



Shire of Dundas Annual Report

2024/2025



Norseman Woodlands to Eucla Coast

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ACKNOWLEDGEMENT OF COUNTRY

The Shire of Dundas respectfully acknowledges both Ngadju and Mirning as Traditional Owners, and pay respect to their Elders past, present and emerging.



President's Message



LAURENE BONZA
President

This reporting period saw Council focus quite heavily on our community with a vast array of community events either held or supported by the Shire. We added to our regular favourites, such as ANZAC and Remembrance Day services, Senior's Christmas dinner, NAIDOC week activities, the NDHS P&C Art & Garden show, our annual photography competition and regular youth activities, with some trivia nights, visiting shows and the PCYC's great Christmas event, complete with the Grinch and a timely arrest by our local Police, to prevent any issues with Christmas presents!

Our trivia nights raised funds to assist a vital partnership with SAFE Esperance and to help with funding upgrades to the Eyre Bird Observatory. Another highlight was a new mural, which was a great collaborative effort of 'colour by numbers' for the community with artist, Melski. Our school children and community members were enthusiastic participants in adding their 'bit' to the artwork which was then installed next to the Youth Centre on Roberts Street.

We also undertook upgrades and repairs of some community infrastructure. The dog park had some activity equipment installed, an outdoor gym with shade sail was installed and the youth centre had a covered entrance patio, homework nook and improved entry access. Our Norseman airport terminal was completed and powered by our solar + vanadium battery installation. We also completed maintenance works to our Eucla strip and welcomed the news that funding had been secured from the State Government to upgrade to an all-weather strip.





Our Woodlands Cultural, Community and Visitor centre hosted a wide variety of events and services including, visits by Services Australia & NDIS, Bega Garnbirringu Health Service, and a hairdresser. We continued our Business Breakfast events, and a number of workshops, including suicide prevention and not-for-profit governance training were hosted.

This year Council transitioned Norseman IGA into Norseman Village Grocer. Our Supermarket and the Licensed Post Office are critical community assets providing food security, employment and social wellbeing for our isolated location. We strive for continuous improvement in providing good quality produce and enhanced training for our staff, particularly our juniors.



In our governance space we have, once again, received an unqualified audit opinion from the Office of the Auditor General highlighting our continued commitment to responsible financial management. The annual Compliance Audit Review highlighted a few minor areas for improvement which reinforce accountability and transparent and ethical governance.

None of these works and outcomes would be possible without the dedication of our CEO and Shire staff and we are very appreciative of their efforts in always supporting our Council to strive for a more liveable and sustainable community.

Laurene Bonza
Shire President



SHIRE OF DUNDAS COUNCIL



Laurene Bonza
President
Term expires 2027



Sharon Warner
Deputy President
Term expires Oct 2025



Patrick Hogan
Councillor
Term expires Oct 2025



John Maloney
Councillor
Term expires Oct 2025



Sharon Brown
Councillor
Term expires 2027



Chantelle McLeod
Councillor
Term expires 2027

Elected Member Attendance

During the 2024/25 year, Council convened **11** Ordinary Council Meetings, **2** Special Meetings, **2** Audit & Risk Committee Meetings and **1** Annual General Meeting of Electors.

2024						2025					
	JUL	AUG	SEPT	OCT	NOV	DEC	FEB	MAR	APR	MAY	JUN
CR. BONZA	OCM SCM	OCM	OCM	OCM	OCM	OCM	OCM	ARC OCM	OCM ARC	SCM OCM	AGME OCM
CR. WARNER	OCM SCM	OCM	OCM	OCM	OCM	OCM	OCM	ARC OCM	OCM ARC	SCM OCM	AGME OCM
CR. HOGAN	OCM SCM	OCM	OCM	OCM	OCM	OCM	OCM	ARC OCM	OCM ARC	SCM OCM	AGME OCM
CR. MALONEY	OCM SCM	OCM	OCM	OCM	OCM	OCM	OCM	ARC OCM		OCM	AGME OCM
CR. BROWN	OCM SCM	OCM	OCM	OCM	OCM	OCM	OCM	ARC OCM	OCM ARC	SCM OCM	AGME OCM
CR. MCLEOD	OCM SCM	OCM	OCM	OCM	OCM	OCM	OCM	ARC OCM	OCM ARC	SCM OCM	AGME OCM

OCM - Ordinary Council Meeting | SCM - Special Council Meeting | ARC - Audit & Risk Committee Meeting | AGME - Annual General Meeting of Electors

Elected Members are required to attend Council and committee meetings to engage in discussions and make decisions on matters relevant to the Shire of Dundas, its residents, ratepayers, and stakeholders.

Most local government decisions are made at Council meetings, where Elected Members are expected to attend regularly and vote on matters presented, unless a financial or proximity conflict of interest is declared.

Elected Members also attend monthly information workshops to review and discuss current and emerging issues. Their responsibilities include providing community feedback, reviewing officer reports, declaring interests where required, considering strategic plans and Council policies, and ensuring compliance with applicable legislation.

Fees and allowances are provided to Elected Members to cover the time commitment and avoid out-of-pocket expenses, as detailed in the Financial Report.





IMAGE COURTESY OF STEVE WARNER

CEO's Report



PETER FITCHAT
CEO

I am pleased to present the Shire of Dundas Annual Report for the 2024/25 financial year.

This year reflected the continued resilience and adaptability of both Council and the organisation in delivering services across one of Western Australia's most remote and challenging local government environments. Despite ongoing structural funding constraints and the scale of the Shire's service area, the organisation remained focused on financial sustainability, sound governance and delivering tangible outcomes for the community.

Financial Performance and Governance

The Shire's Annual Financial Report for the 2024/25 financial year was independently audited by the Office of the Auditor General (WA). The audit process confirmed that the Shire's financial statements were prepared in accordance with legislative and accounting requirements, with the auditors delivering an unqualified audit opinion. No instances of fraud, material non-compliance or new significant control failures were identified, reflecting continued improvement in financial governance, internal controls and audit readiness.

Throughout the year, Council maintained strong oversight of financial performance, risk management and strategic delivery. The Shire continued to responsibly manage its cash position, reserves and diversified revenue base, including its commercial operations, which remain critical to sustaining services in a remote operating environment.

In July 2024, Council adopted the 2024/25 Municipal Budget, including the setting of differential rates and minimum payments across rate categories: townsites, mining, pastoral and telecommunications in accordance with the *Local Government Act 1995*. This established the Shire's financial framework for the year, including revenue strategy, fees and charges, and councillor fees.

Earlier, in May 2024, Council considered and approved the advertising of the 2024/25 Proposed Differential Rates and Minimum Payments at a Special Council Meeting, ensuring compliance with legislative requirements and appropriate community consultation.

Ongoing financial oversight was demonstrated through the regular presentation and acceptance of monthly financial statements and lists of accounts paid throughout the year, reinforcing transparency and strong governance practices.

Infrastructure and Asset Management

Significant effort during 2024/25 was directed toward maintaining and improving essential infrastructure across the Shire. A comprehensive program of road maintenance, drainage works, airstrip access improvements, heritage asset upkeep and safety upgrades was delivered across the region.



These works were supported through a combination of own-source revenue and external funding, including Financial Assistance Grants, Roads to Recovery, Regional Road Group funding, State Government grants, and the Black Spot and Local Roads and Community Infrastructure (LRCI) programs. This blended funding approach remains critical to sustaining infrastructure across a vast and geographically challenging local government area.



Advocacy, Leadership and External Engagement
Advocacy and external representation continued to be a priority throughout the year. The Shire actively engaged with regional, State and national stakeholders to highlight the realities of service delivery in remote communities and to seek fair and sustainable funding outcomes for local government.

During 2024/25, the Shire of Dundas continued to play a leadership role across the Goldfields-Esperance region.

The Chief Executive Officer acted as Lead of the Goldfields-Esperance Regional Road Group (GVROC) CEOs Group and represented the Shire on key strategic and emergency management forums, including the Department of Local Government Goldfields-Esperance network, the Local Emergency Management Committee (LEMC), the District Emergency Management Committee (DEMC), the Regional Road Group (RRG) and the Strategic Coastal Committee Technical Working Group.

The Shire also made an active contribution to the Dundas Economic Working Group, supporting initiatives aimed at strengthening local economic resilience.



Service Delivery and Commercial Operations

This work was supported by strong internal leadership, including the Deputy Chief Executive Officer, Pania Turner; the Manager Works and Services, Barry Hemopo, and the Operational Leadership Group.



These operations continue to play a vital role in maintaining service continuity, employment and economic stability within the community.

Policy, Committees and Council Decisions

During the year, Council made several key strategic and governance decisions, including:

- Coastal Planning and Community Engagement: In May 2025, Council accepted minutes and recommendations from the Shire's Coastal Planning Committee, supporting the development of a coastal strategy and committing to communicating outcomes to residents at relevant coastal locations.
- Sector Representation: Council formally endorsed attendance and representation at the 2025 WALGA Local Government Convention by the Shire President and councillors, reinforcing the importance of advocacy, professional development and sector engagement.
- Meeting Governance: Council approved changes to the dates and locations of Ordinary Council Meetings for the 2025/26 period, ensuring flexibility, accessibility and compliance with public notice requirements.

Leadership

This collective effort was underpinned by the strategic leadership of Shire President Laurene Bonza and the elected Council, ensuring strong alignment between governance, operations and long-term community outcomes.

Looking Ahead

As the Shire moves into the 2025/26 financial year, the focus remains on strengthening long-term sustainability, investing in critical infrastructure, and continuing to advocate for equitable treatment of remote local governments.

A handwritten signature in black ink, appearing to read 'Peter Fitchat'.

Peter Fitchat
Chief Executive Officer

ORGANISATION STRUCTURE

COUNCIL

CEO

DCEO

MANAGER OF WORKS & SERVICES



DCEO

Finance &
Administration

Community
Development

Economic
Services

Youth &
Recreation

Events

Supermarket &
LPO



CEO

Consultants

Executive
Assistant

Strategic
Planning &
Advocacy

Business
Development

Planning & Health

Governance



MANAGER OF
WORKS &
SERVICES

Works Depot

Projects

Roads

Ranger Services

Airstrips

Bushfire &
Emergency

Facilities

Asset
Management

A COMMUNITY VISION

DIVERSE | INCLUSIVE | SUSTAINABLE | ACCOUNTABLE



IMAGE COURTESY OF VICTORIA WATSON

COMMUNITY GOALS

DIVERSE, INCLUSIVE, SUSTAINABLE, ACCOUNTABLE

The Community Vision reflects the goals and aspirations of the people of Dundas.

To enhance livability, the Council allocates significant resources to community initiatives and infrastructure development. Accessible services and facilities play a key role in attracting people to the Shire's main town of Norseman, making community-building outcomes a priority for the Council.

The challenges of drought, remoteness, telecommunications, emergency response and inequity in funding support faced by pastoralists, businesses, workers, and residents along the Eyre Highway continue to shape the Council's advocacy efforts and resource allocation priorities.

The resilience and self-sufficiency of the Dundas community underpin the Council's forward-thinking initiatives, ensuring alignment with the Strategic Community Plan 2022–2032 objectives and fostering a sustainable and inclusive future.

COMMUNITY

A healthy, safe, resilient, and engaged Community. A place where people thrive, and diversity is celebrated. A place of belonging.

NATURAL ENVIRONMENT

Our natural environment is viewed as a precious asset that is protected and enjoyed. A place where sustainable opportunities and collaboration is nurtured.

BUILT ENVIRONMENT

Planning and development of infrastructure supports livable, sustainable and connected communities.

GOVERNANCE & LEADERSHIP

We are a trusted local government who are a strong advocate for our Community; we lead with respect and accountability.

ECONOMIC DEVELOPMENT & FINANCIAL SUSTAINABILITY

A thriving local economy & economic base supports economic growth and business opportunity.

GENERAL REPORT

POPULATION: 677

MEDIAN AGE:
50 Years

**INDIGENOUS
POPULATION:** 13.7%

PRIVATE DWELLINGS:
614

**MEDIAN MONTHLY
MORTGAGE:**
\$600

MEDIAN WEEKLY RENT:
\$150

ELECTORS: 337

ELECTED MEMBERS: 6

TRADITIONAL OWNERS
Ngadju & Mirning

AIRSTRIPS

Norseman Sealed Airstrip
Eucla Unsealed Airstrip

HEALTH SERVICES

Norseman Hospital
Doctors Surgery
Silver Chain Nursing Station
Eucla
St John Ambulance
Community Health

COMMUNITY & VISITOR FACILITIES

CRC & Visitor Centre
Library
Laundromat
Youth Centre
Supermarket

RECREATION FACILITIES

Swimming Pool
Sports Complex & Oval
Town & Community Halls
Parks & Campgrounds
Basketball & Tennis Courts



ROAD NETWORK

2000KM

MAIN ROADS WA:

Eyre Highway
Coolgardie-Esperance
Highway

PUBLIC TRANSPORT:

TransWA Bus

AIR TRANSPORT:

Norseman Aerodrome
Eucla Airstrip

TRADITIONAL OWNERS

The Shire of Dundas has two areas of Country within and across the Shire boundaries whose Traditional Owners are Ngadju and Mirning.

Ngadju Native Title Aboriginal Corporation (NNTAC) and Mirning Traditional Lands Aboriginal Corporation (MTLAC) are the bodies responsible for managing Native Title business and representing Ngadju family groups and Mirning family groups with activities that occur on Country.

NNTAC has a locally based office in Norseman which provides support to Ngadju living on Country.



STRATEGIC COMMUNITY PLAN

The Strategic Community Plan (SCP) was developed through extensive consultation with residents, businesses, industry representatives, and community organisations. The Strategic Community Plan provides the long-term framework that guides Council's decision-making, priority setting, resource allocation, and service delivery. Articulating the community's shared aspirations, vision, and strategic outcomes, the SCP continues to inform and underpin Council decisions.

Community input was gathered through a range of engagement activities, including:

- Community Voice Surveys
- Community workshops
- "CommuniTea" sessions held at the Norseman Community Markets
- Submission of "Great Ideas" via feedback slips available at Shire facilities, including the Council Office, Woodlands Centre, and Youth Centre

Consultation for the desktop review of the SCP was conducted in December 2024 through to February 2025. Consultation was performed via Community Voice Surveys, with 44 responses. Feedback received indicated that the SCP Goals and Objectives remain relevant and current. Community Goals remain a priority as does Economic Development and Financial Sustainability, with the call for improved community communication and engagement highlighted.

The full report on the Strategic Community Plan was presented to Council in the August 2025 Ordinary Council Meeting, and will be reported in the 2025/26 Annual Report.

COMMUNITY ACTIVATION

EVENTS

Events bring our community together. They create opportunities to connect, shared experiences, support local businesses, and contribute to health, wellbeing, and a strong sense of belonging.

The Shire values the positive impact that a vibrant and varied events program has on individuals, families, and the wider community.

Throughout 2024/25, the Shire's events team worked alongside local community groups to deliver a range of activities for seniors, young people, families, and local businesses helping to make our community a more connected and welcoming place for all.

- ANZAC Day Service & Breakfast
- Australia Day Breakfast & Community Citizenship Awards
- Biggest Morning Tea
- Carols by Candlelight
- Christmas Family Fun Day
- Christmas in the Park (Norseman PCYC)
- Community & Christmas Markets
- Day in the Park- Mental Health Week
- Dundas Photographic Competition
- Easter Egg Hunt
- 50's-80's John Wood Concert
- NAIDOC Elders Luncheon
- Norseman Art & Garden Show
- Tiny Tots & Kidz Klub
- Tiny Tots - Dorothy Dinosaur Excursion
- Trivia Nights (in support of SAFE Esperance and Eyre Bird Observatory)
- Remembrance Day Service
- Senior Craft Ladies Weekly Craft & Excursions
- Senior Ladies Swim Classes
- Youth Centre Activities





LAW, ORDER & PUBLIC SAFETY

WORKING TOGETHER

The Shire of Dundas remains committed to the safety and security of residents and visitors across our remote region.

Playing a critical first-response support role across a vast and remote area, Shire response often bridges the gap while key emergency agencies mobilise to reach incidents. Due to the Shire's geographic scale and its location along a nationally significant freight and transport corridor, local resources, including Shire staff, plant, facilities, and community infrastructure are frequently drawn upon to provide immediate on-ground assistance in the early stages of emergency events.

Extended responses can place pressure on the Shire's workforce, affecting the delivery of other key services and projects. Strong partnerships with Western Australia Police, St John WA, DFES, volunteer brigades, Main Roads WA, and health services are essential in a region defined by

distance, limited resources, and reliance on volunteers. These collaborative relationships underpin effective emergency response, crime prevention, and public safety outcomes.

LOCAL EMERGENCY MANAGEMENT COMMITTEE

The Local Emergency Management Committee held bimonthly meetings in 2024/25 addressing a number of items:

- Norseman Aerodrome Exercise & Emergency Management Plan
- Bushfire preparedness and response
- Volunteer & Workforce attraction and retention
- Eucla airstrip capability
- Telecommunications
- Power Supply
- Eyre Highway Safety & Response
- Heavy Vehicle Incidents



EMERGENCY AERODROME EXERCISE

In November 2024 the Norseman Aerodrome was a hive of activity as Local emergency response professionals and volunteers conducted a full response exercise to test the capacity of the local and regional response to a high-level incident at the aerodrome. Named Exercise Thorny Devil the exercise facilitated by Aerodrome Management Services was a collaborative effort funded by the Shire of Dundas. AMS presented the final report to the Shire of Dundas Local Emergency Management Committee and the experience and learnings from all the services who participated was invaluable.

Participants:

- Aerodrome Management Services
- Shire of Dundas- Norseman Aerodrome Reporting Officers
- Western Australia Police - Norseman
- Norseman Volunteer Fire and Rescue Service
- St John WA - Norseman
- Norseman Hospital
- Pantoro Emergency Response
- Main Roads WA
- Norseman District High School - casualty volunteers

Observers:

- Shire of Dundas
- WA Royal Flying Doctor Service
- Red Earth Health Solutions
- Pantoro Ltd
- Department of Fire and Emergency Services
- St John WA
- Shire of Southern Cross
- Pantoro Emergency Response

IMAGE COURTESY OF LYNN WEBB



LAW, ORDER & PUBLIC SAFETY

BUSHFIRE

Council holds extensive responsibilities for bushfire management under the State Arrangements, which are coordinated locally through the Chief Bushfire Control Officer. These responsibilities are supported by dedicated community members, including Fire Control Officers and the volunteer efforts of the Dundas Pastoral Bushfire Brigade.

The Shire of Dundas continues to express concern regarding the growing impact and risks placed on local governments during emergency responses—particularly in relation to Work Health and Safety (WHS) obligations and the limitations in available resourcing.

As with many smaller local governments, the Shire does not have the capacity to manage significant bushfire incidents independently. To ensure an effective and timely response, the CEO works in close collaboration with the Department of Fire and Emergency Services (DFES) to transfer incident control where appropriate, enabling access to the necessary resources and expertise.

The Shire had 6 bushfire incidents during the reporting year.



RANGER SERVICES

The Shire's Ranger Services are delivered by a small, dedicated professional team working closely with key animal-welfare stakeholders, including Saving Animals from Euthanasia (SAFE Esperance), WISH Animal Rescue, the RSPCA, and Swans Vet Services. During the year, the Shire further supported SAFE through a well-attended community trivia night, collectively raising \$1588.70. Eyre Bird Observatory was the recipient of \$737.70 at an Aprils Fools Trivia night also.

Animal welfare and control remained a priority in 2024/25, with total expenditure of \$216,046. This investment supported essential services such as feral cat and dog control programs, animal-control facility operations, campgrounds patrols.



Ranger Services also responded to a range of community matters, including animal noise complaints, feral cat trapping programs, camp ground patrols, animal welfare response including feral camels, and support during emergency response activities, contributing to community safety and amenity across the Shire.

HEALTH & WELLBEING



DISABILITY ACCESS AND INCLUSION PLAN

Council is committed to fostering a community that welcomes and supports people of all abilities. A key component of this commitment is the Disability Access and Inclusion Plan (DAIP), which serves as a vital framework for driving meaningful action towards more inclusive and accessible communities. The DAIP guides improvements across service quality, complaint handling, consultation processes, and employment practices. These efforts are designed to benefit not only people with disability but also older adults, young families, and individuals from culturally and linguistically diverse backgrounds.



During the reporting period, the Shire made steady progress in improving accessibility across key community spaces and public infrastructure.

Footpath upgrades were completed at a cost of \$136,785.00, enhancing safer and more accessible pedestrian connections within the townsite.

Long-awaited public toilet facilities and a new accessible barbecue were installed at the popular Marks Park. Ngadju Park was further enhanced with the commencement of the courts upgrade, the installation of new picnic tables, and the delivery of accessible pathways to support improved use by people of all abilities.

The Norseman Youth Centre also benefited from accessibility-focused upgrades, including a new entrance mural, an improved access ramp, refreshed internal painting, and the creation of a dedicated computer nook—supporting a more welcoming, inclusive, and functional space for young people.

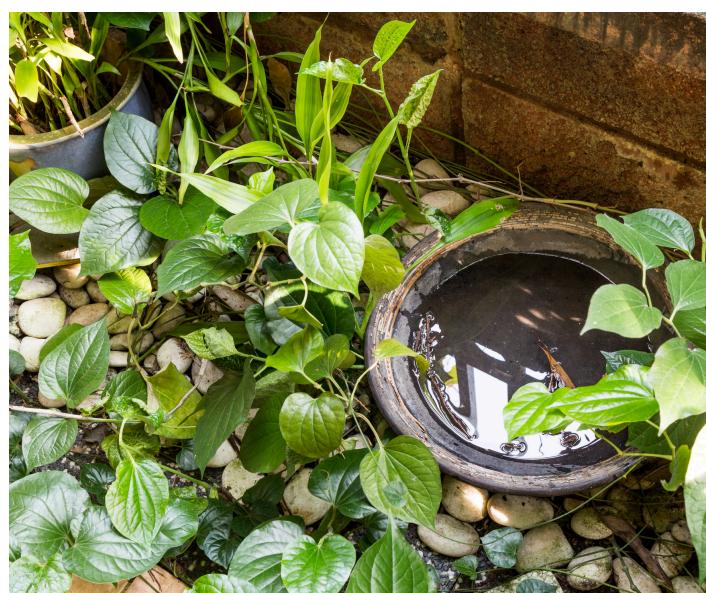


HEALTH & WELLBEING

HEALTH INSPECTIONS & ADMINISTRATION

During the 2024–25 financial year, the Shire engaged a qualified Environmental Health consultant to undertake routine and risk-based health inspections across Norseman and along the Eyre Highway corridor through to Eucla. These inspections play a vital role in safeguarding public health by ensuring food premises comply with legislative and regulatory requirements. The program also provides practical support to food business operators through education and advice on food safety practices, hygiene standards, temperature control, cleaning regimes, pest management, and record-keeping, supporting compliance in a remote and high-traffic environment.

In addition to food safety, the Environmental Health function supports the community through a range of public and environmental health activities. This includes providing advice and oversight on mosquito management and disease prevention, asbestos identification and control, and addressing issues associated with derelict or unsuitable housing that may pose health or safety risks. These services contribute to improved living conditions, reduced public health risks, and the ongoing protection of residents, visitors, and the broader community across the Shire.



HEALTH & WELLBEING

COMMUNITY WELLBEING

Supporting the health and wellbeing of the community is a shared responsibility. During the year, the Shire of Dundas worked in partnership with local, regional, and state organisations including Department of Communities, Department of Primary Industries and Regional Development, WA Police (Norseman and Eucla), St John WA, the Department of Fire and Emergency Services (DFES), WA Country Health Service, Norseman District High School, and other community service providers to improve access to health, safety, and wellbeing supports.

These collaborations contributed to coordinated health outreach, community safety initiatives, youth and family support programs, emergency preparedness activities, and improved referral pathways for individuals and families requiring additional assistance.

By working collaboratively, partner organisations were better positioned to respond to locally identified priorities, address complex and interconnected challenges, and advocate for services that reflect the realities of regional communities. This collective approach strengthened service coordination, reduced barriers to access, and supported improved health, wellbeing, and community safety outcomes.

The Norseman Community Resource Centre is an integral community services hub. The central Woodlands Centre location allows for improved community access which a number of health provider take advantage of, including:

- Bega Garnbirringu Mobile Health Clinic
- Aboriginal Mental Health Work
- Breast Cancer Screening
- Lion's Vision Van



COMMUNITY

NORSEMAN COMMUNITY RESOURCE CENTRE

The Norseman Community Resource Centre is located in the Woodlands Cultural, Community and Visitor Centre on Prinsep Street, which offers residents and visitors easy access to the services it provides.

The Norseman Community Resource Centre aims to be a focal point for the community of Norseman and visitors, providing them with up-to-date information and technology services. Committed to developing healthy social attitudes, enriching community spirit, providing training programs and ensuring professional services provision via the CRC regional network.

The CRC is part of the Community Development Department and offers residents and visitors to the Shire access to Medicare, Westnet, Centrelink and the Australian Tax Office, and as such, is an essential local based community service providers. Additional services such as photocopying, printing, curriculum vitae creation, access to business hot desk, State and regional services information, computer hub and secretarial services.

The Shire receives funding from the Department of Primary Industries and Regional Development to support staffing cost and services resourcing.



3047 people supported with government & community information



32 Community Partnerships



18 workshops delivered



7 local people employed



24 family /community events



25 Essential Services Available



11 Norseman Today newspapers printed



COMMUNITY

SENIORS

The Shire of Dundas is home to a strong, active, and engaged senior population. Census 2021 data indicates that 218 residents are aged over 60, representing approximately 31 per cent of the Shire's total population. With almost one in three residents in this age group, supporting older residents is a key priority for the Shire.

While seniors play a vital role in sustaining community life, ageing in a remote regional setting presents unique challenges. These include limited access to health and specialist services, transport constraints, rising living costs, housing availability, and the increasing need for age-appropriate infrastructure and social supports. The Shire recognises the importance of planning and delivering services that respond to these pressures while enabling seniors to age safely, independently, and with dignity within their community.

Seniors continue to be the backbone of many local events and community organisations, contributing significantly to social connection, volunteering, and cultural life across the Shire. The Shire actively supports a wide range of activities and initiatives for older residents, including the Norseman Craft Ladies, Ladies Swim Club, NAIDOC Luncheon, Norseman CRC workshops, Men's Shed, Norseman Pensioner Op Shop, Norseman Garden Show, regional excursions, the Coolgardie Christmas Luncheon, and the Shire of Dundas Seniors' Christmas Dinner.



COMMUNITY

RECREATION & CULTURE HALLS, PARKS & OVALS

Recreation, parks, and community gathering spaces play a vital role in supporting social connection, health, and wellbeing across the Shire of Dundas. Facilities, services and events provide welcoming places for residents and visitors to meet, participate in activities, and enjoy their local environment.

Key facilities include the Norseman Aquatic Centre, public parks, free campgrounds, the Norseman Library, sports oval and outdoor exercise equipment, playgrounds, dog park, skate park, and the Eucla and Norseman Town Halls. Together, these assets support a wide range of recreational, cultural, and community-led activities throughout the year.

The relocation of the former Anglican church to the Norseman Historical Museum is a heritage preservation project, safeguarding the first iron clad Anglican church in the Goldfields. Delivered in partnership with the Norseman Historical Society and the Anglican Diocese of Perth, the project responded to ongoing vandalism and theft that threatened the historic building. The church was gifted to the Shire of Dundas, in the reporting period relocation costs of \$134,377 were expended. The project will continue into the 2025/25 .

In the 2024/25 financial year, the Shire invested \$1,899,276 in recreation and culture. This investment reflects both capital and operational expenditure and includes the provision and maintenance of facilities such as the Pensioner Op Shop, Norseman Aquatic Centre, library services, general facilities maintenance, insurance, depreciation, and workforce costs.



COMMUNITY

NORSEMAN & EUCLA WASTE MANAGEMENT

Council operates two waste facility sites one in Norseman and the other in Eucla. These facilities are open seven days a week, except for Christmas Day, Easter Sunday and ANZAC Day.

Norseman rate payers receive two tip passes distributed with the annual rate notices. The Norseman facility is staffed by Shire workers to ensure public safety and appropriate disposal procedures.

The Shire expended \$456,880.97 on waste management during the reporting period in areas including the sewerage drying beds, domestic and commercial waste, public toilets, litter control, storm drain maintenance, insurance, waste facility operations, and salaries.

A residential and commercial rubbish removal service is provided in Norseman staffed by a Shire workforce operating a single operator side-loading compaction vehicle. The Shire also offers two annual kerb-side pickups in Norseman.

Eucla has an unmanned waste facility with residents having access 7 days per week. The facility is maintained during the Shire trips to Eucla.

FOOTPATHS & ROADS

Due to its size, Norseman lends itself well for walk access to local shops and facilities.

The footpath upgrade program continues, directed by the scheduled works program and budget. Footpath infrastructure capital and maintenance expenditure during 2024/25 came to a total of \$136,785.00

The roads infrastructure program for 2024/25 included Roads to Recovery funded resheeting of Eucla Airstrip Access Road \$331,072.

\$784,287 in black spot funded improvements to the Hyden - Norseman Road.

\$555,456 of Regional Road Group projects conducting resheeting and drainage works on the Hyden Norseman Road; and reforming, resheeting, and drainage works on Queen Victoria Rock Road.

To protect the Norseman Hyden Road as one of the Shire's significant access and tourist drives, connecting Norseman to Hyden the Shire commenced permit access for trucks 5 tonnes and over.

\$189,672.00 was spent on town drainage and culvert works during the reporting period.



Supermarket Report

The Shire of Dundas continues to operate the Norseman Village Grocer as a critical community asset, underpinning food security, local employment and broader social wellbeing in a remote and geographically isolated location.

Throughout the 2024/25 financial year, the focus was on improving store operations, addressing shop maintenance, and addressing stock variety, quality, and availability. Store supervisors make every effort to be responsive to community needs where practicable.

The supermarket contributed \$5,022,806 to the Shire's revenues. \$5,584,990.05 in operational costs attributed to the Village Grocer include workforce, utilities, freight, maintenance, depreciation and costs of goods sold.

Village Grocer - a new look

In April-May 2025 the Norseman IGA commenced the transition to the Norseman Village Grocer. The new model better suites the older shop infrastructure and enables a more community-focused approach to retail operations while maintaining access to Metcash's supply chains, buying power and professional support.

Workforce and Operational Challenges

As with many regional and remote services, the operation of the Village Grocer continues to face workforce-related challenges. Recruiting and retaining staff with the required skills remains difficult due to labour shortages, housing constraints and competition from other sectors.

Despite these challenges, a small and highly committed team has continued to deliver reliable access to fresh food and essential groceries for the community. Their dedication plays a vital role in maintaining food security in Norseman and ensuring continuity of service.

In recognition of its responsibility to staff and customers, the Shire took a clear and firm stance during the year to address safety within the store environment. Taking a zero-tolerance approach to aggression, abuse and inappropriate behaviour, four banning notices were issued. While regrettable, these actions were necessary to protect staff wellbeing, customer safety and the overall integrity of the service.



Supermarket Report

Community Support and Partnerships

Council's ownership and operation of the Village Grocer continues to deliver tangible local benefits. Throughout the year, the supermarket continued to demonstrate a strong commitment to community support and partnership-based initiatives. The store works alongside the Norseman Community Resource Centre to provide hardship hampers to individuals and families in need. This year Norseman families were provided with their start of year booklists helping reduce the back-to-school cost pressures.

Local community groups and charitable events also benefitted from produce and groceries being donated for fundraisers and community events.

The Village Grocer team are always ready for some community spirit and fun running a number of instore competitions such as:

- Easter & National Tree Day Colouring-In
- Halloween Pumpkin Carving, and
- Christmas Lights Competition

Improving profitability and service levels

Council listens to appropriate community and customer feedback, as such senior management are focused on strengthening the long-term sustainability of the Norseman Village Grocer through improved operational efficiency. Key priorities include targeted recruitment to build profitability and resilience in the fresh food and meat departments, investment in improving ageing store infrastructure and equipment, and upgrades to point-of-sale systems and supporting software to enhance stock control, reporting and customer service. Alongside this, management will continue to proactively address supply chain shortfalls associated with remoteness.



WORKFORCE

GROWTH & DEVELOPMENT

In progressing towards a strong, efficient, and safe workplace, the Shire recognises that its greatest asset is its people. Like local governments across Australia, the Shire continues to face ongoing challenges in staff attraction and retention, particularly in regional and remote locations. These pressures place increased demands on existing employees and require sustained focus on workforce wellbeing and organisational resilience.

Customer service roles have been especially impacted, with staff increasingly exposed to aggressive and unacceptable behaviour, both in face-to-face interactions and through online platforms. The Shire is committed to protecting its workforce and maintains a zero-tolerance approach to abuse, harassment, and threatening behaviour, while continuing to strengthen systems, procedures, and supports that promote a safe working environment.

Despite these challenges, the collective efforts of teams across Finance and Administration, Works and Services, Economic Services, and Community Development continue to demonstrate professionalism, capability, and commitment to delivering positive outcomes for the community.

Finance and Administration

This team is responsible for the day-to-day operation of the Shire's financial systems and core administrative functions, ensuring financial compliance, accuracy, and effective operational support. Their work is supported by external expert consultants.

Works Department

The Works and Services Department is responsible for the maintenance, operation, and delivery of the Shire's infrastructure and essential services. Supported by Environmental Health and Building and Development specialist, as well as external engineers, who provide technical expertise to meet regulatory, safety, and delivery requirements.

Community and Economic Development

The Community Development team delivers essential services for residents and visitors, leads community engagement activities, and supports local economic development. This includes oversight and support of Shire-owned businesses and initiatives that contribute to local employment, service availability, and economic sustainability. The team works closely with community groups, service providers, and stakeholders to ensure services and programs are accessible, responsive, and aligned with community and economic needs.



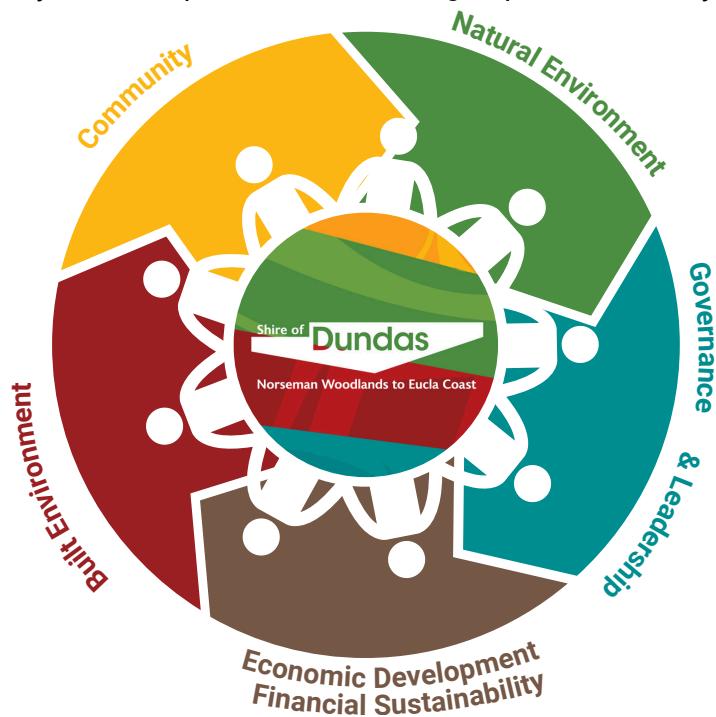
INTEGRATED PLANNING



The Corporate Business Plan and Workforce Plan are under review, with the 2026-2041 Long Term Financial Plan presented to Council in the August 2025. The new LTFP will inform review of the Asset Management Plan.

The Strategic Community Plan desktop review was conducted in December 2024 through to February 2025, and presented to Council in August 2025.

Plans are updated as part of the integrated planning framework to meet the aspirations and needs identified by the Community. These aspirations have been grouped into five key themes:



GOVERNANCE & COMPLIANCE



IMAGE COURTESY OF LYNN WEBB

COMPLIANCE

Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit for the period 1 January–31 December every year. Once the compliance audit is completed, the local government prepares a compliance audit return in a form approved by the Minister for Local Government. The Audit Committee reviews the return before it is presented to Council for adoption.

Regulation 15 of the Local Government (Audit) Regulations 1996 requires the return to be certified by the Shire President and the Chief Executive Officer, before being submitted to the Department of Local Government, Sport and Cultural Industries.

The Compliance Audit Review (CAR) was reviewed and completed by Moore Australia WA. Tanya Browning, Director Local Government Advisory, attended the Shire offices from 20-21 February 2025 during which time the CAR was completed through interviews with senior staff and the inspection of various documents and records.

Including:

- Minute books
- Tender Register
- Financial Interest & Return Register
- Complaints Register
- Delegations Register
- Council's Website

The CAR is one of the tools that allow Council to monitor how the organisation is functioning in regard to compliance with the Local Government Act 1995 and provides the Audit and Risk Committee the opportunity to report to Council any cases of non-compliance or where full compliance was not achieved.

The Audit Committee reviewed the CAR at its meeting held 18 March 2025 and resolved to recommend the adoption of the report to the Council, which occurred on the 22 March 2025.

The CAR summary noted general improvement opportunities to systems and processes to assist the Shire in its risk management activities and endeavours towards continual improvement of administrative and compliance functions.



GOVERNANCE & COMPLIANCE

CODE OF CONDUCT - Councillors, Committee & Working Group Members

Section 5.103 of the Local Government Act 1995 requires every local government to prepare and adopt a code of conduct (the Code) to be observed by all elected members, committee members and employees. The Code provides elected members, committee and working group members, and employees with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability.

RECORD KEEPING PLAN

Local Governments are required to develop and maintain a Recordkeeping Plan (RKP) which captures key information about the processes and systems used by the local government to manage records of information. The Recordkeeping Plan is a statutory requirement and has been developed using the recommended State Records template. Local Governments are required to review and report their RKP to the State Records Office every two years.

At the August 2024 Ordinary Council Meeting, Council endorsed the updated RKP, ready for submission to the State Records Office. Feedback from the Commission assisted with further updates.

The Shire of Dundas uses Synergy Central Records system to ensure that the handling of records including registration, access, and storage meet with the required standards. Staff training is a continual process at the required level of access and use. Senior Officers are charged with reviewing the processes in place to ensure the policies, systems and processes relating to records management are complaint and being adhered to.

ORGANISATIONAL GOVERNANCE

NATIONAL COMPETITION POLICY

Clause 7 statement in the application to Local Government, all local governments have been divided into Category 1 or Category 2 Councils.

The Shire of Dundas is Category 2 and as such is not required to report in detail on competitive neutrality or structural reform of public monopolies (principles CN10 and SR4 in Clause 7). However, a report is required for legislation review under the principle LR8.

COMPETITION NEUTRALITY

The objective of competitive neutrality is the elimination of resource allocation distortions arising out of Local Government ownership of significant business activities. The Shire of Dundas has assessed its operations and considers that it does not have a business activity that would be classed as significant under the current guidelines. The Shire of Dundas does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise.

EQUAL OPPORTUNITY

The Shire of Dundas is an Equal Employment Opportunity employer who strives to create an inclusive and positive workplace environment. The Shire has adopted an Equal Employment Opportunity policy to ensure that it meets the legislative requirements reviewing its targets and activities annually.



GOVERNANCE & COMPLIANCE

REGISTER OF COMPLAINTS

Pursuant to S.5.121 of the *Local Government Act 1995* , a complaints register has been maintained. As at the 30th June 2025, 1 complaint was recorded.

INFORMATION ON STATISTICS AND OTHER PAYMENTS

Any remuneration and allowances paid by the local government to members of a standards panel under Schedule 5.1, and Clause 9 of the *Local Government Act 1995* must be reported. No payments were made.

INFORMATION ON MAJOR LAND TRANSACTIONS

No Major Land Transactions were carried out in the 2024/25 reporting year.

FREEDOM OF INFORMATION STATEMENT AND REQUESTS

Part 5 of the Freedom of Information Act 1992 requires each agency to prepare and publish an information statement within 12 months after the commencement of the Act, and to update the statement at intervals of not more than 12 months (ss.96 and 97 of the FOI Act).

The FOI Information Statement is available at the Shire Office located at 88-92 Prinsep Street Norseman WA 6443 and on the Shire's official website.

For 2024/25 reporting year, two (2) FOI applications were received by the Shire.

In Western Australia, the Freedom of Information Act 1992 (FOI Act), gives the public a right to access government documents, subject to some limitations. The Shire of Dundas received 2 FOI requests.

GOVERNANCE & COMPLIANCE

In accordance with Local Government (Administration) Regulation 1996 19B, set out in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more. The annual package includes cash salary, superannuation, and all employee entitlements.

Salary Band	2024/25	2023/24
\$130,000 - \$139,999	1	1
\$140,000 - \$149,999	1	1
\$150,00 - \$159,999		
\$160,000 - \$169,999		
\$170,000 - \$179,999		
\$180,000 - \$189,999		
\$190,000 - \$199,999		1
\$199,999 - \$209,999	1	

The Total Reward Package provided to the CEO of the Shire of Dundas for the 2024/25 FY was \$210,728.90. This package sits within the relevant Local Government Band Classification: Band 4 \$136,023 - \$213,356.

FINANCIALS



IMAGE COURTESY OF MARG BALTAIS

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

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

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
88-92 Prinsep Street
Norseman WA 6443

**SHIRE OF DUNDAS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

Statement by CEO

The accompanying financial report of the Shire of Dundas has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the 8th day of December 2025



CEO

Peter Fitchat
Name of CEO



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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),22	3,584,399	3,929,608	3,510,483
Grants, subsidies and contributions	2(a)	1,694,858	1,374,787	2,148,820
Fees and charges	2(a)	6,757,972	7,172,867	6,218,733
Interest revenue	2(a)	255,903	196,034	258,758
Other revenue	2(a)	173,597	259,200	275,932
		12,466,729	12,932,496	12,412,726
Expenses				
Employee costs	2(b)	(4,546,251)	(4,676,027)	(3,652,396)
Materials and contracts		(6,196,232)	(6,585,700)	(5,439,733)
Utility charges		(455,285)	(651,079)	(625,457)
Depreciation		(4,679,548)	(4,596,038)	(4,376,834)
Finance costs	2(b)	(3,373)	(3,373)	(4,808)
Insurance		(234,314)	(312,200)	(268,614)
Other expenditure	2(b)	(371,661)	(240,011)	(312,195)
		(16,486,664)	(17,064,428)	(14,680,037)
		(4,019,935)	(4,131,932)	(2,267,311)
Capital grants, subsidies and contributions	2(a)	1,869,306	5,895,782	372,764
Profit on asset disposals		75,720	25,800	20,182
Loss on asset disposals		0	0	(13,537)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		1,942,363	5,921,582	380,670
Net result for the period		(2,077,572)	1,789,650	(1,886,641)
Total other comprehensive income for the period		0	0	0
Total comprehensive income/(loss) for the period		(2,077,572)	1,789,650	(1,886,641)

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

Nexia Perth Audit Services Pty Ltd



SHIRE OF DUNDAS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,598,068	5,265,026
Trade and other receivables	5	871,471	502,744
Other financial assets	4(a)	1,434,036	903,557
Inventories	6	531,383	566,405
TOTAL CURRENT ASSETS		5,434,958	7,237,732
NON-CURRENT ASSETS			
Trade and other receivables	5	273,851	286,483
Other financial assets	4(b)	59,715	62,378
Property, plant and equipment	7	18,776,485	18,367,347
Infrastructure	8	56,998,173	57,448,965
TOTAL NON-CURRENT ASSETS		76,108,224	76,165,173
TOTAL ASSETS		81,543,182	83,402,905
CURRENT LIABILITIES			
Trade and other payables	10	956,626	800,561
Other liabilities	11	43,726	32,631
Borrowings	12	55,518	54,375
Employee related provisions	13	420,569	358,672
TOTAL CURRENT LIABILITIES		1,476,439	1,246,239
NON-CURRENT LIABILITIES			
Borrowings	12	28,324	83,842
Employee related provisions	13	92,172	49,005
TOTAL NON-CURRENT LIABILITIES		120,496	132,847
TOTAL LIABILITIES		1,596,935	1,379,086
NET ASSETS		79,946,247	82,023,819
EQUITY			
Retained surplus		29,223,063	31,013,560
Reserve accounts	25	3,069,105	3,356,180
Revaluation surplus	14	47,654,079	47,654,079
TOTAL EQUITY		79,946,247	82,023,819

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

Nexia Perth Audit Services Pty Ltd



SHIRE OF DUNDAS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		32,771,964	3,484,417	47,654,079	83,910,460
Comprehensive income for the period					
Net result for the period		(1,886,641)	0	0	(1,886,641)
Total comprehensive income for the period		(1,886,641)	0	0	(1,886,641)
Transfers from reserve accounts	25	280,000	(280,000)	0	0
Transfers to reserve accounts	25	(151,763)	151,763	0	0
Balance as at 30 June 2024		31,013,560	3,356,180	47,654,079	82,023,819
Comprehensive income for the period					
Net result for the period		(2,077,572)	0	0	(2,077,572)
Total comprehensive income for the period		(2,077,572)	0	0	(2,077,572)
Transfers from reserve accounts	25	411,300	(411,300)	0	0
Transfers to reserve accounts	25	(124,225)	124,225	0	0
Balance as at 30 June 2025		29,223,063	3,069,105	47,654,079	79,946,247

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

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

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,354,508	3,440,202
Grants, subsidies and contributions		1,463,986	1,966,616
Fees and charges		6,901,204	6,218,733
Interest revenue		255,903	258,758
Goods and services tax received		560,704	691,309
Other revenue		173,597	275,932
		<u>12,709,902</u>	<u>12,851,550</u>
Payments			
Employee costs		(4,538,644)	(3,560,376)
Materials and contracts		(5,594,415)	(5,849,187)
Utility charges		(455,285)	(625,457)
Finance costs		(3,373)	(4,808)
Insurance paid		(234,314)	(268,614)
Goods and services tax paid		(913,027)	(705,433)
Other expenditure		(371,661)	(312,195)
		<u>(12,110,719)</u>	<u>(11,326,070)</u>
Net cash provided by operating activities		599,183	1,525,480
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		(530,479)	0
Payments for purchase of property, plant & equipment	7(a)	(1,822,055)	(2,901,497)
Payments for construction of infrastructure	8(a)	(2,992,846)	(1,331,846)
Proceeds from capital grants, subsidies and contributions		1,880,887	372,764
Proceeds for financial assets at amortised cost		0	2,580,860
Proceeds from sale of property, plant & equipment		252,727	77,045
Net cash (used in) investing activities		(3,211,766)	(1,202,674)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24	(54,375)	(52,608)
Net cash (used in) financing activities		(54,375)	(52,608)
Net increase (decrease) in cash held		(2,666,958)	270,198
Cash at beginning of year		5,265,026	4,994,828
Cash and cash equivalents at the end of the year		2,598,068	5,265,026

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

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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	3,286,349	3,631,558	3,367,365
Rates excluding general rates	22	298,050	298,050	143,118
Grants, subsidies and contributions		1,694,858	1,374,787	2,148,820
Fees and charges		6,757,972	7,172,867	6,218,733
Interest revenue		255,903	196,034	258,758
Other revenue		173,597	259,200	275,932
Profit on asset disposals		75,720	25,800	20,182
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,261
		12,542,449	12,958,296	12,434,169
Expenditure from operating activities				
Employee costs		(4,546,251)	(4,676,027)	(3,652,396)
Materials and contracts		(6,196,232)	(6,585,700)	(5,439,733)
Utility charges		(455,285)	(651,079)	(625,457)
Depreciation		(4,679,548)	(4,596,038)	(4,376,834)
Finance costs		(3,373)	(3,373)	(4,808)
Insurance		(234,314)	(312,200)	(268,614)
Other expenditure		(371,661)	(240,011)	(312,195)
Loss on asset disposals		0	0	(13,537)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	0
		(16,489,327)	(17,064,428)	(14,693,574)
Non-cash amounts excluded from operating activities	23(a)	4,721,963	4,570,238	4,241,277
Amount attributable to operating activities		775,085	464,106	1,981,872
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,869,306	5,895,782	372,764
Proceeds from disposal of assets		252,727	130,000	77,045
		2,122,033	6,025,782	449,809
Outflows from investing activities				
Acquisition of property, plant and equipment	7(a)	(1,822,055)	(2,661,900)	(2,901,497)
Acquisition of infrastructure	8(a)	(2,992,846)	(6,137,135)	(1,331,846)
		(4,814,901)	(8,799,035)	(4,233,343)
Amount attributable to investing activities		(2,692,868)	(2,773,253)	(3,783,534)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	25	411,300	0	280,000
		411,300	0	280,000
Outflows from financing activities				
Repayment of borrowings	24	(54,375)	(54,044)	(52,608)
Transfers to reserve accounts	25	(124,225)	(985,071)	(151,763)
		(178,600)	(1,039,115)	(204,371)
Amount attributable to financing activities		232,700	(1,039,115)	75,629
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(b)	3,048,360	3,348,262	4,774,393
Amount attributable to operating activities		775,085	464,106	1,981,872
Amount attributable to investing activities		(2,692,868)	(2,773,253)	(3,783,534)
Amount attributable to financing activities		232,700	(1,039,115)	75,629
Surplus or deficit after imposition of general rates	23(b)	1,363,277	0	3,048,360

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

Nexia Perth Audit Services Pty Ltd

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

1. BASIS OF PREPARATION

The financial report of the Shire of Dundas 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*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 7
 - Infrastructure - note 8
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 13

Fair value hierarchy information can be found in note 21

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.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,584,399	0	3,584,399
Grants, subsidies and contributions	148,475	0	0	1,546,383	1,694,858
Fees and charges	6,744,376	0	9,066	4,530	6,757,972
Interest revenue	0	0	101,500	154,403	255,903
Other revenue	173,597	0	0	0	173,597
Capital grants, subsidies and contributions	0	1,869,306	0	0	1,869,306
Total	7,066,448	1,869,306	3,694,965	1,705,316	14,336,035

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,510,483	0	3,510,483
Grants, subsidies and contributions	230,943	0	0	1,917,877	2,148,820
Fees and charges	5,927,051	0	11,781	279,901	6,218,733
Interest revenue	0	0	81,288	177,470	258,758
Other revenue	237,121	0	38,811	0	275,932
Capital grants, subsidies and contributions	0	372,764	0	0	372,764
Total	6,395,115	372,764	3,642,363	2,375,248	12,785,490

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2025	2024
		Actual	Actual
		\$	\$
Interest revenue			
Interest on reserve account		134,855	145,161
Trade and other receivables overdue interest		101,500	81,288
Other interest revenue		19,548	32,309
		255,903	258,758
The 2025 original budget estimate in relation to:			
Trade and other receivables overdue interest was \$69,718.			
Fees and charges relating to rates receivable			
Charges on instalment plan		6,858	5,160
The 2025 original budget estimate in relation to:			
Charges on instalment plan was \$5,145.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		66,819	55,100
- Other services – grant acquittals		6,650	3,000
		73,469	58,100
Employee Costs			
Employee benefit costs		4,475,640	3,568,772
Other employee costs		70,611	83,624
		4,546,251	3,652,396
Finance costs			
Interest and financial charges paid/payable for financial liabilities not at fair value through profit or loss		3,373	4,808
		3,373	4,808
Other expenditure			
Sundry expenses		371,661	312,195
		371,661	312,195

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

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

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

Note	2025		2024	
	\$	\$	\$	\$
	2,598,068		5,265,026	
	2,598,068		5,265,026	
	919,273		2,779,772	
15	1,678,795		2,485,254	
	2,598,068		5,265,026	

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

Note	2025		2024	
	\$	\$	\$	\$
	1,434,036		903,557	
	1,434,036		903,557	
	1,434,036		903,557	
	1,434,036		903,557	
15	1,434,036		903,557	
	1,434,036		903,557	
	59,715		62,378	
	59,715		62,378	
	62,378		61,117	
	(2,663)		1,261	
	59,715		62,378	

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value

Units in Local Government House Trust - closing balance

Financial assets at fair value through profit or loss

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates.

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

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

5. TRADE AND OTHER RECEIVABLES

Current

	2025	2024
	\$	\$
Rates and statutory receivables	1,347,253	1,051,556
Trade receivables	434,141	234,795
Other receivables	39,445	8,405
GST receivable	0	14,124
Allowance for credit losses of rates and statutory receivables	(894,261)	(781,973)
Allowance for credit losses of trade receivables	(55,107)	(24,163)
	871,471	502,744

Non-current

Rates and statutory receivables	53,851	66,483
Security deposit lodged	220,000	220,000
	273,851	286,483

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:

Trade and other receivables from contracts with customers	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
Allowance for credit losses of trade receivables	\$ 419,346	\$ 234,795	\$ 447,127

Total trade and other receivables from contracts with customers

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
5	\$ 364,239	\$ 210,632	\$ 422,964

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

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

6. INVENTORIES

Current
 Visitor Centre inventory
 Village Grocer inventory
 Post Office inventory

	2025	2024
	\$	\$
Visitor Centre inventory	13,584	13,584
Village Grocer inventory	493,731	552,821
Post Office inventory	24,068	0
	531,383	566,405

Balance at beginning of year	566,405	0
Inventories expensed during the year	(4,074,548)	(3,041,524)
Additions to inventory	4,039,526	3,607,929
Balance at end of year	531,383	566,405

The following movements in inventories occurred during the year:

Balance at beginning of year
 Inventories expensed during the year
 Additions to inventory
Balance at end of year

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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

Note	Total property			Plant and equipment			Total property, plant and equipment \$
	Land	Buildings	Total property \$	Furniture and equipment	Plant and equipment	\$	
Balance at 1 July 2023	\$ 393,100	14,021,659	14,414,759	\$ 51,080	2,108,518	16,574,357	
Additions	0	2,095,322	2,095,322	0	806,175	2,901,497	
Disposals	0	0	0	0	(70,400)	(70,400)	
Depreciation	0	(619,602)	(619,602)	(8,507)	(409,998)	(1,038,107)	
Balance at 30 June 2024	393,100	15,497,379	15,890,479	42,573	2,434,295	18,367,347	
Comprises:							
Gross balance amount at 30 June 2024	393,100	16,616,163	17,009,263	90,289	3,677,640	20,777,192	
Accumulated depreciation at 30 June 2024	0	(1,118,784)	(1,118,784)	(47,716)	(1,243,345)	(2,409,845)	
Balance at 30 June 2024	393,100	15,497,379	15,890,479	42,573	2,434,295	18,367,347	
Additions	0	382,090	382,090	62,662	1,377,303	1,822,055	
Disposals	0	0	0	0	(177,007)	(177,007)	
Depreciation	0	(680,317)	(680,317)	(7,262)	(548,331)	(1,235,910)	
Balance at 30 June 2025	393,100	15,199,152	15,592,252	97,973	3,086,260	18,776,485	
Comprises:							
Gross balance amount at 30 June 2025	393,100	16,998,253	17,391,353	152,951	4,774,943	22,319,247	
Accumulated depreciation at 30 June 2025	0	(1,799,101)	(1,799,101)	(54,978)	(1,688,683)	(3,542,762)	
Balance at 30 June 2025	393,100	15,199,152	15,592,252	97,973	3,086,260	18,776,485	

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

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		393,100	393,100	Level 2	Market approach - sales comparison	Independent valuation	June 2022	Market value of similar properties
Buildings - non specialised		1,261,062	1,324,882	Level 2	Market approach - sales comparison	Independent valuation	June 2022	Market value of similar properties
Buildings - specialised		13,938,090	14,172,497	Level 3	Cost approach - current replacement cost	Independent valuation	June 2022	Gross replacement cost, estimated economic working life, estimated remaining life years
Total buildings		15,199,152	15,497,379					

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

8. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - airports	Infrastructure - other	Infrastructure - work in progress	Total infrastructure
Balance at 1 July 2023	\$ 42,874,163	3,244,140	1,609,560	\$ 2,643,972	5,677,590	\$ 3,270,563	135,858	59,455,846
Additions	993,460	204,088	0	22,420	74,635	37,243	0	1,331,846
Depreciation	(2,402,012)	(145,505)	(56,478)	(294,888)	(182,702)	(257,132)	0	(3,338,727)
Transfers	0	0	0	0	0	135,858	(135,858)	0
Balance at 30 June 2024	41,465,611	3,302,723	1,553,082	2,371,494	5,569,523	3,186,532	0	57,448,965
Comprises:								
Gross balance at 30 June 2024	54,444,920	4,724,824	2,311,840	4,630,158	5,766,475	4,557,264	0	76,435,481
Accumulated depreciation at 30 June 2024	(12,979,309)	(1,422,101)	(758,758)	(2,258,664)	(196,952)	(1,370,732)	0	(18,986,516)
Balance at 30 June 2024	41,465,611	3,302,723	1,553,082	2,371,494	5,569,523	3,186,532	0	57,448,965
Additions								
(2,494,081)	1,663,112	136,785	189,672	193,027	597,268	192,982	0	2,992,846
(2,494,081)	(2,494,081)	(152,073)	(56,478)	(296,374)	(185,098)	(259,534)	0	(3,443,638)
Depreciation	40,654,642	3,287,435	1,686,276	2,268,147	5,981,693	3,119,980	0	56,998,173
Balance at 30 June 2025	40,654,642	3,287,435	1,686,276	2,268,147	5,981,693	3,119,980	0	56,998,173
Comprises:								
Gross balance at 30 June 2025	56,128,032	4,861,608	2,501,512	4,823,185	6,363,743	4,750,246	0	79,428,326
Accumulated depreciation at 30 June 2025	(15,473,390)	(1,574,173)	(815,236)	(2,555,038)	(382,050)	(1,630,286)	0	(22,430,153)
Balance at 30 June 2025	40,654,642	3,287,435	1,686,276	2,268,147	5,981,693	3,119,980	0	56,998,173

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

8. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Current replacement cost	Independent valuation	June 2023	Standard replacement cost, total useful lives, residual value, remaining useful lives, expected condition and actual condition
Infrastructure - footpaths	Level 3	Current replacement cost	Independent valuation	June 2023	Standard replacement cost, total useful lives, residual value, remaining useful lives, expected condition and actual condition
Infrastructure - drainage	Level 3	Current replacement cost	Independent valuation	June 2023	Gross replacement cost, estimated economic working life, estimated remaining life years, residual value
Infrastructure - parks and ovals	Level 3	Current replacement cost	Independent valuation	June 2023	Gross replacement cost, estimated economic working life, estimated remaining life years, residual value
Infrastructure - airports	Level 3	Current replacement cost	Independent valuation	June 2023	Gross replacement cost, estimated economic working life, estimated remaining life years, residual value
Infrastructure - other	Level 3	Current replacement cost	Independent valuation	June 2023	Gross replacement cost, estimated economic working life, estimated remaining life years, residual value

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

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings	3 to 69 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads sealed	Not depreciated
clearing and earthworks	60 to 80 years
construction	20 to 80 years
bituminous seals	5 to 20 years
asphalt surfaces	
Infrastructure - roads unsealed (gravel)	Not depreciated
clearing and earthworks	60 to 80 years
construction	5 to 15 years
gravel sheet	
Infrastructure - roads unsealed (formed)	Not depreciated
clearing and earthworks	60 to 80 years
construction	5 to 60 years
Infrastructure - footpaths	30 to 80 years
Infrastructure - drainage	10 to 50 years
Infrastructure - parks and ovals	10 to 80 years
Infrastructure - airports	10 to 50 years
Infrastructure - other	

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

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

10. TRADE AND OTHER PAYABLES

Current

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

	2025	2024
	\$	\$
Sundry creditors	451,755	269,110
Prepaid rates	377,113	323,939
Accrued payroll liabilities	0	119,138
Statutory liabilities	21,681	0
Bonds and deposits held	24,274	33,274
Accrued expenses	81,803	55,100
	956,626	800,561

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

11. OTHER LIABILITIES

Current
 Contract liabilities
 Capital grant/contributions liabilities

	2025	2024
	\$	\$
Contract liabilities	28,726	29,212
Capital grant/contributions liabilities	15,000	3,419
	43,726	32,631

Reconciliation of changes in contract liabilities

Opening balance	29,212	210,351
Additions	28,726	29,212
Revenue from contracts with customers included as a contract liability at the start of the period	(29,212)	(210,351)
	28,726	29,212

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$28,726 (2024: \$29,212)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	3,419	3,419
Additions	15,000	0
Revenue from capital grant/contributions held as a liability at the start of the period	(3,419)	0
	15,000	3,419

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

12. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		55,518	28,324	83,842	54,375	83,842	138,217
Total secured borrowings	24	55,518	28,324	83,842	54,375	83,842	138,217

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24.

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

13. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	274,534	214,108
Long service leave	92,870	99,476
	367,404	313,584
Employment on-costs	53,165	45,088
	53,165	45,088
	420,569	358,672
Long service leave	80,738	42,799
	80,738	42,799
Employment on-costs	11,434	6,206
	11,434	6,206
	92,172	49,005
	512,741	407,677

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

14. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land	405,477	405,477	405,477	405,477
Revaluation surplus - Buildings	5,695,399	5,695,399	5,695,399	5,695,399
Revaluation surplus - Furniture and equipment	31,089	31,089	31,089	31,089
Revaluation surplus - Plant and equipment	440,931	440,931	440,931	440,931
Revaluation surplus - Infrastructure - roads	28,619,215	28,619,215	28,619,215	28,619,215
Revaluation surplus - Infrastructure - footpaths	3,107,103	3,107,103	3,107,103	3,107,103
Revaluation surplus - Infrastructure - drainage	1,573,428	1,573,428	1,573,428	1,573,428
Revaluation surplus - Infrastructure - parks and ovals	2,080,031	2,080,031	2,080,031	2,080,031
Revaluation surplus - Infrastructure - airports	2,329,924	2,329,924	2,329,924	2,329,924
Revaluation surplus - Infrastructure - other	3,371,482	3,371,482	3,371,482	3,371,482
	47,654,079	47,654,079	47,654,079	47,654,079

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

15. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	1,678,795	2,485,254
- Financial assets at amortised cost	4	1,434,036	903,557
		<hr/>	<hr/>
		3,112,831	3,388,811
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	3,069,105	3,356,180
Contract liabilities	11	28,726	29,212
Capital grant liabilities	11	15,000	3,419
Total restricted financial assets		<hr/>	<hr/>
		3,112,831	3,388,811
16. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		10,000	10,000
Credit card balance at balance date		(3,685)	(5,666)
Total amount of credit unused		<hr/>	<hr/>
		6,315	4,334
Loan facilities			
Loan facilities - current		55,518	54,375
Loan facilities - non-current		28,324	83,842
Total facilities in use at balance date		<hr/>	<hr/>
		83,842	138,217
Unused loan facilities at balance date		<hr/>	<hr/>
		NIL	NIL

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

17. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire has listed sites to be possible sources of contamination. Details of those sites are:

- Lot 214 on Plan 183131, Norseman WA 6443
- Lot 28 on Plan 191284, Eucla WA 6443

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environment Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environment Regulation guidelines.

18. CAPITAL COMMITMENTS

The Shire has no commitments as at 30 June 2025 and 30 June 2024.

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

19. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	18,568	18,568	14,742
President's meeting attendance fees	9,348	8,224	12,666
President's other expenses	0	2,102	0
President's travel and accommodation expenses	7,006	7,800	0
	34,922	36,694	27,408
Deputy President's annual allowance	3,868	4,642	3,348
Deputy President's meeting attendance fees	6,448	5,940	5,504
Deputy President's other expenses	0	884	0
Deputy President's travel and accommodation expenses	163	2,500	0
	10,479	13,966	8,852
All other council member's meeting attendance fees	20,956	23,760	20,468
All other council member's other expenses	0	2,800	0
All other council member's travel and accommodation expenses	9,523	5,000	1,485
	30,479	31,560	21,953
	19(b)	75,880	82,220
			58,213

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	561,516	487,351
Post-employment benefits	77,181	67,078
Employee - other long-term benefits	57,202	10,968
Council member costs	75,880	58,213
	771,779	623,610

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

19. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Purchase of goods and services	17,927	39,457
Amounts payable to related parties: Trade and other payables	1,315	755

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

Outside of normal citizen type 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.

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period.

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

21. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the Shire can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

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

22. RATING INFORMATION

**Rateable Value at time of raising of rate.

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

23. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)	
		\$	\$	
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(75,720)	(25,800)	(20,182)	
Less: Movement in liabilities associated with restricted cash	59,673	0	65,696	
Less: Fair value adjustments to financial assets at fair value through profit or loss	2,663	0	(1,261)	
Add: Loss on disposal of assets	0	0	13,537	
Add: Depreciation	4,679,548	4,596,038	4,376,834	
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	12,632	0	7,122	
Trade and other receivables	0	0	(220,000)	
Employee benefit provisions	43,167	0	19,531	
Non-cash amounts excluded from operating activities	4,721,963	4,570,238	4,241,277	
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	25	(3,069,105)	(3,356,180)	
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	12	55,518	54,375	
- Employee benefit provisions		418,345	358,672	
Total adjustments to net current assets		(2,595,242)	(2,943,133)	
Net current assets used in the Statement of financial activity				
Total current assets		5,434,958	7,237,732	
Less: Total current liabilities		(1,476,439)	(1,246,239)	
Less: Total adjustments to net current assets		(2,595,242)	(2,943,133)	
Surplus or deficit after imposition of general rates		1,363,277	0	
			3,048,360	

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

24. BORROWING AND LEASE LIABILITIES

Borrowings	Actual						Budget						
	Purpose	Note	Principal at 1 July 2023	New loans during 2023-24	Principal during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
18 Mildura Street Norseman			\$ 190,825	\$ 0	\$ (52,608)	\$ 138,217	\$ 0	\$ (54,375)	\$ 83,842	\$ 138,217	\$ 0	\$ (54,044)	\$ 84,173
Total			190,825	0	(52,608)	138,217	0	(54,375)	83,842	138,217	0	(54,044)	84,173
Borrowing finance cost payments													
Purpose			Loan number	Institution	Interest rate	Date final payment is due		Actual for year ending 30 June 2025	Budget for year ending 30 June 2025		Actual for year ending 30 June 2024		
18 Mildura Street Norseman		1	*WATC	2.71%	1/12/2026		\$ (3,373)	\$ (3,373)	\$ (3,373)	\$ (4,808)	\$ (4,808)		
Total							(3,373)	(3,373)	(3,373)	(4,808)	(4,808)		
Total finance cost payments							(3,373)	(3,373)	(3,373)	(4,808)	(4,808)		

* WA Treasury Corporation

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

25. RESERVE ACCOUNTS	2025		2025		2025		2025		2025		2024		2024	
	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance	Budget opening balance	Budget transfer to	Budget transfer (from)	Budget closing balance	Actual opening balance	Budget closing balance	Actual transfer to	Actual transfer (from)	Actual closing balance	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council														
(a) Leave reserve	404,155	14,190	0	418,345	399,082	11,972	0	411,054	387,287	16,868	0	404,155	0	
(b) Plant reserve	320,052	11,237	0	331,289	316,034	9,481	0	325,515	306,694	13,358	0	320,052	0	
(c) Aerodrome reserve	62,026	3,521	0	85,547	80,881	2,420	0	83,101	102,559	4,467	(25,000)	82,026	0	
(d) IT reserve	53,931	1,894	0	55,825	53,254	1,598	0	54,852	51,680	2,251	0	53,931	0	
(e) Transport reserve	557,403	24,700	0	582,103	547,896	459,315	0	1,007,211	725,792	31,611	(200,000)	557,403	0	
(f) Lands Development reserve	543,829	19,094	0	562,923	537,002	16,110	0	553,112	521,131	22,698	0	543,829	0	
(g) Asset Replacement/Renewal reserve	1,394,784	49,589	(411,300)	1,033,073	1,376,584	484,175	0	1,860,759	1,389,274	60,510	(55,000)	1,394,784	0	
	3,356,180	124,225	(411,300)	3,069,105	3,310,533	985,071	0	4,295,604	3,484,417	151,763	(280,000)	3,356,180	0	

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To be used to fund annual, sick and long service leave requirements and payments to staff.
(b) Plant reserve	To be used for the purchase of major plant.
(c) Aerodrome reserve	To be used for the construction and/or maintenance of the airstrip at Norseman and Eucla.
(d) IT reserve	To be used to fund the replacement of IT equipment.
(e) Transport reserve	To be used for the construction, maintenance and rescaling of the Shire's transport network.
(f) Lands Development reserve	To be used for building, construction and maintenance of Shire infrastructure.
(g) Asset Replacement/Renewal reserve	To be used for the replacement and or renewal of the Shire assets.

CONTACT US



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IMAGE COURTESY OF RENEE HEWSON