

SHIRE OF BEVERLEY

ANNUAL REPORT 2025/26

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Welcome to the 2025/26 Annual Report

Welcome to the Shire of Beverley's Annual Report 2025/26 covering the period 1 July 2025 to 30 June 2026. This report aims to provide you with an open and accountable insight on how the Shire progressed over the 2025-2026 year.

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

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

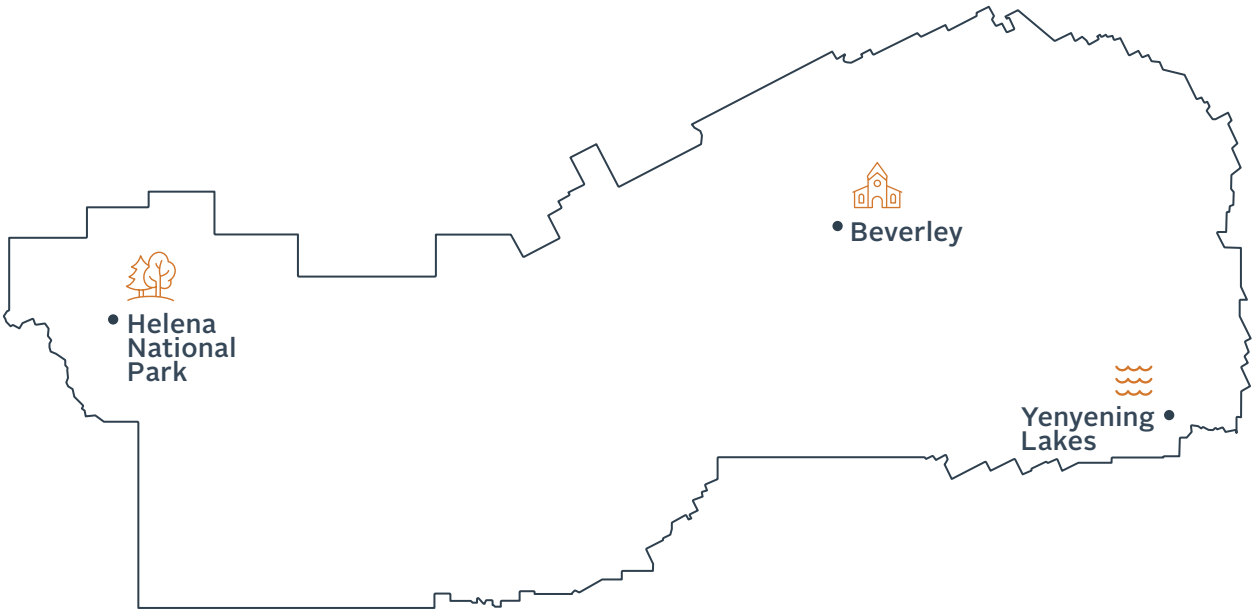


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2025/26 QUICK FACTS

131km
Distance from Perth

2,310km²
Area

1,738
Population

1,501
Electors

455
Dogs Registered

126
Cats Registered

2,642
Department of Transport Financial Transactions

33
Planning Approvals

49
Building Licences Issued

467 tonne
Kerbside Waste Volume Collected

120 tonne
Kerbside Recycling Collected

$195,277,282
25/26 Total Assets

STATEMENT BY SHIRE PRESIDENT

The 2025/26 financial year has been a year of progress and productive outcomes in which the Shire of Beverley continues to work toward and invest in a sustainable future for our community, amid an increasingly challenged economic environment.

Rate levels increased overall by 5%. The Shire supports sound planning to utilise own resources, seeking external funding wherever possible to assist with projects, maintaining responsible financial management of the district.

It was immensely disappointing for the Shire to be advised, some 600 days after an application was made, that the Beverley 2035 initiative was not supported in the Federal Regional Precincts Partnership Program. Beverley 2035 was developed with community and external assistance; funding would have enabled planning to be undertaken to prepare for implementation. Despite this outcome the long-term vision and priorities identified through Beverley 2035 remain important to the Shire.

Completion of the Swimming Pool Stage 1 is among highlights for the year, representing a significant investment in an important community asset. Improvements include new pump room, main bowl resurfacing, new toddler and learn to swim pools, wetdeck surrounds, and a modernised aquatic facility providing safer, more accessible spaces for swimmers of different ages and abilities. Council looks forward to progressing Stage 2 to replace outdated building facilities when funds become available.

Another highlight has been resurfacing of the netball courts at the recreation ground and replacement of the playground soft-fall. The upgrades support continued participation in sport and outdoor activity by local families and community groups and are also enjoyed by an increasing number of visitors to our town.

Refurbishment of the Old School building next to the Shire Office has enabled Council Chambers to be relocated, freeing up much needed additional office space in the main administration building. Several citizenships have been held at the Civic Centre since the change; the new facility has been well received by citizenship conferees and their visitors.

Trails planning has progressed with Council endorsing the Commonage Hill Trail Plan and receiving a Beverley to Narrogin regional trail report. The initiatives support longer term planning for recreation, tourism and community access, collaboration with neighbouring communities and relevant stakeholders will be important

A highlight for the year with a difference! The successful 2026 Beverley Airshow held on 11 April attracted many thousands of visitors to Beverley, provided an opportunity to showcase the town, airfield, and Wheatbelt region, whilst celebrating Beverley's aeronautical history. The success is testimony to considerable effort by the organisers, volunteers, supporting organisations, and a partnership established with the Beverley Soaring Society which was integral in assisting the event to be achieved. Events of this scale help strengthen Beverley's profile as a destination and there has been a notable economic flow-on from an increasing influx of visitors since.

Financial auditing for local government is now overseen by the Office of Auditor General (OAG) and pleasingly, for a third year the Shire of Beverley was recognised as one of Local Governments best practice entitles for financial reporting and controls over the 24/25 audited financial year. The OAG has appointed SW Accountants and Advisors as the Shires new auditors for the 25/26 financial year to which this Annual Report relates.

To comply with the State Government reforms, the Shire was required to appoint an independent chair for the Audit, Risk and Improvement Committee (ARIC). Following advertising of the position Council endorsed Ms Katrina Crute to fill this role.

The appointment of new auditors and an independent ARIC chair support transparent governance and independent scrutiny of financial and operational processes, strengthening the Shire's audit, risk and improvement oversight.

The 2025 Local Government elections for Beverley was well supported with 8 nominees for the four vacancies and a 49.83% voter response to the Electoral Commission conducted postal vote. Councillors Sue Martin, John Maxwell, and Alan Sattler were re-elected for four-year terms along with new Councillor Andrew Shaw. Following the successful Councillors having been sworn into their roles, Council elects the Shire President and Deputy Shire President for a two-year term, those positions were filled by Cr Dee Ridgway and Cr Alan Sattler respectively.

Beverley is now represented by 7 Shire Councillors, with that number being reduced from eight to seven at the most recent elections. This is a result of State Government reforms requiring Band 4 Councils, of which Beverley is one, to have a maximum of 7 Councillors. Prior to this enforced change Beverley had 9 Councillors, the reduction has been undertaken over the last two local government elections. I wish to acknowledge the commitment of Shire Councillors to our community and the time they contribute to the task.

Council was pleased to retain Steve Gollan as the Shire of Beverley Chief Executive Officer for another 5 years with that term of employment officially commencing January 2026. The positive, open and progressive relationship fostered under Steve's stewardship and a productive relationship within and between Staff and Councillors continues to support effective operation of the Shire and great outcomes for Beverley.



Cr Dee Ridgway
Shire President







CHIEF EXECUTIVE OFFICER'S MESSAGE

I am pleased to present the 2025/26 Annual Report to elected members, ratepayers, and residents of the Shire of Beverley. A brief summary from the 2025/26 year:

Rates

In July 2025, Council resolved to increase rate revenue by 5%. Increased costs were expected from fuel, waste and the swimming pool contract as well as general wage and superannuation increases. Council continues to offer a payment incentive discount of 10% for rates paid within 21 days of the issue date. This is the most generous discount offered in the State and reflects Councils ongoing support of its loyal rate payer base.

Budget Highlights

The 2025/26 Budget, adopted in July, included key infrastructure and community-focused projects:

- Recreation Ground – Netball Court Resurfacing and Softfall replacement in the playground.
- Stage 1 Swimming Pool Completion
- Beverley Airshow 2026
- $3.6M allocation to Bridge and Road Construction
- Continuation of the Footpath Renewal Program (now in its tenth year)
- Planning for a Four Unit Housing Development at Chestillion Court.

These projects were completed or commenced during the 25/26 year.

Roads and Bridges

To receive road and bridge funding from the State Government, the Shire of Beverley attend several meetings and prepares various reports annually.

To qualify for emergency bridge funding, the Shire completes an annual Level 1 inspection report for our 25 timber bridges. This process takes approximately 3 weeks to complete. Annual maintenance is also carried out on our bridges and proof of works and receipts are required for this funding.

For Regional Road Group funding, the process begins with the Manager of Works preparing the Shire of Beverley's Multi-Criteria Assessment (MCA) to establish how much funding we require to complete our annual road program. The MCA is then submitted to the Regional Road Group for discussion and approval to submit the MCA to MainRoads WA.

Direct Grant funding is distributed annually based on road lengths, traffic volumes, and maintenance needs.

The Shire is grouped with 18 other Shires in the Wheatbelt South Regional Road Group. The Wheatbelt South Regional group is divided into four sub-groups, Beverley sits in the Hotham Dale Sub Group along with Brookton, Pingelly and Wandering.

The Beverley CEO is the Secretary of the Hotham Dale Sub Group who meet at least twice per financial year to fairly distribute the funding for approval and discuss each Shires works programs. The sub group then submit the final MCA to the Wheatbelt South Regional group.

In the 2025/26 financial year, the Shire of Beverley received $477,256.00 from RRG, $189,489.00 Direct Grants and $485,832.00 Roads to Recovery and $1,486,000.00 for LGGC Bridge Funding.



ECART – Emergency Companion Animal Response Team

The Community Emergency Services Manager (CESM) recognised that in emergencies people with pets are unlikely to leave without their animals or evacuate too late, thus putting themselves and emergency personnel at greater risk. The Shire of Beverley endorsed the idea of addressing this problem and after the CESM was successful with grant funding to purchase and equip two trailers that assist people with pets, the Emergency Companion Animal Response Team was formed. The team have been actively promoting their activities at the Beverley, Northam and York Agricultural Shows and have a Facebook page. The key focus of ECART is educating the community about the importance of evacuating early with pets and companion animals and how to plan ahead and be prepared.

Beverley Swimming Pool Redevelopment

In March 2026, Stage 1 of the Swimming Pool redevelopment concluded and included the refurbishment of the main pool bowl; the refurbishment of the toddler pool, including a beach entry and splash equipment; the installation of ramp and stair access; the replacement of diving blocks; and the relocation and renewal of the plant and filtration systems.





The Community enjoyed free access to the pool for the remainder of the six week season. This redevelopment marks a significant renewal of an asset that has served the community for over 60 years.

Community Grants

Council awarded $19,500.00 through the 2025/26 Community Grants Program. The successful recipients were:

- Beverley River Care Group
- Beverley Amateur Swimming Club
- Beverley Frail Aged Lodge
- Beverley Real Life Church
- Beverley Station Arts
- Beverley Lawn Tennis Club

Health Services

To ensure the community has access to quality local health care services, the Shire signed a contract for the Provision of Medical Services to the Shire of Beverley in November 2025. The contract expires in 2030 with a further term of 5 years available. The Beverley Medical Centre provides a quality service with at least one Doctor onsite Monday to Friday.

In May 2026 Council commenced work on the Shire of Beverley Local Health Plan. The plan is expected to be adopted by December 2026.

Beverley Air Show 2026

The Beverley Airshow was a significant highlight of the 2025/26 year and represented a major achievement for the Shire and the broader community.

Following three years of planning, the Beverley Airshow returned with a successful program of aviation displays and community activities.

The event attracted more than 8,000 attendees. It was supported by more than 380 volunteers, vendors, food van operators and crew members. A total of 70 aircraft participated, including 17 static displays.

Planning commenced in May 2023 and was led by the Shire of Beverley in partnership with the Beverley Soaring Society, community representatives, Shire Councillors and the specialist team at Paul Bennet Airshows. This collaborative effort successfully translated the initial vision into a major regional event.

Favourable weather conditions supported the safe and efficient delivery of the airshow program. Pilots described the conditions as rare and remarkable, contributing to smooth aircraft arrivals and a successful conclusion to the event.

The Beverley Airshow was supported by the Western Australian Government through Tourism WA and Royalties for Regions.

The Shire also acknowledges the valuable contributions of the event's major sponsors:

Tourism WA; Perth Airport; Focus Networks; DanTranz Logistics; Applied Aviation; Flight Training Perth; Avon Waste; Brooks Airways; HC Construction and Beverley Pharmacy.

The Shire extends its appreciation to the pilots, performers, emergency services personnel, volunteers, stallholders, organisers and many behind-the-scenes contributors whose collective efforts made the event possible. The successful delivery of the Airshow reflected a strong and coordinated community effort.

A key objective for Council was to strengthen Beverley's profile as a visitor destination. Early indications suggest that the event has contributed to this objective, with visitors returning to explore






the arts, heritage and outdoor experiences available across Beverley and the Avon Valley.

Conclusion

Thank you to all elected members, staff, volunteers, and community members who contributed to another successful year for the Shire of Beverley. We look forward to progressing our infrastructure, assets and events in 2026/27.



Mr Stephen Gollan
Chief Executive Officer

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YOUR COUNCIL 2025/26



Elected Council 2025 - 2027: L to R: Cr Chris Lawlor, Cr Andrew Shaw, Cr John Maxwell, Cr Dee Ridgway (President), Cr Alan Sattler (Deputy President), Cr Susan Martin and Cr Darryl Brown.

COUNCIL MEETINGS

An Ordinary meeting of Council is generally held on the fourth Wednesday of each month excluding January (11 in total). There was one Special Meeting of Council in 2025/26.
Council has four active Committees of Council:

The **Audit, Risk and Improvement Committee (ARIC)** met three times during the financial year. An Independent Chairperson, Mrs Katrine Crute was appointed in April 2026. Cr's Ridgway, Sattler and Maxwell are the other current members of the ARIC. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Financial Reporting, Internal Control & Risk Management Systems, Annual Business Plans, Internal Audits, External Audits and Other Investigations.

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

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

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

2025/26 MEETING ATTENDANCE

COUNCILLOR	ORDINARY MEETINGS	SPECIAL MEETINGS	APPROVED LEAVE	APOLOGIES	COMMITTEE MEETINGS
Cr David White (P)*	3 of 3	-	-	-	1 of 1
Cr Dee Ridgway (P)	11 of 11	1 of 1	-	-	5 of 5
Cr Darryl Brown	6 of 11	1 of 1	1	5	2 of 3
Cr Don Davis*	3 of 3	-	-	-	1 of 1
Cr Chris Lawlor (DP*)	10 of 11	1 of 1	1	-	3 of 3
Cr Susan Martin	11 of 11	1 of 1	-	-	1 of 1
Cr John Maxwell	11 of 11	1 of 1	-	1	2 of 3
Cr Alan Sattler (DP)	8 of 11	1 of 1	2	1	5 of 5
Cr Andrew Shawˆ	8 of 8	1 of 1	-	-	2 of 2

(P) - President

(DP) – Deputy President

* Retired at the 2025 October Election

ˆ Elected to Council at the 2025 October Election

COUNCILLOR DEMOGRAPHICS

AGE RANGE AT 30 JUNE 2026	NUMBER OF ELECTED MEMBERS
Between 18 years and 24 years	-
Between 25 years and 34 years	-
Between 35 years and 44 years	-
Between 45 years and 54 years	1
Between 55 years and 64 years	2
Over the age of 64 years	4

ELECTED MEMBER REMUNERATION

DESCRIPTION	2025/26
President	
Annual Allowance	$6,300.00
Meeting Attendance Fees	$13,480.00
ICT Expenses	$2,877.00
Travel & Accommodation Allowance	$1,063
Total	**$24,080.00**
Deputy President	
Annual Allowance	$1,575.00
Meeting Attendance Fees	$4,120.00
ICT Expenses	$2,877.00
Travel & Accommodation Allowance	$533.00
Total	**$9,105.00**
All Other Councillors	
Meeting Attendance Fees	$22,660.00
ICT Expenses	$14,385.00
Travel & Accommodation Allowance	$1,115.00
Total	**$38,160.00**
Overall Total	**$71,345.00**

President 1 July – 22 October 2025 was Cr David White
President 23 October 2025 onwards was Cr Dee Ridgway
Deputy President 1 July – 22 October 2025 was Cr Dee Ridgway
Deputy President 23 October 2025 onwards was Cr Alan Sattler
At the 2025 Election, Council reduced from 8 to 7 Councillors.

CEO & EMPLOYEE REMUNERATION

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

SALARIES IN EXCESS OF $130,000	NO OF POSITIONS
$130,001 – $140,000	1
$170,001 – $180,000	1

Remuneration paid to the Chief Executive Officer for 2025/26 was $177,001.00.

COUNCILLOR TRAINING REPORT 2025/26

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

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

The five courses are:

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

	CR RIDGWAY	CR BROWN	CR LAWLOR	CR MARTIN	CR MAXWELL	CR SATTLER	CR SHAW
Understanding Local Government	✓	✓	✓	✓	✓	✓	✓
Conflicts of Interest	✓	✓	✓	✓	✓	✓	✓
Serving on Council	✓	✓	✓	✓	✓	✓	✓
Understanding Financial Reports	✓	✓	✓	✓	✓	✓	✓
Meeting Procedures	✓	✓	✓	✓	✓	✓	✓

All seven elected members have completed their CME training.

Council has 'EM010 Councillor Training and Professional Development Policy' and through this policy, Councillors are encouraged to request additional training if they so wish.

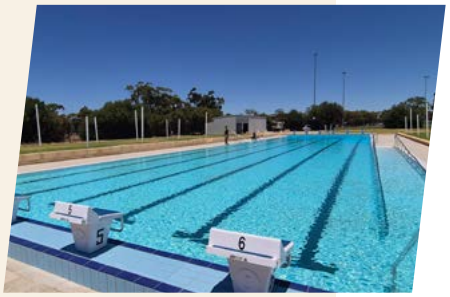
Stephen Gollan
Chief Executive Officer

ACHIEVEMENTS

During the 2025/26 Financial Year Council achieved the following:

1. Swimming Pool Upgrade – Stage 1

Stage 1 was completed in March 2026 which included the installation of a Wetdeck drainage system and vinyl liner to the main swimming pool bowl, renewal and relocation of plant room and filtration infrastructure, new access ramp and steps, renewal of diving blocks, paving renewal and general landscaping works. A soft launch opening was held in March with the community receiving six weeks of free usage. We look forward to a full season of use of the new facilities in 26/27.



2. Beverley Airshow

After three years of planning, the Beverley Airshow returned in spectacular fashion, attracting more than 8,000 attendees and featuring 70 aircraft, including 17 static displays. Led by the Shire of Beverley in partnership with the Beverley Soaring Society, community representatives, Shire Councillors and Paul Bennet Airshows, the event was supported by more than 380 volunteers, vendors, food operators and crew. Exceptional flying conditions contributed to a memorable day, proudly supported by the Western Australian Government through Tourism WA and Royalties for Regions.



3. Recreation Ground Renewal

Completed renewal works included the Netball Court Resurfacing, Playground Climbing Web and Softfall replacement and Oval lighting globe replacement. The refresh of the playground space has been well received by the community and the Clubs utilising the oval have noted an vast improvement in visibility at night.



4. Housing

Chestillion Crt Subdivision planning works progressed during the year with crucial infrastructure expansion and the development of four houses to progress in 26/27.

5. Plant Renewal

In line with Council's Plant Renewal program BE013 Tandem Tip Truck was renewed during the year, funded by the Plant Replacement Reserve.

6. Road & Bridge Construction

Notable road improvements included widening works on Mawson Road and Waterhatch Road in line with Council's Road Construction Program.

Partial renewal works on Bridge 3195A Waterhatch Road were completed by MainroadsWA with works to be completed in 26/27.

7. Maintain Moderate Rate Increases

Council resolved to increase Rates by 5% in 2025/26 while maintaining its 10% discount for rates paid by the early discount date.

CAPITAL PROJECTS

THE 2025/26 BUDGET INCLUDED THE FOLLOWING CAPITAL PROJECTS:

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

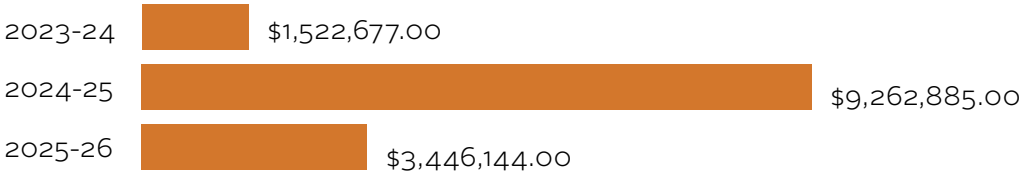
Listed under each project are highlights and is not the full list.

PROJECT	FUNDING
Road Infrastructure	**Total $1.9M**
Mawson Road	$587,142
Waterhatch Road	$479,909
Bridge Infrastructure	**Total $1.7M**
Bremner Road Bridge	$1.48M
York-Williams Road Bridge	$300,000
Footpath Infrastructure	**Total $107,428**
Brockman Street	$107,428
Land & Buildings	**Total $7.6M**
Swimming Pool Redevelopment	$2.8M
Chestillion Court Headworks and Construction	$3.1M
Recreation Ground – Netball Courts & Softfall Renewal	$275,000
Plant & Equipment	**Total $454,000**
Tandem Tip Truck	$212,000
Turf Tractor	$60,000
Office Furniture & Equipment	**Total $35,600**
Admin Office Server Replacement	$30,000
Gym – Elliptical Cross Trainer	$5,600

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

Renewal capital grant funding



KEY STRATEGIC ACTIVITIES FOR 2026/27

The following are the key activities funded in the 2026/27 Annual Budget and these will contribute in achieving the strategic vision, goals and outcomes detailed in the Shire's Strategic Community Plan.

Swimming Pool Upgrade – Stage 2 Design and Business Case for Building

Complete planning by December 2026. Secure funding by June 2027.

The Shire will actively seek funding to progress stage 2 which will include construction on new changerooms, first aid room, life guard station, kiosk, swimming club rooms and the relocation of the community gym and new multi-purpose activity area.

Essential Worker Housing

Commence construction by June 2027.

Infrastructure expansion works and construction of four Essential Worker Units at Chestillion Court (behind Hunt Road Village). Infrastructure works are planned to progress in January 2027 and Housing construction to progress in June 2027.

Road Construction

Complete by June 2027.

$2 million has been allocated to progress road infrastructure projects across the district including works on Waterhatch Rd, Mawson Rd, Morbinning Rd and York Williams Rd. Floodway renewal will be undertaken on Dale Bin North Rd along with gravel sheeting on Northbourne Rd and Dobaderry Rd.

Visitor Accommodation

Planning to be completed by December 2026. Construction to commence prior to 30 June 2027.

Build additional Caravan Park Cabins to capitalise on the ongoing persistent demand for the existing Units.

Recreation Ground Upgrades

Complete by June 2027.

Outdoor LED Screen power upgrade and Fenced Dog Exercise Area.

Refuse Site Improvements

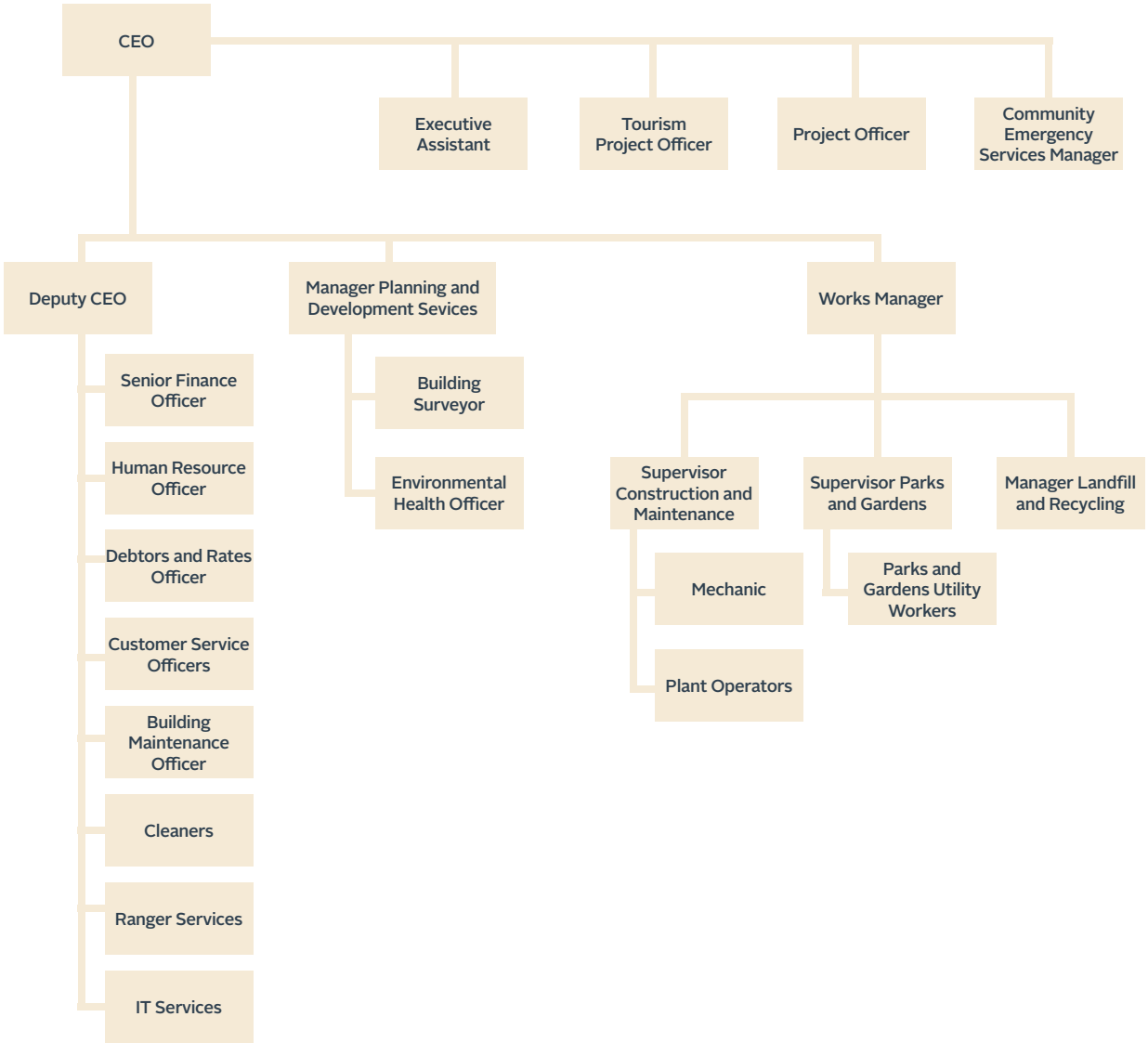
Complete by June 2027.

Replace the Boundary Fence and construct an exclusive green waste area for use by contractors out of hours.

ORGANISATIONAL STRUCTURE

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

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



LEGISLATIVE COMPLIANCE

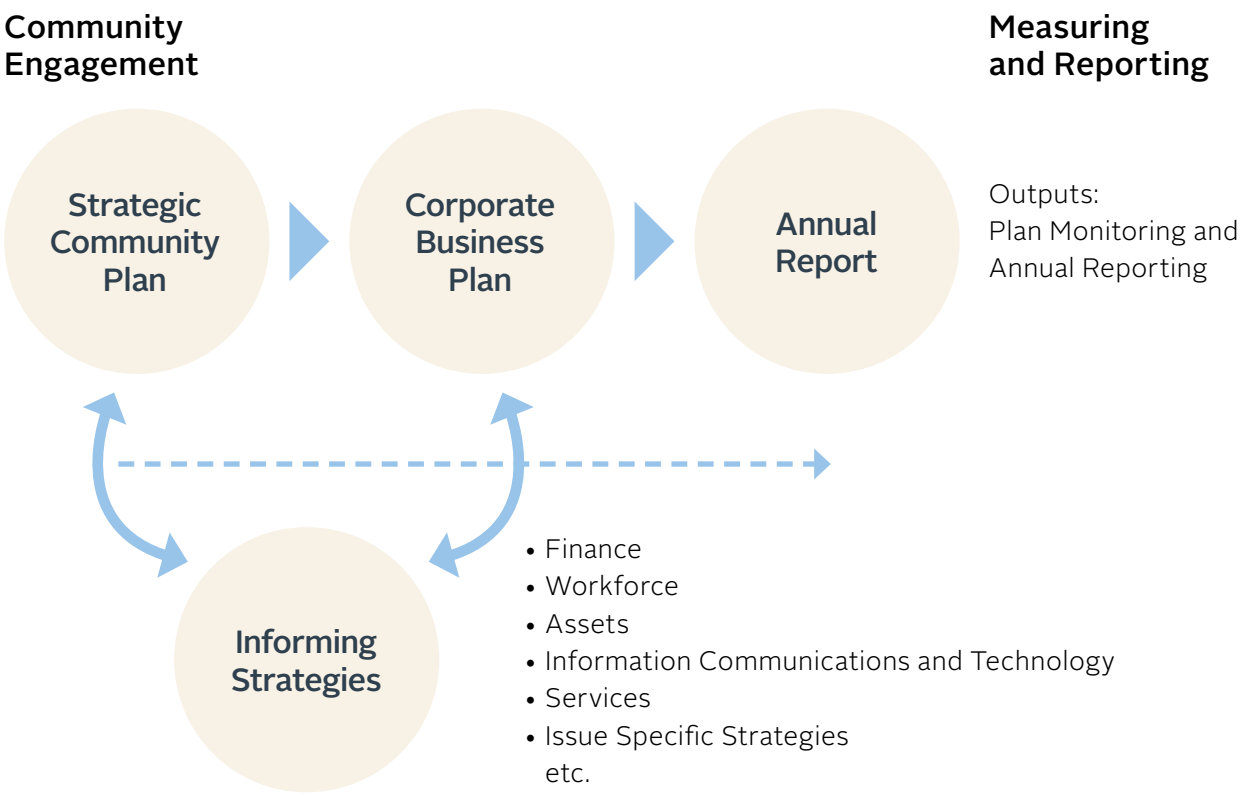
INTEGRATED PLANNING AND REPORTING (IPR) FRAMEWORK

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

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

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

The diagram below illustrates the different elements of the IPR:



ELEMENTS OF INTEGRATED PLANNING AND REPORTING FRAMEWORK

STRATEGIC COMMUNITY PLAN

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

REVIEW

A minor review commenced in April 2026.

OUR VISION:

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

WE VALUE:

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

COUNCIL PRIORITIES:

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

GOALS:

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

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

2025/26 STRATEGIC COMMUNITY PLAN

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

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

1. ECONOMY

- **Achievement of the footpath strategy:** Council invested $100,000.00 into a safe and user friendly footpath network, 2025/26 was the 10th year of the 10 year plan, therefor achieving the footpath strategy.
- **Increased awareness of the BE brand:** Council successfully held the 2026 Beverley Air Show on 11 April 2026. In partnership with the Beverley Soaring Society, the event attracted over 8,000 people to Beverley.
- **Residential land, connected to infill sewerage is available:** Shire staff continue the Chestillion Court subdivision, this will see the development of an additional 11 green title lots and enable the construction of four Essential Worker Units.



- **Apprenticeships and traineeships offered at the Shire:** The Shire was pleased to welcome our first Administration Support Trainee in February 2026 who is undertaking Certificate 3 in Local Government.



2. COMMUNITY

- **Volunteer run community groups are supported in achieving their goals:** Council contributed $19,500.00 to six different organisations through the Community Grants program. Activities included upgrades to club assets and major capital purchases.
- **Upgrade completed at the Swimming Pool Precinct:** Stage 1 was completed in March 2026 which included resurfacing of the main swimming pool bowl, renewal of plant room and filtration infrastructure, new access ramp and steps, renewal of diving blocks, paving renewal and general landscaping works. A soft launch opening was held in March with the community receiving six weeks of free usage.



- **Community has access to quality local health care services and facilities:** the Shire signed a contract for the Provision of Medical Services to the Shire of Beverley in November 2025. The contract expires in 2030 with a further term of 5 years available.

3. ENVIRONMENT

- **Evacuation Centre and local emergency service groups are resourced:** the establishment of the Emergency Companion Animal Response Team (ECART) came through successful grant funding applications by the Community Emergency Services Manager. This allowed the purchase and fit out of two trailers that assist people with pets to evacuate in an emergency. The team are focusing on education and preparedness of people with pets and companion animals.

4. CIVIC LEADERSHIP



- **Community is consulted and informed:** The Shire of Beverley updated its website in June 2026. The website now meets disability requirements and is easy to navigate for all users. The Shire continues to collate, produce and distribute its monthly publication, the Beverley Blarney. The Blarney remains free for all ratepayers and residents and is available to read online via the Shire website.



- **Council is supported and works with a capable and skilled team:** Several administration staff members undertook Local Government AI training throughout 2025-26. The works crew completed forklift and working at heights training. An independent chairperson was appointed for the Audit, Risk and Improvement Committee.
- **Responsible management of Council assets and finances:** For the third year in a row, the Shire received advice of "2024-25 Best Practise Entities" recognition by the OAG in April 2026. The recognition was for timeliness and quality of financial reporting and controls. Outstanding recognition of the ongoing high standards set by Staff & Council.

INFORMING STRATEGIES

CORPORATE BUSINESS PLAN

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

The Corporate Business Plan was adopted in 2014 for 2014 to 2017. The annual review has not been completed, and there is currently no plan. It is anticipated that a new Corporate Business Plan will be adopted by 30 June 2027.

10 YEAR LONG TERM FINANCIAL PLAN (LTFP)

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

The Long Term Financial Plan is due for a major review in 2028 to coincide with the major review of the Strategic Community Plan.

4 YEAR WORKFORCE PLAN (WFP)

The WFP 2025/26 – 2028/29 provides a detailed management plan of Council's workforce which reflects the staffing requirements required to achieve the objectives of the Strategic Community Plan.

The WFP 2025/26 – 2028/29 was adopted at the 28 May 2025 Ordinary Council Meeting.

10 YEAR INFRASTRUCTURE ASSET MANAGEMENT PLAN (IAMP)

The IAMP, first adopted in 2013, reflects the renewal requirements of Council's infrastructure assets. The IAMP assists in informing the review of the 10 Year Long Term Financial Plan.

The Shire of Beverley Asset Management Plan 2025-2035, combining Infrastructure, Buildings and Transport was reviewed and updated in May 2025.

10 YEAR BUILDINGS ASSET MANAGEMENT PLAN (BAMP)

The BAMP, first adopted in 2012, reflects the renewal requirements of Council's building assets. The BAMP assists in informing the review of the 10 Year Long Term Financial Plan.

The Shire of Beverley Asset Management Plan 2025-2035, combining Infrastructure, Buildings and Transport was reviewed and updated in May 2025.

10 YEAR PLANT REPLACEMENT PROGRAM (PRP)

The PRP, first adopted in 2015, is reviewed annually by Council and reflects Council's Plant replacement requirements. The PRP is first reviewed by the Works Committee and then Council annually, generally between February to April. The most recent PRP was received by Council at the 26 February 2026 Ordinary Council Meeting.

NATIONAL COMPETITION POLICY

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

THE STRUCTURAL REFORM OF PUBLIC MONOPOLIES

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

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

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

COMPETITIVE NEUTRALITY

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

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

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

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

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

LEGISLATION REVIEW

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

DISABILITY ACCESS AND INCLUSION PLAN

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

The current 2023 – 2028 DAIP was adopted by Council in December 2023.

A DAIP progress report is completed annually and forwarded to the Disability Services Commission. The 2025/26 progress report was completed and submitted in June 2026.

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

OUTCOME 1

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

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

OUTCOME 2

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

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

OUTCOME 3

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

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

OUTCOME 4

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

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

OUTCOME 5

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

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

OUTCOME 6

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

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

OUTCOME 7

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

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

PUBLIC INTEREST DISCLOSURE

PUBLIC INTEREST

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

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

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

During the 2025/26 Financial Year there were no disclosures made under the Act.

RECORD KEEPING PLAN

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

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

RATIONALE

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

MINIMUM COMPLIANCE REQUIREMENTS

The Record Keeping Plan is to provide evidence to adduce that:

1. The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.
2. The Organisation conducts a record keeping program.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The Organisation's induction program addresses employee roles and responsibilities in regards to their compliance with the Organisation's Record Keeping Plan.

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

The current Recordkeeping Plan is valid April 2025 – April 2030.

2026/26 UPDATE

Throughout 2025-26 the Records Officer carried out general recordkeeping duties. There were no significant undertakings.

The Shire is actively investigating digital records management options alongside progression towards a new financial management solution.

REGISTER OF MINOR COMPLAINTS

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

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

(i) The number of complaints recorded on the register of complaints;

(ii) How the recorded complaints were dealt with; and

(iii) Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the Local Government Act 1995 were received during 2025/26.

FREEDOM OF INFORMATION

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

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

No Freedom of Information requests were received in 2025/26.

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

2025/26 ANNUAL FINANCIAL REPORT

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

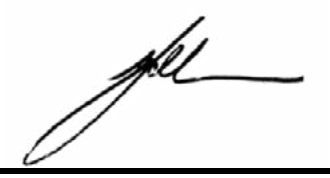
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

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 27th day of October 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				
Items that will not be reclassified subsequently to profit or loss				
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

	2026 Actual	2025 Actual
	$	$
Assets and services acquired below fair value		
The Shire has not received any contributed assets nor does it utilise any volunteer services.		
Interest revenue		
Interest on reserve account funds	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
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

	Note	2026	2025
		$	$
Cash at bank and on hand		1,672,114	2,956,507
Term deposits		1,839,963	1,834,336
Total cash and cash equivalents		3,512,077	4,790,843
Held as			
- Unrestricted cash and cash equivalents		1,602,306	1,739,957
- Restricted cash and cash equivalents	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

		2026	2025
		$	$
Current assets			
Financial assets at amortised cost		2,844,418	2,713,190
		2,844,418	2,713,190
Other financial assets at amortised cost			
Term deposits		2,844,418	2,713,190
		2,844,418	2,713,190
Held as			
- Restricted other financial assets at amortised cost	20	2,844,418	2,713,190
		2,844,418	2,713,190
Non-current assets			
Financial assets at fair value through profit or loss		116,383	59,715
		116,383	59,715
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		59,715	62,378
Movement attributable to fair value increment/(decrement)		56,668	(2,663)
Units in Local Government House Trust - closing balance		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 hierachy.

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

	2026	2025
	$	$
Current		
Rates and statutory receivables	518,088	533,079
Trade receivables	82,623	94,040
GST receivable	0	2,954
	600,711	630,073
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. 3 - Cost approach using current replacement cost.	Independent registered valuer	June 2026	2 - Price per square metre. 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. 3 - Cost approach using current replacement cost.	Independent registered valuer	June 2026	2 - Price per square metre. 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) Regualtions 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

	2026 Actual $	2025 Actual $
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
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

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

	2026	2025
	$	$
Current		
Sundry creditors	178,017	486,498
Prepaid rates	117,254	127,541
Accrued payroll liabilities	0	71,714
Accrued Interest	15,272	16,528
ATO liabilities	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

	2026	2025
	$	$
Current		
Contract liabilities	1,909,771	1,550,886
	1,909,771	1,550,886
Reconciliation of changes in capital grant/contribution liabilities		
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
Expected satisfaction of capital grant/contribution liabilities		
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 Current	2026 Non-current	2026 Total	2025 Current	2025 Non-current	2025 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 materiallly 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 hierachy (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

	2026	2025
Current provisions	$	$
Employee benefit provisions		
Annual Leave	319,019	305,947
Long Service Leave	131,673	180,521
Other Employee Leave Provision	0	0
	450,692	486,468
Other provisions		
Employment on-costs	0	0
	0	0
Total current employee related provisions	450,692	486,468
Non-current provisions		
Long Service Leave	159,793	100,560
	159,793	100,560
Other provisions		
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:

	Note	2026	2025
Amounts are expected to be settled on the following basis:		$	$
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	24(a)	71,345	74,572
		843,575	893,441

Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except f 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

Other long-term benefits
These amounts represent annual leave and long service leave entitlem

Termination benefits
These amounts represent termination benefits paid to KMP (Note: may or may

Council member costs
These amounts represent payments of member fees, expenses, allowances and

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 Rate Description	Basis of valuation	Rate in $	Number of Properties	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
				$	$	$	$	$	$	$	$
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

	Note	2025/26 (30 June 2026 Carried Forward)	2025/26 Budget (30 June 2026 Carried Forward)	2024/25 (30 June 2025 Carried Forward)
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(19,392)	(7,000)	(6,415)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(56,668)	0	2,663
Add: Loss on disposal of assets		17,245	22,500	16,666
Add: Depreciation	8(a),9(a)	3,128,291	2,490,098	2,751,029
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(20,464)	0	(19,487)
Employee benefit provisions		66,099	0	30,979
Lease movements		0	0	5,331
Non-cash amounts excluded from operating activities		3,115,111	2,505,598	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 *Financial Management Regulation 32.*				
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 *Financial Management Regulation 32* .				
Adjustments to financing activities				
Non cash proceeds from new leases		0	0	15,993
Non-cash amounts excluded from financing activities		0	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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	32	(2,844,419)	(1,401,802)	(2,713,190)
Add: Employee Leave Reserve Balance		166,750	159,885	159,885
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	16	286,279	286,276	275,310
- Current portion of lease liabilities	11(a)	5,331	5,331	5,331
Total adjustments to net current assets		(2,386,059)	(950,310)	(2,272,664)
Net current assets used in the Statement of Financial Activity				
Total current assets		6,992,267	2,427,718	8,153,217
Less: Total current liabilities		(2,984,524)	(1,477,408)	(3,020,276)
Less: Total adjustments to net current assets		(2,386,059)	(950,310)	(2,272,664)
Surplus or deficit after imposition of general rates		1,621,684	0	2,860,277

SW Accountants & Advisors

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

	Actual				Budget						
Purpose	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

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

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
FOR THE YEAR ENDED 30 JUNE 2026

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

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

OFFICIAL

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.



Mahmoud Salahat
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 October 2026

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

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