Law as presented is based on the local law of a local government which local law is understood to have passed the scrutiny of the JSCDL.

The results of the public consultation and feedback from the Minister are to be considered by Council before it makes the local law.

FINANCIAL IMPLICATIONS

Costs associated with the drafting, advertisement, and eventual Gazettal of the local law.

STRATEGIC IMPLICATIONS

Strategic Pillar: 3. Environment

4. Civic Leadership

Strategic Priorities: 3.3 Natural resources are sustainably managed

4.2 Continuous organisational improvement

POLICY IMPLICATIONS

Shire of Beverley Policy Manual, Section 5.

RISK IMPLICATIONS

It is considered that the proposal has medium financial risks. The State's Joint Standing Committee on Delegated Legislation (JSCDL), needs to pass the Local Law after Gazettal, and could refer it back for review which would require another advertising and Gazettal process.

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'S RECOMMENDATION

That Council resolve to:

1. Make the Shire of Beverley Bush Fire Brigade Local Law, with minor modifications as presented;
2. Affix the Shire of Beverley Common Seal to the Local Law; and
3. Request the Chief Executive Officer to arrange the
 - a. Gazettal of the Local Law;
 - b. Submission of the Local Law to the Minister for Local Government and Minister for Emergency services;
 - c. Giving of notice of the making of the Local Law; and
 - d. Publication of the Local Law on the Shire of Beverley's website.

SHIRE OF BEVERLEY

BUSH FIRE BRIGADES LOCAL LAW 2026

BUSH FIRES ACT 1954

LOCAL GOVERNMENT ACT 1995

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**BUSH FIRES ACT 1954
LOCAL GOVERNMENT ACT 1995**

SHIRE OF BEVERLEY

BUSH FIRE BRIGADES LOCAL LAW 2026

Under the powers conferred by the *Local Government Act 1995*, the *Bush Fires Act 1954* and under all other powers enabling it, the Council of the Shire of Beverley resolved on ~~24 June 2026~~ **28 October 2026** to make the following local law.

PART 1 - PRELIMINARY

1.1 Citation

This local law may be cited as the *Shire of Beverley Bush Fire Brigades Local Law 2026*.

1.2 Definitions

- (1) In this local law unless the context otherwise requires -

Act means the *Bush Fires Act 1954*;

brigade area is defined in clause 2.2(l)(b);

brigade officer means a person holding a position referred to in clause 2.2 (l)(c);

bush fire brigade is defined in section 7 of the Act;

CEO means the chief executive officer of the Shire of Beverley;

Commencement day means the day on which this local law comes into operation.

Council means the Council of the local government;

district means the district of the local government;

local government means the Shire of Beverley; and

Regulations means Regulations made under the Act.

- (2) In this local law, unless the context otherwise requires, a reference to -

- (i) a Captain;
- (ii) a First Lieutenant;
- (iii) a Second Lieutenant;
- (iv) any additional Lieutenants;

means a person holding that position in a bush fire brigade.

1.3 Application

This local law applies throughout the district.

PART 2 - ESTABLISHMENT OF BUSH FIRE BRIGADES

Division 1 - Establishment of a bush fire brigade

2.1 Establishment of a bush fire brigade

- (1) The local government may establish a bush fire brigade for the purpose of carrying out normal brigade activities.
- (2) A bush fire brigade is established on the date of the local government's decision under subclause (1).

2.2 Name and officers of bush fire brigade

- (1) On establishing a bush fire brigade under clause 2.1(1) the local government is to -
 - (a) give a name to the bush fire brigade;
 - (b) specify the area in which the bush fire brigade is primarily responsible for carrying out the normal brigade activities (the "**brigade area**"); and
 - (c) appoint -
 - (i) a Captain;
 - (ii) a First Lieutenant;
 - (iii) a Second Lieutenant; and
 - (iv) additional Lieutenants if the local government considers it necessary.
- (2) When considering the appointment of persons to the positions in subclause (1)(c), the local government is to have regard to the qualifications and experience which may be required to fill each position.
- (3) A person appointed to a position in subclause (1)(c) is to be taken to be a brigade member.
- (4) The appointments referred to in subclause (1)(c) expire at the completion of the first annual general meeting of the bush fire brigade.
- (5) If a position referred to in subclause (1)(c) becomes vacant prior to the completion of the first annual general meeting, then the local government is to appoint a person to fill the vacancy in accordance with subclause (2)

2.3 Duties of Captain and Lieutenant

- (1) The duties of the Captain are to:
 - (a) provide leadership to bush fire brigades;
 - (b) monitor and report to the local government the bush fire brigades' resourcing, equipment and training levels;
 - (c) ensure that a list of bush fire brigade members is maintained;
 - (d) report annually to the local government the office bearers of the bush fire brigade in accordance with the Regulations;
 - (e) report to the local government annually, for consideration and for appropriate provision to be made in the next local government budget, the status of a bush fire brigade's -
 - (i) training and readiness;
 - (ii) protective clothing;
 - (iii) equipment; and

- (iv) vehicles and appliances;
 - (f) nominate persons to the CEO for appointment as bush fire control officers by the local government; and
 - (g) arrange for normal brigade activities as authorised by the Act or by the local government.
- (2) The duties of Lieutenants are to -
- (a) provide support to the Captain;
 - (b) command and manage members during emergencies and other brigade related activities;
 - (c) demonstrate positive leadership and mentor members;
 - (d) maintain open lines of communication and encourage positive interaction and teamwork between members;
 - (e) ensure members engaged in firefighting activities hold competencies relevant to the task;
 - (f) facilitate training activities for members;
 - (g) ensure the behaviour of members is in accordance with the local government's code of conduct; and
 - (h) in the absence of the brigade Captain, the most senior Lieutenant present assumes the responsibilities and duties of that office and takes ultimate responsibility for the performance of all brigade activities.

Division 2 - Transitional

2.4 Existing Bush Fire Brigades

Where a local government has established a bush fire brigade prior to the commencement date, then on and from the commencement day -

- (a) the bush fire brigade is to be taken to be a bush fire brigade established under and in accordance with this local law; and
- ⊕ (b) the provisions of this local law apply to the bush fire brigade save for clause 2.2.

Division 3 - Dissolution of bush fire brigade

2.5 Dissolution of bush fire brigade

In accordance with section 41(3) of the Act, the local government may cancel the registration of a bush fire brigade if it is of the opinion that the bush fire brigade is not complying with the Act or this local law, or is not achieving the objectives for which it was established.

2.6 New arrangement after dissolution

If the local government cancels the registration of a bush fire brigade, alternative fire control arrangements are to be made in respect of the brigade area.

PART 3 - ORGANISATION AND MAINTENANCE OF BUSH FIRE BRIGADES

Division 1 - Local government responsibility

3.1 Local government responsible for structure

The local government is to ensure that there is an appropriate structure through which the organisation of bush fire brigades is maintained.

3.2 Officers to be supplied with Act

The local government is to supply each brigade officer with a copy of the Act, the Regulations, this local law and any other written laws which may be relevant to the performance of the brigade officers' functions, and any amendments which are made from time to time.

Division 2 - Chief Bush Fire Control Officer

3.3 Managerial role of Chief Bush Fire Control Officer

Subject to any directions by the local government the Chief Bush Fire Control Officer has primary managerial responsibility for the organisation and maintenance of bush fire brigades.

3.4 Chief Bush Fire Control Officer may attend meetings

The Chief Bush Fire Control Officer or her or his nominee (who is to be a bush fire control officer) may attend as a non-voting representative of the local government at any meeting of a bush fire brigade.

3.5 Duties of Chief Bush Fire Control Officer

The duties of the Chief Bush Fire Control Officer include-

- (a) provide leadership to volunteer bush fire brigades;
- (b) monitor bush fire brigades' resourcing, equipment (including protective clothing) and training levels and report thereon with recommendations at least once a year to the local government;
- (c) liaise with the local government concerning fire prevention / suppression matters generally and directions to be issued by the local government to bush fire control officers (including those who issue permits to burn) bush fire brigades or brigade officers;
- (d) ensure that bush fire brigades are registered with the local government and that lists of brigade members are maintained.

Division 3 - Annual general meetings of bush fire brigades

3.6 Holding of annual general meeting

A bush fire brigade is to hold its annual general meeting during the month of September each year.

3.7 Nomination of bush fire control officers to Bush Fire Advisory Committee

At the annual general meeting of a bush fire brigade, at least one brigade member is to be nominated to the Bush Fire Advisory Committee to serve as the bush fire control officer for the brigade area until the next general meeting.

3.8 Nomination of bush fire control officer to the local government

If the local government has not established a Bush Fire Advisory Committee, then at the annual general meeting of a bush fire brigade, the bush fire brigade is to nominate one brigade member to the local government to serve as the bush fire control officer for the brigade area until the next annual general meeting.

3.9 Minutes to be tabled before the Bush Fire Advisory Committee

- (1) The Captain is to forward a copy of the minutes of the annual general meeting of a bush fire brigade to the Chief Bush Fire Control Officer within one month after the meeting.
- (2) The Chief Bush Fire Control Officer is to table the minutes of a bush fire brigade's annual general meeting at the next meeting of the -
 - (a) Bush Fire Advisory Committee; or
 - (b) Council, if there is no Bush Fire Advisory Committee, following their receipt under subclause (1).

Division 4 - Bush Fire Advisory Committee

3.10 Functions of Advisory Committee

The Bush Fire Advisory Committee is to have the functions set out in section 67 of the Act and is to include such number of nominees of the bush fire brigades as is determined by the local government.

3.11 Advisory Committee to nominate bush fire control officers

As soon as practicable after the annual general meeting of each bush fire brigade in the district, the Bush Fire Advisory Committee is to nominate to the local government from the persons nominated by each bush fire brigade a person for the position of a bush fire control officer for the brigade area.

3.12 Local government to have regard to nominees

When considering persons for the position of a bush fire control officer, the local government is to have regard to those persons nominated by the Bush Fire Advisory Committee, but is not bound to appoint the persons nominated.

3.13 Advisory Committee to consider bush fire brigade motions

The Bush Fire Advisory Committee is to make recommendations to the local government on all motions received by the Bush Fire Advisory Committee from bush fire brigades.

DATED: _____

The Common Seal of the Shire of Beverley was hereunto affixed by the authority of Council Resolution in the presence of:

PRESIDENT OF THE SHIRE OF BEVERLEY

CHIEF EXECUTIVE OFFICER

12.3 2027 Ordinary Council Meeting Schedule

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	1 October 2026
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 2027 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.

COMMENT

The 2027 Ordinary Council meeting dates are presented for consideration; Council are welcome to discuss and amend the meeting times based on a group consensus.

Ordinary Council Meeting 2027	Notes or Considerations
Wednesday 24 February	
Wednesday 24 March	Easter Friday 26 March
Wednesday 28 April	ANZAC Day Holiday Monday 26 April
Wednesday 26 May	
Wednesday 23 June or Wednesday 30 June*	ALGA – National General Assembly held 23-25 June in 2026. 2027 date unknown at time of writing.
Wednesday 28 July	Annual budget traditionally set at this meeting.
Wednesday 25 August	
Wednesday 22 September	Local Government Week (15-17 Sep in 2026)
Wednesday 27 October or Friday 29 October*	Local Government Election 16 October 2026. Set aside Wednesday 20 October for swearing-in of Councillors. Usually the adoption of the Annual Report. Consider Friday 29 October to allow for receiving OAG documents and extra reading time for any new Councillors.
Wednesday 24 November	
Wednesday 15 December*	Third Wednesday

The current timing of the Council Meeting day is:

12:00pm – 12:30pm	Visitor Presentations (if any)
12.30pm – 1.00pm	Lunch
1.00pm – 2.50pm	Council Briefing
3.00pm till finish	Ordinary Council Meeting

Committee Meetings

Committee Meetings and workshops may be called throughout the year as required, however as discussed in the August Council Briefing, the 2nd Wednesday of the month is to be aside for Committee Meetings and Workshops from February to November 2027.

Committee	2027 Date	Note
ARIC	Wednesday 10 February	Mid-Year Budget & CAR
Works	Wednesday 10 March	Road & Plant Planning
	Wednesday 14 April	General Workshop
	Wednesday 12 May	Fees & Charges Workshop
	Wednesday 9 June	1 st Budget Workshop
Corporate Strategy	Wednesday 14 July	Set the Rates and Budget
	Wednesday 11 August	General Workshop
	Wednesday 8 September	General Workshop
ARIC	Wednesday 13 October	Annual Report
	Wednesday 10 November	General Workshop

If a general workshop is not required, the workshop will be cancelled with Councillors to be notified as soon as possible.

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

That Council;

1. Set the Ordinary Council Meeting as per the table below:

2027 Month	Ordinary Council Meeting Date
January	No Meeting
February	Wednesday 24 February
March	Wednesday 24 March
April	Wednesday 28 April
May	Wednesday 26 May
June*	Wednesday 30 June
July	Wednesday 28 July
August	Wednesday 25 August
September	Wednesday 22 September
October*	Friday 29 October
November	Wednesday 24 November
December*	Wednesday 15 December

2. Set the start time for the Council Briefing as 1:00pm, and the Ordinary Council Meeting as 3:00pm.
3. Set the second Wednesday of the month from February to November as per the table below, for Committee Meetings and Workshops, noting that other committee meetings maybe added throughout the year as required.

2027 Date
Wednesday 10 February
Wednesday 10 March
Wednesday 14 April
Wednesday 12 May
Wednesday 9 June
Wednesday 14 July
Wednesday 11 August
Wednesday 8 September
Wednesday 13 October
Wednesday 10 November

12.4 Shire Administration Opening Days Christmas/New Year Period

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	14 October 2026
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, Wednesday 23 December 2026 until Friday 1 January 2027 inclusive.

BACKGROUND

For the past eighteen 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 the majority have requested that the Administration Centre be closed from 4:00pm Tuesday 22 December 2026 and reopen Monday 4 January 2027. This closure is one day earlier than usual, but the same amount of leave required as the last two years.

Shown below is a summary of days the Administration Centre is requested to be open and closed:

Day	Date	Comment
Tuesday	22 December 2026	Administration Centre Open
Wednesday	23 December 2026	Administration Centre Closed
Thursday	24 December 2026	Administration Centre Closed
Friday	25 December 2026	Christmas Day Public Holiday
Monday	28 December 2026	Boxing Day Public Holiday
Tuesday	29 December 2026	Administration Centre Closed
Wednesday	30 December 2026	Administration Centre Closed
Thursday	31 December 2026	Administration Centre Closed
Friday	1 January 2027	New Years Day Public Holiday
Monday	4 January 2027	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. If approved, annual leave of up to five days will be required 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 three.

The Works Crew will work on skeleton staff throughout this period.

If Council are not agreeable to closing the Administration Centre on Tuesday afternoon at 4pm, it would then be suggested that the Administration Centre close at 4pm Wednesday 23 December. Last year staff were very quiet on the 23rd of December and received next to no enquires or interaction from the community.

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

That Council endorse the closure of the Shire Administration Centre, Wednesday 23 December 2026 to Friday 1 January 2027 inclusive.

12.5 Privacy and Responsible Information Sharing (PRIS) Policies

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	14 October 2026
Applicant:	Administrative
File Reference:	ADM 0130
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	No
Disclosure(s) Of Interest:	Nil
Attachments:	PRIS Policy and Data Breach Policy

SUMMARY

Council to consider adopting the Privacy and Responsible Information Sharing Policy and a Data Breach Policy to meet the Shires obligations and compliance with the *Privacy and Responsible Information Sharing Act 2024 (WA)*.

BACKGROUND

The *Privacy and Responsible Information Sharing Act 2024 (WA)* establishes a privacy and information-sharing framework for the Western Australian public sector.

The legislation introduces Information Privacy Principles governing the handling of personal information, provides for regulatory oversight by the Information Commissioner and establishes a notifiable information breach scheme. It also extends relevant privacy obligations to contracted service providers handling personal information on behalf of public authorities.

Local governments are subject to the Act's requirements and must establish appropriate arrangements for managing personal information across their operations and contracted services.

Under the legislation, the Shire has obligations to:

- Ensure personal and sensitive information is collected, used, stored and disclosed lawfully and securely;
- Establish appropriate governance, accountability and oversight arrangements;
- Maintain policies and procedures to support responsible information sharing; and
- Respond appropriately to information incidents and data breaches.

To ensure compliance with these obligations, the Shire has undertaken a review of its governance arrangements to develop policies to support lawful, transparent and responsible information management practices.

The Shire has developed the proposed policies as an initial step towards establishing necessary governance:

- Privacy and Responsible Information Sharing (PRIS) Policy A010; and
- Data Breach Policy A011.

COMMENT

The proposed Privacy and Responsible Information Sharing Policy establishes the overarching principles and responsibilities for collecting, using, storing, disclosing and managing personal information held by the Shire. It is intended to apply to

Councillors, employees and contracted service providers handling personal information on behalf of the Shire.

The policy establishes a framework for responsible information handling, including privacy governance, information security, the quality of personal information and the management of privacy-related complaints. It also identifies the Privacy and Responsible Information Sharing Officer as the key compliance role.

The proposed Data Breach Policy establishes the organisational framework for collecting, storing, identifying, assessing, managing and responding to data breaches involving personal information. It is intended to support timely escalation, assessment of potential harm, appropriate notifications and the recording and review of incidents.

Separating these policies ensures a clear distinction between when information may be lawfully shared, and how information must be protected and managed operationally. This separation strengthens governance, reduces ambiguity, and supports legal defensibility by clearly distinguishing policy-level decision-making from operational controls.

Together, the two policies establish a structured and aligned approach to information governance, consistent with statutory obligations and good governance practice.

Further implementation work will be required to embed the policies into the Shire's day to day operations. This includes developing supporting procedures, providing staff awareness training, reviewing contractual arrangements and strengthening the systems used to manage information and respond to incidents.

STATUTORY ENVIRONMENT

The following legislation relates to this item:

Privacy and Responsible Information Sharing Act 2024

State Records Act 2000

Freedom of Information Act 1992

Local Government Act 1995 (WA) – Part 7, Division 1A.

Local Government Amendment Act 2024.

CONSULTATION

Internal consultation has been undertaken with Governance, Records, Executive Management and relevant service areas.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the adoption of the proposed policies. Implementation is expected to be managed within existing resources.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

POLICY IMPLICATIONS

New Policies

RISK IMPLICATIONS

Medium (9) – Failure to implement appropriate policies may result in inappropriate or unlawful information sharing, failure to identify information breaches and reputational or legal 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:

1. Notes the introduction of the Privacy and Responsible Information Sharing (PRIS) legislative framework;
2. Adopts the Privacy and Responsible Information Sharing Policy A010; and
3. Adopts the Data Breach Policy A011.

2.10 Privacy and Responsible Information Sharing (PRIS) Policy

Policy Type:	Administration
Date Adopted:	

Policy No:	A010
Date Last Reviewed:	

Legal (Parent):
1. Privacy and Responsible Information Sharing Act 2024 (WA)

Legal (Subsidiary):
1.

ADOPTED POLICY	
Title:	PRIVACY AND RESPONSIBLE INFORMATION SHARING POLICY
Objective:	To establish a clear framework for the lawful, transparent and secure management of personal information held by the Shire of Beverley.

Policy Objective

The Shire of Beverley (Shire) is committed to protecting the privacy of individuals and ensuring that personal information is managed in a responsible, transparent and secure manner.

This Policy outlines how the Shire collects, holds, uses, discloses, accesses, corrects, stores and disposes of personal information while carrying out its statutory functions, delivering services and undertaking local government activities.

The Shire will manage personal information in accordance with the Privacy and Responsible Information Sharing Act 2024 (WA) (PRIS Act), including the Information Privacy Principles (IPPs), and other applicable legislation.

Policy Scope

This Policy applies to all persons who collect, access, use manage or disclose personal information on behalf of the Shire, including:

- Elected Members;
- employees;
- contractors;
- consultants and service providers;
- volunteers; and
- other persons or organisations acting on behalf of or in partnership with the Shire.

Policy Statement

The Shire recognises that effective administration of local government functions and services requires the collection and use of personal information.

In handling that information, the Shire will take reasonable steps to ensure that:

- personal information is collected only where necessary for, or directly related to, the Shire's functions and activities, or where otherwise authorised or required by law;
- individuals are informed about the collection of their personal information where required and reasonably practicable;

- personal information is only used and disclosed for authorised purposes;
- personal and sensitive information is protected against loss, misuse, unauthorised access, modification, disclosure or destruction;
- access to personal information is restricted to authorised persons with a legitimate business need;
- personal information is accurate, complete and up to date, having regard to the purpose for which it is held;
- individuals can access and seek correction of their personal information in accordance with applicable legislation;
- records containing personal information are retained and disposed of in accordance with applicable recordkeeping requirements and the General Retention and Disposal Authority for Local Government Records; and
- suspected privacy breaches are promptly reported, assessed and managed and, where required, notified in accordance with the Shire's Privacy Data Breach Policy and applicable legislation,

Collection of Personal Information

Personal Information Collected

The Shire collects personal information where reasonably necessary to perform its statutory functions, provide services and administer local government activities.

Depending on the service or activity, this may include:

- Identification and contact details;
- residential, postal or property information;
- financial and payment information;
- employment, recruitment and licensing information; and
- photographs, CCTV, audio and video recordings and other information required to deliver services or meet legislative obligations.

The Shire may also need to collect sensitive information where authorised or required by law, or where necessary to carry out a Shire function or activity.

Where the Shire receives personal or sensitive information that it did not request, the information will be managed in accordance with applicable privacy and recordkeeping obligations. Information that is not required to be retained will be securely disposed of, where lawful and appropriate.

How Information Is Collected

The Shire will collect personal information directly from the individual, their authorised representative or an authorised third party.

This may occur when an individual:

- completes a paper or electronic form or application;
- contacts the Shire via phone, email, post or in-person;
- makes a complaint, request or enquiry;
- applies for a licence, permit, grant, employment or other Shire service;
- uses a Shire facility, service or programme; or
- attends a Shire event or Council meetings.

Where reasonably practicable, the Shire will provide a privacy collection notice at or before the time personal information is collected. The notice will explain the purpose of the collection and the organisations or persons to whom the information may typically be disclosed.

Automatically Collected Information

The Shire's website and online services may automatically collect technical information, including through cookies and similar technologies, for the purposes of security, functionality, service improvement and website analytics.

Where this information constitutes personal information, it will be managed in accordance with this Policy and applicable legislation.

Unique Identifiers

The Shire may collect and use unique identifiers where reasonably necessary for service delivery, record management, administrative functions or legal compliance.

Anonymity

Where lawful and practicable, individuals may interact with the Shire anonymously or without identifying themselves. However, the Shire may require identification where required by law or where it is necessary to provide a service or perform functions.

Security of Personal Information

The Shire will take reasonable steps to protect personal information against misuse, interference, loss and unauthorised access, modification or disclosure.

Appropriate safeguards may include:

- access controls and user permissions;
- physical security measures;
- records management controls;
- staff training and awareness;
- contractual requirements applying to service providers; and
- processes for managing information and privacy breaches.

Records containing personal information will be managed in accordance with this Policy and the State Records Act 2000 (WA).

Where the Shire engages third-party service providers, it will take reasonable steps to ensure appropriate privacy, confidentiality and security requirements are in place. The Shire's website may contain links to third-party websites, which are subject to their own privacy practices and terms and conditions.

Accuracy and Correction

The Shire will take reasonable steps to ensure personal information it collects, uses and discloses is accurate, complete and up to date, having regard to the purpose for which the information is held.

Individuals are encouraged to notify the Shire of any changes to their personal information or if they believe information held is inaccurate, incomplete or out of date.

Requests to amend or correct personal information will be managed in accordance with applicable privacy, freedom of information and records management legislation.

Access to Personal Information

Individuals may request access to personal information about themselves held by the Shire.

Access will be provided where required or permitted by law, subject to any applicable exemptions, restrictions and identity-verification requirements. Requests may be managed administratively where appropriate or under the Freedom of Information Act 1992 (WA) where formal access is required.

The Shire will manage requests for access to personal information and other documents in accordance with applicable legislation, including the Freedom of Information Act 1992 (WA) and, where relevant, Part 5, Division 7 of the Local Government Act 1995 (WA).

Information and Privacy Breaches

A suspected loss, unauthorised access, disclosure, alteration or misuse of personal information must be reported promptly in accordance with the Shire's Information Breach Policy and associated procedures.

The Shire will:

- take reasonable steps to contain the breach;
- assess the circumstances and potential impact;
- take appropriate action to mitigate or remedy potential harm;
- document the incident and response; and
- notify affected individuals and relevant authorities where required by law.

Privacy Complaints

An individual who believes that the Shire has not handled their personal information appropriately may lodge a privacy complaint.

Privacy complaints should be made in writing and include sufficient information to enable the Shire to investigate the matter. Complaints should be addressed to:

Privacy Officer
Shire of Beverley
PO Box 20
Beverley WA 6304
Email: admin@beverley.wa.gov.au

The Shire will acknowledge, assess and respond to privacy complaints in accordance with applicable legislation and the Shire's complaints handling procedures.

Responsible Officer:	Chief Executive Officer
Contact Officer:	DCEO / Privacy Officer
Related Legislation:	Privacy and Responsible Information Sharing Act 2024 (WA) Freedom of Information Act 1992 (WA) Local Government Act 1995 (WA) State Records Act 2000 (WA)

2.11 Data Breach Policy

Policy Type:	Administration	Policy No:	A011
Date Adopted:		Date Last Reviewed:	

Legal (Parent): 1. Privacy and Responsible Information Sharing Act 2024 (WA)	Legal (Subsidiary): 1.
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Adopted Policy	
Title:	Data Breach Policy
Objective:	To provide a clear framework for identifying, reporting, assessing, containing and responding to data breaches involving information held by the Shire of Beverley.

Policy Objective

The Shire of Beverley (Shire) is committed to protecting personal information and responding promptly and appropriately where information is lost, accessed, used or disclosed without authorisation.

This Policy establishes the Shire's approach to managing data breaches in accordance with the Privacy and Responsible Information Sharing Act 2024 (WA) (PRIS Act), including the requirements relating to notifiable information breaches under the Act. It should be read together with the Shire's Privacy Policy and relevant information security and recordkeeping requirements.

Scope

This Policy applies to information held by the Shire and to all persons who collect, access, use, manage or disclose information on behalf of the Shire, including Elected Members, employees, contractors, consultants, service providers and volunteers.

What is a Data Breach?

For the purposes of this Policy, a data breach means an information breach as defined under the PRIS Act and includes unauthorised access to information, unauthorised disclosure of information, or loss of information. A breach may be accidental or deliberate and may involve electronic or physical records.

Examples may include:

- an email or attachment containing personal information being sent to the wrong recipient;
- personal information being provided to a person without appropriate authority or consent;
- paper files or records being lost, misplaced or accessed by an unauthorised person;
- a lost or stolen laptop, mobile device or storage device containing Shire information;
- unauthorised access to a Shire system, account or record;
- incorrect disposal of records containing personal information; and
- a cyber security incident that results in unauthorised access, disclosure or loss of information.

Reporting a Suspected Breach

Any person covered by this Policy who becomes aware of, or reasonably suspects, a data breach must report it immediately, or as soon as practicable, to their manager and/or the Shire's Privacy Officer. A report must not be delayed because all details are not yet known.

Where known, the report should identify:

- what happened and when it was discovered;
- the information that may have been affected;
- the individuals or groups potentially affected;
- who may have accessed or received the information;
- any immediate action already taken; and
- any other information relevant to assessing the incident.

Data Breach Response

Contain

The Shire will take reasonable steps to contain the breach and prevent further loss, access or disclosure. Actions may include recalling an email, retrieving documents, asking an unintended recipient to securely delete or return information, restricting access, changing passwords, isolating affected systems or obtaining assistance from the Shire's IT provider.

Assess

The Shire will assess the circumstances of the breach, the information involved, the persons affected, whether the information has been recovered or secured, the likelihood of harm and whether the incident is a notifiable data breach under the PRIS Act.

Where the Shire reasonably suspects that a notifiable data breach has occurred, an assessment must be undertaken as soon as reasonably practicable and within the timeframe required by the PRIS Act, unless an extension applies.

Notify

Where the Shire determines that notification is required under the PRIS Act, the Shire will notify the Information Commissioner and affected individuals as required by law. Notification decisions will be coordinated by the Privacy Officer and authorised by the Chief Executive Officer or an appropriately authorised officer.

Review and Prevent

Following a breach, the Shire will consider the cause of the incident and any reasonable corrective action required to reduce the likelihood of recurrence. This may include changes to procedures, access controls, systems, contractual arrangements, staff guidance or training.

Notifiable Data Breaches

For the purposes of this Policy, a notifiable data breach is an information breach that meets the notification threshold under the PRIS Act. Not every data breach is a notifiable data breach. The Shire will determine whether an incident meets the applicable threshold under the PRIS Act, including whether unauthorised access to or disclosure of personal information is likely to result in serious harm to an individual, or whether loss of personal information creates a relevant risk of unauthorised access or disclosure and serious harm.

In assessing potential serious harm, the Shire will consider the nature and sensitivity of the information, applicable security protections, the circumstances of the access, disclosure or loss, the persons who may obtain the information, the potential for misuse and the nature of harm that could result.

Roles and Responsibilities

Employees, Elected Members and Other Relevant Persons

- protect Shire information from unauthorised access, use, disclosure or loss;
- promptly report suspected or actual breaches;
- take reasonable immediate containment action where appropriate; and
- cooperate with any breach assessment or investigation.

Managers

- ensure suspected breaches are promptly escalated;
- assist with containment, investigation and corrective action; and
- support staff awareness of this Policy.

Privacy Officer

- coordinate or assist with breach assessments;
- provide advice on obligations under the PRIS Act;
- maintain appropriate breach records and the Data Breach Register;
- coordinate notifications where required; and
- monitor corrective actions and identified improvements.

Chief Executive Officer

The Chief Executive Officer is responsible for ensuring appropriate arrangements are in place for the Shire to comply with its obligations under the PRIS Act and this Policy.

Data Breach Register

The Shire will maintain a Data Breach Register in accordance with the PRIS Act. The register will record relevant details of breaches, assessments, containment and mitigation actions, notification decisions and corrective actions, as applicable. The register will be managed as an internal Shire record and retained in accordance with applicable recordkeeping requirements.

Confidentiality and Recordkeeping

Information relating to a suspected or confirmed breach will be handled confidentially and disclosed only where necessary to assess, investigate, contain or respond to the breach, or where disclosure is authorised or required by law. Records relating to a breach will be created, stored and disposed of in accordance with the Shire's recordkeeping obligations.

Training and Awareness

The Shire will provide appropriate information and awareness to personnel about recognising and reporting data breaches, protecting personal information and complying with this Policy and the Shire's Privacy Policy.

Related Legislation and Documents

- Privacy and Responsible Information Sharing Act 2024 (WA)
- Freedom of Information Act 1992 (WA)
- Local Government Act 1995 (WA)
- State Records Act 2000 (WA)
- Shire of Beverley Privacy Policy
- Shire of Beverley Recordkeeping Plan and relevant ICT policies and procedures

Review

This Policy will be reviewed periodically and following significant legislative or regulatory change, relevant guidance from the Information Commissioner, a significant data breach, or where improvements to Shire information governance arrangements are identified.

Responsible Officer:	Chief Executive Officer
Contact Officer:	Deputy Chief Executive Officer / Privacy Officer

12.6 Annual Council and Staff Christmas Function and Gift

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	20 October 2026
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 a 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 10 December, Friday 11 December, Thursday 17 December and Friday 18 December have been identified as possible dates.

Gift

Last year gift vouchers from the IGA and T-Bone Butcher along with a box of chocolates, were 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

2026/27 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	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:

1. approve a Council and Staff Christmas Function to be held in December 2026;
and
2. approve the purchase of gift cards and chocolates for staff.

13. ELECTED MEMBERS' MOTIONS WHERE NOTICE HAS BEEN GIVEN

Nil.

14. LATE ITEMS

Late items presented by Shire Officers with approval of the meeting.

15. CONFIDENTIAL ITEMS

15.1 Meeting Closed to the Public

Council to consider a confidential item, Awarding of Cropping Leases in a meeting closed to the public in accordance with Section 5.23(4) of the *Local Government Act 1995*.

This matter is confidential under Section 5.23(4) c (i) of the *Local Government Act 1995* and the Council is satisfied that discussion of this matter deals with tendered price.

RECOMMENDATION

That the meeting be closed to the public for Council to discuss the Awarding of Cropping Leases.

15.2 Awarding of Community Cropping Leases

Submission To:	Ordinary Council Meeting 28 October 2026
Report Date:	21 October 2026
Applicant:	Various
File Reference:	ADM 0092
Author and Position:	Stephen Gollan, Chief Executive Officer
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to consider awarding various Cropping Leases.

15.3 Meeting Open to the Public

RECOMMENDATION

That the meeting re-open to the public and announce any decisions made.

16. NEW BUSINESS ARISING BY ORDER OF THE MEETING

New Business of an urgent matter only arising by order of the meeting.

17. CLOSURE

The Chairman to declare the meeting closed.