

APPENDICES

25 November 2025

ORDINARY COUNCIL MEETING

INDEX

Item	Appendix Title	Page
10.1	LEMC Unconfirmed Minutes - 12 November 2025	2
10.1 A	LEMC Appendices - 12 November 2025	10
11.1.1	Proposed - IP021 - Development and Maintenance Bonds - Roads and Footpaths - DRAFT	44
11.2.1	Proposed – Amendment No. 44 – Local Planning Scheme No. 7	49
11.2.2	Proposed – Shire of Waroona Health Plan 2026-2030	59
11.3.1	Monthly Creditors Report - October 2025	88
11.3.2	Statement of Financial Activity for the period ending 31 October 2025	99
11.3.4	2024/25 Annual Report (including the annual financial statements and auditors' report).	119



Unconfirmed Minutes

**Shire of Waroona
Local Emergency
Management Committee**

**Second Quarter
Wednesday 12 November 2025**

Local Emergency Management Committee – 12 November 2025**Table of Contents**

1. ATTENDANCES.....	1
2. APOLOGIES	1
3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING	2
4. BUSINESS ARISING	2
4.1 Consolidated Set of Operational Procedures for Volunteer Bush Fire Brigades.....	2
4.2 Alinta Energy Presentation – Responding to Emergencies at the new Wagerup Battery Energy Storage System.....	2
4.3 Border Force Presentation – 10 September 2025	3
5. EVERY MEETING	3
5.1 Correspondence Received.....	3
5.2 Progress on any Funding Applications.....	3
5.3 Discussion/Review of any Incidents or Exercises.....	3
5.4 Progress on Bushfire Risk Management Plan Treatments.....	3
6. GENERAL BUSINESS.....	3
6.1 Mark Goodlet, CEO, Shire of Waroona.....	3
6.2 Ronan Kelly, Principal, St Joseph's Waroona.....	4
6.3 Cate Willey, DEMA South/East, DFES	4
6.4 Bruce Hancock, Asset Management & Operations, Main Roads WA	4
6.5 Kirrily Clarke, Regional Coordinator, Department of Communities	4
7. NEXT MEETING	4
8. CLOSE OF MEETING	4

Notice of Meeting

Minutes of the Local Emergency Management Committee meeting held at the Shire of Waroona Council Chamber – 52 Hesse Street Waroona on Wednesday 12th November 2025. Acting LEMC Chairperson Brendan Woodford declared the meeting open at 10.30am.



Mark Goodlet
Shire of Waroona Chief Executive Officer

1. ATTENDANCES

Brendan Woodford	Acting LEMC Chairperson / Officer in Charge, Waroona Police
Mark Goodlet	CEO, Shire of Waroona
Amber Vincent	LEMC Executive Officer / ESAO, Shire of Waroona
Rhys Bloxsidge	Manager Development Services, Shire of Waroona
Katie Leigh	Senior Ranger, Shire of Waroona
Meg Robertson	Ranger, Shire of Waroona
Warren Hawkins	Safety Advisor, Alinta Energy
Caroline Henning	Manager, Waroona Community Resource Centre
John Twaddle	CBFCO, Shire of Waroona
Bruce Hancock	Asset Management and Operations, Main Roads WA
Darren O'Hare	Operations Lead, St John WA
Rich Denny	Regional Officer, Department of Communities
Anthony Nemeth	Regional Manager, Department of Communities
Karl Gill	Manager Disaster Preparedness, Department of Health
Aaron Kelly	ESO Supervisor, Alcoa of Australia
Ronan Kelly	Principal, St Joseph's School Waroona

2. APOLOGIES

Mike Walmsley	LEMC Chairperson / Shire President, Shire of Waroona
Cate Willey	DEMA, Department of Fire and Emergency Services
Ricky Southgate	District Officer, Department of Fire and Emergency Services
Kirrily Clarke	Regional Coordinator, Department of Communities
Noel Dew	Community Resident, Shire of Waroona
Jenny McNamara	St John WA
Carla Robson	St John WA
Aaron Dean	St John WA
Jenna Meehan	Water Corporation
Kurt Burg	Water Corporation
Steve Collins	Water Corporation
Robert Deleo	Western Power
Cameron Norris	Harvey Water

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

LEMC Resolution / Officer Recommendation

LEMC25/11/001

Moved: John Twaddle
Seconded: Mark Goodlet

It is recommended that the minutes of the Shire of Waroona Local Emergency Management Committee Meeting held 13 August 2025 be confirmed as true and correct (Appendix 1).

CARRIED UNANIMOUSLY 7:0

4. BUSINESS ARISING

4.1 Consolidated Set of Operational Procedures for Volunteer Bush Fire Brigades

The most recent release of the State Emergency Management Committee's State Hazard Plan – Fire now requires Local Governments to maintain documented operational procedures for Volunteer Bush Fire Brigades in Western Australia. The Shire has been advocating for DFES to provide a consolidated set of operational procedures that all Local Governments in Western Australia can adopt as operational policy.

At the previous LEMC meeting a draft consolidated set of procedures prepared by DFES was noted by the LEMC. The local Volunteer Bush Fire Brigades did not provide any feedback.

Further to this WALGA, has now written to the Shire advising that they have requested their own further refinements and it is expected that DFES will release a consolidated set of operational procedures by the end of the year. A copy of WALGA's letter is attached at **Appendix 2**.

LEMC Resolution / Officer Recommendation

LEMC25/11/002

Moved: Mark Goodlet
Seconded: John Twaddle

It is recommended that the Shire of Waroona Local Emergency Management Committee notes the correspondence received from WALGA and progress made by DFES on a consolidated set of operational procedures for Volunteer Bush Fire Brigades.

CARRIED UNANIMOUSLY 7:0

4.2 Alinta Energy Presentation – Responding to Emergencies at the new Wagerup Battery Energy Storage System

Alinta Energy representatives will provide a presentation on responding to emergencies at the new Wagerup Battery Energy Storage System.

Alinta Energy Presentation is attached at **Appendix 3**.

LEMC Resolution / Officer Recommendation

LEMC25/11/003

Moved: Brendan Woodford
Seconded: Ronan Kelly

It is recommended that the Local Emergency Management Committee notes Alinta's presentation on responding to emergencies at the new Wagerup Battery Energy Storage System.

CARRIED UNANIMOUSLY 7:0

4.3 Border Force Presentation – 10 September 2025

On 10 September 2025, Border Force attended the Shire offices and presented information to staff and the Preston Beach Volunteer Rangers. The main topic presented was on suspicious activity at sea and how to identify vessels that may be engaged in drug smuggling behaviour. The presentation was useful for the Preston Beach Volunteer Rangers as they are constantly patrolling the beach and can easily see any suspicious behaviour.

LEMC Resolution / Officer Recommendation

LEMC25/11/004

Moved: Mark Goodlet

Seconded: Brendan Woodford

It is recommended that the Local Emergency Management Committee notes Border Force's presentation on identifying suspicious behaviour at Preston Beach.

CARRIED UNANIMOUSLY 7:0

5. EVERY MEETING

5.1 Correspondence Received

Nil.

5.2 Progress on any Funding Applications

The Shire of Waroona's contractors have recently completed fire mitigation works in Preston Beach. The works entailed the cutting in of new firebreaks in two reserves located in central positions in the town site. The firebreaks will enable a light tanker to access the reserves and defend properties.

5.3 Discussion/Review of any Incidents or Exercises

Brendan Woodford advised the committee that he will be attending an emergency services bushfire exercise hosted by DFES on the 3rd of December 2025.

5.4 Progress on Bushfire Risk Management Plan Treatments

See 5.2 above.

6. GENERAL BUSINESS

6.1 Mark Goodlet, CEO, Shire of Waroona

Mark Goodlet advised that Alcoa is working on an emergency response plan for failure of the residue storage dams. It is intended that DFES endorse the plan prior to it coming back to LEMC for noting.

6.2 Ronan Kelly, Principal, St Joseph's Waroona

Ronan Kelly advised the committee that the St Joseph's staff and students participated in an evacuation exercise with Waroona VFES and Waroona Police. It was identified that some improvements can be made.

6.3 Cate Willey, DEMA South/East, DFES

Cate Willey's report is attached at **Appendix 4**.

6.4 Bruce Hancock, Asset Management & Operations, Main Roads WA

Bruce Hancock's report is attached at **Appendix 5**.

6.5 Kirrily Clarke, Regional Coordinator, Department of Communities

Kirrily Clarke's report is attached at **Appendix 6**.

7. NEXT MEETING

The next Local Emergency Management Committee meeting will be held on Wednesday 11 February 2026.

8. CLOSE OF MEETING

There being no further business Acting Chairperson Brendan Woodford declared the meeting closed at 11:18am.



Appendices

Local Emergency Management Committee Meeting

**Second Quarter
Wednesday 12 November 2025**

Appendix 1



Unconfirmed Minutes

**Shire of Waroona
Local Emergency
Management Committee**

**First Quarter
Wednesday 13 August 2025**

Local Emergency Management Committee – Wednesday 13 August 2025**Table of Contents**

1. ATTENDANCES.....	1
2. APOLOGIES	1
3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING	2
4. BUSINESS ARISING	2
4.1 Department of Fire and Emergency Services (DFES) Doctrine Relevant to Volunteer Bush Fire Brigades	2
4.2 Alcoa Update on Global Industry Standards for Tailings Management.....	2
4.3 Department of Communities – Emergency Relief and Support Quarterly Report.....	3
5. EVERY MEETING	3
5.1 Correspondence Received.....	3
5.2 Progress on any Funding Applications.....	3
5.3 Discussion/Review of any Incidents or Exercises.....	3
5.4 Progress on Bushfire Risk Management Plan Treatments.....	3
6. GENERAL BUSINESS.....	3
6.1 Cate Willey, DEMA South/East, DFES	3
6.2 Anthony Willetts, Maintenance Manager, Main Roads WA	4
6.3 Brian Penman, District Officer, DFES	4
6.4 Mark Goodlet, CEO, Shire of Waroona.....	4
7. NEXT MEETING.....	4
8. CLOSE OF MEETING	4

Notice of Meeting

Minutes of the Local Emergency Management Committee meeting held at the Shire of Waroona Council Chamber – 52 Hesse Street Waroona, on Wednesday 14 May 2025. LEMC Chairperson Mike Walmsley declared the meeting open at 10:30am.



Mark Goodlet
Shire of Waroona Chief Executive Officer

1. ATTENDANCES

Mike Walmsley	LEMC Chairperson / Shire President, Shire of Waroona
Mark Goodlet	Acting LEMC Deputy Chairperson / CEO, Shire of Waroona
Amber Vincent	LEMC Executive Officer / ESAO, Shire of Waroona
Rhys Bloxsidge	Manager Development Services, Shire of Waroona
Dakota Seubert	Development Services Officer / Ranger, Shire of Waroona
John Twaddle	CBFCO, Shire of Waroona
Karl Gill	Manager Disaster Preparedness, Department of Health
Tom Busher	Community Relations Manager, Alcoa of Australia
Aaron Kelly	Emergency Services Supervisor, Alcoa of Australia
Martinque Sandy	Acting Health and Safety Superintendent, Alcoa of Australia
Cate Willey	DEMA, Department of Fire and Emergency Services
Ricky Southgate	District Officer, Department of Fire and Emergency Services
Kirrily Clarke	Regional Coordinator, Department of Communities
Stuart Macdonald	Manager, Waroona Community Resource Centre
Steve Sharp	Vegetation Maintenance Manager, Main Roads WA
Anthony Willetts	Maintenance Manager, Main Roads WA

2. APOLOGIES

Brendan Woodford	LEMC Deputy Chairperson, Officer in Charge, Waroona Police
Katie Leigh	Senior Ranger, Shire of Waroona
Meg Robertson	Ranger, Shire of Waroona
Noel Dew	Community Resident, Shire of Waroona
Gareth Smith	Principal, Waroona District High School
Brett Finlay	District Officer, Department of Fire and Emergency Services
Brian Penman	District Officer, Department of Fire and Emergency Services
Ronan Kelly	Principal, St Joseph's School Waroona
Carla Robson	District Ops Lead, St John WA
Aaron Dean	St John WA
Jenny McNamara	St John WA
Jenna Meehan	Water Corporation
Kurt Berg	Water Corporation
Robert Deleo	Western Power
Cameron Norris	Harvey Water

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

LEMC Resolution / Officer Recommendation

LEMC25/08/001

Moved: John Twaddle
Seconded: Mark Goodlet

It is recommended that the minutes of the Shire of Waroona Local Emergency Management Committee Meeting held 14 May 2025 be confirmed as true and correct (Appendix 1).

CARRIED UNANIMOUSLY 7:0

4. BUSINESS ARISING

4.1 Department of Fire and Emergency Services (DFES) Doctrine Relevant to Volunteer Bush Fire Brigades

DFES has an expansive set of procedures and policies that apply to all forms of their modus operandi. Some of these procedures and policies apply specifically to volunteer bush fire brigades, but here is no specific list set aside. The Shire of Waroona Chief Executive Officer has recently requested DFES to provide local governments with a common set of procedures for volunteer bush fire brigades to follow in their duties.

DFES has now provided a draft doctrine for Shire comment (Appendix 2).

LEMC Resolution / Officer Recommendation

LEMC25/08/002

Moved: John Twaddle
Seconded: Rhys Bloxsidge

It is recommended the LEMC notes the draft doctrine and seeks feedback from the local volunteer bush fire brigades, prior to providing advice to DFES.

CARRIED UNANIMOUSLY 7:0

4.2 Alcoa Update on Global Industry Standards for Tailings Management

Alcoa has finalised its report into risk management of its residue storage areas. Alcoa representative will make a brief presentation of the findings.

Note: Following Alcoa's presentation, Mark Goodlet advised the committee that the Shire is required by the *Emergency Management Act 2005* to identify significant risks to the community. One of these risks is the Alcoa tailings infrastructure. Mr. Goodlet thanked Alcoa for their presentation and advised that the next step was endorsement for the emergency response from both Alcoa and DFES.

Alcoa's presentation is attached at **Appendix 7**.

LEMC Resolution / Officer Recommendation

LEMC25/08/003

Moved: Mark Goodlet
Seconded: Stuart Macdonald

It is recommended that the LEMC:

- A. notes Alcoa's update regarding risk management of the tailings and residue storage areas; and
- B. seeks DFES confirmation that the significant risk has been satisfactorily addressed, with particular emphasis on emergency response.

CARRIED UNANIMOUSLY 7:0

4.3 Department of Communities – Emergency Relief and Support Quarterly Report

The Department of Communities Emergency Relief and Support Quarterly Report is attached at **Appendix 3**.

LEMC Resolution / Officer Recommendation

LEMC25/08/004

Moved: John Twaddle

Seconded: Rhys Bloxsidge

It is recommended that the LEMC notes and receives the Department of Communities Emergency Relief and Support Quarterly Report.

CARRIED UNANIMOUSLY 7:0

5. EVERY MEETING

5.1 Correspondence Received

Nil

5.2 Progress on any Funding Applications

Nil

5.3 Discussion/Review of any Incidents or Exercises

Alinta Energy was approached to provide the LEMC with an exercise, or an information session, regarding their new Wagerup Battery Energy Storage System. No response was received.

5.4 Progress on Bushfire Risk Management Plan Treatments

The Shire was successful in receiving approximately \$50,000 to carry out two mitigation activities as part of the DFES Mitigation Activity Fund Scheme. Both activities involve constructing two important firebreaks at Preston Beach. The work will be undertaken in September 2025.

6. GENERAL BUSINESS

6.1 Cate Willey, DEMA South/East, DFES

Cate Willey's report is attached at **Appendix 4**. Cate also mentioned that the SEMC have reviewed and noted our updated LEMA.

6.2 Anthony Willetts, Maintenance Manager, Main Roads WA

Main Roads WA report is attached at **Appendix 5**. Main Roads WA has also provided us with a State Road Network Responsibility map attached at **Appendix 6** for our information.

6.3 Brian Penman, District Officer, DFES

Brian Penman's report is attached at **Appendix 8**.

6.4 Mark Goodlet, CEO, Shire of Waroona

Mark Goodlet advised the committee that there were many renewable energy projects under construction around the state and that meant that DFES resourcing would need to increase in line. Mr Goodlet advised that he would raise this issue at the next DFES/CEO roundtable.

7. NEXT MEETING

The next Local Emergency Management Committee meeting will be held on Wednesday 12 November 2025.

8. CLOSE OF MEETING

There being no further business the Chairperson Mike Walmsley declared the meeting closed at 11:37am.

Appendix 2

1 October 2025

Via email: ceo@waroona.wa.gov.au

Your Ref: ES.15

Mr Mark Goodlet
 Chief Executive Officer
 Shire of Waroona
 PO Box 20
 WAROONA WA 6215

Dear Mr Goodlet

Thank you for your correspondence of 4 September 2025 regarding progress toward a consolidated set of operational procedures for Volunteer Bush Fire Brigades in Western Australia — an important initiative of the 2024 and 2025 WALGA Bushfire Management Roundtables.

As you note, this work has gained momentum following the release of Version 3 of the *State Hazard Plan – Fire*, formally endorsed by the State Emergency Management Committee (SEMC) on 7 August 2025. The updated Plan reinforces the requirement for public authorities to maintain documented operational procedures aligned with their responsibilities under the Plan.

I am pleased to advise that good progress has been made since the second Roundtable you attended in March 2025. The DFES Bushfire Centre of Excellence has developed a draft summary of doctrine, which has since been reviewed by both Roundtable participants and the Bushfire Operations Committee at its June 2025 meeting.

Subsequently, in conjunction with LGIS, WALGA has requested further refinements, with the aim of supporting Local Governments in adopting or adapting the content as local policy or procedures. We understand that DFES are aiming to release the summary of doctrine in late 2025.

Thank you again for your ongoing support of this initiative and for your valuable contributions to the Bushfire Management Roundtable series.

Yours sincerely



Nick Sloan
CEO

WAGERUP BATTERY ENERGY STORAGE SOLUTION PROJECT

Project Information

November 2025

V 1.0

Project Overview

Alinta Energy is constructing a 100 MW / 212 MWh BESS and associated electrical infrastructure at the site of the 392 MW gas fired Wagerup Power Station in Western Australia. The existing Wagerup Power Station is connected to the South-West Interconnected System (**SWIS**) and exports electricity to the Wholesale Electricity Market (**WEM**), as will the BESS on completion of the Project.

The BESS Project includes designing, constructing and commissioning of the Facility, including:

1. a 100 MW / 212 MWh BESS and all associated infrastructure;
2. a 330 kV indoor Gas Insulated Switchgear (**GIS**) substation (**GIS Substation**); and
3. interconnections between the BESS, GIS Substation, existing Wagerup Power Station and the SWIS.

Delivery of the Project is based on ~~using an~~ Engineer, Procure, Construct (**EPC**) contract, between Alinta (the **Principal**) and Shanghai Electric Power Design Institute Co., Ltd (**SEPD**) and Sunterra Energy Pty Ltd (**Sunterra**) (together, the **EPC Contractor**). The EPC Contractor will turnkey design, construct and commission Works Agreement contract between Alinta Energy and GENUS Industrial Services.

BESS Overview

Wagerup BESS consists of:

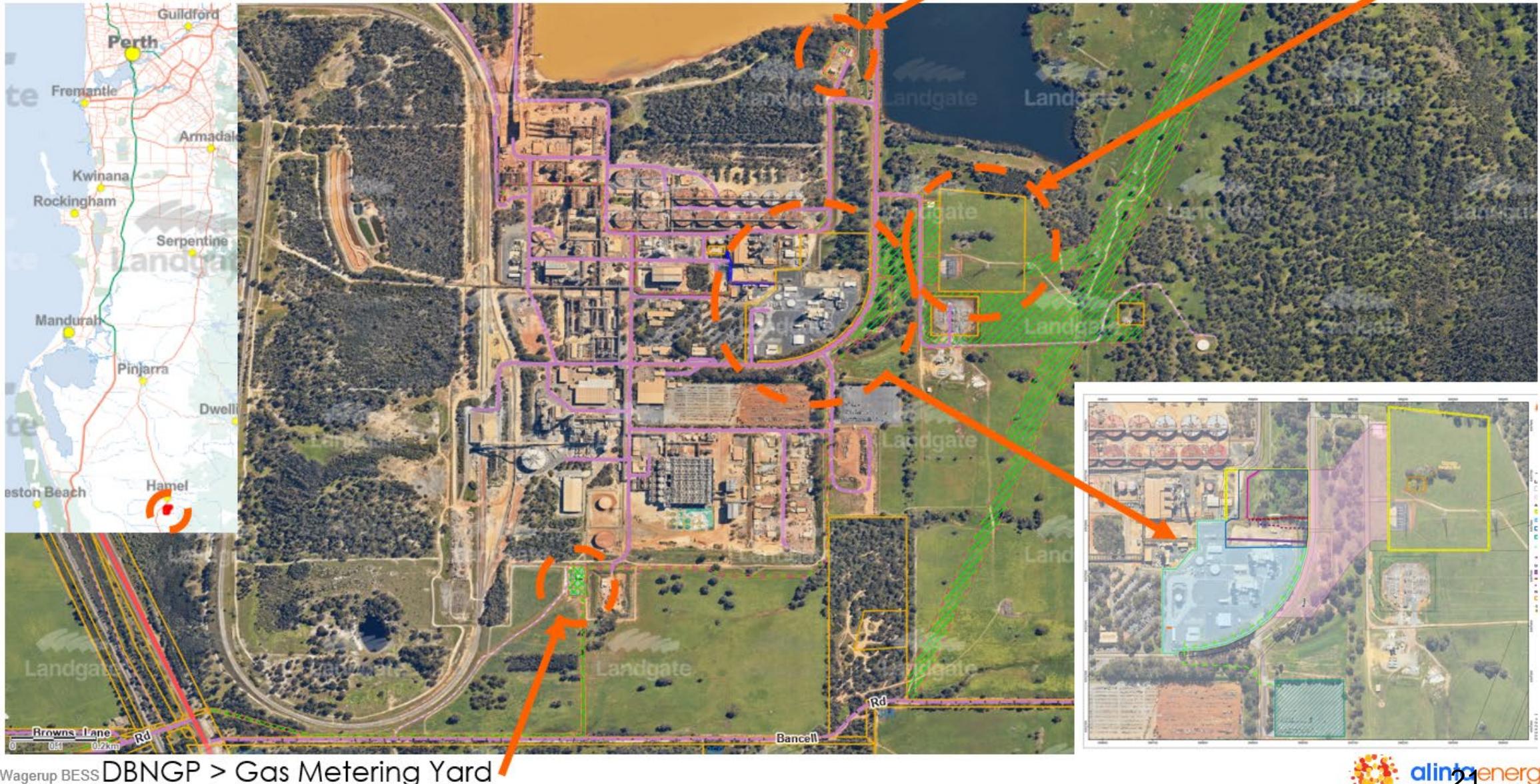
128 battery containers

16 Power Conversion Units

Each Container contains:

- 104 battery modules – 13,312 modules + 68 spares modules
- Fire detection, notification and suppression system
- HVAC system for battery temperature control

Context | Site Location



Context | Site Location





WBESS Fire Response

What is the response from Local Emergency Management Committee in the event of a fire within Alinta's premises?

- First instance Alinta will fight fire if safe to do so.
- Alinta will notify Alcoa ERT.
- ERT will notify DFES.

Battery fire?

- Battery container design 2 hours of protection.
- Battery container monitoring each battery module, provides detection and SCADA notification, package ventilation closure, fire suppression.
- BESS design maintains clearance distances between containers to minimise fire spread, fire water ring main to cool adjacent containers.
- BESS drainage system designed to capture and contain contaminated fire water from entering Alcoa's storm water system.

WBESS Fire Response

What is the response from Local Emergency Management Committee in the event of a fire approaching Alinta's premises?

- Alinta monitor DFES App for weather notifications.
- Alinta receive notifications from Alcoa.
- Alinta will vacate both the power station and the BESS construction area well in advance of bush fire.

WBESS Sulphur Hexaflouride (SF6) Leak

What is the response from Local Emergency Management Committee in the event of a SF6 leak?

- SF6 is non-toxic, colourless, odourless, heavier than air.
- SF6 displaces Oxygen and can cause asphyxiation.
- SF6 is a greenhouse gas.
- All leaks are notifiable to the Regulator.





DISTRICT EMERGENCY MANAGEMENT ADVISOR (DEMA) REPORT

Period:

October to December 2025

Updated 24 October 2025 CW

NEW INFORMATION

New or updated information, since the previous DEMA Report, will be shown in **BLACK**. Important information for note will be in **RED**. Retained content will be shown in **BLUE *italics***.

LOCAL FOCUS

ACTIVITY	<i>Disability Inclusive Emergency Planning Forums</i>																														
Lead	DFES & Local Governments																														
Overview																															
<ul style="list-style-type: none"> <i>The DIEP forums are a series of face-to-face, community-based workshops that bring together people with lived experience of disability, local and state government representatives, emergency services, and key service providers. Their purpose is to improve how we plan for, respond to, and recover from emergencies, ensuring emergency management is inclusive of people with disability and those with additional support needs.</i> <i>This work is being delivered in partnership with local governments, facilitated by the University of Sydney's Collaborating 4 Inclusion team, and funded through the Disaster Ready Fund (DRF) in collaboration with the National Emergency Management Agency (NEMA).</i> 																															
Current Status																															
<ul style="list-style-type: none"> <i>DIEP forums are locally hosted workshops focused on improving inclusive emergency planning by centring lived experience and community collaboration.</i> <i>They bring together a cross-sector mix—including people with disability, carers, local service providers, local government staff, and emergency services—to co-design practical, inclusive planning strategies.</i> <i>Each forum is capped at 40 participants and invitation-only, managed by the host local government to ensure a balanced representation across stakeholder groups.</i> <i>The University of Sydney facilitates each forum and provides a tailored report back to the local government, identifying key risks, barriers, and opportunities for inclusive improvement.</i> <i>A state-wide report will also be produced—the first of its kind in Australia—providing a snapshot of WA's progress in disability-inclusive emergency management and helping inform future strategy and investment.</i> 																															
<table border="1"> <thead> <tr> <th>Key Dates</th> <th>LGA</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td></td> <td>Gingin</td> <td>18 August 2025</td> </tr> <tr> <td></td> <td>Victoria Plains / Wongan-Ballidu</td> <td>19 August 2025</td> </tr> <tr> <td></td> <td>Kalgoorlie-Boulder/Coolgardie/Dundas</td> <td>21 August 2025</td> </tr> <tr> <td></td> <td>Joondalup/Wanneroo</td> <td>22 August 2025</td> </tr> <tr> <td></td> <td>Merredin</td> <td>25 August 2025</td> </tr> <tr> <td></td> <td>Swan</td> <td>28 August 2025</td> </tr> <tr> <td></td> <td>Murray</td> <td>29 August 2025</td> </tr> <tr> <td></td> <td>Cockburn</td> <td>01 September 2025</td> </tr> <tr> <td></td> <td>Denmark/Plantagenet</td> <td>01 September 2025</td> </tr> </tbody> </table>		Key Dates	LGA	Date		Gingin	18 August 2025		Victoria Plains / Wongan-Ballidu	19 August 2025		Kalgoorlie-Boulder/Coolgardie/Dundas	21 August 2025		Joondalup/Wanneroo	22 August 2025		Merredin	25 August 2025		Swan	28 August 2025		Murray	29 August 2025		Cockburn	01 September 2025		Denmark/Plantagenet	01 September 2025
Key Dates	LGA	Date																													
	Gingin	18 August 2025																													
	Victoria Plains / Wongan-Ballidu	19 August 2025																													
	Kalgoorlie-Boulder/Coolgardie/Dundas	21 August 2025																													
	Joondalup/Wanneroo	22 August 2025																													
	Merredin	25 August 2025																													
	Swan	28 August 2025																													
	Murray	29 August 2025																													
	Cockburn	01 September 2025																													
	Denmark/Plantagenet	01 September 2025																													



	Kwinana	02 September 2025	
	Albany	02 September 2025	
	Manjimup	04 September 2025	
	Augusta Margaret River	05 September 2025	
	Bridgetown-Greenbushes	08 September 2025	
	Busselton	09 September 2025	
	Armadale	11 September 2025	
	Mandurah	12 September 2025	
	Karratha	W/C 27 October 2025	
	State	W/C 27 October 2025	

Further Information Please contact Megan Lehaney on 0427752839 or megan.lehaney@dfes.wa.gov.au if you would like further information.

PROJECT	<i>Local Emergency Management Arrangements (LEMA) Improvement Program</i>
Lead	Joint DFES and WALGA project
Overview	
<ul style="list-style-type: none"><i>The LEMA Improvement Program is a sector-led reform to address the findings and recommendations of the <u>LEMA Review Project</u>.</i><i>The aim of the Program is to design and develop new processes and tools to streamline and enhance the efficiency of preparing LEMA, ensuring they are more suitable for local governments.</i><i>The LEMA Improvement Program Board provides strategic oversight and consists of representation from across State government and the WA Local Government Association (WALGA).</i><i>The project team comprises a Project Officer employed by WALGA and a Director, Project Manager and supporting staff from DFES.</i>	
Current Status	
LEMA Pilot Project Update Current	
<ul style="list-style-type: none">Pilot Kickoff: WALGA has launched its pilot project with five local governments selected through an Expression of Interest process in February.Selection Criteria: The selected councils vary in size and location, are due for LEMA review within the next 12 months, and do not have external funding for that work.Scope of the Pilot:<ul style="list-style-type: none">Develop a Local Government Emergency Management Plan.Create a Local Government and LEMC Work Plan.Develop a Local Government Incident Support Handbook.Review and amend the Local Recovery Plan.Undertake a Local Emergency Risk Workshop.Deliver a presentation to Council on the pilot project and the Local Government Emergency Management Plan.Project Objectives:<ul style="list-style-type: none">Test and refine templates and resources.Identify challenges in achieving LEMA endorsement.Gather input for user guidelines on Local Arrangements.Identify and collect additional support tools/resources used by local governments.Current Progress: Initial meetings with participating local governments have been completed. Work is now underway to use the templates and plan the necessary meetings, workshops, and briefings.	



- *Timeline: The pilot is expected to run until August, after which a review and report will be prepared for SEMC on the outcomes.*

LEMA Improvement Project – Other Updates

- Local governments involved in the pilot program have completed facilitating the Community Risk Workshops, leveraging collective local knowledge.
- The expected outcome is a documented set of locally valued assets and liabilities, consequence statements, and recommended treatment options, prioritising locally owned risks using local knowledge and resources.
- *Work continues on the Statement of Policy, an online resource outlining all local government responsibilities across the emergency management framework.*
- *Some draft guidance materials have been shared with pilot participants and the LEMA Working Group for review and feedback.*
- *Additional work includes developing consistent language and terminology across all LEMA IP products and ensuring no guidance or information in existing SEMC documents is lost during the development of new resources.*

How can you help Further Information IMPORTANT INFORMATION	Keep up to date by visiting the SEMC website or the WALGA website . <ul style="list-style-type: none">• LEMA Improvement Program• LEMA Review Project <p>Until the reforms of LEMA Improvement Program have been ratified through the SEMC, local governments are advised to proceed with their scheduled LEMA reviews, to remain compliant with their obligations under the Emergency Management Act 2005.</p>
---	---

PROJECT	Community Disaster Resilience Strategy Implementation Project
Lead	DFES - Community Preparedness Directorate

Overview

In 2019, the State Emergency Management Committee (SEMC) identified a need to improve the coordination of community resilience efforts across the State and called for the development of the WA Community Disaster Resilience Strategy (CDRS).

In 2024, DFES' Community Preparedness Directorate successfully obtained a one-year National Disaster Risk Reduction (NDRR) grant to produce a CDRS Implementation Plan (the Plan). The requirements for this grant were completed on 30 June 2025.

- Phase one of the consultation included interviews with 64 subject-matter experts representing organisations from 21 emergency management and related fields.
- Phase two focused on community consultation, completed with 14 local governments representing the nine DFES regions of the State. This phase consisted of 134 interviews with 190 community members, followed by a Risk and Resilience Exercise with each of the participating Local Emergency Management Committees (LEMCs), with a total of 177 members attending. A Baseline Assessment of Community Disaster Resilience report was developed for each participating local government. These reports, which include recommendations for local LEMCs, are currently being disseminated to LGs.

In recognition that the implementation of the CDRS is not yet complete, the SEMC approved a one-year extension of the Senior Policy and Projects Officer funded by the State Level Project Fund (SLPF) at its last sitting on 9 May 2025.

Current Status

A draft Implementation Plan has been developed as part of this grant. The Plan includes a gap analysis, recommendations, and sector implementation mapping.

The Implementation Plan is currently in its 'Feasibility Phase' undergoing a round of edits by a small group of stakeholders, also considering actionability and resourcing.

The project team is also undergoing the development of a monitoring and evaluation framework to underpin the Strategy and Plan, to measure the progress towards its outcomes.

Next Steps	The edits will be integrated into the Implementation Plan and then sent up to the Community Resilience and Recovery Subcommittee, for later consideration by the SEMC.
Further Information	Please contact Lauren Holmes, Senior Policy and Projects Officer, DFES 0408 296 320, lauren.holmes@dfes.wa.gov.au



DISTRICT FOCUS

ACTIVITY	District Emergency Management Committee Meeting
Lead	DEMC Chairs and DEMC Exec Officers
Current Status	
There is a review being conducted by WA Police Force, DFES & SEMC regarding the current Metropolitan DEMC Structure. No formal communication strategy has been provided to date however planning is underway for 4 separate DEMC meetings prior to the end of this year with the following meetings scheduled:	
North DEMC 05/11/25	Central DEMC 06/11/2025
East DEMC 18/11/2025	South DEMC 11/12/2025
Next Steps	Formal communications to be provided
Further Info	Please contact Donna and/or Cate for further information.

ACTIVITY	District Exercises 2025
Lead	DEMC Chairs and DEMC Exec Officers
Overview	
State EM Policy, Section 4.8.7.3 states that DEMCs must ensure their emergency management district is incorporate into an annual exercise. Section 4.8.7.2 also states that the DEMC must develop a consolidated three (3) year exercise schedule.	
Current Status	
Discussions are underway to identify, plan and prepare a 2025 exercise that addresses this requirement of the State Policy.	
Next Steps	If you are aware of an event that could address the 'district' exercise requirement, or if you have any suggestions on district level exercises moving forward, please contact Cate or Donna.
Further Info	Please contact Donna and/or Cate for clarification.

COMING SOON	Calendar of Events
Lead	Metro DEMAs
Overview	
At the 7 Nov 2024 DEMC Meeting, an agreed action item was to develop a centralised calendar to provide district oversight of planned EM related activities and exercises. This calendar would be made available to all DEMC members.	
Current Status	
Development of a solution is progressing however this matter is now part of a larger communications platform project with extended timeframes being managed at State level.	
<i>Interim Solution: REFER TO END OF THIS REPORT</i>	
Next Steps	Donna and Cate will continue to engage with LEMC Ex Officers and agency DEMC reps, to identify all known or planned activities so these can be communicated to the benefit of all.
How can you help	Please ensure this section of the LG/Agency report is completed as part of your DEMC report submission, as this will help inform the ongoing Calendar. Please advise either Donna or Cate, on an ongoing basis, of known, planned or scheduled EM focused activities, events or exercises so these can be included on the central calendar. Please include the following in your emailed advice: Event name, focus (i.e. PPRR), contact for further information, target audience and whether observers or additional participants are welcome.
Further Info	Please contact Donna and/or Cate for clarification.

STATE FOCUS

The last meeting of the State Emergency Management Committee (SEMC) was held 9 October 2025. SEMC Communiques can be found [here](#). Please note that the SEMC update (communiqué) from the meeting 7 August is not yet available. **The next meeting of the SEMC is scheduled for 4 December 2025.**

PROJECT	SEMC Meeting Dates - 2026
Lead	SEMC & SEMC Business Unit
Current Status	
<ul style="list-style-type: none"> • 12 March 2026 • 21 May 2026 • 30 July 2026 • 01 October 2026 • 03 December 2026 	

PROJECT	SEMC Strategic Plan 2026 - 2029
Lead	SEMC & SEMC Business Unit
Overview	
The SEMC have undertaken a review of their Strategic Plan 2022 – 2025.	
Current Status	
The SEMC Strategic Plan has been released and can accessed here :	
<p>SEMC Strategic Plan 2026-2029</p> <p>In the coming months, the SEMC Business Unit will work with SEMC Subcommittees and Local and District Emergency Management Committees to implement the Plan through the development of relevant work plans.</p>	

PROJECT	Cyber Security – Prescribed Hazard #29
Lead	SEMC
Overview	
<p><i>At the 5 December 2022 meeting, SEMC endorsed that Cyber Security Incident be incorporated as a Hazard into the State's EM arrangements, and the Director General of the Department of the Premier and Cabinet (DPC) as the preferred HMA for cyber emergencies. On 6 December 2023, SEMC noted the draft SHP – Cyber Security Incident and supported the progress on a legislative proposal for amendments to the Emergency Management Regulations 2006 (EM Regulations) to introduce a Cyber Security Incident as a Hazard.</i></p>	
Current Status	
<p><i>In collaboration with the Department of Fire and Emergency Services, the Department of the Premier and Cabinet has finalised the legislative proposal to progress the prescription of a Cyber Security Incident as a Hazard in the EM arrangements and formal drafting instructions have been provided to the Parliamentary Counsel's Office.</i></p> <p><i>An interim State Hazard Plan – Cyber Security Incident was approved by SEMC to ensure its publication and release to stakeholders for the 12-week consultation period as soon as the Hazard is prescribed in the EM Regulations.</i></p>	
<p>Further Info 2024 WA Government Cyber Security Policy</p>	

PROJECT	Comprehensive Review Schedule of State EM Documents
Lead	Various
Overview	
<p><i>The following comprehensive reviews have been granted an extension:</i></p> <ul style="list-style-type: none"> • State Hazard Plan – Human Biosecurity – March 2025 	



- State Support Plan – Animal Welfare in Emergencies – March 2025
- Impact Statement Review – October 2025

The following State EM documents are planned for comprehensive review and broad consultation in 2024/2025.

- State Support Plan – Emergency Public Information
- State Hazard Plan – HAZMAT Annex B Space Re-entry Debris (SPRED)
- State Hazard Plan – Cyber Security Incident
- State Support Plan – Freight and Supply Chain
- Impact Statement Guideline and Template
- Local Recovery Guideline
- WA Community Evacuation in Emergencies Guideline

Updated plans can be found on the [SEMC website](#), along with a [summary of amendments](#)

How can you help	Actively participate in the consultation process and collaborate with other key stakeholders during this period. Consider including the review process as an agenda item on your LEMC agenda or conducting a desktop or Emergency management review schedule and document amendments
Further Information	Home Engage WA Emergency Management

PROJECT	State Hazard Plan (SHP) – Fire REVIEW
Lead	DFES
Overview	
State Hazard Plan – Fire (the Plan) has undergone a comprehensive review. The Plan was approved by SEMC on 7 August 2025 and published on 21 August 2025.	
Next Steps	Comprehensive Communications is underway to the EM Sector
How can you help	
Further Information	The revised Plan is now available via the SEMC website State Hazard Plan - Fire .

PROJECT	Review - State Recovery Arrangements in the EM Framework
Lead	DFES
Overview	
Since 2020, WA has faced an increasing number of large and complex disasters requiring higher levels of State Government support for recovery. The States' recovery practices have evolved and the recovery arrangements in the existing State Emergency Management (EM) Framework no longer reflect the needs of WA communities or our recovery capabilities. DFES was tasked with reviewing the recovery arrangements in the EM Framework. As a result of this review, DFES has recommended comprehensive amendments to contemporise the recovery chapters in the EM Policy, Plan and Procedure. The proposed amendments more clearly define the recovery arrangements, roles and responsibilities of State government, and provide greater clarity for local government about when and how the State Government will become involved in a recovery.	
Current Status	
Public consultation on the proposed amendments to the State Emergency Management Framework recently closed on 2 May 2025.	
The Department of Fire and Emergency Services is currently reviewing the feedback received from EM stakeholders. If you have any queries, please contact DFES at recoverypolicy@dfes.wa.gov.au .	
Next Steps	Confirmation or otherwise of the amendments made to the document based on feedback from EM stakeholders during the consultation phase will be provided. Depending on feedback, a second round of consultation may be held.
Further Info	State Recovery Arrangements Projects Engage WA Emergency Management
IMPORTANT INFORMATION	The proposed amendments do not alter the roles and responsibilities of local government under the Emergency Management Act 2005 or the

arrangements for funding provided by the Disaster Recovery Funding Arrangements Western Australia (DRFAWA).

PROJECT	Emergency Preparedness Report 2024 – Release
Lead	DFES
Overview	
As required by the <i>Emergency Management Act 2205 (S14 (a))</i> , the SEMC is to advise the Minister on Emergency Management and the preparedness of the State to combat emergencies. One mechanism used to achieve this is via the annual Emergency Preparedness Report.	
Current Status	
The 2024 Emergency Preparedness Report (EPR) is now available on the SEMC website .	
The EPR provides a comprehensive overview of incidents and emergencies that occurred during the reporting period, including systemic risk case studies. It highlights state-level exercising for a novel event, a space weather incident, and an overview of preparedness activities undertaken at both state and local levels. Additionally, the report showcases recent advances in state-level recovery, reflecting ongoing efforts to strengthen resilience and response capabilities across Western Australia.	
Further Information	If you have any questions, please contact the SEMC Business Unit at info@semc.wa.gov.au

EDUCATION AND RESOURCES

TRAINING OPPORTUNITY	<i>Disaster Recovery Funding Arrangements WA – Just in Time Training Video Modules</i>
Lead	DFES – Disaster Recovery Funding Arrangements WA Team
Overview	
DFES has produced a short (50 mins) training product that covers the basics of the Disaster Recovery Funding Arrangements for Western Australia (DRFAWA). This has been designed to help local governments and State agencies understand the basics of how the arrangements work and the different types of assistance that might be available. There are 6 videos in the module presented via the platform Mobilise Me. Access is via a self-registration process. https://dfes.mobilise-me.com/index.php/Selfregistration/DRFAWA . If you already have a DFES MobiliseMe account, please contact recoverycapability@dfes.wa.gov.au for the module to be assigned to your profile.	
<i>This Training Product has been designed for LGs and State Agency personnel who may have some involvement in applying for DRFAWA funding or contributing to the DRFAWA claim evidence requirements.</i>	
How can you help	Please promote access to this Training Product via your internal networks.
Further Information	Recovery Funding - Department of Fire and Emergency Services

CALENDAR OF EVENTS

(In development)

Item	LG/Agency	Dates	Exercise	Focus
	Western Central LEMC	10 October 2025	Evacuation Centre Training	
	Shire of Mundaring	10 October 2025	DRA – Big Map Exercise	Disaster Resilience
	City of Canning	11 October 2025	Community Safety Expo	Community safety and emergency preparedness/response.
	City of Kwinana	16 October 2025	HAZMAT	Handover from emergency response to recovery coordination
	City of Joondalup	21 October 2025	Evacuation Centre Training	
	Dept of Education	23 October 2025	Principal's preseason Bushfire workshop, set up by DoE in conjunction with DFES	Bushfire Preparedness training and an exercise for principals, deputy principals and site managers in the DFES Metro South Coastal region
	Dept of Education	28 October 2025	South-East regional school forum being held by DoE and DFES Mitigation Team	Bushfire Preparedness training and an exercise for principals, deputy principals and site managers in the DFES Metro South-East region
	City of Rockingham	29 October 2025	HAZMAT	Handover from emergency response to recovery coordination
	WA Police	TBC / Planning (Oct 2025)	TBC	Restricted
	City of Belmont	TBC Oct/Nov	Evacuation Centre Training	
	City of Canning & South Perth	11 Nov 2025 LEMC Meeting	The Adaptation Game	Climate Disaster Preparedness
	Dept of Transport – Maritime	March 2026	Maritime Oil Spill	National Exercise actioning national and state procedures
	Shire of Mundaring	May 2026	HAZMAT	Response
	City of Bayswater	May/June 2026	TBA	Animal Welfare Evacuation
	DPIRD	April 2026	Exercise Assisi – Animal Welfare in Emergencies	Engaging key stakeholders to test the provision of animal welfare support services



				as outlined in the Plan, including agency-specific processes and procedures
	Western Central LEMC	TBC	Aged Care Forum	
	City of Swan	TBC / Planning	TBC	Community Meeting
	Communities	TBC / Planning	TBC	Repatriation
	City of Stirling	TBC / Planning 2026	TBC	Collapse

Compiled by: District Emergency Management Advisor (Metro) - DFES

Date: 24 October 2025

Appendix 5

Main Roads Local Emergency Management Committee Report

1. General

Main Roads South West Region is committed to supporting the relevant agencies involved in Emergencies and Incidents.

It has recently reviewed and restructured its resources to be more responsive to the increasing number of Emergencies and Incidents.

We endeavour to have a Senior Officer in attendance at every LEMC/DEMC meeting and a minimum of 2 at any Exercise.

This ensures our sustainability, rapport and knowledge is spread through the team and does not become person dependent.

We have an Customer Information Centre which is resourced 24 hours a day. They can be contacted on 138 138 for all Emergencies and Incidents.

This team will immediately notify the region of any Emergency/Incident by contacting our 24hr on Call Duty Manager.

The Duty Manager will dispatch resources as required/requested to the Emergency/Incident.

Should the situation warrant, the Duty Manager will activate the On Call Incident Manager.

The Incident Manager may then take charge as the point of contact with IC for the Incident and will activate other resources as required.

2. Resources

2.1 Incident Managers

Main Roads South West Region has 7 Incident Managers (IM) that it can call upon to respond to, manage and support the IC.

Each Incident will generally require 2 x IM's to manage any 1 Incident.

2.2 On Scene Liaison Officers

Main Roads South West Region has 6 On Scene Liaison Officers (OSLO) to call upon. The OSLO's are generally dispatched to an Incident to make first point of contact with the IC, assess the situation and report back to the MRWA Duty Manager or IM.

The OSLO's can also assist initially by implementing a VCP as required.

They will also support our Vehicle Control Point (VCP) personnel when they are established for the duration of the Emergency/Incident.

2.3 Rapid Response Crews

Main Roads South West Region has 3 Rapid Response Crews (RRC) to call upon. The RRC's area a 2 person crew. They are designed to respond to Emergencies and Incidents and set up the initial VCP control with limited signage.

They will also support our Vehicle Control Point personnel as required.

2.4 Traffic Management Crews

These are contract resources, Main Roads South West Region generally has 3 of these crews engaged on a daily basis. Further to these crews Main Roads is able to call on additional crews from its Contract Traffic Control providers.

There are 3 companies Main Roads generally uses but can also call on resources outside our Region depending on the scale and location of the Incident.

These crews form the backbone of our VCP resources. Initially Main Roads will operate crews on 12 hour shifts and if the Incident is likely to extend beyond 3 days will reduce the shifts to 8hrs to manage fatigue.

Each VCP would require 4 resources for a 12 hour shift and 6 resources for an 8 Hr shift.

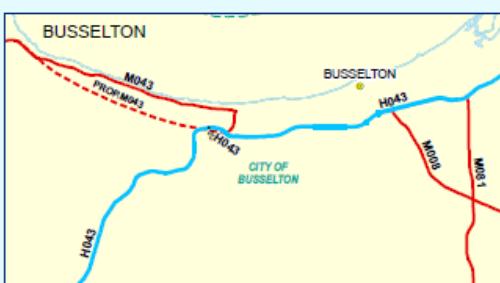
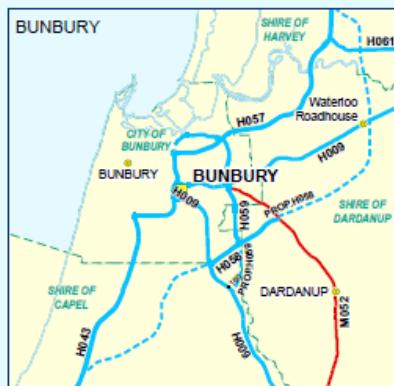
Title	Quick Glance Positions (may change month to month)	REGIONAL MANAGEMENT	Emergency Manager	Operations Officer	Planning/Logistics Officer	Liaison Officer	Road Inspection	On Scene Liaison Officer	Communication Officer	Log Keeper
A/DSWO	BRUCE WALKER	1								
A/MAMO	AARON MILNE	2								
MM	ANTHONY WILLETS		1	1						
RRRCS	KERRIE MCNEVIN		2	2	1	1				
WS	JORDAN PILLAR		3	3	2	2				
RMWM(S)	RON AITKEN		4			3		1		
RMWM(N)	BEN PAYNE		5			4		1		
MC	JOHN TRELA				3					
VCO	STEVE SHARP						1			
VRO	BLAIR BLOOMEFIELD						2			
NI(S)	BILL LISHMAN							2		
WS	STEWART BRAND							3		
NI	PAUL HILLIS							4		
NI	CRAIG CURTIS							4		
NI	MICK AITKEN							6		
NI	KEITH DAVIS							7		
NI	JYE PREDRETTI							8		
AMO	SCOTT FRATER							9		
MRWA	CIC OFFICER								1	4
MA	TRACEY TAME								2	1
AMO	KAREN HOGAN								3	2
CSM	EVETTE MCFARLANE								4	3

Title	INCIDENT MANAGEMENT Quick Glance Positions (may change month to month)	REGIONAL MANAGEMENT	INCIDENT MANAGER	OPERATIONS OFFICER	PLANNING/LOGISTICS OFFICER	LIAISON OFFICER	ROAD INSPECTION	ON SCENE LIAISON OFFICER	COMMUNICATION OFFICER	LOG KEEPER
A/DSWO	BRUCE WALKER	1								
A/MAMO	AARON MILNE	2								
MPM	BRUCE HANCOCK		1	1		1				
MM	ANTHONY WILLETS		2	2	4	2				
DMM	CHRIS HATHAWAY		3	3	5	3				
MM	AARON MILNE		4	4		4				
VMM	STEVE SHARP		5	5		5	1			
RRRCS	KERRIE MCNEVIN		6	6		6				
RPIO	JADE SAUNDERS		7	7		7				
A/MM	CRAIG BROWNE		8	8		8				
AMO	MICHAEL JORDAN	9	9			9				
MC	JOHN TRELA				1					
RRRCS	KERRIE MCNEVIN				2					
WS	JORDAN PILLAR				3					
VCO	BLAIR BLOOMEFIELD						2			
RMWM(S)	RONAITKEN							1		
RMWM(N)	BEN PAYNE							1		
NI(S)	BILL LISHMAN							2		
WS	STEWART BRAND							3		
NI	PAUL HILLIS							5		
NI	FRED CARTER							6		
MRWA	CIC OFFICER								1	4
MA	TRACEY TAME								2	1
AMO	KAREN HOGAN								3	2
CSM	EVETTE MCFARLANE								4	3

STATE ROAD NETWORK

South West Region

RESPONSIBILITY AREA



STATE ROADS IN RESPONSIBILITY AREA SOUTH WEST REGION

ROAD	ROAD NAME
H002	Melville Mandurah Hwy
H009	South Western Hwy
H043	Bussell Hwy
H045	Coalfields Hwy
H057	Forrest Hwy
H058	Bunbury Outer Ring Rd
H059	Willinge Dr
H061	Australind Roelands Link
M003	Bannister Marradong
M006	Bridgetown Boyup Brook
M008	Vasse
M013	Donnybrook Kojonup
M023	Pinjarra
M024	Muir
M027	Brockman
M036	Pemberton Northcliffe
M037	Collie Lake King
M042	Goodwood
M043	Caves
M046	Collie Mundallup
M052	Boyanup Picton
M053	Pinjarra Williams
M081	Boyanup Capel
M086	Collie Williams
M073	Greenlands Rd
M074	Lakelands Lake Clifton
M079	Marriott Rd
M080	Stewart Rd
M081	Sues Rd

PROP.H058 Bunbury Outer Ring Rd
PROP.H059 Willinge Dr

PROP.M043 Caves Rd



MAP INFORMATION

The focus of this map is the pictorial representation of State Roads in each Main Roads Regional Responsibility Area. This information is sourced from IRIS (Integrated Road Information System).

All other features on this map are included for pictorial representations only and should not be used where accuracy is a consideration.

Geographic Coordinate System: Geocentric Datum of Australia 1994 - Projection MGA Zone 50
Original Page/Map Size A3
Project: ...GIS_projects/annual/StateRoadNetworkMaps/MRWA_Online_Maps_2021



mainroads
WESTERN AUSTRALIA

Drawing No: MRWA_Online_Maps_2024_StateRdNetwork_RA
Data Source: IRIS (C2441)
Data Currency: October 2024 Date of Print: 02-Oct-2024
Name: DWG0921-0041-05 - RA - SW



Emergency Relief and Support

LEMC REPORT FOR DISTRIBUTION 2nd Quarter 2025 - 2026

Regional Emergency Relief and Support contact

Activation of Emergency Relief and Support (ERS) services is via Communities Emergency Operations Coordinator (EOC)

M: 0418 943 835 and Email: emergencyservices@communities.wa.gov.au

Regional Officer	Rich Denny richard.denny@communities.wa.gov.au
Regional Coordinator	Kirrily Clarke kirrily.clarke@communities.wa.gov.au
Regional Manager	Anthony Nemeth anthony.nemeth@communities.wa.gov.au

South Metro specific update

Extensive training is being undertaken in South Metro for local government to support upskilling in the activation and facilitation of evacuation centres.
Appreciation to local governments who have kindly hosting these upcoming session.

Invitations have been sent out across South Metro for training on the following dates.

- Tuesday 4 November - City of Cockburn (for the cities of Kwinana, Armadale, Rockingham, Fremantle, Cockburn, Shire of Serpentine Jarrahdale)
- Thursday 6 November - City of South Perth (for the cities of South Perth, Belmont, Canning, Victoria Park, Gosnells and Melville)
- Friday 7 November - City of Mandurah
- Monday 11 November - City of Mandurah
- Monday 17 November - Shire of Boddington

If you wish for further training opportunities or have staff members that would benefit from this training, please contact Kirrily to discuss further.

Emergency Relief and Support update

Communities have implemented a range of preparedness activities, with a focus on initiatives to ensure rapid deployment and coordinated support across the State during emergency events.

Improved logistics system

ERS is introducing an exciting new Go Bags initiative — designed to enhance comfort, dignity, and practical support for people displaced during emergencies.

In previous seasons, bedding and hygiene items provided to evacuees within evacuation

centres were collected, cleaned, and reused after an event. This season, ERS is trialling a more compassionate and sustainable approach — allowing evacuees to take their items with them when they transition to alternative accommodation such as staying with friends, family, or moving into temporary housing.

This initiative supports continuity of care and gives evacuees a stronger sense of stability and independence at a time when their lives have been disrupted.

What is inside a Go Bag

Each Go Bag is designed to provide immediate comfort and essential items for daily living:

- ➡ **Bedding:** Pillow, sleeping bag, air mattress, and sheet — giving evacuees a comfortable rest whether in the centre or moving to new accommodation.
- ⌚ **Personal Requisites:** Soap, toothbrush, toothpaste, comb and towel — ensuring everyone has the essentials for personal hygiene.
- ⌚ **Additional Hygiene Items:** Deodorant, sanitary products, and other personal care items (subject to availability).

Replacing everyday items such as bedding or toiletries can be costly and stressful following an emergency. By providing evacuees with a Go Bag they can keep, ERS offers not only practical assistance but also a gesture of care, respect, and empowerment.

The Go Bags helps ease the transition from an evacuation centre to the next stage of recovery, giving people one less thing to worry about and one more reason to feel supported.

Response July to October

Activations

- ERS has responded to two (2) Level 1 incidences (house fires).
- ERS was activated for one (1) structure fire involving 31 impacted businesses (Morley Markets).

Other updates

- The National Climate Risk Assessment (Australian Climate Service) and the National Adaptation Plan (Department of Climate Change, Energy, the Environment and Water) identifies Western Australia, particularly the Northwest as one of the most disaster-prone regions in the country, facing escalating risks from heatwaves, bushfires, drought, tropical weather, and coastal flooding.
- The Adaptation Plan emphasises the need to prioritise support for the most vulnerable as climate impacts intensify across the country.
- ERS recognise that stretched social support services and increasing disasters will impact on people and community level mental health and wellbeing; and ability to financially recover from multiple disasters.

Other updates

- To support this, ERS is factoring these risks into future planning, and building relationships with government and the community services sector to explore how those most vulnerable in disasters can be better supported during times of crisis.
- Communities are actively strengthening partnerships across government and the community services sector to ensure a coordinated and effective emergency response. This includes formal collaboration with the Department of Housing and Works, following the recent public sector reform, to maintain seamless support for impacted communities during emergencies. Additionally, Communities is leveraging the capabilities of key community service organisations to deliver emergency relief a
- On 22 October 2025, Communities' ERS Directorate will be holding a State Partner Exercise (Recovery) that focuses on the activation of the State Social Domain and will introduce changes to Communities' responsibilities because of the proposed changes to the State recovery arrangements. This exercise will provide an opportunity to test coordination mechanisms and strengthen cross-agency collaboration in a high-impact scenario.



COUNCIL POLICY

IP021 – Development and Maintenance Bonds - Roads and Footpaths



1. Intention

This policy sets the basis for seeking maintenance bonds from developers which may impact the Shires Road and footpath networks within the Shire.

2. Scope

This policy applies to approved developments within the Shire that have the potential to negatively impact the Shire's road and footpath network during the construction phase. It is intended to provide clarity regarding the costing and application of road and footpath maintenance bonds. These bonds help ensure the protection and longevity of the Shire's infrastructure for current and future generations throughout the construction period.

This policy does **not** supersede or affect any other developer contribution requirements associated with the subdivision process, including but not limited to contributions toward public open space, community facilities, and other infrastructure.

3. Definitions (remove if irrelevant)

If required, definitions are to be formatted like this:

Policy is a deliberate system of principles to guide decisions and achieve rationale outcomes.

CEO is the Chief Executive Officer.

Council is the local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the Local Government Act 1995.

Footpath shall mean any land or thoroughfare used by pedestrians and/ or cyclist and shall include pathways, dual use paths and any other walkway designed for this use.

Road shall have the definition applied to it under the *Road Traffic Act 1974* which includes any highway, road or street open to, or used by, the public and includes every carriageway, footway, reservation, median strip and traffic island thereon.

Shire is the Shire of Waroona

WALGA is Western Australia Local Government Association

4. Statement

The Shire requires developers of approved developments to provide a maintenance bond where construction activities have the potential to damage the Shire's road and footpath network. The

purpose of this bond is to ensure that any damage caused during the construction phase is repaired to the Shire's satisfaction and at no cost to the community.

4.1 Road and Footpath Maintenance Bonds

- a) The Council may require a maintenance bond from developers to protect public infrastructure (roads and footpaths) during construction.
- b) The bond will be:
 - Held in a Shire-managed trust account.
 - Used as security in case any damage occurs to the Shire's infrastructure.
- c) The bond amount will be calculated according to the formula detailed in item 4.2.
- d) Developers may request the return of the bond in writing after a minimum of 12 months after project completion.
 - The bond will only be returned if the roads and footpaths are restored to Shire standards.
- e) If damage is found:
 - Repairs will be paid from the bond.
 - If repair cost exceed the bond amount, the developer will be invoiced for the difference.

4.2 Calculation of Road and Footpath Bonds

The Shire will calculate road and footpath maintenance bonds in accordance with the methodologies outlined in this document (Item 4.2.1, 4.2.2, 4.2.3 & 4.2.4). The per lineal meter and meter rates referenced in the following examples are subject to variation in accordance with the Shire's adopted Fees and Charges Schedule. Rates are exempt from GST.

4.2.1 Contributions for sealed roads in Residential areas (km)

Re-Seal of Road (occurs every 15 years)	\$35,000 per km (a)
Reconstruction of road every forty years <i>(Includes full construct, kerbing, drainage etc)</i>	\$535,000 per km (b)
Total Whole of Life Road Works	\$605,000 per km (c) (c = a*2 + b)
Total Road Works per lineal metre	\$605 per metre (d)
Total Construction Cost by Distance:	\$605 x distance = e
Bond Percentage of :	5%

Example,

$$\begin{aligned}
 \$605 \times 5500\text{m} &= \$3,327,500 \\
 \$3,327,500 - 5\% &= \$166,375
 \end{aligned}$$

4.2.2 Contributions for sealed roads in Rural, Rural Residential and Rural Living areas (km)

Re-Seal of Road (occurs every 15 years)	\$35,000 per km (a)
Reconstruction of road every forty years	\$350,000 per km (b)
Total Whole of Life Road Works	\$420,000 (c) (c = a*2 + b)

Total Road Works per lineal metre \$420 per metre

Bond Percentage of :

Example

$$\$420 \times 5500m = \$2,310,000$$

4.2.3 Contributions gravel roads (km)

Re-sheet of Gravel Road (occurs every 10 years)	\$120,000 per km
Total Road Works per lineal metre	\$120 per metre
Bond Percentage of:	5%

Example

$$\begin{aligned}\$120 \times 5500\text{m} &= \$660,000 \\ \$660,000 - 5\% &= \$33,000\end{aligned}$$

4.2.4 Contributions per metre² for footpath upgrading

Asphalt Pathway:	\$110 per metre
Brick Paving:	\$160 per metre
Concrete:	\$160 per metre
Gravel:	\$50 per metre

Bond Percentage of : 25%

For example,

$$\begin{aligned}\$160 \times 20m &= \$3,200 \\ \$3,200 - 25\% &= \$800\end{aligned}$$

The above has been calculated based on a standard 2m wide dual footpath, and a 20m street frontage.

4.3 Annual Contributions

The Shire may request a deed of agreement if the proposed development includes ongoing heavy traffic for future repairs to the road infrastructure impacted by the development. The deed of agreement will be in accordance Road Traffic (Administration) Act 2008, s132(4).

The calculation of the annual road contribution will be in accordance with WALGA Users Guide Estimating the Incremental Cost Impact on Sealed Local Roads from Additional Freight Tasks and the adopted fees outlined with the Shire's fees and charges.

4.4 Variation

Council may vary the requirements of this policy, where it is considered that full compliance with the policy is impractical or such variation is warranted in the circumstances of the case.

5. Legislative and Strategic Context

The Road Traffic (Administration) Act 2008. S132 (4) is the associated subsidiary legislation provide the broad framework within which this policy operates.

6. Review

This policy is to be reviewed triennially.

7. Associated Documents

Nil

8. Document Control

Division	Infrastructure		
Policy Number	IP021		
Contact Officer	Director Infrastructure Services		
Related Legislation	Road Traffic (Administration) Act 2008		
Related Shire Documents	Nil		
File Number	RO.1		
Risk Rating	Low	Review Frequency	Triennially
Next Review	Click or tap to enter a date.	Date Adopted	Click or tap to enter a date.
OCM Number	<<enter OCM no>>		

9. Previous Policy No's.

Policy No.	Title

10. Amendments

Date	Details of Amendment	Reference	Record Number

DRAFT

Short-Term Rental Accommodation Scheme Amendment Report

**Short Term Rental Accommodation
Scheme Amendment Report**

COVER PAGE



**Shire of Waroona
Local Planning Scheme No. 7**

Amendment No. 44

Summary of Amendment Details

Update scheme text to introduce new and revised land use classes and general definitions to facilitate State Government reforms for short-term rental accommodation.

FORM 2A

Planning and Development Act 2005
RESOLUTION TO ADOPT AMENDMENT
TO LOCAL PLANNING SCHEME

Shire of Waroona Local Planning Scheme No. 7
Amendment 44

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. In Schedule 1 - Interpretations and Table 1 – Zoning Table:

A. Delete the definitions and references to:

- *bed and breakfast;*
- *chalet;*
- *farm stay accommodation;*
- *holiday house;*
- *motel; and*
- *tourist development.*

B. Insert the following definition into Schedule 1 - Interpretations:

tourist and visitor accommodation -

(a) *means a building, or a group of buildings forming a complex, that —*

- (i) *is wholly managed by a single person or body; and*
- (ii) *is used to provide accommodation for guests, on a commercial basis, with no individual guest accommodated for a period or periods exceeding a total of 3 months in any 12-month period; and*
- (iii) *may include on-site services and facilities for use by guests; and*
- (iv) *in the case of a single building — contains more than 1 separate accommodation unit or is capable of accommodating more than 12 people per night;*

and

(b) *includes a building, or complex of buildings, meeting the criteria in paragraph (a) that is used for self-contained serviced apartments that are regularly serviced or cleaned during the period of a guest's stay by the owner or manager of the apartment or an agent of the owner or manager; but*

(c) *does not include any of the following —*

- (i) *an aged care facility as defined in the Land Tax Assessment Act 2002 section 38A(1);*
- (ii) *a caravan park;*
- (iii) *hosted short-term rental accommodation;*
- (iv) *a lodging-house as defined in the Health (Miscellaneous Provisions) Act 1911 section 3(1);*
- (v) *a park home park;*

- (vi) a retirement village as defined in the Retirement Villages Act 1992 section 3(1);
- (vii) a road house;
- (viii) workforce accommodation;

2. In Table 1 - Zoning Table' insert in alphabetical order the following land uses and permissibility:

- a) hosted short-term rental accommodation - designate as 'P' uses in zones where a dwelling is capable of approval and 'X' uses in all other zones.
- b) unhosted short-term rental accommodation - designate as 'D' uses in zones where a dwelling is permissible and 'X' in all other zones
- c) tourist and visitor accommodation - designate as:
 - 'A' in Town Centre, Community & Civic, Preston Beach, Coastal Highway and Hills Landscape Protection zones;
 - 'D' in General Farming, Hills Face, Darling Ranges and Rural Small Holdings zones; and
 - 'X' in all other zones.

The amendment is **basic** under the provisions of Regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:

1. The amendment is consistent with the model provisions in Schedule 1 of the *Planning and Development (Local Planning Schemes) Regulations 2015*;
2. The amendment deletes provisions that have been superseded by the deemed provisions in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*;

Dated this _____ day of _____ 20____

(Chief Executive Officer)

Scheme Amendment Report

1. Introduction

The purpose of this amendment is to amend the Shire local planning scheme to implement the State Government's planning reforms for short-term rental accommodation.

This amendment is required to ensure alignment with new 'deemed' and 'model' land use classes and general definitions introduced into the state planning framework. Most significantly, it includes amendments to reflect the 'deemed' land use classes for 'hosted short-term rental accommodation' and 'unhosted short-term rental accommodation', along with removal of superseded land uses. The following report provides further detail and background information on these changes, including specific implications for the Shire.

2. Background

Short-Term Rental Accommodation (STRA) refers to the practice of renting out a property (or part of a property) for a relatively short period of time, usually on a nightly or weekly basis. This type of accommodation is usually booked through online platforms and is popular among travellers and visitors seeking temporary lodging for holidays, business trips or other short stays. The State Government has committed to various initiatives to deliver better regulation of the short-term rental accommodation sector.

In November 2023, the Western Australian Planning Commission released its *Position Statement: Planning for Tourism and Short-Term Rental Accommodation* (Position Statement) and associated Guidelines. The release of the Position Statement complemented other whole-of-government reforms relating to STRA, responding to recommendations made in the 2019 parliamentary enquiry *Levelling the Playing Field: Managing the impact of the rapid increase of short-term rentals in Western Australia*. This included development of a state-wide registration scheme for STRA, as well as an incentive scheme to encourage transition of properties from the short to long term rental market.

Alongside the registration scheme, which sits separately to the planning system and is mandatory for all STRA, amendments to planning regulations were flagged as a key part of the State Government's goal to ensure a fairer and more consistent treatment of STRA from both a legal and practical standpoint. The planning changes, which have triggered the need for the City/Town/Shire to amend its scheme, aim to provide greater consistency across the state in relation to what approvals are needed for STRA proposals as well as how these uses are defined in local planning schemes.

3. State Planning Framework

The State Government's planning reforms for short-term rental accommodation are being implemented predominantly through the *Planning & Development (Local Planning Schemes) Regulations 2015* (LPS Regulations), which in turn have been informed by policy direction provided through the Position Statement.

Position Statement

The Position Statement foreshadowed a series of amendments to the LPS Regulations with the overall aim of providing more certainty and consistency across jurisdictions in respect to the treatment of STRA. Key changes flagged in this document included dedicated land use classes for STRA to ensure a clear delineation between this use and traditional accommodation types, as well as a state-wide exemption for hosted STRA and a 90-night exemption for unhosted STRA within the

Perth Metropolitan Area. The Position Statement also includes guidance on strategic and statutory planning matters for both tourism and STRA, as well as local planning policy development.

LPS Regulations

The LPS Regulations are a key component of Western Australia's planning system comprising of three major parts:

- Regulations proper, which set out the process for preparing or amending a local planning scheme;
- 'Model' provisions, set out in Schedule 1, which are to be used by local governments in preparing or amending a local planning scheme; and
- 'Deemed' provisions, set out in Schedule 2, read automatically into all local planning schemes, and override any existing scheme provision to the extent of any inconsistencies. Where there is a conflict between these provisions and the scheme, the deemed provisions prevail.

Amendments to both Schedules 1 and 2 of these regulations have been made to facilitate the necessary planning changes of the State Government's short-term rental accommodation (STRA) reform initiatives, as envisaged by the Position Statement. These changes, most notably, include:

- i. new 'deemed' land use classes of 'hosted short-term rental accommodation' and 'unhosted short-term rental accommodation' to ensure these accommodation types are classified as dedicated land use classes in planning schemes;
- ii. new 'deemed' general terms to define 'short-term rental accommodation' and link to the overarching *Short-Term Rental Accommodation Act 2024*, which provides the legal framework for the STRA Register;
- iii. a new 'model' land use class of 'tourist and visitor accommodation' to differentiate these use types from STRA, and consolidate a number of existing land use terms for tourist and visitor accommodation (aside from 'hotel'), as well as other changes to general definitions;
- iv. a state-wide development approval exemption for 'hosted short-term rental accommodation' (this includes ancillary dwellings); and
- v. a 90-night (cumulative) exemption within a 12-month period for 'unhosted' short-term rental accommodation in the Perth metropolitan area.

The implications for these changes to the Shire are detailed further in the following sections of this report.

4. Local Planning Context

5. Proposed Amendment

With the introduction of the new deemed land use classes into planning schemes associated with short-term rental accommodation, this scheme amendment relates to the introduction, modification and deletion of various land use and general definitions to the City/Town/Shire's planning scheme. The new exemptions are also 'deemed' and as such are already operative, however this amendment does include changes to the zoning table to reflect the hosted STRA exemption as a permitted use.

Deemed Short-Term Rental Accommodation Land Use Classes

Whilst the new ‘deemed’ land use classes are automatically read into the Shire’s scheme through the LPS Regulations, along with the previously mentioned exemptions, these uses are being incorporated into scheme zoning tables to ensure absolute clarity from an interpretation perspective, particularly given these uses replace long-standing ‘model’ land use classes within the Shire’s planning framework.

To implement the required changes, this amendment requires deletion of all references to the land use classes of *bed and breakfast* and *holiday house*, replaced with the new ‘deemed’ definitions of *hosted short-term rental accommodation* and *unhosted short-term rental accommodation*. This includes amending the Zoning Table and Definitions schedules of the scheme text accordingly.

In addition to the LPS Regulations, the Position Statement and Planning Bulletin 115 provide further direction for how STRA should be dealt with in local planning schemes from a permissibility standpoint. To reflect these requirements, this amendment proposes the following designations for these new land use classes:

- ‘Hosted short-term rental accommodation’ is proposed as a Permitted use in all zones where any type of ‘dwelling’ is capable of approval, to reflect the state-wide exemption in the ‘deemed provisions’;
- ‘Unhosted short-term rental accommodation’ is proposed to be designated as ‘D’ uses in zones where a dwelling is permissible and ‘X’ in all other zones.

Aside from the above, where the uses of *holiday house* and *bed and breakfast* are referenced in other sections of the scheme text, these are to be cross-referenced accordingly.

Model ‘Tourist and Visitor Accommodation’ Land Use

A new model land use class of ‘Tourist and Visitor Accommodation’ has been introduced to supersede various traditional accommodation land use types (excluding ‘hotel’) and provide a clearer delineation between these uses and ‘short-term rental accommodation’. In the context of the Shire’s scheme, uses to be deleted through this change include:

- *Motel – directly replaced by the new use class;*
- *Tourist development – directly replaced by the new use class;*
- *Holiday House - directly replaced by the new use class;*
- *Farm Stay Accommodation - directly replaced by the new use class;*
- *Chalet - directly replaced by the new use class; and*
- *Bed and Breakfast - directly replaced by the new use class.*

New and Revised Land Use & General Definitions

As part of the LPS Regulations changes, amendments to some other model definitions were also introduced so as to not cause confusion or conflict with the new short-term rental accommodation land use terms. These include deletion of the definition for ‘short-term accommodation’, which has been removed to avoid confusion with new terms relating to ‘short-term rental accommodation’. This has consequentially resulted in modifications to the general model terms of ‘cabin’ and ‘chalet’, as well as the land use term for ‘road house’. The new model terms are proposed to be introduced into the scheme text through this amendment.

Through deletion of the general term 'short term accommodation' it is proposed to insert into the scheme text the deleted model definition in-full wherever referenced, to replicate the changes made in the model provisions; this being:

accommodation for guests, on a commercial basis, either continuously or from time to time, with no guest accommodated for periods totalling more than 3 months in any 12-month period.

**Planning and Development Act 2005
RESOLUTION TO AMEND LOCAL PLANNING SCHEME**

***Shire of Waroona Local Planning Scheme No. 7
Amendment 44***

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

Insert details as per Form 2A

FORM 6A

COUNCIL ADOPTION

This Basic Amendment was adopted by resolution of the Council of the Shire of Waroona at the Ordinary Meeting of the Council held on the day day of month, 20year.

.....
MAYOR/SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDATION

This Amendment is recommended for support by resolution of the Shire of Waroona at the Ordinary Meeting of the Council held on the number day of month, 20year and the Common Seal of the Shire of Waroona was hereunto affixed by the authority of a resolution of the Council in the presence of:

.....
MAYOR/SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

WAPC ENDORSEMENT (r.63)

.....
**DELEGATED UNDER S.16 OF
THE P&D ACT 2005**

DATE.....

FORM 6A - CONTINUED

APPROVAL GRANTED

.....
MINISTER FOR PLANNING

DATE.....



PUBLIC HEALTH PLAN

2026 - 2030

TOWARDS
2030

Document No: LHL002



About this document

This document has been prepared by the Shire of Waroona in collaboration with South Metropolitan Health Service. It provides a high-level framework to guide the Shire's priorities, strategies and actions to support and improve health and wellbeing within the Waroona community.

Disclaimer

This document has been published by the Shire of Waroona. Any representation, statement, opinion, or advice expressed or implied in this publication is made in good faith and on the basis that the Shire are not liable for any damage or loss whatsoever which may occur as a result of action taken or not taken, as the case may be, in respect of any representation, statement, opinion or advice referred to herein.



Accessibility

This document is available in alternative formats such as large print, electronic, audio or Braille, on request.

Document Control

Doc No.	Date Reviewed	Details	Author	File No.
LHL001	25/11/2025	Document Creation	Director Customer & Development Services	PH.5

Contents

Chapter 1 - Our Public Health Commitment	4
Chapter 2 - Alignment with the State Public Health Plan for Western Australia	5
Chapter 3 - Community Engagement	6
Chapter 4 - Our Health and Wellbeing Profile	8
4.1 Snapshot.....	8
4.2 Health status and health determinants for Shire of Waroona.....	8
Chapter 5 - Our Health and Wellbeing Indicators	10
5.1 Nutrition	10
5.2 Physical activity and sedentary behaviour	11
5.3 Overweight and obesity.....	11
5.4 Tobacco smoking	12
5.5 Alcohol-related harm	12
5.6 Illicit drug-related harm.....	13
5.7 Mental Health.....	14
5.8 Injury	14
5.9 Notifiable infectious diseases	15
Chapter 6 - Public Health Plan 2026-2030	16
6.1 Healthy People & Community.....	17
6.2 Healthy Places and Spaces	20
6.3 Healthy Partnerships.....	23
Chapter 7 - Reviewing & Reporting	25
References	26

Chapter 1 - Our Public Health Commitment

To nurture a thriving, connected and healthy Waroona, where people, places, and partnerships work together to support health and wellbeing for all.

The Shire of Waroona has developed this Plan as part of our shared commitment to creating a community where everyone can live well, feel safe, and be supported to reach their full potential. While the plan fulfills our obligations under the WA Public Health Act 2016, it is much more than a statutory requirement, it is a reflection of our community's values and aspirations for a healthy, inclusive and resilient Shire.

What is Public Health?

Public health is about creating the conditions that allow everyone to enjoy good health, not just through medical care, but by improving the environments in which we live, work, learn and play. It focuses on preventing illness, promoting wellbeing, and protecting our community from risks to health and safety. Public health includes things like access to safe food and water, clean air, waste management, healthy housing, active lifestyles, mental wellbeing, and social connection. At a local level, it also means designing neighbourhoods, facilities and programs that make healthy choices the easy choices for everyone.

This five-year plan complements the Shire's Strategic Community Plan 2024-2034, aligning with the vision that our community helped shape. Rather than duplicate existing strategies, it brings them together to focus on the areas where the Shire can make a real difference to everyday wellbeing.

The Plan is underpinned by the social determinants of health, the broad range of non-medical factors that influence how people live, learn, work and play. These determinants include access to safe and affordable housing, education, employment, open spaces, social connection, and a sense of community belonging.

Together, they shape the physical, social and economic conditions that affect health and wellbeing across the Shire.

By recognising and addressing these determinants, the Shire can focus its resources and partnerships on areas where local action can have the greatest impact. This approach supports long-term improvements to community wellbeing and ensures that local initiatives contribute to the broader objectives of the *State Public Health Plan for Western Australia 2025–2030*.



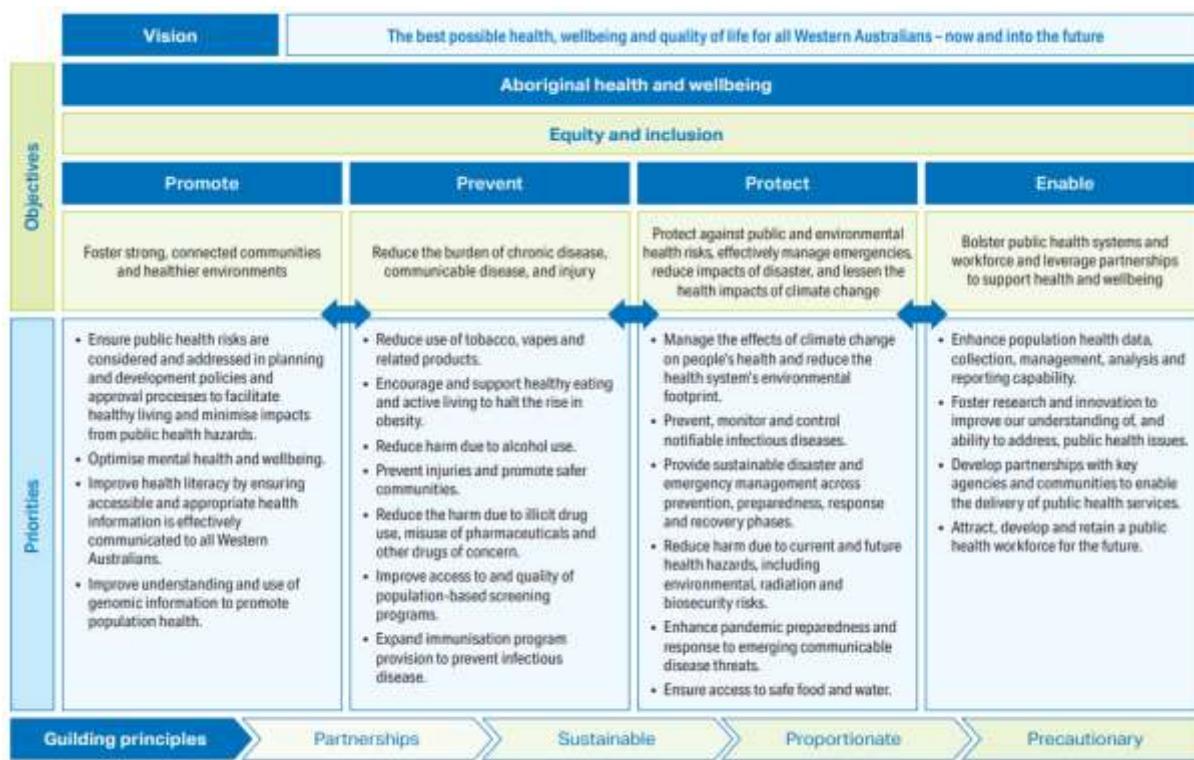
Chapter 2 - Alignment with the State Public Health Plan for Western Australia

The Shire of Waroona's Public Health Plan has been developed in accordance with the *Public Health Act 2016*, which requires local governments to ensure their public health planning aligns with the *State Public Health Plan for Western Australia (2025-2030)* (State Plan) where applicable. This alignment ensures that local strategies contribute to the broader statewide vision of improving health and wellbeing of all Western Australians through coordinated, evidence-based action.

The State Plan provides an overarching framework built around four key objectives, (1) promote, (2) prevent, (3) protect, and (4) enable, supported by guiding principles that emphasise sustainability, equity, partnerships, and proactive action. These objectives recognise that good health is shaped not only by medical factors, but also by the environments in which people live, learn, work and play.

By aligning with this framework, the Shire's Public Health Plan focuses on areas where local action can make the greatest difference, while contributing to shared priorities across the State.

Figure 2 – State Public Health Plan for Western Australia



Source: Government of Western Australia, Department of Health, Public Health Division (2025). State Public Health Plan for Western Australia, 2025-2030.

Chapter 3 - Community Engagement

This plan has been developed in partnership with the South Metropolitan Health Service and shaped by the voices of the Waroona community. It draws on the ideas, experiences, and aspirations shared by residents, service providers, local organisations, businesses, and government partners throughout the development of the Shire's Strategic Community Plan 2024-2034.

Through a range of consultation activities, including community workshops, surveys, and seminars, the Shire sought to hear from as many people as possible across all ages, backgrounds, and localities. These conversations helped identify what matters most to our community in living healthy, connected, and fulfilling lives.

The insights gained through this engagement directly informed the aspirations, priorities, and objectives of the Strategic Community Plan, which in turn provide the foundation for this Public Health Plan 2026-2030. Together, these documents ensure that our approach to health and wellbeing is grounded in what our community values most.

Our Focus Areas – Aspirations & Objectives to 2034

No.	Focus Area	Aspiration	Objectives
1.	Our Community	To have a connected and involved community that improves our quality of life through developing quality places and implementing quality town planning.	<ul style="list-style-type: none"> 1.1 Create a connected, safe and cohesive community with a strong sense of community pride. 1.2 Maximise and connect our natural assets to the community. 1.3 A planning framework that is visionary, supports connectivity and enables participation that ensure quality, diverse and innovative planning outcomes that meet community aspirations. 1.4 Encourage an active and healthy community with an improved quality of life. 1.5 Value, protect and celebrate our rich history and culture.
2.	Our Economy	To create a diverse economy base that supports opportunity and employment.	<ul style="list-style-type: none"> 2.1 Develop an economy that is focused on growth, knowledge and innovation, and infrastructure and protects prime agricultural land. 2.2 Develop a locally supported resilient, stable and innovative business community that embraces creativity, resourcefulness and originality. 2.3 Create a vibrant, inviting and thriving town centre and maximise Waroona's natural assets, culture and heritage as drivers for tourism.

No.	Focus Area	Aspiration	Objectives
3	Our Environment	To continually care for, protect and enhance our environment for the generations to come.	<ul style="list-style-type: none"> 3.1 Protect and enhance our existing natural assets, waterways, bushland and biodiversity. 3.2 Proactively manage resources and practice sustainability through responsible management of water, energy, fire control and waste.
4	Our Built Assets	To build and effectively manage our assets to continually improve our standard of living.	<ul style="list-style-type: none"> 4.1 Public spaces and infrastructure are accessible and appropriate for our community and meet the purpose and needs of multiple users. 4.2 Manage assets in a consistent and sustainable manner. 4.3 Suitable housing and transport infrastructure to meet the needs of our diverse community.
5	Our Leadership	To embed strong leadership through good governance, effective communication and ensuring value for money.	<ul style="list-style-type: none"> 5.1 A sustainable future through embracing change, applying technological advancement and pursuing efficiencies. 5.2 Develop a skilled, safe and compliant organisation. 5.3 Actively increase the level of community engagement and respond efficiently and effectively to the evolving needs of the community.



Chapter 4 - Our Health and Wellbeing Profile

4.1 Snapshot

The following is an overview of the health status and health determinants of people in the Shire of Waroona using the latest available data from the Department of Health, Western Australia (DOH WA) and this covers the following key areas:

- Population
- Lifestyle-related risk factors (including nutrition, physical activity, overweight and obesity, tobacco use, alcohol use and injury)
- Alcohol, tobacco and illicit drug-attributable hospitalisations and deaths
- Injury-related hospitalisations and deaths
- Mental health conditions
- Notifiable infectious diseases
- Heatwave related conditions

4.2 Health status and health determinants for Shire of Waroona

4.2.1 Population

According to the Australian Bureau of Statistics (2021), as at 30 June 2021, an estimated 4,357 people lived in the Shire of Waroona.

Waroona Population

4,357

Population measures:

- Around **49.9%** were male and **50.1%** were female.
- **4.6%** identify as Aboriginal persons.
- **31.9%** families with an income of less than \$64,999/year.
- **28.0 %** were born overseas.
- **16.8%** speak a language other than English at home.
- **5.9%** were unemployed.

4.2.2 Waroona SEIFA Index of Disadvantage

Although the overall level of health and wellbeing of Australians is relatively high compared with other countries, there are significant disparities in the health outcomes of different populations within Australia. In particular, people who live in areas with lower socio-economic condition tend to experience poorer health outcomes than those in more advantaged regions.

The following scores for Waroona are based on the Index of Relative Socio-Economic Disadvantage (IRSD). This index contains only disadvantage indicators (e.g. unemployment, low incomes or education levels, single parent families, low skilled occupations, poor English proficiency). SEIFA scores are based on a national average of 1,000 and areas with the lowest scores are the most disadvantaged.

Based on the 2021 census data, the Shire of Waroona had a SEIFA Index of Disadvantage score of 936, the lowest among local government authorities

(LGA) within the South Metropolitan Health Service (SMHS). The SEIFA index for LGAs in the SMHS region ranged from 936 to 1,082. Table 1 provides the SEIFA scores for suburbs and localities within the Shire of Waroona.

Table 1: *SEIFA Index of relative socio-economic disadvantage scores by suburbs and localities* - Shire of Waroona.

Community	SEIFA Score	Usual resident population
Hamel	953	286
Lake Clifton	984	759
Preston Beach	886	268
Wagerup	1,046	52
Waroona	924	2868

Source: Australian Bureau of Statistics. (2021). *Socio-Economic Indexes for Areas (SEIFA), Australia*.



Chapter 5 - Our Health and Wellbeing Indicators

This section provides an overview of key health and wellbeing indicators relevant to the Shire of Waroona, including nutrition, physical activity and sedentary behaviour, overweight and obesity, tobacco smoking, alcohol-related harm, illicit drug-related harm, mental health, injury, and notifiable infectious diseases. These indicators help build a clearer picture of the health status of our community and highlight areas where targeted action can have the greatest impact. Where local data is available, information specific to the Shire of Waroona has been sourced from the 2020 South Metropolitan Health Service (SMHS) Health Report, ensuring that the analysis reflects the most accurate and relevant evidence for our region.

5.1 Nutrition

Diet has an important effect on health and can influence the risk of many chronic diseases. The Australian Dietary Guidelines outlines the recommended daily serves of fruit and vegetables for adults and children (NHMRC 2013).

Minimum recommended serves of fruit per day by age for Health and Wellbeing Surveillance Survey (HWSS) reporting are:

- 2-3 years: 1 serve
- 4-8 years: 1 serve
- 9-15 years: 2 serves
- adults aged 16 years and over: 2 serves.

Minimum recommended serves of vegetables per day by age for HWSS reporting are:

- 2-3 years: 2 serves
- 4-8 years: 4 serves
- 9-15 years: 5 serves
- adults aged 16 years and over: 5 serves.

The prevalence estimates for those who meet the guidelines for fruit and vegetable consumption includes persons aged 2 years and over.

In 2020, 49.4% of Shire of Waroona residents ate the recommended serves of fruit daily, 11.4% ate the recommended five serves of vegetables daily and 6.4% ate fast food at least weekly. Among males, 45.8% ate the recommended serves of fruit daily, 8.4% ate the recommended serves of vegetables daily and 8.1% ate fast food at least weekly. In comparison, among females 53.0% ate the recommended serves of fruit daily, 14.3% ate the recommended serves of vegetables daily and 4.8% ate fast food at least once a week.

5.2 Physical activity and sedentary behaviour



Physical activity reduces the risk of cardiovascular disease, some cancers and type 2 diabetes, and also helps improve musculoskeletal health, maintain body weight and reduce symptoms of depression (WHO 2009).

In 2014, the Australian Department of Health updated Australia's Physical Activity and Sedentary Behaviour Guidelines, stating that adults aged 18 to 64 years should do at least 75 to 150 minutes of vigorous physical activity or 150 to 300 minutes of moderate physical activity per week (DHAC, 2014).

With no new guideline explicitly defined for adults aged 65 years and over, the 2005 recommendation of 30 minutes of moderate physical activity on most and

preferably all days of the week, is the most recent advice available. To avoid reporting against multiple guidelines, all persons aged 18 years and over were defined in the Health and Wellbeing Surveillance Survey (HWSS), as completing sufficient (or recommended) levels of physical activity if they completed at least 150 minutes of moderate physical activity in the last week.

The 2019 Australian 24-Hour Movement Guidelines for Children and Young People recommends children aged between 5 and 17 years complete at least 60 minutes of moderate to vigorous physical activity each day (DHAC, 2019). Children were classified as meeting the physical activity guidelines if they were physically active for seven or more sessions a week where each session lasted 60 minutes or more. The prevalence estimates for those who completed the recommended amount of physical activity includes persons aged 5 year and over.

In 2020, Shire of Waroona residents had a higher prevalence of completing the recommended amount of physical activity each week when compared to the WA State average. It is estimated that 51.8% of males and 58.2% of females aged 5 years and over completed the recommended amount of physical activity each week.

In 2020, Shire of Waroona residents had a lower prevalence of spending more than the recommended time in screen-based sedentary leisure activities when compared to the WA State average. It is estimated that 42.1% of males and 42.2% of females of all ages in Shire of Waroona spent more than the recommended time in screen-based sedentary leisure activities.

5.3 Overweight and obesity

Overweight and obesity in adults is associated with cardiovascular disease, type 2 diabetes, some cancers, musculoskeletal disorders (in particular, osteoarthritis), dementia and a range of other conditions (AIHW, 2017).

Shire of Waroona residents had a similar prevalence of overweight, and a higher obesity prevalence compared to the State. In 2020, it is estimated that 38.3% of males aged 5 years and over were overweight and 37.2% were obese. In comparison, 28.6% of females aged 5 years and over were overweight and 38.8% were obese.

5.4 Tobacco smoking

5.4.1 Tobacco use

Tobacco use, including past and current use and exposure to second-hand smoke, increases the risk of a number of health conditions, including cancer, respiratory diseases and cardiovascular disease (AIHW 2018). The use of e-cigarettes or vaping were not included when determining the prevalence of current tobacco smoking.

Residents of the Shire of Waroona had a higher prevalence of current tobacco smoking compared to the WA State. In 2020, 14.7% of males aged 18 years and over reported currently smoking compared with 11.1% of females aged 18 years and over.

5.4.2 Tobacco-attributable hospitalisations

In 2020, the rate of tobacco-attributable hospitalisations was similar among Shire of Waroona residents (458.0 per 100,000) compared to the WA State rate. Among male residents, the rate of tobacco-attributable hospitalisations was 582.6 per 100,000. This is similar compared to the WA State rate. Among female residents, the rate of tobacco-attributable hospitalisations was 328.4 per 100,000. This is lower compared to the WA State rate. Note that the data is only for people aged 15 years and over.

5.4.3 Tobacco-attributable deaths

In 2020, the rate of tobacco-attributable deaths was higher among Shire of Waroona residents (99.3 per 100,000) compared to the WA State rate. Among male residents, the rate of tobacco-attributable deaths was 119.1 per 100,000. This is higher compared to the WA State rate. Among female residents, the rate of tobacco-attributable deaths was 79.9 per 100,000. This is higher compared to the WA State rate. Note that the data is only for people aged 15 years and over.

5.5 Alcohol-related harm

5.5.1 Alcohol use prevalence

Alcohol use increases the risk of some health conditions, including stroke, high blood pressure, and liver and pancreatic disease. It also increases the risk of violence and anti-social behaviour, accidents and mental illness (AIHW 2017).

The alcohol use levels reported below were based on the 2009 Australian guidelines to reduce health risks from drinking alcohol, that recommends that healthy adults aged 18 years and over should drink no more than 2 standard

drinks per day to reduce the risk of long-term harm and no more than 4 standard drinks on any one day to reduce the risk of short-term harm from alcohol-related disease or injury (NHMRC 2009).

For children and young people under 18 years, the guidelines recommend not drinking alcohol as the safest option. The prevalence estimates for adults who drink at levels that increase the risk of long-term harm or short-term harm includes persons 16 years and over.

In 2020, the prevalence of alcohol use at levels considered to be high risk for short-term harm (4 standard drinks on any one day) in the Shire of Waroona was higher compared to the WA State average. The prevalence of alcohol use at levels considered to be high risk for long-term harm (2 standard drinks on any one day) was higher compared to the WA State average. It is estimated that 45.7% of males aged 16 years and over used alcohol at levels considered to be high risk for long-term harm and 21.6% used alcohol at levels considered to be high risk for short-term harm. In comparison, 18.1% of females aged 16 years and over used alcohol at levels considered to be high risk for long-term harm and 4.6% used alcohol at levels considered to be high risk for short-term harm.

5.5.2 Alcohol-attributable hospitalisations

In 2020, the rate of alcohol-attributable hospitalisations among Shire of Waroona residents was similar (914.7 per 100,000) compared to the WA State rate. Among male residents, the rate of alcohol-attributable hospitalisations was 1146.1 per 100,000. This is similar compared to the WA State male rate. Among female residents, the rate of alcohol-attributable hospitalisations was 677.6 per 100,000. This is lower compared to the WA State female rate. Note that the data is only for those aged 15 years and over.

5.5.3 Alcohol-attributable deaths

In 2020, the rate of alcohol-attributable deaths was higher among Shire of Waroona residents (61.8 per 100,000) compared to the WA State rate. Among male residents, the rate of alcohol-attributable deaths was 92.1 per 100,000. This is higher compared to the WA State male rate. Among female residents, the rate of alcohol-attributable deaths was 32.3 per 100,000. This is higher compared to the WA State female rate. Note that the data is only for those aged 15 years and over.

5.6 Illicit drug-related harm

5.6.1 Illicit drug-attributable hospitalisations

In 2020, the rate of illicit drug-attributable hospitalisations among Shire of Waroona residents was similar compared to the WA State average. Among male residents, the rate of illicit drug-attributable hospitalisations was 277.4 per 100,000. This is similar compared to the WA State male rate. Among female residents, the rate of illicit drug-attributable hospitalisations was 228.2 per 100,000. This is lower compared to the WA State female rate. Note that the data is only for people aged 15 years and over.

5.6.2 Illicit drug-attributable deaths

In 2020, the rate of illicit drug-attributable deaths among Shire of Waroona residents was lower compared to the WA State average. Among male residents, the rate of illicit drug-attributable deaths was 15.2 per 100,000. This is similar compared to the WA State male rate. Among female residents, the rate of illicit drug-attributable deaths was 0.2 per 100,000. This is lower compared to the WA State female rate. Note that the data is only for those aged 15 years and over.

5.7 Mental Health

5.7.1 Mental Health Conditions

People with a mental health condition are at an increased risk of experiencing other disorders including physical disorders and diabetes (AIHW 2017).

In 2020, Shire of Waroona residents had a similar prevalence of anxiety (8.5%), depression (8.6%), stress (8.4%), and any mental health condition (14.6%) when compared to the WA State prevalence. Note that the data is only for those aged 16 years and over.

5.7.2 Psychological distress

In 2020, Shire of Waroona residents had a lower prevalence of high or very high psychological distress when compared to the WA State prevalence. It is estimated that 6.5% of males and 7.8% of females aged 16 years and over had high or very high psychological distress.

5.8 Injury

There is a total of 15 major injury causes, however, only the seven causes considered to be amenable to prevention by local governments are presented below.

5.8.1 Injury-related hospitalisations

- **Accidental falls** - In 2020, accidental falls was the leading cause of injury-related hospitalisations in Shire of Waroona (999.9 per 100,000). This rate was lower compared to the WA State rate. Among males, accidental falls was the leading cause of injury-related hospitalisations (990.0 per 100,000). This is similar compared to the WA State rate. Among females, accidental falls was the leading cause of injury-related hospitalisations (1004.3 per 100,000). This is lower compared to the WA State rate.
- **Transport accidents** - Transport accidents was the second leading cause of injury-related hospitalisations in Shire of Waroona (442.5 per 100,000). This rate was higher compared to the WA State rate. Among males, transport accidents was higher (589.6 per 100,000) compared to the WA State rate. Among females, transport accidents was higher (295.1 per 100,000) compared to the WA State rate.

- **Intentional self-harm** - Intentional self-harm was the third leading cause of injury-related hospitalisations in Shire of Waroona (139.5 per 100,000). This rate was lower compared to the WA State rate. Among males, intentional self-harm was higher (130.2 per 100,000) compared to the WA State rate. Among females, intentional self-harm was lower (148.9 per 100,000) compared to the WA State rate.
- **Assault and neglect** - Assault and neglect was the fourth leading cause of injury-related hospitalisations in Shire of Waroona (83.5 per 100,000). This rate was lower compared to the WA State rate. Among males, assault and neglect was lower (97.4 per 100,000) compared to the WA State rate. Among females, assault and neglect was lower (67.7 per 100,000) compared to the WA State rate.
- **Accidental poisoning** - Accidental poisoning was the fifth leading cause of injury-related hospitalisations in Shire of Waroona (63.4 per 100,000). This rate was similar compared to the WA State rate. Among males, accidental poisoning was similar (67.8 per 100,000) compared to the WA State rate. Among females, accidental poisoning was similar (58.5 per 100,000) compared to the WA State rate.
- **Accidental drowning, submersion, threats to breathing** - Accidental drowning, submersion, threats to breathing was the sixth leading cause of injury-related hospitalisations in Shire of Waroona (23.8 per 100,000). This rate was similar compared to the WA State rate. Among males, accidental drowning, submersion, threats to breathing was higher (32.5 per 100,000) compared to the WA State rate. Among females, accidental drowning, submersion, threats to breathing was lower (15.2 per 100,000) compared to the WA State rate.
- **Injury-related deaths** - In 2020, intentional self-harm was the leading cause of injury-related deaths for persons in the Shire of Waroona. This was higher compared to the WA State rate. Other reported injury-related deaths included: accidental falls (similar to the WA State rate), accidental poisoning (similar to the WA State rate), transport accidents (higher than the WA State rate), accidental drowning, submersion, threats to breathing (similar to the WA State rate) and assault and neglect (similar to the WA State rate).

5.9 Notifiable infectious diseases

In 2020, sexually transmitted infections was the leading cause of notifiable infectious diseases in the Shire of Waroona. This was lower compared to the WA State rate. Other reported notifiable infectious diseases included: vaccine preventable diseases (lower than the WA State rate), enteric diseases (lower than the WA State rate), blood-borne diseases (lower than the WA State rate), and vector-borne diseases (higher than the WA State rate).

Chapter 6 - Public Health Plan 2026-2030

The Public Health Plan 2026-2030 fulfills the Shire's responsibilities under the *Western Australia Public Health Act 2016*, which promotes a coordinated approach to improving the health and wellbeing of all Western Australians. More than meeting a legislative requirement, this Plan represents the Shire's ongoing commitment to creating a community where people can live well, feel connected, and thrive.

Developed in alignment with the Strategic Community Plan 2024-2034, this plan builds on community aspirations and local priorities identified through workshops, surveys, and seminars. It focuses on three key areas that together shape a healthy and resilient Waroona.

- **Healthy People and Community** – Supporting individual and collective wellbeing.
- **Healthy Places and Spaces** – Creating environments that promote active, safe and sustainable living.
- **Healthy Partnerships** – Strengthening collaboration between the Shire, local organisations, and the wider community.

These themes guide the actions and initiatives outlined in the following sections, helping ensure that the Shire's efforts contribute meaningfully to a healthier, more connected future for all. Together, these three key areas form the foundation of the Shire's approach to promoting health and wellbeing across the community. The following action plan outlines the steps that will bring these priorities to life over the next five years.

To make it easier to understand the status of each initiative, a simple coding system is used throughout the plan:

- **Ongoing** – actions that are already being implemented and will continue as ongoing initiatives.
- ◆ **Funding Dependent** – actions that are funding dependent and will progress when external or internal funding becomes available.
- **Planned** – actions that are planned for implementation in the specified year of the plan.



6.1 Healthy People & Community

Support and encourage the community to lead healthier lifestyles by the provision of education and lifestyle opportunities.

Strategy 1.1 - Reduce alcohol related harm in the community

Projects and Actions	2026	2027	2028	2029	2030
1.1.1 Continue to support low alcohol and no alcohol events and activities, both internally and in conjunction with event organisers.	■	■	■	■	■
1.1.2 Develop and implement an Alcohol Risk Minimisation Policy that applies to Shire-managed facilities, events and community partnerships, incorporating evidence-based strategies to support safer and healthier environments.		●	■	■	■
1.1.3 Support the Local Drug Action Team and their initiatives.	■	■	■	■	■

Strategy 1.2 - Reduce exposure to tobacco smoke, vape aerosols and related products

Projects and Actions	2026	2027	2028	2029	2030
1.2.1 Continue to promote all Shire events as smoke and vape free.	■	■	■	■	■
1.2.2 Maintain smoke and vape free signage at Shire facilities and playgrounds.	■	■	■	■	■
1.2.3 Support state and federal public health campaigns to reduce tobacco use, vaping and use of related products, particularly among young people at greater risk of harm.	■	■	■	■	■

Strategy 1.3 - Optimise mental health and wellbeing

Projects and Actions	2026	2027	2028	2029	2030
1.3.1 Strengthen the partnership with Act Belong Commit.	■	■	■	■	■
1.3.2 Support and promote community involvement in activities that encourage a connected and mentally healthy community.	■	■	■	■	■
1.3.3 Support and collaborate with government and non-government agencies to address social determinants of health, including housing, education, employment, financial security and safe, healthy environments.	■	■	■	■	■

Strategy 1.4 - Reduce preventable communicable diseases

Projects and Actions	2026	2027	2028	2029	2030
1.4.1 Implement and maintain evidence-based policies, procedures and community education strategies to prevent, identify and manage the spread of preventable notifiable diseases, in partnership with health authorities.		●	■	■	■
1.4.2 Deliver community education initiatives that increase awareness of how to minimise pollutants, including the impacts of illegal dumping, poor waste disposal and water contamination.			●	■	■
1.4.3 Maintain and grow existing partnerships with relevant organisations to further develop healthy environments.	■	■	■	■	■
1.4.4 Support and promote the WA immunisation schedule to increase vaccination rates for children.	■	■	■	■	■

Strategy 1.5 - Increase access to services for a healthy and active community for everyone's needs

Projects and Actions	2026	2027	2028	2029	2030
1.5.1 Activate parks, ovals and walking trails.	■	■	■	■	■
1.5.2 Continue to deliver activities and programs that support healthy lifestyle behaviour changes at Shire facilities.	■	■	■	■	■
1.5.3 Identify and implement opportunities to increase healthier food and drink options at Shire facilities and events, through review, vendor engagement and evidence-based guidelines.	●	■	■	■	■
1.5.4 Maintain and continue to strengthen partnerships with local community groups and sporting clubs to promote healthy environments i.e. healthy canteens, safe alcohol provision, smoke and vape free environments.	■	■	■	■	■
1.5.5 Facilitate and support programs, activities and partnerships that promote inclusiveness, participation and recognition for young people within the Waroona community.	■	■	■	■	■
1.5.6 Work closely with the local Aboriginal and Torres Strait Islander community to develop culturally appropriate, community-based initiatives that celebrate Aboriginal heritage.	■	■	■	■	■
1.5.7 Support the implementation of multicultural action plans to encourage the participation of Culturally and Linguistically Diverse (CaLD) communities in social, economic and cultural life.	■	■	■	■	■
1.5.8 Deliver programs that support disability access and inclusiveness.	■	■	■	■	■
1.5.9 Support community events that promote community inclusion and involvement.	■	■	■	■	■

Strategy 1.6 - Prevent injuries and promote safer communities.

Projects and Actions	2026	2027	2028	2029	2030
1.6.1 Raise awareness of family and domestic violence and continue to partner with referral services and WA Police.	■	■	■	■	■
1.6.2 Support state and federal injury prevention campaigns e.g. Injury Matters campaigns and implement relevant initiatives locally.	■	■	■	■	■
1.6.3 Regularly undertake traffic surveys and use the findings to prioritise targeted road-safety improvements that reduce the risk of injuries.	■	■	■	■	■
1.6.4 Maintain regular swimming pool inspections and provide community education on pool safety and compliance requirements.	■	■	■	■	■

Strategy 1.7 - Consider public health risks in planning and development policies to facilitate healthy living and minimise impacts from public health hazards.

Projects and Actions	2026	2027	2028	2029	2030
1.7.1 Promote access to healthy food options by applying food-retail zoning provisions and local policies that support healthier retail environments and encourage local food production.	■	■	■	■	■
1.7.2 Develop and implement urban design and building code requirements that support climate-resilience, including protecting and increasing the tree canopy, creating green public spaces, improving stormwater management and using sustainable building materials.	■	■	■	■	■
1.7.3 Foster collaboration between public health representatives, urban planners, state government agencies and community stakeholders to ensure that health is a focus in urban development strategies.	■	■	■	■	■

Strategy 1.8 - Improve health literacy by ensuring that accessible and appropriate health information is effectively communicated.

Projects and Actions	2026	2027	2028	2029	2030
1.8.1 Leverage digital health tools such as mobile apps, online platforms and social media to disseminate personalised, interactive health information and counter misinformation.	■	■	■	■	■
1.8.2 Strengthen response to health misinformation on and via social media.	■	■	■	■	■

6.2 Healthy Places and Spaces

Provide healthy places to support and encourage healthy lifestyle opportunities in the Shire.

Strategy 2.1 - Improve community safety and reduce crime levels

Projects and Actions	2026	2027	2028	2029	2030
2.1.1 Support community safety and crime prevention initiatives in the place plans.	■	■	■	■	■
2.1.2 Support emergency services and continue to review the local emergency management plan and arrangements.	■	■	■	■	■
2.1.3 Develop and implement an Active Transport Policy that outlines best-practice requirements for walking, cycling and other active travel modes, and integrates these standards into planning, infrastructure and community development processes.		●		■	■
2.1.4 Promote innovative and community-responsive open space design in new development areas by applying best-practice design guidelines and incorporating community input into planning processes.	■	■	■	■	■
2.1.5 Support community groups to establish places that encourage community participation and involvement.	■	■	■	■	■
2.1.6 Monitor and regulate short stay accommodation and camping facilities on private land.	■	■	■	■	■

Strategy 2.2 - Protect and enhance environmental health.

Projects and Actions	2026	2027	2028	2029	2030
2.2.1 Implement environmental health strategies, programs and compliance activities in accordance with relevant legislation to protect and enhance the health of the community.	■	■	■	■	■

Strategy 2.3 - Conserve, maintain and enhance public areas and streetscapes throughout the Shire

Projects and Actions	2026	2027	2028	2029	2030
2.3.1 Support the establishment of sustainable community fresh food initiatives i.e. farmers markets, community gardens and edible verge gardens.	■	■	■	■	■
2.3.2 Implement the Conservation of Remnant Vegetation Policy through planning assessments, land management practices and community engagement to protect and enhance native vegetation across the Shire.		●	■	■	■
2.3.3 Continue to maintain public areas and streetscapes.	■	■	■	■	■
2.3.4 Develop a Landscape Policy that establishes best-practice standards for sustainable, healthy and attractive landscaping in public spaces and new developments across the Shire.		●	■	■	■

Strategy 2.4 - Future development

Projects and Actions	2026	2027	2028	2029	2030
2.4.1 Local Planning Strategy to create a comprehensive and strategic direction for the growing community.	●	■	■	■	■
2.4.2 Integrate Health Impact Assessment (HIA) considerations into the assessment of development applications to ensure health and wellbeing impacts are reviewed as part of the planning process.	●	■	■	■	■

Strategy 2.5 - Adapt to climate change

Projects and Actions	2026	2027	2028	2029	2030
2.5.1 Identify and implement climate change mitigation and adaptation initiatives that support community health, environmental sustainability and local resilience.				●	■
2.5.2 Promote the use of renewable energy.	■	■	■	■	■
2.5.3 Promote and apply best-practice water management principles across Shire operations, facilities and land-use planning.	■	■	■	■	■
2.5.4 Maintain and enhance waste education activities and ongoing promotion of recycling practices across the Shire.	■	■	■	■	■

Strategy 2.6 - Encourage and support healthy eating and active living to halt the rise in obesity.

Projects and Actions	2026	2027	2028	2029	2030
2.6.1 Facilitate opportunities, through planning, partnerships and community programs, that improve access to quality, affordable and nutritious foods.	■	■	■	■	■
2.6.2 Participate, when opportunities arise, in the Food Secure Communities initiative with Edith Cowan University to support innovative, evidence-based solutions that strengthen community food security.	■	■	■	■	■



6.3 Healthy Partnerships

Work in partnerships with government, non-government, local businesses, community-based organisations and members of the community to undertake, deliver and implement public health initiatives.

Strategy 3.1 - Collaborative partnerships with businesses, government and service providers.

Projects and Actions	2026	2027	2028	2029	2030
3.1.1 Support a local network of service providers to encourage greater collaboration and partnerships for continued growth, economic prosperity and health.	■	■	■	■	■

Strategy 3.2 - Develop a sustainable local economy.

Projects and Actions	2026	2027	2028	2029	2030
3.2.1 Develop a policy that identifies and addresses Shire-related barriers to businesses offering health-promoting services, and outlines how the Shire can support and encourage these services within the community.		●	■	■	■
3.2.2 Provide a broad range of support and incentive mechanisms to support new and existing local businesses.	■	■	■	■	■

Strategy 3.3 - Improve access to job opportunities locally.

Projects and Actions	2026	2027	2028	2029	2030
3.3.1 Help identify gaps in service provision and support or partner programs and initiatives to fill those identified gaps.	■	■	■	■	■
3.3.2 Support a local network of service providers to encourage collaboration, partnerships and sharing of information regarding job opportunities.	■	■	■	■	■

Strategy 3.4 - Develop a healthy workplace.

Projects and Actions	2026	2027	2028	2029	2030
3.4.1 Continue to provide a full package of support, training and engagement mechanisms to foster staff development and equality in the workplace.	■	■	■	■	■
3.4.2 Continue to offer staff a variety of health and wellbeing opportunities.	■	■	■	■	■

Strategy 3.5 - Demonstrate strong leadership and good governance

Projects and Actions	2026	2027	2028	2029	2030
3.5.1 Provide strong leadership through good governance.	■	■	■	■	■

Strategy 3.6 - Provide sustainable disaster and emergency management across Prevention, Preparedness, Response and Recover (PPRR) phases.

Projects and Actions	2026	2027	2028	2029	2030
3.6.1 Ensure clear communication and public information to manage health risks effectively during emergencies.	■	■	■	■	■
3.6.2 Provision of environmental health services after bushfires or during disasters, as required.	■	■	■	■	■
3.6.3 Assisting community led recovery, supporting long-term health needs and resilience building.	■	■	■	■	■

Strategy 3.7 - Reduce harms due to current and future health hazards, including environmental, radiation and biosecurity risks.

Projects and Actions	2026	2027	2028	2029	2030
3.7.1 Provide guidelines, resources and regulatory support to reduce or eliminate risks within public buildings, community events and residential buildings.	■	■	■	■	■

Strategy 3.8 - Ensure access to safe food and water.

Projects and Actions	2026	2027	2028	2029	2030
3.8.1 Work with stakeholders to support introduction of new food safety standards for horticulture and food safety standard 3.3.2A	■	■	■	■	■
3.8.2 Maintain water sampling program for food businesses that are non-potable water supply.	■	■	■	■	■

Chapter 7 - Reviewing & Reporting

The Shire of Waroona will regularly track the progress on the completion of the Plan's key focus areas including the period between each review, and report to the community through its annual report, assessment of financial performance, and monitoring of key performance indicators.

Annual Report

The annual report is produced at the end of each financial year and highlights the operations and achievements of the Shire during the prior 12-month period. It contains an indication of key priorities from the Strategic Community Plan and informing strategies such as this plan.

Financial Performance

The proportion of programs and projects funded by the Shire's annual budget will indicate how well the Shire is progressing with the completion of the Plan for a finance and resource perspective.

Key Performance Indicators

The Shire's Corporate Business Plan contains key performance indicators and is reviewed annually by Council. These indicators include how the Shire is progressing on key initiatives, as well as reviewing its operational efficiencies and achievements.

Following five years of implementation, this Plan will undergo a comprehensive review and evaluation. A subsequent Plan will then be developed in alignment with the needs of the local community, the State Public Health Plan, and the legislative requirements of the *Public Health Act 2016*.



References

Australian Bureau of Statistics (2021). *Census of Population and Housing*.
<https://www.abs.gov.au/census>

Australian Bureau of Statistics (2021). *Socio-Economic Indexes for Areas (SEIFA), Australia*.
<https://www.abs.gov.au/statistics/people/people-and-communities/socio-economic-indexes-areas-seifa-australia/latest-release#index-of-relative-socio-economic-disadvantage-irsd->

Australian Bureau of Statistics (2021). *Local Government Areas, Australian Statistical Geography Standards (ASGS) Edition 3*.
<https://www.abs.gov.au/statistics/standards/australian-statistical-geography -standard- asgs-edition-3/jul2021-jun2026>

Australian Government Department of Health (2014). *Physical activity and sedentary behaviour guidelines - adults (18-64 years) - fact sheet*.
<https://www.health.gov.au/resources/publications/physical-activity -and-sedentary -behaviour-guidelines-adults-18-to-64- y ears-fact-sheet?language=en#:~:text=Physical%20activity%20and%20sedentary%20behaviour%20guidelines%20%E2%80%93>

Australian Government Department of Health (2019). *Guidelines for Healthy Growth & Development for Children & Young People (5 to 17 years)*.
<https://www.health.gov.au/resources/publications/24-hour-movement-guidelines-children-and-young-people-5-to-17-years-brochure?language=en>

Australian Institute of Health and Welfare (2017). *Mental health services - in brief 2017, cat. no. HSE 192*.
<https://www.aihw.gov.au/reports/mental-health-services/mental-health-services-in-brief-2017/contents/table-of-contents>

Australian Institute of Health and Welfare (2018). *Australia's Health 2018, cat. no. AUS 221*.
<https://www.aihw.gov.au/reports/australias-health/australias-health-2018/contents/table-of-contents>

Australian Institute of Health and Welfare (2017). *Impact of overweight and obesity as a risk factor for chronic conditions: Australian Burden of Disease Study, series no.11, cat. no. BOD 12*.
<https://www.aihw.gov.au/reports/burden-of-disease/impact-of-overweight- and-obesity -as-a-risk-factor/summary>

Campbell, F. (Ed.) (2010). *The social determinants of health and the role of local government*. The Improvement and Development Agency.
<https://www.local.gov.uk/sites/default/files/documents/social-determinants-healt-25f.pdf>

Department of Health (2017). Pathway to a healthy community: a guide for councillors and local government, 2nd Edition, South Metropolitan Health Promotion Service.
<https://www.smhs.health.wa.gov.au/~/media/HSPs/SMHS/Corporate/Files/Hlth-prom/Pathway-healthy-community.pdf>



Department of Health, Public and Aboriginal Health Division (2024). *Public Health Act 2016 handbook*. <https://www.health.wa.gov.au/-/media/Files/Corporate/general-documents/Public-Health-Act/Handbook/PHA-Handbook-for-LG.pdf>

Epidemiology Directorate (2024). Health and wellbeing profile for Shire of Waroona. WA Department of Health: Perth.

Government of Western Australia, Department of Health, Public Health Division (2025). *Public Health Planning for Local Government*.

https://www.health.wa.gov.au/Articles/N_R/Public-health-planning

Government of Western Australia, Department of Health, Public Health Division (2025). *State Public Health Plan for Western Australia, 2025-2030*.

<https://www.health.wa.gov.au/~/media/Corp/Documents/About-us/Public-Health-Act/State-Public-Health-Plan-2025-2030.pdf>

National Health and Medical Research Council (2013). *Australian dietary guidelines*.

<https://www.nhmrc.gov.au/guidelines-publications/n55>

National Health and Medical Research Council (2009). *Australian guidelines to reduce health risks from drinking alcohol*, NHMRC, Canberra.

Shire of Waroona (2024). *Strategic Community Plan 2024-2034, Final Draft, Towards 2034*.

https://www.waroona.wa.gov.au/Profiles/waroona/Assets/ClientData/PROPOSED_SC001 - Strategic Community Plan 2024 - 2034.pdf

World Health Organisation (2009). *Global health risks: mortality and burden of disease attributable to selected major risks*.

http://www.who.int/healthinfo/global_burden_disease/GlobalHealthRisks_report_full.pdf

Publication Details

Suggested citation

Shire of Waroona (2024). Shire of Waroona Public Health Plan 2026-2030. Shire of Waroona: Waroona.

Acknowledgements

The Shire of Waroona would like to thank South Metropolitan Health Service, Health Promotion for their input into this plan.

Enquiries

Shire of Waroona: Environmental Health
Phone: (08) 9733 7800
Email: eho@waroona.wa.gov.au

Disclaimer

All information and content in this material is provided in good faith by the Shire of Waroona and South Metropolitan Health Service, Health Promotion. Information is based on sources believed to be reliable and accurate at the time of development. The Shire of Waroona, South Metropolitan Health Service, Health Promotion and their respective officers, employees and agents, do not accept legal liability or responsibility for the Material, or any consequences arising from its use.

Produced by the Shire of Waroona ©

Shire of Waroona 2024

Copyright to this material is vested in the Shire of Waroona unless otherwise indicated. Apart from any fair dealing for the purposes of private study, research, criticism or review, as permitted under the provisions of the Copyright Act 1968, no part may be reproduced or re-used for any purposes whatsoever without written permission of the Shire of Waroona.

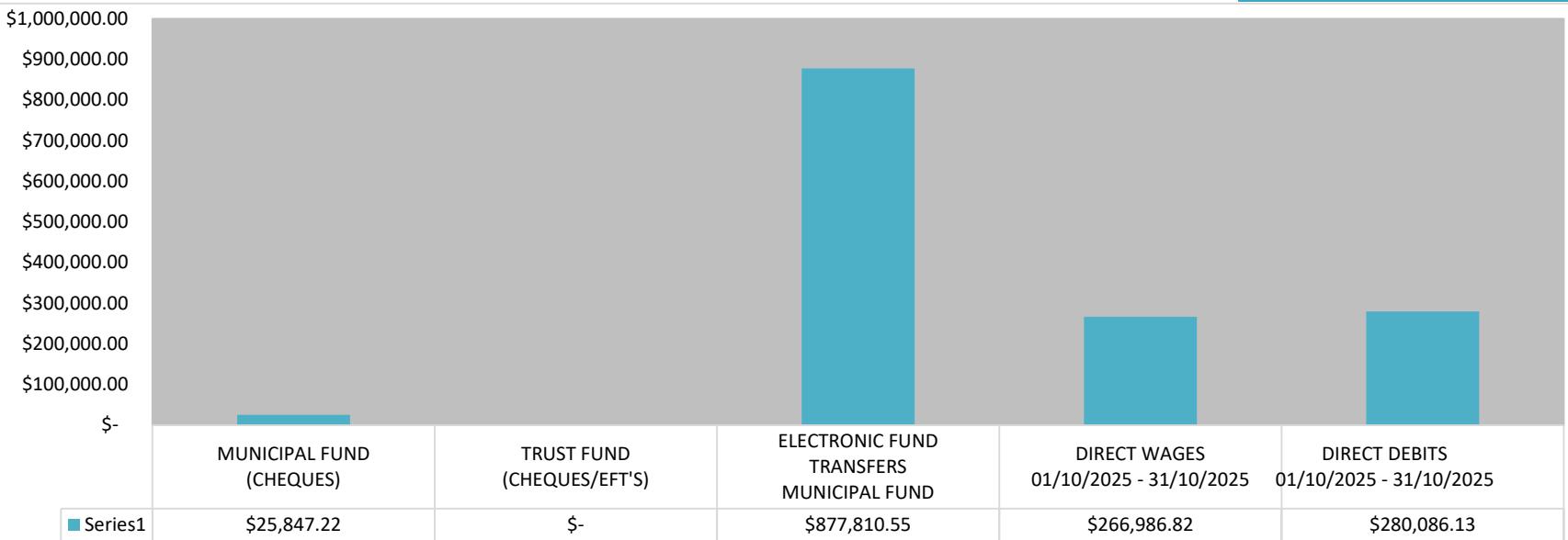




SUMMARY OF PAYMENTS FOR THE PERIOD

01/10/2025 TO 31/10/2025

ACCOUNT	CHEQUE NO'S	TOTAL
MUNICIPAL FUND (CHEQUES)	10429 - 10441	\$ 25,847.22
TRUST FUND (CHEQUES/EFT'S)	N/A	\$ -
ELECTRONIC FUND TRANSFERS MUNICIPAL FUND	43776 - 43985	\$ 877,810.55
DIRECT WAGES 01/10/2025 - 31/10/2025	N/A	\$ 266,986.82
DIRECT DEBITS 01/10/2025 - 31/10/2025	N/A	\$ 280,086.13
GRAND TOTAL: \$		1,450,730.72



The chart is a bar chart with the y-axis representing monetary values from -\$ to \$1,000,000.00. The x-axis categories are MUNICIPAL FUND (CHEQUES), TRUST FUND (CHEQUES/EFT'S), ELECTRONIC FUND TRANSFERS MUNICIPAL FUND, DIRECT WAGES 01/10/2025 - 31/10/2025, and DIRECT DEBITS 01/10/2025 - 31/10/2025. The bars are colored blue. The 'ELECTRONIC FUND TRANSFERS MUNICIPAL FUND' bar is the tallest at approximately \$877,810.55. The 'DIRECT DEBITS' bar is the second tallest at approximately \$280,086.13. The 'DIRECT WAGES' bar is the third tallest at approximately \$266,986.82. The 'MUNICIPAL FUND (CHEQUES)' bar is very short, near the zero line. The 'TRUST FUND (CHEQUES/EFT'S)' bar is also very short, near the zero line.

Appendix 11.3.1

List of Accounts Due & Submitted to Committee November 2025				
Municipal Funds Cheques October 2025				
Chq/EFT	Date	Name		Amount
10429	01/10/2025	SHIRE OF WAROONA		-225.00
10430	03/10/2025	SHIRE OF WAROONA - SUNDAY DEBTORS		-699.00
10431	03/10/2025	SHIRE OF WAROONA		-1250.00
10432	10/10/2025	SYNERGY		-8227.15
10433	10/10/2025	SHIRE OF WAROONA		-111.50
10434	20/10/2025	VALMA MARGARET DAVIS		-804.00
10435	20/10/2025	SHIRE OF WAROONA - SUNDAY DEBTORS		-699.00
10436	20/10/2025	SHIRE OF WAROONA		-68.23
10437	24/10/2025	SYNERGY		-2857.10
10438	27/10/2025	SHIRE OF WAROONA		-225.00
10439	31/10/2025	SHIRE OF WAROONA - SUNDAY DEBTORS		-699.00
10440	31/10/2025	SYNERGY		-9914.01
10441	31/10/2025	SHIRE OF WAROONA		-68.23
			-\$	25,847.22
Trust Fund Cheques/EFTs				
Chq/EFT	Date	Name		Amount
NIL				
			\$	-
Direct Debit Payments				
Direct Debit	Date	Name		Amount
DD24833.1	02/10/2025	GOGO MEDIA		-75.90
DD24838.1	01/10/2025	BEAM SUPERANNUATION FUND		-24598.25
DD24844.1	02/10/2025	DEPARTMENT OF TRANSPORT		-6453.00
DD24846.1	03/10/2025	DEPARTMENT OF TRANSPORT		-943.15
DD24849.1	06/10/2025	DEPARTMENT OF TRANSPORT		-94030.50
DD24853.1	08/10/2025	FLEET CARE PTY LTD		-2169.92
DD24855.1	07/10/2025	DEPARTMENT OF TRANSPORT		-5770.50
DD24863.1	08/10/2025	DEPARTMENT OF TRANSPORT		-7018.20
DD24865.1	09/10/2025	DEPARTMENT OF TRANSPORT		-2269.95
DD24867.1	10/10/2025	DEPARTMENT OF TRANSPORT		-12543.95
DD24871.1	13/10/2025	DEPARTMENT OF TRANSPORT		-8694.90

Appendix 11.3.1

DD24880.1	14/10/2025 DEPARTMENT OF TRANSPORT	-2461.70
DD24883.1	16/10/2025 TELAIR PTY LTD	-915.20
DD24885.1	16/10/2025 TELAIR PTY LTD	-1100.70
DD24888.1	15/10/2025 DEPARTMENT OF TRANSPORT	-5288.10
DD24906.1	16/10/2025 DEPARTMENT OF TRANSPORT	-2441.35
DD24908.1	17/10/2025 DEPARTMENT OF TRANSPORT	-7894.75
DD24910.1	20/10/2025 DEPARTMENT OF TRANSPORT	-2385.75
DD24919.1	01/10/2025 BEAM SUPERANNUATION FUND	-1177.71
DD24921.1	22/10/2025 WEX AUSTRALIA PTY LTD (CALTEX STAR CARD)	-32.85
Preston Beach Volunteer Bushfire Brigade		
30/09/2025	Fuel Card Fee - Ref: 5476	\$ 2.50
		Total \$ 2.50
Waroona West Volunteer Bushfire Brigade		
24/09/2025	Fuel - Ref: 1INK008	\$ 27.85
30/09/2025	Fuel Card Fee - Ref: 1369	\$ 2.50
		Total \$ 30.35
DD24923.1	22/10/2025 AMPOL CARD	-248.99
Lake Clifton Volunteer Bushfire Brigade		
04/09/2025	Fuel - Ref: ICVF316	\$ 248.99
		Total \$ 248.99
DD24925.1	21/10/2025 DEPARTMENT OF TRANSPORT	-2535.35
DD24928.1	23/10/2025 IINET TECHNOLOGIES	-89.99
DD24930.1	22/10/2025 DEPARTMENT OF TRANSPORT	-5191.90
DD24936.1	23/10/2025 DEPARTMENT OF TRANSPORT	-7550.00
DD24939.1	24/10/2025 DEPARTMENT OF TRANSPORT	-774.05
DD24943.1	15/10/2025 FINES ENFORCEMENT AGENCY	-177.00
DD24946.1	27/10/2025 DEPARTMENT OF TRANSPORT	-2702.05
DD24948.1	15/10/2025 BEAM SUPERANNUATION FUND	-25442.46
DD24950.1	28/10/2025 DEPARTMENT OF TRANSPORT	-8908.80
DD24953.1	29/10/2025 DEPARTMENT OF TRANSPORT	-6097.85
DD24956.1	29/10/2025 BEAM SUPERANNUATION FUND	-25882.34
DD24962.1	29/10/2025 BEAM SUPERANNUATION FUND	-76.22
DD24967.1	31/10/2025 DEPARTMENT OF TRANSPORT	-3815.70
DD24971.1	30/10/2025 DEPARTMENT OF TRANSPORT	-2327.10
		-\$ 280,086.13

Appendix 11.3.1

Municipal Electronic Funds Transfers			
Chq/EFT	Date	Name	Amount
EFT43776	03/10/2025	KLEEN WEST DISTRIBUTORS	-1034.99
EFT43777	03/10/2025	FULTON HOGAN INDUSTRIES	-1900.80
EFT43778	03/10/2025	MANDURAH GLASS SERVICE	-8.00
EFT43779	03/10/2025	DAVRIC AUSTRALIA	-6430.05
EFT43780	03/10/2025	SEEK	-1136.30
EFT43781	03/10/2025	OPTUS BILLING SERVICES	-1684.04
EFT43782	03/10/2025	CITY & REGIONAL FUELS	-6308.14
EFT43783	03/10/2025	PERON NATURALISTE PARTNERSHIP	-9430.33
EFT43784	03/10/2025	COMPLETE REFRIGERATION & AIR	-4229.50
EFT43785	03/10/2025	TEAM GLOBAL EXPRESS PTY LTD	-33.11
EFT43786	03/10/2025	HARVEY PLUMBING AND GAS	-2804.52
EFT43787	03/10/2025	FLICK ANTICIMEX PTY PTD T/A ADVANCED PEST CONTROL	-2364.66
EFT43788	03/10/2025	PARTY PLUS MANDURAH	-1162.00
EFT43789	03/10/2025	CHG-MERIDIAN AUSTRALIA PTY LTD	-3620.63
EFT43790	03/10/2025	GP FORESTRY	-770.00
EFT43791	03/10/2025	C.Y. MINI DIGGER SERVICES	-1364.00
EFT43792	03/10/2025	PRINT COMMERCIAL	-700.00
EFT43793	03/10/2025	OLLIE AND BELLE	-401.20
EFT43794	03/10/2025	AUSTRALIAN SERVICES UNION	-24.50
EFT43795	03/10/2025	CHARLES HULL CONTRACTING	-19434.25
EFT43796	03/10/2025	DE ROSAS HIGHWAY MOTORS	-291.70
EFT43797	03/10/2025	JASON SIGNMAKERS	-272.58
EFT43798	03/10/2025	OFFICEWORKS SUPERSTORES PTY LTD	-3914.35
EFT43799	03/10/2025	PERTH REGION TOURISM ORGANISATION	-1760.00
EFT43800	03/10/2025	SHIRE OF WAROONA STAFF LOTTO SYNDICATE	-148.00
EFT43801	03/10/2025	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	-385.00
EFT43802	03/10/2025	MITRE 10	-1589.32
EFT43803	03/10/2025	CAFE WAROONA	-810.00
EFT43804	10/10/2025	WAROONA CREATIVE ARTS CENTRE	-204.00
EFT43805	10/10/2025	LAKE CLIFTON TAVERN	-356.40
EFT43806	10/10/2025	ESTUARY BOBCATS	-18612.00
EFT43807	10/10/2025	HEATLEYS SAFETY & INDUSTRIAL	-9.19
EFT43808	10/10/2025	BUILDING COMMISSION (BUILDING AND ENERGY)	-3650.35
EFT43809	10/10/2025	KAREN OBORN	-1000.00

Appendix 11.3.1

EFT43810	10/10/2025 FUEL TECHNOLOGY	-951.50
EFT43811	10/10/2025 MCG ARCHITECTS PTY LTD	-6875.00
EFT43812	10/10/2025 LOCKDOWN SECURITY	-825.00
EFT43813	10/10/2025 SCOPE BUSINESS IMAGING	-1480.57
EFT43814	10/10/2025 NAPA AUTO PARTS	-444.97
EFT43815	10/10/2025 HARVEY PLUMBING AND GAS	-501.05
EFT43816	10/10/2025 FLICK ANTICIMEX PTY PTD T/A ADVANCED PEST CONTROL	-528.66
EFT43817	10/10/2025 AUSTRALIA POST (NEW)	-793.91
EFT43818	10/10/2025 W.L PRANGNELL	-4182.75
EFT43819	10/10/2025 TIMBER INSIGHT PTY LTD	-8800.00
EFT43820	10/10/2025 THE REC WAROONA	-120.00
EFT43821	10/10/2025 FULLY PROMOTED MANDURAH	-592.59
EFT43822	10/10/2025 THE WHEELER FAMILY TRUST ATF WAROONA ELECTRICAL SERVICES	-4277.78
EFT43823	10/10/2025 FOCUS NETWORKS	-323.40
EFT43824	10/10/2025 PERTH BOUNCY CASTLE HIRE	-949.61
EFT43825	10/10/2025 United Wolves	-897.60
EFT43826	10/10/2025 AE HOSKINS BUILDING SERVICES	-17897.51
EFT43827	10/10/2025 BCITF	-769.50
EFT43828	10/10/2025 CABLE LOCATES AND CONSULTING	-14516.70
EFT43829	10/10/2025 McLEODS LAWYERS PTY LTD	-2552.00
EFT43830	10/10/2025 GIGLIO ROSARIO MARTELLI	-200.00
EFT43831	10/10/2025 OFFICEWORKS	-873.99
EFT43832	10/10/2025 PISCONERI FAMILY TRUST	-12327.40
EFT43833	10/10/2025 PINJARRA BAKERY & PATISSERIE	-558.80
EFT43834	10/10/2025 THE WEST AUSTRALIAN (HARVEY REPORTER)	-3029.15
EFT43835	10/10/2025 ST JOHN AMBULANCE WAROONA	-310.00
EFT43836	10/10/2025 D & A ENTERPRISES (WA) PTY LTD T/AS T & V FENCING	-2386.03
EFT43837	10/10/2025 BJW (WA) PTY LTD T/AS RG UPTON	-866.70
EFT43838	10/10/2025 WAROONA BOWLING CLUB	-725.99
EFT43839	10/10/2025 WAROONA SEPTICS	-1188.50
EFT43840	14/10/2025 NATIONAL AUSTRALIA BANK	-14085.15
Chief Executive Officer		
	29/08/2025 Fairfax Media - Ref: 74564725240	\$ 25.99
	15/09/2025 DWER - Water - Ref: 74940525254	\$ 30.00
	22/09/2025 Intertek - Ref: 74201335262	\$ 329.85
	25/09/2025 Wilson Parking - Ref: 74564455267	\$ 25.00
	26/09/2025 Quay Perth - Ref: 74940525267	\$ 34.05
	29/09/2025 NAB Card Fee - Ref: 74557045272	\$ 9.00
	Total CEO	\$ 453.89

Appendix 11.3.1

Director Corporate and Community Services		
08/09/2025 Waroona Roadhouse - Ref: 24109335248	\$	68.52
17/09/2025 Vizual Impact - Ref: 74564725259	\$	429.00
25/09/2025 Vizual Impact - Ref: 74564725267	\$	1,980.00
26/09/2025 Waroona Roadhouse - Ref: 24109335267	\$	87.33
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total DCCS	\$ 2,573.85
Director Customer and Development Services		
29/08/2025 POS Business Systems - Ref: 74201335240	\$	799.00
02/09/2025 BP Success - Ref: 01050326661	\$	73.16
03/09/2025 Google Australia - Ref: 74316015245	\$	307.08
11/09/2025 IGA Waroona - Ref: 00918345005	\$	49.75
23/09/2025 Waroona Roadhouse - Ref: 24109335265	\$	67.49
23/09/2025 Open Colleges - Ref: 74201335265	\$	3,774.00
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total DCDS	\$ 5,079.48
Manager Corporate Services		
24/09/2025 Waroona Roadhouse - Ref: 24109335266	\$	83.41
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total MCS	\$ 92.41
Executive Assistant		
05/09/2025 Waroona Hardware - Ref: 01351372172	\$	100.00
11/09/2025 The Crosswalk - Ref: 74201335253	\$	50.00
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total EA	\$ 159.00
Building Maintenance Coordinator		
18/09/2025 Area Office - Ref: 74201335260	\$	368.95
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total BMC	\$ 377.95
Visitor Centre Manager		
04/09/2025 Tourism Council - Ref: 74245375245	\$	195.00
12/09/2025 Telstra Services - Ref: 74940525253	\$	65.00
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total VCM	\$ 269.00

Appendix 11.3.1

Manager Community and Communications		
10/09/2025 Air BNB - Ref: 74611555251	\$	707.04
12/09/2025 Crown Promenade - Ref: 74773885253	\$	232.65
12/09/2025 Crown Promenade - Ref: 74773885253	\$	232.65
12/09/2025 Crown Promenade - Ref: 74773885253	\$	232.65
15/09/2025 Facebook Ads - Ref: 74987505257	\$	46.20
16/09/2025 Nisbets Australia - Ref: 01510161799	\$	1,340.24
19/09/2025 Facebook Ads - Ref: 74987505261	\$	8.80
22/09/2025 Perth Airport Parking - Ref: 74611555262	\$	138.69
24/09/2025 Thrifty Adelaide Airport - Ref: 24324405264	\$	497.08
29/09/2025 Adobe In Design - Ref: 74773885268	\$	35.99
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total MCC	\$ 3,480.99
Manager Development Services		
24/09/2025 HP Australia - Ref: 74201335266	\$	44.95
24/09/2025 Super Cheap Auto - Ref: 74564455266	\$	34.98
26/09/2025 Repco - Ref: 74611555267	\$	1,508.00
29/09/2025 NAB Card Fee - Ref: 74557045272	\$	9.00
	Total MDS	\$ 1,596.93
Other Charges		
15/09/2025 International Fee - Ref: 74557045258	\$	1.39
19/09/2025 International Fee - Ref: 74557045262	\$	0.26
	Total Other Charges	\$ 1.65
EFT43841	20/10/2025 ROSEANNE KEARING	-8.62
EFT43842	20/10/2025 C'EST MOI TROY SOMMERS KIRKWOOD	-433.90
EFT43843	20/10/2025 BUNNINGS MANDURAH	-380.95
EFT43844	20/10/2025 DRAKESBROOK DESPATCH	-286.00
EFT43845	20/10/2025 KLEEN WEST DISTRIBUTORS	-1465.38
EFT43846	20/10/2025 PETES TREEWORX	-67651.34
EFT43847	20/10/2025 RENIER & CHRISTINE THEELLEN	-360.45
EFT43848	20/10/2025 PUBLIC LIBRARIES WA	-300.00
EFT43849	20/10/2025 ESTUARY BOBCATS	-23622.50
EFT43850	20/10/2025 HEATLEYS SAFETY & INDUSTRIAL	-45.93
EFT43851	20/10/2025 T-QUIP	-526.05
EFT43852	20/10/2025 JENNIFER ANNE MILLER	-18.13
EFT43853	20/10/2025 CARMEN TYRER	-69.87
EFT43854	20/10/2025 KATHLEEN NORMA KRAUTH	-194.91
EFT43855	20/10/2025 BILL VANDERSTEEN	-18.13

Appendix 11.3.1

EFT43856	20/10/2025 TRICIA MICHELLE DALLING	-34.44
EFT43857	20/10/2025 SJ TRAFFIC MANAGEMENT	-1855.69
EFT43858	20/10/2025 DAVREY GROWERS	-169.95
EFT43859	20/10/2025 ALANA RAINER	-71.20
EFT43860	20/10/2025 TEAM GLOBAL EXPRESS PTY LTD	-33.11
EFT43861	20/10/2025 LITTLE FARM HONEY - MAREE ELLIS	-317.01
EFT43862	20/10/2025 HARVEY PLUMBING AND GAS	-1206.85
EFT43863	20/10/2025 BARBARA MILLAR	-10.88
EFT43864	20/10/2025 AQUAMONIX PTY LTD	-286.00
EFT43865	20/10/2025 HELEN THERESE HENDERSON	-8.70
EFT43866	20/10/2025 MONIKA ERNA MURFITT	-29.00
EFT43867	20/10/2025 LYNETTE ANNE CLARK	-16.68
EFT43868	20/10/2025 HELEN GRACE PRATT	-5.00
EFT43869	20/10/2025 JANICE GAYE BATHURST	-35.89
EFT43870	20/10/2025 WAROONA ROADHOUSE	-1041.13
EFT43871	20/10/2025 AMAZON WEB SERVICES AUSTRALIA PTY LTD	-551.28
EFT43872	20/10/2025 SCAVENGER FIRE & SAFETY	-286.00
EFT43873	20/10/2025 MAUREEN FORTUNE	-8.70
EFT43874	20/10/2025 SHARON DERMAN	-64.43
EFT43875	20/10/2025 EARTHLY RAINBOW CREATIONS	-79.76
EFT43876	20/10/2025 CLAUDIA FRANKS	-23.96
EFT43877	20/10/2025 THE WHEELER FAMILY TRUST ATF WAROONA ELECTRICAL SERVICES	-2868.93
EFT43878	20/10/2025 FOCUS NETWORKS	-16201.98
EFT43879	20/10/2025 DT FAB 4x4	-4962.30
EFT43880	20/10/2025 CF BUILDING APPROVALS	-9735.00
EFT43881	20/10/2025 MICHELLE O'NEILE	-24.57
EFT43882	20/10/2025 TREVOR JAMES FLOYD	-18.13
EFT43883	20/10/2025 DRAKESBROOK CROQUET CLUB INC.	-947.00
EFT43884	20/10/2025 ENVIRONMENTAL WASTEWATER CATCHMENT SERVICES PTY LTD ATF EWCS UNIT TRUST	-9570.00
EFT43885	20/10/2025 JAKE PICH	-100.00
EFT43886	20/10/2025 SKETCHES BY HAYLEY B	-13.05
EFT43887	20/10/2025 O'BRIENS FUEL MAINTENANCE PTY LTD	-2189.00
EFT43888	20/10/2025 GEOTECH AUSTRALIA	-4467.65
EFT43889	20/10/2025 MANDURAH PANEL AND PAINT	-750.00
EFT43890	20/10/2025 CLEANAWAY	-36156.83
EFT43891	20/10/2025 DE ROSAS HIGHWAY MOTORS	-297.55

Appendix 11.3.1

EFT43892	20/10/2025 FREESTYLE NOW	-1320.00
EFT43893	20/10/2025 JR & A HERSEY PTY LTD	-874.41
EFT43894	20/10/2025 HARVEY COURIER	-106.74
EFT43895	20/10/2025 JASON SIGNMAKERS	-130.64
EFT43896	20/10/2025 KENNARDS HIRE	-392.80
EFT43897	20/10/2025 LANDGATE	-260.80
EFT43898	20/10/2025 LIONS CLUB OF WAROONA	-2000.00
EFT43899	20/10/2025 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	-1080.00
EFT43900	20/10/2025 LAKE CLIFTON - HERRON PROGRESS & SPORTING ASSOCIATION (INC)	-1161.60
EFT43901	20/10/2025 LGIS LIABILITY	-248.46
EFT43902	20/10/2025 PREFET PTY LTD T/A MINUTEMAN PRESS	-838.20
EFT43903	20/10/2025 McLEODS LAWYERS PTY LTD	-770.88
EFT43904	20/10/2025 PRESTIGE PRODUCTS	-780.38
EFT43905	20/10/2025 PFD FOOD SERVICES PTY LTD	-219.75
EFT43906	20/10/2025 SHIRE OF WAROONA STAFF LOTTO SYNDICATE	-148.00
EFT43907	20/10/2025 SYNERGY - STREETLIGHT ACCOUNT	-9373.76
EFT43908	20/10/2025 SOUTHERN LOCK & SECURITY	-147.00
EFT43909	20/10/2025 BJW (WA) PTY LTD T/AS RG UPTON	-88.20
EFT43910	20/10/2025 WORK CLOBBER	-916.50
EFT43911	20/10/2025 WAROONA NEWS	-700.90
EFT43912	20/10/2025 WAROONA RURAL SERVICES	-2439.05
EFT43913	20/10/2025 WAROONA BASKETBALL ASSOCIATION	-2000.00
EFT43914	20/10/2025 WAROONA IGA	-1544.26
EFT43915	20/10/2025 WAROONA GOLF CLUB INC	-2000.00
EFT43916	20/10/2025 WAROONA HISTORICAL SOCIETY	-2200.00
EFT43917	20/10/2025 MITRE 10	-717.33
EFT43918	20/10/2025 PAULINE BONNER	-64.52
EFT43919	20/10/2025 JEANETTE AUDINO (Beadsparklez)	-133.45
EFT43920	20/10/2025 GAIL DIANNE CURTIS	-11.60
EFT43921	20/10/2025 CHRISTINE HYDE	-569.25
EFT43922	20/10/2025 JANET BURNE	-36.25
EFT43923	20/10/2025 JENNIFER IRENE STOKES	-10.88
EFT43924	20/10/2025 AUSTRALIAN TAXATION OFFICE	-61668.00
EFT43925	24/10/2025 KLEEN WEST DISTRIBUTORS	-962.94
EFT43926	24/10/2025 PETES TREEWORX	-2512.40
EFT43927	24/10/2025 HUCKLEBERRY'S TANK AND WATER SERVICE	-260.00

Appendix 11.3.1

EFT43928	24/10/2025 D & E DIESEL SERVICES	-31125.44
EFT43929	24/10/2025 SURVEYING SOUTH	-2200.00
EFT43930	24/10/2025 SJ TRAFFIC MANAGEMENT	-25694.63
EFT43931	24/10/2025 TEAM GLOBAL EXPRESS PTY LTD	-219.32
EFT43932	24/10/2025 HARVEY PLUMBING AND GAS	-1209.54
EFT43933	24/10/2025 CORSIGN	-198.00
EFT43934	24/10/2025 VESTONE CAPITAL	-17962.91
EFT43935	24/10/2025 WAROONA CARPET CARE	-329.00
EFT43936	24/10/2025 METAL ARTWORK BADGES	-104.50
EFT43937	24/10/2025 SIMPLE BEN STORIES	-1815.00
EFT43938	24/10/2025 THE WHEELER FAMILY TRUST ATF WAROONA ELECTRICAL SERVICES	-2422.34
EFT43939	24/10/2025 WAROONA TRADERS (THAT FISHING SHOP)	-775.00
EFT43940	24/10/2025 DRAKESBROOK COMMUNITY GARDEN INCORPORATED	-204.00
EFT43941	24/10/2025 ROCKETS TOWING	-385.00
EFT43942	24/10/2025 COCA -COLA AMATIL (AUST) PTY LTD	-1350.13
EFT43943	24/10/2025 DE ROSAS HIGHWAY MOTORS	-1036.66
EFT43944	24/10/2025 INKSPOT PRINTING	-297.00
EFT43945	24/10/2025 LANDGATE	-48.48
EFT43946	24/10/2025 LANDCARE SJ INC	-708.40
EFT43947	24/10/2025 A1 LOCKSMITHS (MANDURAH LOCK & KEY)	-97.50
EFT43948	24/10/2025 LGIS LIABILITY	-162936.46
EFT43949	24/10/2025 SOU WESTOS CLEANING SERVICE	-594.00
EFT43950	24/10/2025 TELSTRA LIMITED	-243.64
EFT43951	24/10/2025 WAROONA COMMUNITY RESOURCE CENTRE INC -TELECENTRE	-500.00
EFT43952	24/10/2025 MITRE 10	-456.55
EFT43953	31/10/2025 KLEEN WEST DISTRIBUTORS	-306.90
EFT43954	31/10/2025 ESTUARY BOBCATS	-68475.00
EFT43955	31/10/2025 HEATLEYS SAFETY & INDUSTRIAL	-617.30
EFT43956	31/10/2025 D & E DIESEL SERVICES	-7768.63
EFT43957	31/10/2025 SHIFT ENGINEERING	-1779.80
EFT43958	31/10/2025 WAROONA HARVEY BUS SERVICES	-550.00
EFT43959	31/10/2025 CLEANAWAY INDUSTRIAL SOLUTIONS PTY LTD	-2910.05
EFT43960	31/10/2025 THE DISTRIBUTORS PERTH	-197.80
EFT43961	31/10/2025 RICHARD CHRISTIAAN SWART	-96.74
EFT43962	31/10/2025 NICK KIDD FAMILY TRUST	-1099.75
EFT43963	31/10/2025 NAME BADGES INTERNATIONAL	-179.82

Appendix 11.3.1

EFT43964	31/10/2025 FLICK ANTICIMEX PTY PTD T/A ADVANCED PEST CONTROL	-2317.92
EFT43965	31/10/2025 VACPAC GUTTER CLEAN	-1955.80
EFT43966	31/10/2025 SAPIO PTY LTD	-324.02
EFT43967	31/10/2025 THE WHEELER FAMILY TRUST ATF WAROONA ELECTRICAL SERVICES	-784.59
EFT43968	31/10/2025 AE HOSKINS BUILDING SERVICES	-32475.98
EFT43969	31/10/2025 WA ERGO SUPPLIES	-1760.00
EFT43970	31/10/2025 WINC AUSTRALIA PTY LIMITED	-294.83
EFT43971	31/10/2025 JR & A HERSEY PTY LTD	-118.50
EFT43972	31/10/2025 JASON SIGNMAKERS	-676.44
EFT43973	31/10/2025 PINJARRA TYREPOWER	-445.00
EFT43974	31/10/2025 PFD FOOD SERVICES PTY LTD	-2064.00
EFT43975	31/10/2025 PEEL H2O SOLUTIONS	-934.75
EFT43976	31/10/2025 PINJARRA BAKERY & PATISSERIE	-277.00
EFT43977	31/10/2025 SHIRE OF WAROONA STAFF LOTTO SYNDICATE	-148.00
EFT43978	31/10/2025 SIGMA TELFORD GROUP	-2077.90
EFT43979	31/10/2025 SOUTH WEST COMPRESSORS	-643.97
EFT43980	31/10/2025 ST JOHN AMBULANCE (BELMONT)	-1546.03
EFT43981	31/10/2025 BJW (WA) PTY LTD T/AS RG UPTON	-145.71
EFT43982	31/10/2025 WAROONA DISTRICT HIGH SCHOOL	-150.00
EFT43983	31/10/2025 WAROONA AMATEUR BASKETBALL ASSOCIATION	-80.00
EFT43984	31/10/2025 MITRE 10	-313.34
EFT43985	31/10/2025 CAFE WAROONA	-197.00
		-\$ 877,810.55

Electronic Fund Transfer - Direct Salaries & Wages

Date	Name	Amount
14/10/2025	NATIONAL AUSTRALIA BANK	-\$ 131,824.48
28/10/2025	NATIONAL AUSTRALIA BANK	-\$ 133,353.85
28/10/2025	NATIONAL AUSTRALIA BANK	-\$ 1,808.49
		-\$ 266,986.82
Total Municipal Fund Cheques		- 25,847.22
Total Trust Fund Cheques		-
Total Direct Debit		- 280,086.13
Total Electronic Funds		- 877,810.55
Total Direct Wages		- 266,986.82
		-\$ 1,450,730.72



MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 OCTOBER 2025

SHIRE OF WAROONA

MONTHLY FINANCIAL REPORT



SHIRE OF WAROONA MONTHLY FINANCIAL REPORT TABLE OF CONTENTS

FOR THE PERIOD ENDED 31 OCTOBER 2025

Statement of Financial Activity by nature & type	2
Statement of Financial Position	3
Note 1 Basis of preparation	4
Note 2 Statement of Financial Activity Information	5 - 6
Note 3 Explanation of material variances	7
Note 4 Graphical Representation	8
Note 5 Cash and financial assets	9
Note 6 Reserve accounts	10
Note 7 Capital disposals and acquisitions	11 - 12
Note 8 Grants, subsidies and contributions	13
Note 9 Receivables	14
Note 10 Payables	15
Note 11 Rating information	16
Note 12 Information on borrowings	17
Note 13 Budget amendments	18 - 19
Note 14 Trust fund	20

The financial statements presented for the month of October are in draft format and are subject to amendments. All reasonable care is taken to ensure these statements reflect accurate records at the time of preparation; however, they remain subject to adjustment as the month has not yet been finalised and further checks, reconciliations and end of month review processes may identify amendments. The finalised financial results, including a true and complete reflection of the Shire's financial activity and year-end position, will be provided in the audited Financial Statements.

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

SHIRE OF WAROONA
STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE



FOR THE PERIOD ENDED 31 OCTOBER 2025

Details	Note	Original Budget	YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
OPERATING ACTIVITIES		\$	\$	\$			
Revenue from operating activities							
General rates	8	6,525,928	6,525,928	6,527,704	1,776	0%	
Grants, Subsidies and Contributions	8	1,127,349	222,956	410,121	187,165	46%	▲
Fees and Charges		2,066,605	1,479,671	1,579,199	99,528	6%	▲
Interest Earnings		271,400	468	4,021	3,553	88%	▲
Other Revenue		200,000	71,314	77,597	6,283	8%	
Profit on Asset Disposal	10	1,032	0	0	0		
Fair value adjustments to financial assets at fair value		0	0	0	0		
		10,192,314	8,300,337	8,598,642			
Expenditure from operating activities							
Employee Costs		(5,332,214)	(1,822,688)	(1,850,993)	28,305	2%	
Materials and Contracts		(4,423,333)	(1,690,684)	(1,095,312)	(595,372)	(54%)	▼
Utilities Charges		(434,152)	(184,642)	(117,409)	(67,233)	(57%)	▼
Depreciation (Non-Current Assets)		(2,717,486)	(905,820)	(711,769)	(194,051)	(27%)	▼
Finance Costs		(52,365)	1,733	1,662	71	(4%)	
Insurance Expenses		(313,786)	(313,784)	(273,378)	(40,406)	(15%)	▼
Other Expenditure		(256,707)	(63,440)	(51,525)	(11,915)	(23%)	▼
Loss on Asset Disposal	10	(31,526)	(31,526)	0	(31,526)	(100%)	▼
		(13,561,569)	(5,010,851)	(4,098,723)	912,128		
Non-cash amounts excluded from operating activities		2,871,360	0	711,769	711,769		
Amount attributable to operating activities		(497,895)	3,289,486	5,211,688	1,922,202		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		3,315,271	621,037	557,737	(63,300)	(11%)	▼
Proceeds from disposal of assets	10	140,000	0	0	0		
		3,455,271	621,037	557,737	63,300		
Outflows from investing activities							
Payments for property, plant and equipment		(535,340)	(291,072)	(62,694)	(228,378)	(364%)	▼
Payments for construction of infrastructure		(4,396,951)	(730,020)	(577,234)	(152,786)	(26%)	▼
		(4,932,291)	(1,021,092)	(639,928)	381,164		
Non-cash amounts excluded from investing activities		0	233,072	233,072	0		
Amount attributable to investing activities		(1,477,020)	(400,055)	150,881	550,936		
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures		0	0	0	0		
Lease liabilities recognised		0	0	0	0		
Transfer from reserve		25,000	0	0	0		
		25,000	0	0	0		
Outflows from financing activities							
Repayment of borrowings		(65,424)	0	0	0		
Payments for principal portion of lease liabilities		0	0	0	0		
Transfer to reserves		(279,655)	0	0	0		
		(345,079)	0	0	0		
Non-cash amounts excluded from financing activities		0	(233,072)	(233,072)	0		
Amount attributable to financial activities		(320,079)	0	(233,072)	(233,072)	100%	
MOVEMENT IN SURPLUS DEFICIT							
Surplus or deficit at the start of the financial year		2,294,994	0	2,316,145	2,316,145		
Amount attributable to operating activities		(497,895)	3,289,486	5,211,688	1,922,202		
Amount attributable to investing activities	0	(1,477,020)	(400,055)	150,881	550,936		
Amount attributable to financing activities		(320,079)	0	(233,072)	(233,072)	100%	
Surplus or deficit after imposition of general rates		0	2,889,431	7,445,642	4,556,211		

SHIRE OF WAROONA
STATEMENT OF FINANCIAL POSITION



FOR THE PERIOD ENDED 31 OCTOBER 2025

	Note	30-Jun-25	31-Oct-25
Current Assets			
Cash and cash equivalents	2	6,086,560	9,569,795
Trade and other receivables		560,897	2,727,798
Inventories		19,138	0
Other assets		250,588	276,197
Total Current Assets		6,917,183	12,573,790
Non-Current Assets			
Trade and other receivables		30,022	30,022
Other financial assets		59,715	59,715
Property, plant and equipment		48,886,393	48,693,763
Infrastructure		109,504,790	109,625,580
Right of use assets		233,072	233,072
Total non-current assets		158,713,992	158,642,151
TOTAL ASSETS		165,631,175	171,215,941
Current Liabilities			
Trade and other payables		1,420,214	1,303,137
Other liabilities		299,737	943,925
Lease liabilities		97,433	97,433
Borrowings	12	94,441	94,441
Employee related provisions		752,038	752,038
Total Current Liabilities		2,663,863	3,190,973
Non-current Liabilities			
Lease liabilities		135,639	135,639
Borrowings	12	1,339,246	1,339,246
Employee related provisions		148,367	148,367
Total non-current Liabilities		1,623,252	1,623,252
TOTAL LIABILITIES		4,287,115	4,814,226
NET ASSETS		161,344,060	166,401,716
Equity			
Retained surplus		20,347,631	25,405,287
Surplus/Deficit Ytd		1,242,146	5,057,656
Revaluation surplus		138,085,320	138,085,320
Total Equity		161,344,060	166,401,716

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 1 - Basis of preparation and significant accounting policies

Basis of preparation

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995*, read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretation of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which has 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.

The Local Government Reporting Entity

All funds through which the Shire of Waroona 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.

Critical accounting and judgement estimates

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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from those estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 annual budget. Please refer to the adopted budget document for details of these policies.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 2: Statement of Financial Activity Information

2a. Net current assets used in the Statement of Financial Activity	Last Year Closing 30 June 2025	31/10/2025
Current assets		
Cash and cash equivalents	6,086,560	9,569,795
Trade and other receivables	376,018	2,688,537
Inventories	19,138	0
Contract assets	244,457	276,197
Other assets	2,160	0
Total current assets	6,728,333	12,534,529
Current liabilities		
Trade and other payables	(1,201,342)	(1,233,853)
Contract liabilities	(298,580)	(943,925)
Total current liabilities	(1,499,922)	(2,177,778)
Net current assets	5,228,411	10,356,751
Less: Total adjustments to net current assets	(2,941,131)	(2,911,109)
Net current assets used in the Statement of Financial Activity	2,287,280	7,445,642

2b. Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts	(2,911,109)	(2,911,109)
Add: Deferred pensioners	(30,022)	0
less: Total adjustments to net current assets	(2,941,131)	(2,911,109)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by the *Local Government (Financial Management) Regulation 32*.

2c. Non-cash amounts excluded from operating activities

YTD
Budget (a)YTD
Actual (b)

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals	(1,032)	0
Less: Fair value adjustment to financial assets	0	0
Add: Loss on asset disposals	31,526	0
Add: Depreciation	2,717,486	711,769
Add: Movement in employee provisions	123,380	0
Total current assets	2,871,360	711,769

2d. Non-cash amounts excluded from investing activities

YTD
Budget (a)YTD
Actual (b)

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Right of use assets recognised	233,072	233,072
Total current assets	233,072	233,072

2e. Non-cash amounts excluded from financing activities

YTD
Budget (a)YTD
Actual (b)

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to financing activities

Less: Lease liability recognised	(233,072)	(233,072)
Total current assets	(233,072)	(233,072)

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserve accounts	(2,911,109)	(2,911,109)
Total adjustments to net current assets	(2,911,109)	(2,911,109)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or a liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated, assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 3: Explanation of Material Variances

Comments/Reason for Variance

Council policy in relation to materiality states that for highlighting variances (budget to actual) the factor shall be 10% with a minimum of \$30,000.

3.1 Revenue from operating activities

The following activities were identified as having a material variance in accordance with Council Policy:

Grants, subsidies and contributions

Income is higher than budgeted due to higher than expected income for grants including Road Safety Program.

Fees and Charges

Income is higher than budgeted due to higher than expected income from fees and charges including payment of Planning fines.

Interest Revenue

Income is higher than anticipated due additional interest earnings.

3.2 Expenditure from operating activities

The following activities were identified as having a material variance in accordance with Council Policy:

Materials and contracts

Expenses are lower than budgeted due to lower than expected expenditure for materials and contracts and October creditors not finalised.

Utility charges

Utility charges are lower due to budget profile settings.

Depreciation

Depreciation costs are lower due to October depreciation not yet calculated.

Insurance

Insurance costs are lower due to insurance expenditure for Plant Operations Costs allocated in different IE code.

Other expenditure

Other expenditure are lower than budgeted due to lower than expected expenditure and October creditors not finalised.

Loss on asset disposal

Expenditure funds are lower than budgeted due to plant not being traded in October.

3.3 Inflows from investing activities

The following activities were identified as having a material variance in accordance with Council Policy:

Nil

3.4 Outflows from investing activities

The following activities were identified as having a material variance in accordance with Council Policy:

Payments for property, plant and equipment

Expenditure is lower than budgeted due to lower than expected expenditure and delay in purchase of plant.

Payments for construction of infrastructure

Expenditure is lower than budgeted due to lower than expected expenditure.

3.5 Inflows from financing activities

The following activities were identified as having a material variance in accordance with Council Policy:

Nil

3.6 Outflows from financing activities

The following activities were identified as having a material variance in accordance with Council Policy:

Nil

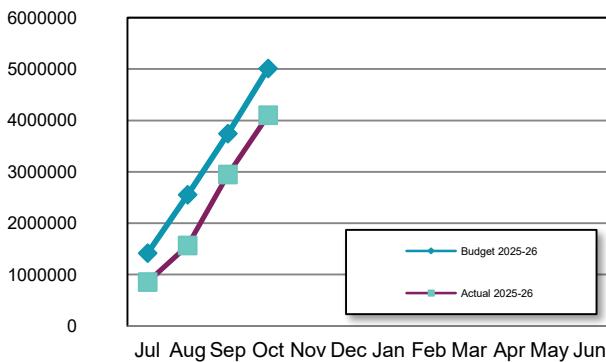
SHIRE OF WAROONA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2025

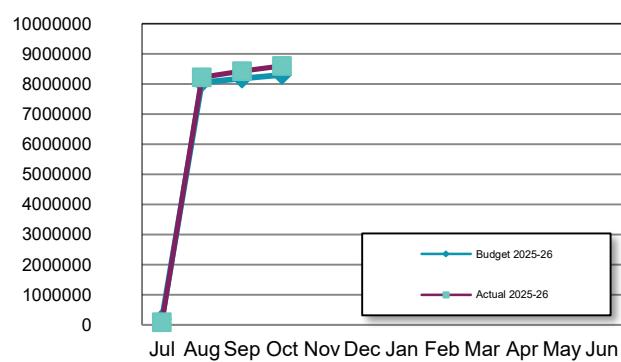
NOTE 4 - Graphical Representation - Source Statement of Financial Activity

OPERATING EXPENSES & REVENUE - GRAPHICAL REPRESENTATION

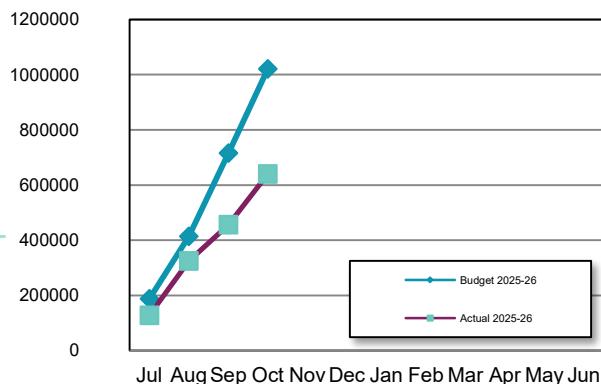
BUDGET OPERATING EXPENSES -v- YTD ACTUAL



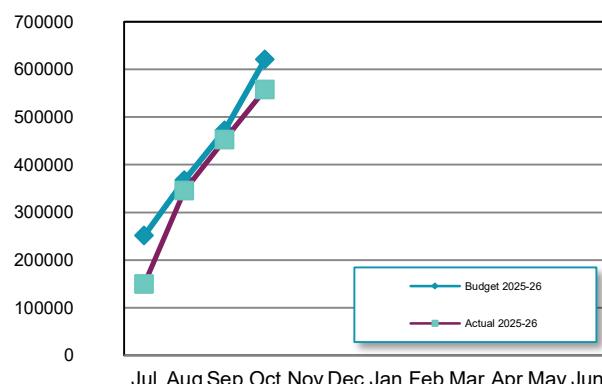
BUDGET OPERATING REVENUES -v- YTD ACTUAL



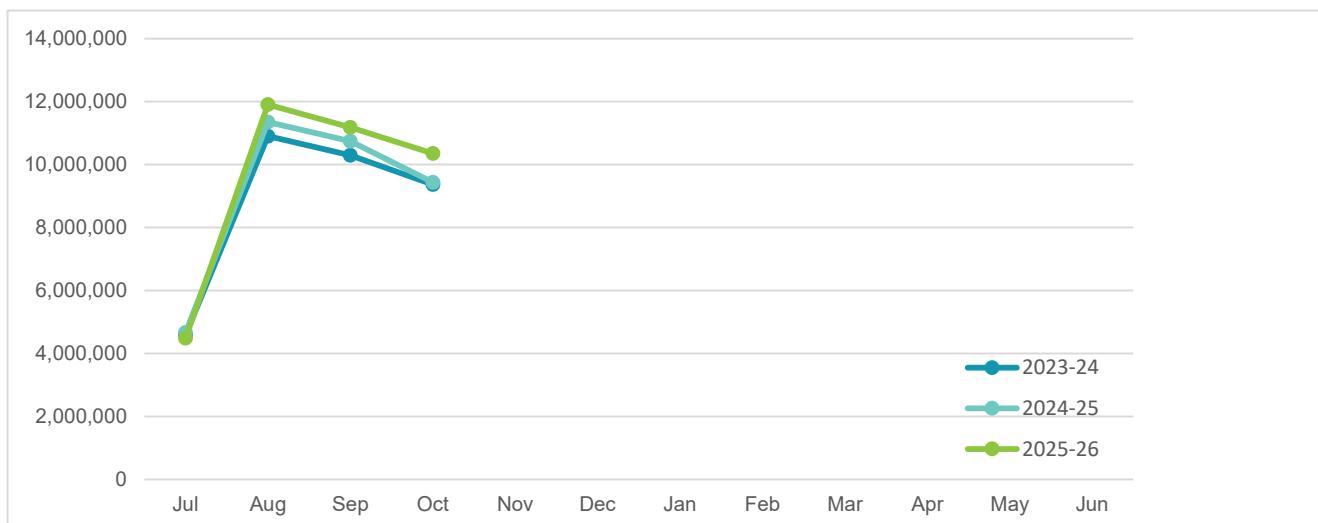
BUDGET CAPITAL EXPENSES -v- YTD ACTUAL



BUDGET CAPITAL REVENUES -v- YTD ACTUAL



NET CURRENT FUNDING POSITION (Note 2a)



SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 5: Cash and Financial Assets

Details	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Bank	Maturity Date
(a) Cash Deposits								
Municipal Account	N/A	1,803,997	0	0	0	1,803,997	NAB	N/A
Cash on Hand	N/A	1,750	0	0	0	1,750	NAB	N/A
Trust Account	N/A	0	0	523,459	0	523,459	NAB	N/A
(b) Reserve Term Deposit								
Reserve Term Deposit	4.20%	0	2,911,108	0	0	2,911,108	NAB	2/01/2026
(c) Investments								
Trust Term Deposit 1	4.05%			1,000,000		1,000,000		3/03/2025
Trust Term Deposit 2	4.00%			800,000		800,000		4/05/2026
Muni Term Deposit 1	3.50%				500,000	500,000		16/01/2026
Muni Term Deposit 2	3.70%				500,000	500,000		3/11/2025
Muni Term Deposit 3	3.90%				500,000	500,000		3/12/2025
Muni Term Deposit 4	3.95%				500,000	500,000		5/01/2026
Muni Term Deposit 5	4.00%				1,000,000	1,000,000		3/02/2026
Muni Term Deposit 6	3.83%				1,000,000	1,000,000		17/12/2025
Muni Term Deposit 7	3.60%				500,000	500,000		17/11/2025
Muni Term Deposit 8	4.03%				500,000	500,000		16/02/2026
TOTAL		1,805,747	2,911,108	2,323,459	5,000,000	12,040,315		

KEY INFORMATION

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 six 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 net current assets.

The local government classifies financial assets at amortised cost if both the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give us rise to cash flows that are solely payments of principal and interest.

Please note: All Reserve accounts have been placed into one term deposit. All interest accrued will be split proportionally over the individual reserves once received.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 6: Cash Backed Reserve

Reserve Name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$			\$	\$	\$	\$	\$
Sporting	82,857	0	0	0	82,857	82,857	0	0	0	82,857
Council Building Maintenance	207,305	0			207,305	207,305	0	0	0	207,305
Rec Centre Building Maintenance	105,693	0			105,693	105,693	0	0	0	105,693
Preston Beach Volunteer Rangers	61,039	0	13,905		74,944	61,039	0	0	0	61,039
Emergency Assistance	122,196	0			122,196	122,196	0	0	0	122,196
Works Depot Redevelopment	92,563	0			92,563	92,563	0	0	0	92,563
Council Building Construction	74,415	0			74,415	74,415	0	0	0	74,415
Information Technology	131,687	0			131,687	131,687	0	0	0	131,687
Footpath Construction	36,741	0			36,741	36,741	0	0	0	36,741
Plant Replacement	375,829	0	100,000		475,829	375,829	0	0	0	375,829
Staff Leave	30,408	0	10,000		40,408	30,408	0	0	0	30,408
Strategic Planning	3,020	0			3,020	3,020	0	0	0	3,020
Waste Management	1,278,264	0	135,450	(25,000)	1,388,714	1,278,264	0	0	0	1,278,264
History Book Reprint	12,787	0	300		13,087	12,787	0	0	0	12,787
Risk & Insurance	10,628	0			10,628	10,628	0	0	0	10,628
Drakesbrook Cemetery	47,178	0	20,000		67,178	47,178	0	0	0	47,178
Waroona North Development	238,500	0	0	0	238,500	238,500	0	0	0	238,500
Total	2,911,109	0	279,655	(25,000)	3,165,764	2,911,109	0	0	0	2,911,109

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 7: Capital Disposals and Acquisitions

Profit/(Loss) of Asset Disposal				Disposals		Current Budget				
Account	WDV	Proceeds	(Loss)			Budget	Replacement			
							Actual	Variance		
	\$	\$	\$	Prog		\$	\$	\$		
0574	0	0	0	Gov	Officer vehicle (MCS)	39,500	0	(39,500) ▼		
4164	0	0	0	Econ	Officer vehicle (BMC)	55,000	0	(55,000) ▼		
7154	0	0	0	Rec	Officer vehicle (MRS)	32,500	0	(32,500) ▼		
3554	0	0	0	Trans	Toro 3280 Mower (P71)	62,000	0	(62,000) ▼		
3554	0	0	0	Trans	Toro PLH800 Mower (P73)	49,000	0	(49,000) ▼		
	0	0	0	TOTALS		238,000	0	(238,000)		

Contributions Information				Summary Acquisitions		Current Budget				
Grants	Reserve	Borrow	Total			Budget	Actual			
							Variance			
\$	\$	\$	\$			\$	\$	\$		
				Property, Plant & Equipment						
0	0	0	0	0	Land and Buildings	227,500	1,850	(225,650) ▼		
0	0	0	0	0	Plant & Equipment	238,000	0	(238,000) ▼		
0	0	0	0	0	Furniture & Equipment	13,900	0	(13,900) ▼		
				Infrastructure						
1,615,252	0	0	1,615,252	Roadworks		2,198,254	112,028	(2,086,226) ▼		
0	0	450,000	450,000	Other Infrastructure		2,160,397	354,607	(1,805,790) ▼		
1,615,252	0	450,000	2,065,252	Totals		4,838,051	468,485	(4,369,566)		

Contributions				Land & Buildings		Current Budget				
Grants/Cont	Reserve	Borrow	Total			This Year				
						Budget	Actual	Variance		
\$	\$	\$	\$	Prog	Description	\$	\$	\$		
0	0	0	0	0	Gov	Administration Office - disability access etc	42,600	0	(42,600) ▼	
0	0	0	0	0	Health	Community Resource Centre - Internal repairs	9,200	0	(9,200) ▼	
0	0	0	0	0	E & W	Playgroup Roof Repairs	10,000	0	(10,000) ▼	
0	0	0	0	0	Comm	PB Toilets - Plumbing Upgrades	10,000	1,850	(8,150) ▼	
0	0	0	0	0	R & C	Football Club, PB Golf Club Repairs	43,000	0	(43,000) ▼	
0	0	0	0	0	R & C	Jims Kitchen - Remove Gutters	4,000	0	(4,000) ▼	
0	0	0	0	0	R & C	PB Community Hall - Remove interal wall	14,000	0	(14,000) ▼	
0	0	0	0	0	R & C	WRAC - Install patio, repair leaks, painting etc	80,700	0	(80,700) ▼	
0	0	0	0	0	Trans	Depot - Replace roller doors	14,000	0	(14,000) ▼	
0	0	0	0	Totals		227,500	1,850	(225,650)		

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 7: Capital Disposals and Acquisitions

Contributions				Plant & Equipment		Current Budget				
Grants	Reserve	Borrow	Total			This Year				
						Budget	Actual	Variance (Under)Over		
\$	\$	\$	\$	Prog	Description	\$	\$	\$		
0	0	0	0	Gov	Replace MCS Vehicle	39,500	0	(39,500) ▼		
0	0	0	0	Econ	Replace BMC Vehicle	55,000	0	(55,000) ▼		
0	0	0	0	Rec	Replace MRS Vehicle	32,500	0	(32,500) ▼		
0	0	0	0	Trans	Replace Toro 3280 Mower	62,000	0	(62,000) ▼		
0	0	0	0	Trans	Replace Toro PLH800 Mower	49,000	0	(49,000) ▼		
0	0	0	0	Totals		238,000	0	(238,000)		

Contributions				Furniture & Equipment		Current Budget				
Grants	Reserves	Borrow	Total			This Year				
						Budget	Actual	Variance (Under)Over		
\$	\$	\$	\$	Prog	Description	\$	\$	\$		
0	0	0	0	L,O & PS	Law, Order, Public Safety	0	0	0		
0	0	0	0	R & C	WRAC - Replace various equipment	13,900	0	(13,900) ▼		
0	0	0	0	Econ	Visitor Centre	0	0	0		
0	0	0	0	L,O & PS	Law, Order, Public Safety	0	0	0		
0	0	0	0	Totals		13,900	0	(13,900)		

Contributions				Infrastructure - Roads		Current Budget				
Grants	Reserves	Borrow	Total			This Year				
						Budget	Actual	Variance (Under)Over		
\$	\$	\$	\$			\$	\$	\$		
449,252	0	0	449,252	Trans	Roads to Recovery	449,251	0	449,251 ▼		
1,166,000	0	0	1,166,000	Trans	Roads Works Total Construction	1,749,003	112,028	1,636,975 ▼		
1,615,252	0	0	1,615,252	Totals		2,198,254	112,028	2,086,226		

Contributions				Other Infrastructure		Current Budget				
Grants	Reserve	Borrow	Total			This Year				
						Budget	Actual	Variance (Under)Over		
\$	\$	\$	\$			\$	\$	\$		
18,885	0	0	18,885	L,O & PS	Evacuation Centre Upgrade (grant dependent)	54,794	0	(54,794) ▼		
0	0	0	0	CA	Buller Rd - Transfer Station construction	0	0	0		
0	0	0	0	CA	Townsite drainage works	155,000	0	(155,000) ▼		
0	0	0	0	R & C	Parks - Capital upgrades	22,800	0	(22,800) ▼		
0	0	0	0	R & C	Ovals - New pump & extend reticulation	0	0	0		
166,456	0	0	166,456	R & C	Drakesbrook Weir Upgrades / PB Carpark	22,800	0	(22,800) ▼		
0	0	0	0	Trans	Footpath construction & upgrades	251,763	225	(251,538) ▼		
0	0	450,000	450,000	Econ	Railside Park - Phase 2	450,000	352,820	(97,180) ▼		
1,203,240	0	0	1,203,240	Econ	Peel Regional Trails development	1,203,240	1,562	(1,201,678) ▼		
1,388,581	0	450,000	1,838,581	Totals		2,160,397	354,607	(1,805,790)		

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 8: Grants, subsidies and contributions (Contract Liabilities & Contract Assets)

NOTE 8a: Operating grants subsidies and contributions

Name of Grant	Provider	Liability at 1 July 2025	Increase in liability	Spent Funds	Current Contract Asset/Liability				
						Annual Budget	Budget variations	YTD Revenue Actual	Remaining expected funds
		\$	\$	\$	\$	\$	\$	\$	\$
Library LBW Trust Learning	Friends of Libraries	0	500	(475)	25	500	0	500	0
Technology and Digital Inclusion Grant	State Library WA	0	5,000	0	5,000	0	0	5,000	0
Community Engagement Program	Alcoa of Australia	2,427	15,000	(2,540)	14,887	2,427	0	0	0
Mitigation Activity Grant Funding RD1	DFES	0	24,750	(49,500)	(24,750)	49,500	0	24,750	24,750
Evacuation Centre Backup Power Supply	DFES	(4,090)	0	(1,200)	(5,290)	57,794	0	0	18,885
Streets Alive - Safer Crossings	Town Team Movement	200	0	0	200	200	0	0	0
Urban Greening Program	WALGA	3,775	0	0	3,775	3,775	0	0	0
Waste Sorted Community Education	Waste Sorted	697	0	(697)	0	697	0	0	0
Seniors Week	COTA WA	0	0	0	0	1,000	0	0	1,000
Youth Week	Dept of Communities	0	0	0	0	3,000	0	0	3,000
Volunteer Breakfast	Dept of Communities	0	1,000	0	1,000	1,500	0	0	1,500
Public Health Initiative	Public Health	12,103	0	(4,636)	7,467	12,103	0	0	0
Australia Day 2025	Australia Day Council	0	0	0	0	15,000	0	0	15,000
Ebb & Flow	Ebb & Flo	2,331	0	0	2,331	2,332	0	0	0
Drakebrook Cemetery NRM Funding	DPIRD	9,856	0	(3,500)	6,356	9,856	0	0	0
Total		27,300	46,250	(62,548)	4,646	159,685	0	30,250	64,135

NOTE 8b: Capital grants subsidies and contributions

Name of Grant	Provider	Liability at 1 July 2025	Increase in liability	Spent Funds	Current Contract Asset/Liability				
						Adopted budget revenue	Budget variations	YTD Revenue Actual	Remaining expected funds
		\$	\$	\$	\$	\$	\$	\$	\$
Peel Regional Trails Grant - Start Up	Peel Development Comm	86,516	0	(1,562)	84,954	1,203,240	0	0	983,129
Peel Regional Trails Grant - Milestone 2	Peel Development Comm	133,595	0	0	133,595	0	0	0	0
LRCI Phase 4	Dept Infrastructure	(182,498)	0	0	(182,498)	0	0	0	182,498
LRCI Phase 3	Dept Infrastructure	(57,869)	57,869	0	0	0	0	57,869	0
Pinjarra Community Grant - BF Brigades	Bendigo Bank	1,867	0	0	1,867	1,867	0	0	0
Shared Path Upgrade	Dept of Transport	0	30,000	(2,000)	28,000	0	0	30,000	10,000
Roads to Recovery	Main Roads WA	46,369	0	(110,028)	(63,659)	449,252	0	0	0
Road Safety Program (Lake Clifton Rd)	Main Roads WA	0	145,424	0	145,424	0	0	145,424	218,136
Road Safety Program (Nanga Brook Rd)	Main Roads WA	0	93,070	0	93,070	0	0	93,070	139,605
Regional Road Group (RC87)	Main Roads WA	0	100,000	0	100,000	375,001	0	100,000	150,000
Regional Road Group (RC05)	Main Roads WA	0	60,000	0	60,000	225,001	0	60,000	90,000
Regional Road Group (RC82)	Main Roads WA	0	200,000	(36,548)	163,452	750,000	0	200,000	300,000
Regional Road Group (RC47)	Main Roads WA	0	80,000	(7,379)	72,621	300,000	0	80,000	120,000
Regional Road Group (RC20)	Main Roads WA	0	26,400	(6,500)	19,900	99,001	0	26,400	39,600
Total		27,980	792,763	(164,017)	656,726	3,403,362	0	792,763	2,232,968
Total contract asset					(276,197)				
Total contract liability					943,924				

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

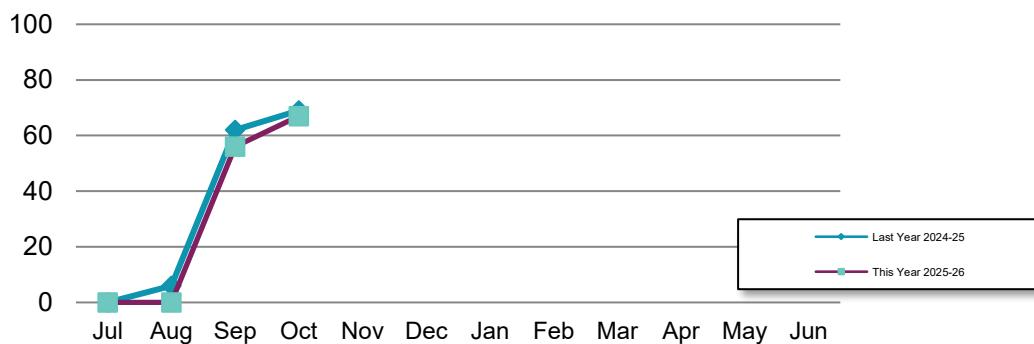


FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 9: Receivables

Receivables - Rates & Rubbish	Current 2025-26	Previous 2024-25
	\$	\$
Opening Arrears Previous Years	145,720	151,325
Rates, Service Charges & Waste Levy this year	7,984,309	7,393,609
<u>Less</u> Collections to date	(5,419,716)	(7,247,889)
Equals Current Outstanding	2,564,593	145,720
Net Rates Collectable	2,564,593	145,720
% Collected	66.66%	96.06%

Note 9 - Rates % Collected



Comments/Notes - Receivables Rates and Rubbish

Receivables - General	Current	30 Days	60 Days	90 Days	90+ Days
	\$	\$	\$	\$	\$
Aged Trial Balance	272,834	9,243	143	4,273	-
Total Outstanding					286,492

Amounts show above include GST (where applicable).

Note 7 - Outstanding Debtors



SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



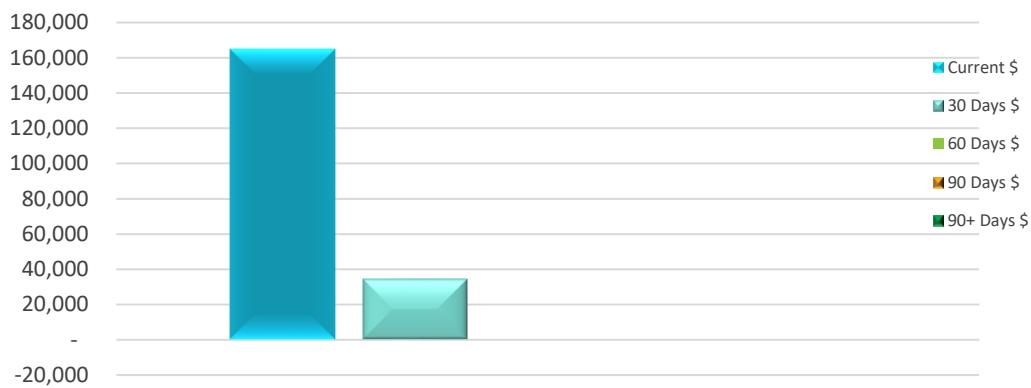
FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 10: Payables

Sundry Creditors	Current	30 Days	60 Days	90 Days	90+ Days
	\$	\$	\$	\$	\$
Aged Trial Balance	164,952	34,235	-	-	62
Total Outstanding					199,125

Amounts show above include GST (where applicable).

Note 10 - Outstanding Sundry Creditors



SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 11: Rating Information

Rate Type	Basis of valuation	Rate in	Number of Properties	2025/26 Actual Rateable Value	2025/26 Actual Rate Revenue	2025/26 Actual Interim Rates	2025/26 Actual Total Revenue	2025/26 Budget Rate Revenue	2025/26 Budget Interim Rate	2025/26 Budget Total Revenue	2024/25 Actual Total Revenue
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$											
General rates											
Gross rental valuation	Gross rental value	0.109905	1,533	29,268,384	3,214,916	\$1,776	3,216,691	3,214,916	0	3,214,916	3,189,429
Unimproved valuation	General farming	0.006054	511	322,634,084	1,951,683	\$0	1,951,683	1,951,683	0	1,951,683	1,825,255
Unimproved valuation	Industry and mining	0.012107	5	27,114,000	328,269	\$0	328,269	328,269	0	328,269	301,384
Unimproved valuation	Intensive agriculture	0.009081	4	5,016,000	45,550	\$0	45,550	45,550	0	45,550	42,710
Total general rates			2,053	384,032,468	5,540,418	\$1,776	5,542,194	5,540,418	0	5,540,418	5,358,778
Minimum payment											
Gross rental valuation	Gross rental value	1,390	607	4,897,676	863,190	\$0	863,190	863,190	0	863,190	821,890
Unimproved valuation	Unimproved value	1,390	91	10,839,844	122,320	\$0	122,320	122,320	0	122,320	124,899
Total general rates			698	15,737,520	985,510	\$0	985,510	985,510	0	985,510	946,789
Total rates			2,751	399,769,988	6,525,928	\$1,776	6,527,704	6,525,928	0	6,525,928	6,305,567

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

Note 12: Information on Borrowings

(a) Debenture Repayments

Loan Details	Loan No.	Principal 1-Jul-25	New Loans		Principal		Principal		Interest	
					Repayments		Outstanding		Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$
Town Centre Park Land Purchase	122	529,244	0	0	0	(30,350)	529,244	498,894	0	(8,330)
Waroona Community Precinct Development	123	406,999	0	0	0	(15,783)	406,999	391,216	0	(19,816)
Town Centre Land Purchase 26 & 28 Fouracre Street	124	497,444	0	0	0	(19,291)	497,444	478,153	0	(24,219)
TOTAL		1,433,687	0	0	0	(65,424)	1,433,687	1,368,263	0	(52,364)

All debenture repayments were financed by general purpose revenue.

(b) Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30 June 2023	Borrowed During the Year	Expended During the Year	Unspent Balance 30 June 2025
Loan 123 - Waroona Community Precinct		450,000	0	(352,820)	97,180
TOTAL		450,000	0	(352,820)	97,180

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 13: Budget Amendments

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
3585	Increase transfer of funds from plant reserve for repairs to CAT 120H Grader	OCM25/08/119	Reserve Transfer	(21,800)	0	21,800
3554	Increase capital expenditure for repairs to CAT 120H Grader	OCM25/08/119	Capital Expenses	0	21,800	0
3275	Increase capital income to account for additional income from Regional Road Group	OCM25/10/166	Capital Revenue	(500,000)	0	500,000
3355	Increase capital income to account for loan income for Preston Beach Road	OCM25/10/166	Capital Revenue	(250,000)	0	250,000
3204 (RC82)	Increase capital expenditure to account for increase in road expenditure for Preston Beach Road	OCM25/10/166	Capital Expenses	0	750,000	0

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 14: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1-Jul-25	Received	Paid	31-Oct-25
ALCOA WAROONA SUSTAINABILITY	2,146,506	2,348	0	2,148,854
PUBLIC OPEN SPACE	140,571	140	0	140,710
EXTRACTIVE INDUSTRIES	19,470	19	0	19,489
COMMERCIAL BOND	15,390	14	0	15,405
SECURITY BOND	0	0	0	0
TOTAL	2,321,937	2,521	0	2,324,458



2024/25 ANNUAL REPORT

1 July 2024
to
30 June 2025

Document No: CGR001



About this document

Under the *Local Government Act 1995*, the Shire of Waroona is required to produce an Annual Report by 31 December each year, or within two months of the Auditor General's report on the Shire's financial statement.

The Annual Report is the final component of the Shire's Integrated Planning & Reporting Framework and is a mechanism of communicating our progress against the Strategic Community Plan, and Corporate Business Plan, with our community and key stakeholders, in a transparent and accountable way.

Disclaimer

This document has been published by the Shire of Waroona. Any representation, statement, opinion, or advice expressed or implied in this publication is made in good faith and on the basis that the Shire is not liable for any damage or loss whatsoever which may occur as a result of action taken or not taken, as the case may be, in respect of any representation, statement, opinion or advice referred to herein.



Accessibility

This document is available in alternative formats such as large print, electronic, audio or Braille, on request.

Document Control

Doc No.	Date Reviewed	Details	Author	File No.
CGR001	25 November 2025	Accepted by Council	Senior Governance Officer	FM.9 CM.4

Contents

Our Purpose - Our Vision - Our Values	4
Shire President's Message.....	5
Chief Executive Officer's Message.....	7
About Waroona.....	9
Our Council.....	11
Our Executive Leadership Team.....	13
Our Service Areas.....	14
About this Annual Report	15
Our Performance	15
Our Focus Areas & Aspirations to 2034	16
<i>Our Community</i>	17
<i>Our Economy</i>	19
<i>Our Environment</i>	20
<i>Our Built Assets</i>	22
<i>Our Leadership</i>	23
Major Planned Projects	24
2024/25 Major Grant Funding	25
Statutory Reports	26
Five Year Key Summary of Statistics	31
FINANCIAL REPORT	32



Our Purpose

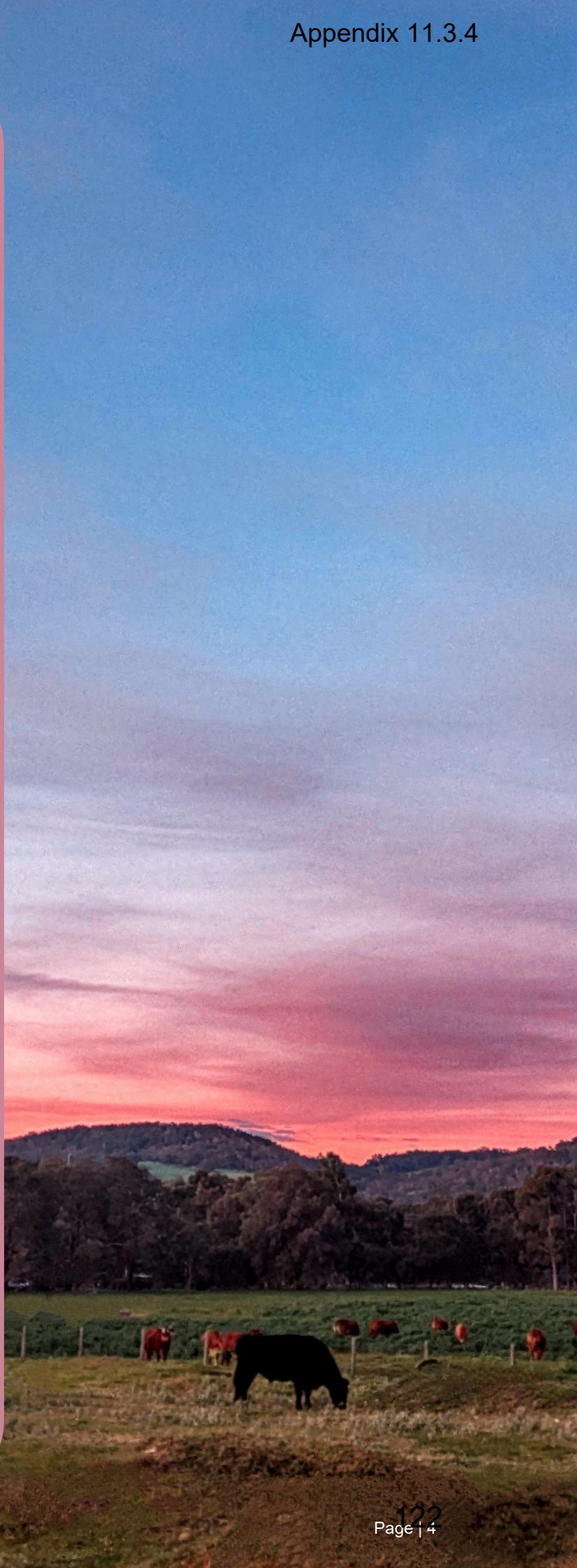
We create environments where community, culture and commerce can flourish

Our Vision

*A celebration of natural beauty, **country values** and vibrant prosperity*

Our Values

- 1. We support our community in a collaborative manner with enthusiasm and fairness*
- 2. We commit to building a resilient community*
- 3. We encourage diversity and inclusiveness and celebrate uniqueness*
- 4. We listen to the community and respond to their needs*
- 5. We strive to deliver consistently high standards of service*



Shire President's Message

It is my privilege to submit a few words in the Annual Report again this year. As I reflect on Council's activities over the past year, it never ceases to impress me how many areas of our community that our local government has an impact on. These interactions with our residents and ratepayers are important functions of Council and require diligent management and appropriate consideration.

Over the past year, our senior management and staff continued to deliver effective and efficient services to our Shire community. They have formed efficient and practical methods throughout the organisation to engage with the community and assist with any issues or enquiries that may arise. It's always pleasant to hear feedback from people who have received help in navigating planning or building legislation, or any other Council issue in a positive manner. This is reflective of a competent Shire team and the professional way in which they work.



Further improvements to some of our popular areas this past year saw the completion of the nature playground at Drakesbrook Weir and the upgraded public area adjacent to the Preston Beach car park. Drakesbrook Weir's 'Clawed' the Marron proved to be a hit and certainly added to another successful Troutfest 2024, with Minister Don Punch attending to officially open the new nature play area. This was part of a culmination of enhancements and upgrades completed at the Weir in 2024/25 and as future grants become available, more improvements will be made. Planning for the Drakesbrook Weir Trail from McLarty Street to the weir continued, and this project looks to be delivered during the 2025/26 reporting period.

More upgrades to the Preston Beach access road occurred with another 1.4Km section of road reconstructed. Efforts to increase State Government funding for Preston Beach North Road continue to be advocated for, as the size of Martins Tank camping area is potentially set to increase in the future. In addition, several sections of Dorsett Road were widened and a few intersections throughout Lake Clifton were reconstructed and improved. Our council is fortunate to continue to expend their road funding, an opportunity a few councils in the state do not have.

On the emergency services front, Mr John Twaddle AFSM was appointed to the role of Chief Bush Fire Control Officer for the Shire of Waroona through the Bush Fire Advisory Committee. This is a role Mr Twaddle is very familiar with, and our gratitude was extended to Mr Steve Thomas for his previous commitment to the position. All Shire brigades continue to serve the community in a diligent and committed way, and this summer has largely been uneventful, thankfully. As always, we thank them sincerely for the time and effort they give in providing protection to all our residents.

In October, Councillor Dion Pisconeri resigned from council duties following a change in occupation. Cr Pisconeri was a valued member of Council during his time as Councillor. With his resignation, a request to the Department of Local Government to continue with only six councillors until the next council elections in October 2025, was approved. I'd like to thank the remaining councillors for stepping up during this period and sharing the workload.

Our CEO, Mr Mark Goodlet continues to lead in a positive and astute fashion. Mark has brought a high level of capability and thoroughness to his team and continues to enhance skills throughout the organisation. He has built a very proficient team around him, who support each other and the councillors. Thank you all for your contributions and dedication.

As with any community, ours is only as strong as the people in it - and I'm delighted to say that so many people who call this place home continue to volunteer in such significant numbers. Without our volunteers, many local organisations would not. Please continue to support the community as your efforts are essential in shaping our community.

I hope you enjoy reading this report and take a moment to appreciate the work your local government does to deliver the services our community rely on.



Cr Mike Walmsley
Shire President



Chief Executive Officer's Message

2024/25 year has been a busy and productive year and one that has seen a shift in some focus areas for the Shire. While the Shire has supported tourism through the Visitor Centre and specific initiatives, this year a bigger picture was developed which sees us align with State tourism through the development of the *2025-2030 Destination Management Plan*. This document assesses where Shire businesses are positioned collectively in terms of tourism and identifies gaps and opportunities to grow tourism in the area. This Plan is now in place and the Shire will be working with local tourism businesses on its delivery.



One initiative in this Plan is the development of a *Visit Waroona* website which, in the coming years, aims to provide a platform for visibility for Shire tourism businesses and give visitors a bigger picture as to what they can see and do here.

The next phase of the Community Precinct was started with the renovation and upgrade of the Big Shed at Railside Park. This will be open in late 2025 and will provide an all-weather community gathering place, both informally for casual park users and formally through Big Shed event bookings. This will be an exciting addition to the space, one which retains the feel and heritage of Waroona, while giving the building a new lease of life.

There has been an ongoing conversation with Alcoa, starting with the review of the Shire's Strategic Community Plan in 2024/25 in which the community reaffirmed the priority of protecting the environment when the community survey was done. As part of this conversation with Alcoa, the Shire has partnered with the Peel Alliance, a combined voice for Peel with local governments and not-for-profit organisations. This has led to a Mining Position Statement which recognises the importance of the mining in the region but seeks Alcoa's best efforts towards rehabilitation of the escarpment in line with best practices and complying with government-set completion criteria.



The 2025/26 financial year will mark the execution phase of the 2024/25 planning for a new 2km trail, connecting McLarty Street, Waroona to the Drakesbrook Weir as part of the bigger trails strategy for the Shire. This will allow safe walking / cycling to and from town to the weir, creating another healthy recreation opportunity. We will continue to seek State and Federal funding for other initiatives where grant opportunities arise, as there is a list of projects that the Shire wants to undertake over. This list is over and above the roads renewal capital works program which is fully funded and was fully expended in the 2024/25 reporting period.

One highlight during the year was the ANZAC dawn service. The early morning commemoration brought together upwards of 500 people at the newly relocated memorial, for what was a moving remembrance of our fallen military men and women. I thank the staff for putting this event together along with other civic events, for their ongoing work to provide welcoming customer service, for the work done in the background to keep things ticking over well, and in continuing to meet the needs of the community in delivery of local government services.



Mark Goodlet
Chief Executive Officer



About Waroona

Building on the Past, Shaping the Future

Waroona has provided a home for generations, from the days when Indigenous Australians roamed the coastal areas in spring and summer, and the hills in autumn and winter.

Settlers arrived in the late 1830's, although Drakesbrook (later to be known as Waroona) did not come into its own until the Pinjarra to Picton railway line was opened in 1893. The town catered for mill workers with a post office, general store, blacksmith, several hotels come boarding houses, churches, a doctor and a dentist.

The farms supplied butter, fruit and vegetables for the men of the mills, and chaff for the horses that hauled the logs. Like many small towns of the time, dances, picnics and football formed the core of social life and to this day Waroona continues to be a successful sporting and extremely social community.

Today, agriculture, mining, manufacturing and tourism are important contributors to the local economy. The Shire is an evolving district that services the diversity, social and economic needs of a growing community. Its strong agricultural heritage continues to guide future district developments, particularly in Waroona and Hamel, and its enviable location on the coast, along with the Yalgorup National Park will influence future considerations for Preston Beach and Lake Clifton.

The population is expected to grow, and with this growth comes challenges - but smart planning and economic development will continue to open significant opportunities for tourism, commercial investment, employment and education.

The long-term vision for Waroona is to create a district distinctive by its creativity, liveliness, activity and vibrancy, attracting new investment, seizing opportunities to develop and expand its business sector, and encourage innovation and collaboration, while providing an enticing array of lifestyle attractions.

We are proud of our past and excited about our future.





Shire Statistics



Distance
from Perth
110 km



Length of
Unsealed
Roads
105.88 km



Total Rates
Levied
\$6,525,928



Area
835
square km



Population
4,537



Total
Revenue
\$10,868,877



Length of
Sealed Roads
282.22 km



Number of
Dwellings
2,275



Number of
Employees
78

Our Council



Cr Mike Walmsley
Shire President

Age: 55-64
Gender: Male
Born in Australia | Speaks English



Cr Naomi Purcell
Deputy Shire President

Age: 45-54
Gender: Female
Born in Australia | Speaks English



Cr Karen Odorisio



Cr Larry Scott

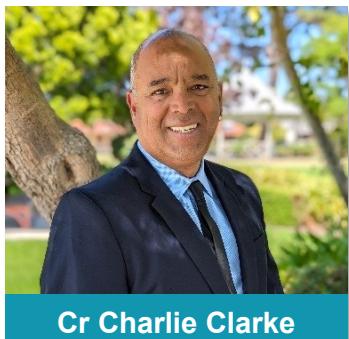


Cr John Mason

Age: 55-64
Gender: Female
Born in Australia
Speaks English

Age: over 64 years of age
Gender: Male
Born in Australia
Speaks English & French

Age: 55-64
Gender: Male
Born in Australia
Speaks English



Cr Charlie Clarke

Term ended 24 June 2025

Age: 55-64
Gender: Male
Born in Bangladesh | Speaks English



Cr Dion Pisconeri

Term ended 21 October 2024

Age: 35-44
Gender: Male
Born in Australia | Speaks English

Councillor Meeting Attendance

Council meetings were held on the fourth Tuesday of each month with the exception being January of which Council does not hold a meeting. One special council meeting was held in August 2024.

Councillor	Ordinary Council Meetings	Special Council Meetings	Annual Electors' Meeting	Finance & Audit Committee Meetings
Cr Mike Walmsley	11	1	1	2
Cr Naomi Purcell	9	1	1	2
Cr Charlie Clarke ¹	11	1	1	1
Cr John Mason	8	1	1	1
Cr Karen Odorisio	9	1	-	1
Cr Dion Pisconeri ²	2	1	-	-
Cr Larry Scott	10	1	1	2

Fees, Expenses and Allowances paid to Councillors

Section 5.96A(1)(i) of the *Local Government Act 1995* and Regulation 29C(f) of the *Local Government (Administration) Regulations 1996* requires local governments to publish on their official website, the type, and the amount or value, of any fees, expenses or allowances paid to each council member during a financial year.

Councillor	Shire President / Deputy Shire President Allowance	Councillor Sitting Fee	Information Technology & Communication Allowance	TOTAL
Shire President Cr Mike Walmsley	\$11,250	\$10,668.00	\$1,530.00	\$23,448.00
Deputy Shire President Cr Naomi Purcell	\$2,814	\$10,668.00	\$1,530.00	\$15,011.50
Cr Charlie Clarke ¹	-	\$10,668.00	\$1,530.00	\$12,198.00
Cr John Mason	-	\$10,668.00	\$1,530.00	\$12,198.00
Cr Karen Odorisio	-	\$10,668.00	\$1,530.00	\$12,198.00
Cr Dion Pisconeri ²	-	\$3,302.70	\$473.67	\$3,776.37
Cr Larry Scott	-	\$10,668.00	\$1,530.00	\$12,198.00

¹ Cr Charlie Clarke term ended 24 June 2025

² Cr Dion Pisconeri term ended 21 October 2024

Register of Complaints

There were no complaints that resulted in action against Councillors under section 5.121 of the *Local Government Act 1995*, for the 2024/25 financial year.

Our Executive Leadership Team



Mark Goodlet
Chief Executive Officer



Ashleigh Nuttall
Director Corporate &
Community Services
(Returned from leave
June 2025)



Kirsty Ferraro
Director Customer &
Development Services
(January 2025 onwards)

A/Director Corporate &
Community Services
(July 2024 – June 2025)



Karen Oborn
Director Infrastructure &
Development Services
(July 2024 – January 2025)



Brad Oborn
Director Infrastructure
Services
(January 2025 onwards)

Employee Annual Salary

The number of Shire employees entitled to an annual salary of \$130,000 or more is set out in bands of \$10,000, adjacent.

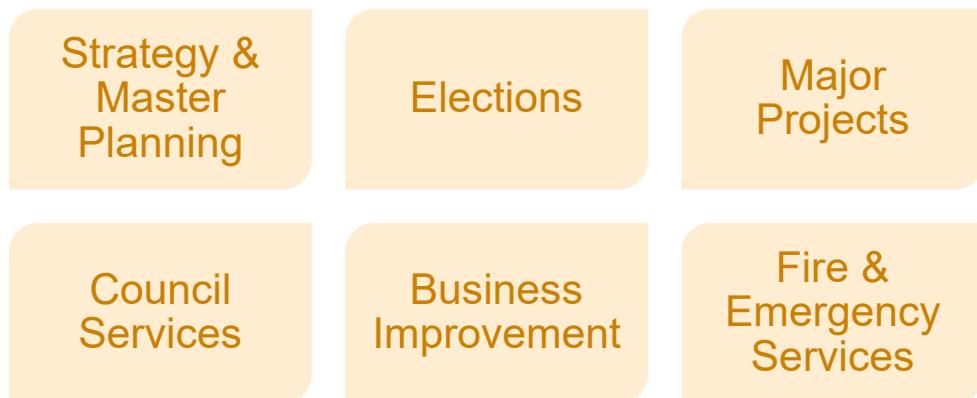
Remuneration of the Chief Executive Officer

The total remuneration provided to the Shire of Waroona's CEO during the 2024/25 financial year including all benefits was \$258,486.00.

Salary Range	2024/25
130,000 – 139,999	0
140,000 – 149,999	0
150,000 – 159,999	2
160,000 – 169,999	1
170,000 – 179,999	0
180,000 – 189,999	0
190,000 – 199,999	0
200,000 – 209,999	1

Our Service Areas

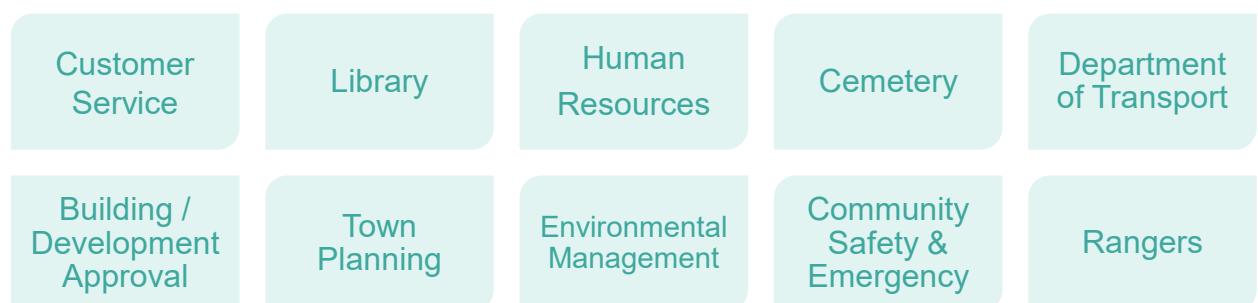
Office of the CEO



Corporate & Community Services



Customer & Development Services



Infrastructure Services



About this Annual Report

The Shire of Waroona's Strategic Community Plan and Corporate Business Plan are the key strategic documents, setting out the Shire's priorities, and allocation of resources to achieve the objectives set out under each of its focus areas and aspirations. These documents form part of the Shire's Integrated Planning and Reporting framework, as illustrated below.

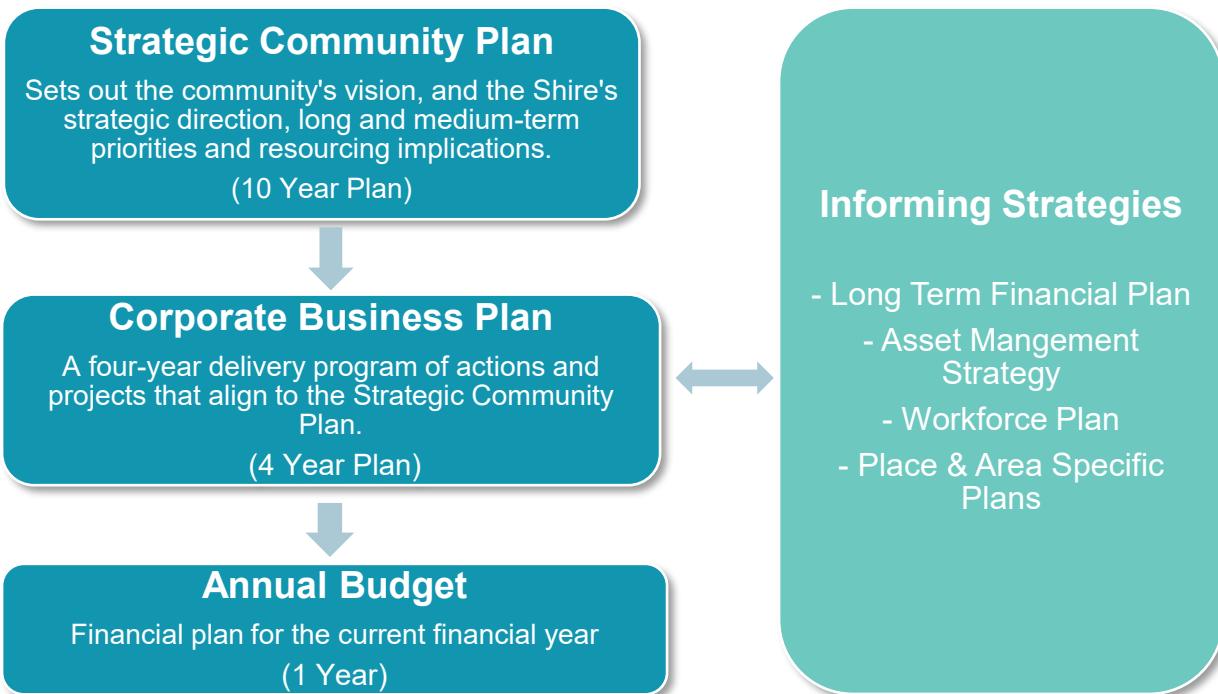


Figure 1: Elements of the Integrated Planning & Reporting Framework. Source: Department of Local Government, Sport & Cultural Industries.

Our Performance

The Annual Report is the final component of the Shire's Integrated Planning & Reporting Framework which documents the Shire's performance and progress against services and planned projects that were planned during the 2024/25 financial year.

This section of the report highlights significant achievements and performance against scheduled Corporate Business Plan 2024–2028 projects and services provided to the community.



Our Focus Areas & Aspirations to 2034





Our Community

To have a connected and involved community that improves our quality of life through developing quality places and implementing quality town planning.

Council's first **Community Development Strategy** was introduced March 2025, followed by - 2025-26 **Community Development Action Plan**, enabling targeted engagement with identified social interest groups and localities.



- Delivered a range of inclusive and accessible community events and initiatives including — **TroutFest 2024, Thank a Volunteer Breakfast, Emergency Services Recognition Dinner, National Youth Week celebrations & ANZAC Day Service.**

- Continued strong working relationships with Waroona Aboriginal and Torres Strait Islander Corporation (WAATSC).

- Received \$50,000 Department of Fire & Emergency Services (DFES) grant for **bush fire mitigation** at Preston Beach. Projects included clearing of reserve firebreaks, strengthening bushfire resilience and improving community safety.

50 attendants
to our National Youth Week fun-filled activity day at the Waroona Recreation Centre.

- Council approved **Waroona North Precinct Master Plan**.
- Council endorsed the Shire's **draft Local Planning Strategy**. The Strategy will be released for public consultation, following State Government consideration.

The 2025-2030 **Destination Management Action Plan** was adopted in January 2025, following adoption of 2024 **Destination Management Strategy**, providing a strong framework for shaping the Shire's identity.



Anzac Day, 2025

HIGHLIGHTS

- Received Alcoa funding to expand Shire-hosted **school holiday activities**.
- Introduced new Recreation Centre programs:
 - ◊ **Arts, Crafts, Play** for children aged 1-5, and
 - ◊ **Homeschool Phys Ed** for local home-schooled students.
- Supported delivery of a NAIDOC Week event, reinforcing the Shire's commitment to cultural recognition, respect, and inclusion.
- Jointly hosted the Inaugural **Waroona Seniors Ageing Well Expo** in celebration of Seniors Week, partnered with the Waroona Community Resource Centre, funded by a grant from *Council on the Ageing* (COTA) WA, and supported by Department of Communities.
- Joined the **Peel Open Studies trail**, showcasing local artists and makers at the Waroona Visitor Centre, and hosting an event morning tea.



2024 Alcoa Waroona Micro Grant
awarded projects included: Preston Beach Golf Club's spring fete, Waroona Agricultural Society's technical upgrades, Drakesbrook Community Garden's community workshops, and Waroona Artist and Makers Inc. creative workshops.

- Hosted the **Act Belong Commit Ebb & Flow Exhibition**, in collaboration with the North Midlands Project and the Regional Arts Network, proudly partnering with Healthway & Regional Arts WA to promote the *Act Belong Commit* message. The Exhibition included workshops with local school students.



68 entries received for **Discover Waroona photography competition**, to be used in *Visit Waroona* tourism brochure and upcoming website.





Waroona Visitor Centre

Our Economy

To create a diverse economy base that supports opportunity and employment.



Secured a grant for the **Town to Weir Trail** and continued to progress and tenure arrangements and design.

HIGHLIGHTS

- CEO continued to meet with State and Federal members and government agencies to encourage economic opportunities.
- Participated in Peel Development Commission's economic development work, which supports local small businesses, the renewable energy sector, extractive industry and waste recycling.
- Developed a **Waroona Town Centre Development Requirements Local Planning Policy**, providing a foundation for the Townscape Facade project.
- Developed a **Workforce Accommodation local planning policy**, which provides direction and support for suitable accommodation for seasonal agricultural workers.

Introduced **Local Planning Policy (LPP013) - Waroona Town Centre Development Requirements** to guide design standards within Waroona Town Centre, ensuring new development aligns with the Shire's vision for a vibrant and well-planned town centre.



Our Environment

To continually care for, protect and enhance our environment for the generations to come.

2024 Troutfest, trout release

HIGHLIGHTS

- Actively supported the delivery of local community led litter management initiatives, including a clean-up event at Waroona Dam in December 2024.
- Continued in-kind support to Harvey River Restoration Taskforce (HRTT) for their work along the Harvey River.
- Continued Coss-tenure Invasive Species Program (CrISP) Project collaboration with Peel Harvey Biosecurity Group (PHBG), focusing on feral pest and noxious weed mitigation reserves, benefiting rural and residential properties.



Commenced preparation of a **Preston Beach Management Plan** - a cohesive framework that consolidates the existing Preston Beach Foreshore Management Plan, Townsite Strategy, and Caravan Park Discussion Paper to reflect the community's values and vision.

300

street & reserve

Trees planted as part of a Shire *Urban Greening* project.



Installation of Cockitrough® cockatoo watering station at Waroona Cemetery Reserve.

- Completed actions from the Shire's **Waste Plan 2030** including construction of the Buller Road Refuse Site's new tyre compound and a 'Tip Shop'.
- Coordinated *waste workshops* throughout the Shire, supported by the 'WasteSorted' grant funding.
- Provided continued support to the dedicated **Preston Beach Volunteer Ranger** with updated equipment and resources to assist the Rangers' valuable community work. **Purchases** included replacement of the **Volunteer Ranger patrol vehicle and all-terrain vehicle (ATV)**, ensuring volunteer rangers are well-equipped to continue beach patrols and maintaining public safety.
- Continued to participate in and provide financial support to the **Peron Naturaliste Partnership** in its current coastal drone monitoring program within the Cape Peron to Cape Naturaliste region, with Department of Transport and Winjan Aboriginal Corporation.



Our Built Assets

To build and effectively manage our assets to continually improve our standard of living.

Completed Shire **Administration Building upgrade** in June 2025 to improve accessibility. Works included an accessible front entrance, lowered customer service counters, and improved internal navigation.



- Secured 3-year funding for design and construction of recreation and community (Pedestrian/cyclist) **shared path upgrades** within the Shire.



- Reconstructed **1.4Km of Preston Beach Road** — a project worth \$750,000 and part funded by a Main Roads WA - *Regional Road Group* grant.
- Reconstructed a total of 2.9Km local roads and resealed 5.1Km.
- Installed new waste tyre storage compound area and a 'tip shop' at Buller Road refuse site.

Council endorsed the **Drakesbrook Cemetery Master Plan** and **Draft Concept Plan** in June 2025, to allow for future cemetery expansion while



2024/25 Shire Council & Executive Leadership Team

Our Leadership

To embed strong leadership through good governance, effective communication and ensuring value for money.

HIGHLIGHTS

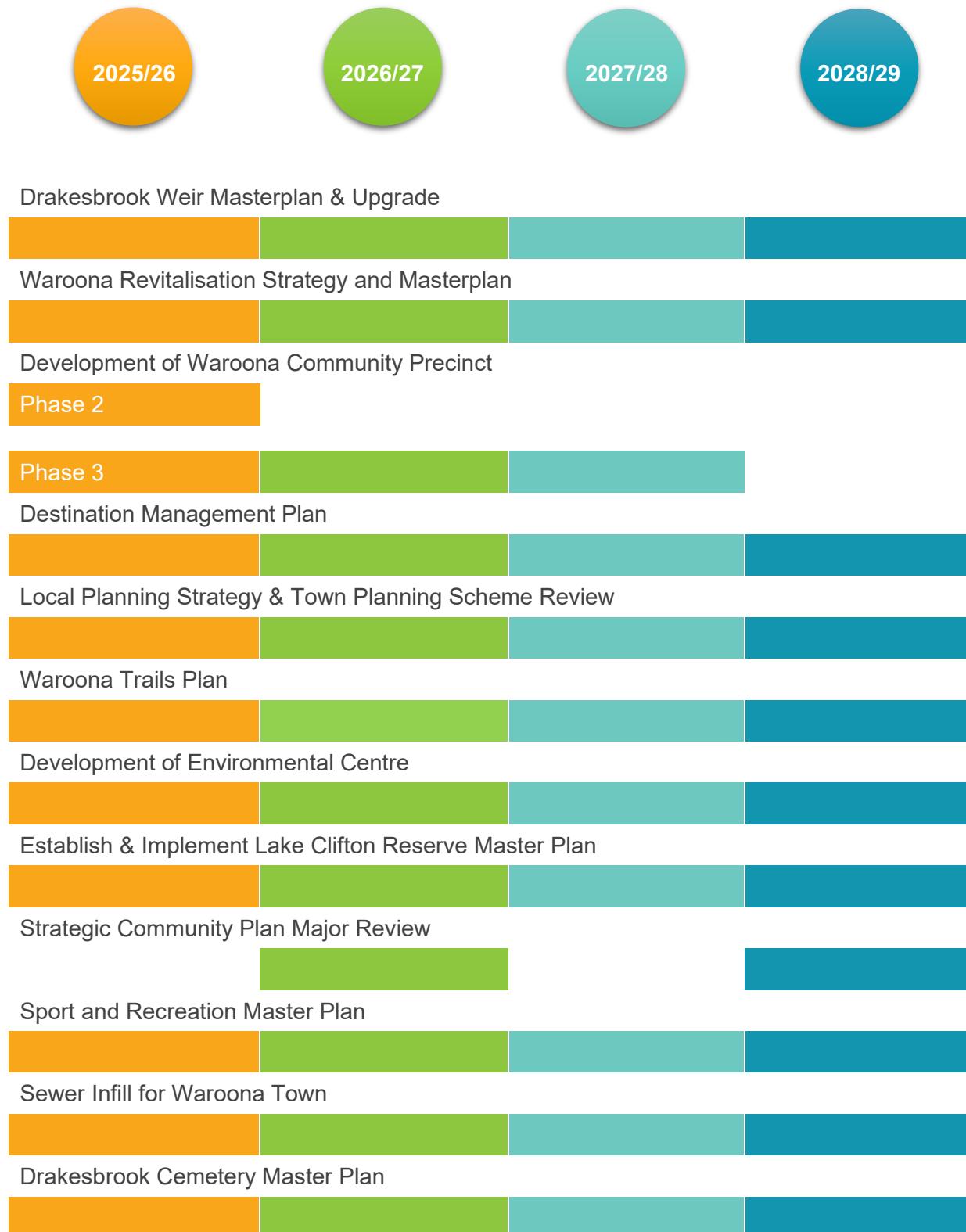
- Gazetted the **Shire of Waroona Bush Fire Brigades Local Law 2024**.
- Upgraded Shire IT connections from Admin to Depot, and Admin to Recreation and Aquatic Centre. The Recreation and Aquatic Centre now meets logistical requirements for utilisation as the Shire's emergency evacuation centre, if required.
- Progressed review of **2026-2030 Workforce Plan**, implementing results from recent staff surveys.



- The Shire of Waroona again received **an unqualified Audit opinion** (no adverse findings) from the Office of the Auditor General, reflecting our continued commitment to strong governance, transparency, and responsible financial management.
- Met all but one statutory requirement in the **2024 Compliance Audit Return**, continuing our strong record of transparent and responsible management.

Strategic Community Plan (2024-2034) reviewed, and adopted by Council following community consultation

Major Planned Projects



2024/25 Major Grant Funding



Australian Government

Department of Infrastructure, Transport,
Regional Development and Communications

Regional Roads Group	\$699,270
Roads to Recovery	\$328,281
Direct Grant Allocation	\$146,756

Local Roads and Community Infrastructure (LRCI)	\$86,804
---	----------



Australian Government
The Treasury



D F E S
Department of Fire & Emergency Services

Financial Assistance Grant	\$1,619,867
----------------------------	-------------

Mitigation Activity Fund (MAF) Grants Program Round 1	\$20,580
---	----------



Department of Primary Industries and Regional Development

Alcoa Community partnerships	\$255,286
Alcoa Sustainability Fund Micro Grants	\$22,500

Drakesbrook Cemetery NRM Funding	\$26,643
----------------------------------	----------



PEEL Development Commission

Urban Greening Project	\$26,600
------------------------	----------

Peel Regional Trails	\$133,595
----------------------	-----------

Statutory Reports

Significant Modifications to Strategic Community Plan

The Shire's Strategic Community Plan (SCP) was reviewed during the 2024/25 reporting period and adopted in June 2025. Its five *Focus Areas and Aspirations*, actions and priorities have remained largely unchanged following results of an online community consultation survey carried out in September 2024. The Shire's Mission, Purpose and Values however, have been reviewed and realigned by Council to better the Shire's identity and focus on future aspirations over the next 10 years. These are presented on page 4 of this report.

A second community consultation period invited further community feedback on the final draft SCP, which prompted the following amendments.

- **Objective 1.3 A planning framework that is visionary, supports connectivity and enables participation that ensure quality, diverse and innovative planning outcomes that meet community aspirations**

Activating strategies 1.3.1 and 1.3.2 relate to facilitation of Town Planning Scheme, Local Planning Strategy and preparation of subsequent District Structure Plans. The requirement for community consultation of these documents prior to adoption by the WA Planning Commission, has been added to the strategy success measure.

- **Objective 3.1 Protect and enhance our existing natural assets, waterways, bushland and biodiversity**

Activating strategy 3.1.3 has been added to “*Advocate for and action protection of the environment*”.



Significant Modifications to Corporate Business Plan

Minor modifications were made to the Shire's Corporate Business Plan (CBP) during the 2024/25 financial year. In addition to the removal of completed items and amendment of existing actions / projects, several actions / projects were added to the plan. These are listed in the following table.

	Strategy	New Actions / Projects
3.1 - Protect and enhance our existing natural assets, waterways, bushland, and biodiversity	<i>3.1.3 Advocate for and action protection of the environment</i>	(1) 3.1.3.1 – Advocate for Shire's Mining Statement. (2) 3.1.3.2 – Develop an Environmental Strategy
3.2 - Proactively manage resources and practice sustainability through responsible management of water, energy, fire control and waste	<i>3.2.1 Secure water resources to ensure water sustainability for agricultural, economic, and recreational needs</i> <i>3.2.3 Responsibly manage Council and community water and energy use</i>	(1) 3.2.1.1 - Advocate for Shire's Water Initiatives (1) 3.2.3.1 - Monitor water and energy use for Shire facilities
4.1 - Public spaces and infrastructure that are accessible and appropriate for our community, and meet the purpose and needs of multiple users	<i>4.1.1 Plan community facilities for current and future generations</i>	(1) 4.1.1.2 - Develop and implement the concept and design plans for Waroona Community Precinct Phase 3 – Irrigation House building.
5.2 – Develop a skilled, safe, and compliant organisation	<i>5.2.2 Promote an organisational culture of safety, best practice and continuous improvement</i>	(1) 5.2.2.4 – Implement and Review Council Endorsed Strategies and Plans



Access and Inclusion Plan

In accordance with the *Disability Services Act 1993*, local governments are required to develop and implement a 'Disability Access and Inclusion Plan' to ensure people with disabilities or limited abilities have equal access to all Council facilities and services.

Community engagement, carried out during 2020/21, demonstrated that overall, people were satisfied that the Shire of Waroona was welcoming and inclusive of people with disability. Feedback provided the Shire with key focus areas to increase access and inclusion for people with all levels of disability, to consider in future projects.

Significant achievements against the Shire's 2023-2028 *Access and Inclusion Plan* include –

- Significant upgrades to the Shire administration building entrance and foyer which has improved accessibility and safety for all visitors. These upgrades were fund by Local Roads and Community Infrastructure (LRCI) Phase 4 grant funding. Enhancements included a new external access ramp to meet UA standards, installation of automatic front entrance door; lowered customer service counters for seated customers; accessible meeting and interview rooms, and expansion of internal foyer space to remove internal navigation barriers.
- Installation of Tactile Ground Surface Indicators (TGSIs) on new pram ramps near Waroona District High School road crossings which allow all pedestrians to safely traverse between the school and Waroona Recreation & Aquatic Centre for school-based activities.
- Development of *Visit Waroona* website, which plans to include an "Accessibility and Inclusion" section, listing services and businesses that are accessible to everyone.



State Records Act

The Shire continues to strengthen its recordkeeping practices in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan (the Plan). The current Plan was approved by the State Records Office in August 2023 and will remain in effect until its scheduled review in 2028.

Council's Records Management Policy (AP003) provides the strategic framework for the Shire's information assets management, ensuring accountability, transparency, and compliance with legislative and best practice requirements. This framework supports the Shire's commitment to maintaining accurate, secure, and accessible records that underpin effective decision-making and service delivery.

During the reporting period, the Shire continued to focus on improving the efficiency and accessibility of its recordkeeping systems, progressively shifting towards electronic records management. Staff are encouraged and supported to capture records digitally wherever possible, reducing reliance on paper-based processes and improving information retrieval.

New employees receive dedicated induction training on the Shire's recordkeeping responsibilities and procedures, while ongoing support and refresher sessions are provided to maintain consistency and compliance across the organisation. Regular monitoring and internal reporting ensure the Record Keeping Plan remains effective and responsive to operational needs.

Offsite storage arrangements and archival procedures also continue to be reviewed to ensure compliance with retention and security requirements as the Shire transitions towards a more fully integrated digital environment.

The Shire remains committed to maintaining a robust and modern recordkeeping system that safeguards personal information, corporate information, supports good governance, and enhances service delivery to the community.

Freedom of Information (FOI)

The *Freedom of Information Act 1992* (FOI Act) provides a general right of access to documents held by government agencies. Documents accessible under the FOI Act include paper records, plans and drawings, photographs, videos, audio recordings or digital information. If documents are not already publicly available, the *Freedom of Information Act 1992* provides the right for any person to apply for documents held by the Shire and enables the public to ensure personal information in documents is accurate, complete, up to date and not misleading.

The Shire of Waroona aspires to make information available promptly and at minimal cost, and wherever possible documents will be provided outside of the FOI process.

Council policy *CGP011 – Freedom of Information*, is reviewed every three years in line with Council's triennial policy review schedule. The Shire's *Information Access Framework (Information Statement) 2025* (document number CGFW001), was reviewed in May 2025 and is available on the Shire's official website.

Five (5) Freedom of Information applications were processed between 1 July 2024 and 30 June 2025.

National Competition Policy

National Competition Policy is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic reserves. The Shire continues to meet its obligations under the National Competition Policy (NCP) including competitive neutrality, legislative review, and structural reform. The Shire does not operate any significant business activities requiring public pricing oversight, and all relevant local laws have been assessed as NCP compliant.

Capital grants, Subsidies and Contributions

In accordance with regulation 19BE of the *Local Government (Administration) Regulations 1996*, the table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets, that were received by the Shire of Waroona during the 2024/25, 2023/24, 2022/23, and 2021/22 financial years.

Financial Year	Total
2024/2025	\$ 763,218
2023/2024	\$1,413,035
2022/2023	\$1,363,297
2021/2022	\$2,197,420

Legislative Review

Council is required to assess each of its local laws to ensure they remain appropriate, effective and consistent with current legislative requirements, and to identify and address any restrictive or unintended impacts. As of 30 June 2025, the current Shire of Waroona Local Laws are:

- Activities on Thoroughfares & Trading in Thoroughfares Public Places 2001
- Bush Fire Brigades 2024
- Cat 2023 (Consolidated)
- Dog 2023
- Drakesbrook Cemetery 2021
- Extractive Industries 2021
- Fencing 2014
- Health 2021 (Consolidated)
- Local Government Property 2014
- Meeting Procedures 2020
- Pest Plant 2024
- Waste 2021

It is a requirement of the *Local Government Act 1995* that each Local Law is reviewed every fifteen years. Officers commenced a review of Shire of Waroona Fencing Local Law 2025 in 2024/25. The Bush Fire Brigades Local Law 2024 was gazetted on 6 August 2024. In addition, the local law-making process for Shire of Waroona Local Government Property & Public Places Local Law was re-commenced 2024/25.

Five Year Key Summary of Statistics

	2020/21	2021/22	2022/23	2023/24	2024/25
Operating Revenue	\$8,105,948	\$8,809,261	\$9,465,199	\$10,031,761	\$10,868,877
Operating Expenditure	\$10,517,478	\$11,250,193	\$11,257,847	\$11,717,055	\$12,215,292
Operating Grants, Contributions & Subsidies	\$1,555,015	\$2,015,069	\$2,192,172	\$1,833,176	\$1,644,529
Fees & Charges Revenue	\$1,453,073	\$1,532,657	\$1,551,361	\$1,987,922	\$2,119,996
Capital Grants Revenue	\$1,605,434	\$3,185,338	\$4,871,523	\$7,361,281	\$2,568,826
Capital Expenditure	\$3,169,685	\$4,289,591	\$5,991,729	\$7,773,736	\$3,884,454
Asset Valuation	\$129,698,942	\$139,098,329	\$151,607,247	\$157,338,313	\$158,391,183
Total Net Assets	\$135,119,465	\$146,437,316	\$154,390,487	\$160,105,735	\$161,344,060
Reserve Balance	\$2,456,564	\$2,404,494	\$2,290,329	\$2,355,569	\$2,911,109
Number of Rateable Properties	2,738	2,736	2,745	2754	3,022
Minimum General Rate	\$1,145	\$1,175	\$1,230	\$1,280	\$1,343
Rates Levied	\$5,029,681	\$5,134,120	\$5,393,497	\$5,800,712	\$6,088,648
Planning Applications Received	74	97	127	142	111
Planning Applications Determined	70	86	114	145	112
Building Applications Received	151	161	126	209	191
Building Applications Determined	136	149	155	181	199
Library Items Loaned	12,663	11,941	9,401	10,869	8,118
Library Local Stock Resources	7,990	6,181	3,519	3,465	3,209
Licensing Agency Transactions	7,482	7,341	7312	7342	7906
Licensing Computer Theory Tests	98	72	61	76	68

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



SHIRE OF WAROONA
FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	39

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

OUR PURPOSE

We create environments where community, culture and commerce can flourish.

OUR VISION

A celebration of natural beauty, country values and vibrant prosperity.

OUR VALUES

We support our community in a collaborative manner with enthusiasm and fairness
 We commit to building a resilient community
 We encourage diversity and inclusiveness and celebrate uniqueness
 We listen to the community and respond to their needs
 We strive to deliver consistently high standards of service

Principal place of business:
 Shire of Waroona
 52 Hesse Street
 Waroona, Western Australia 6215

**SHIRE OF WAROONA
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 Waroona 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 financial year 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 20th day of November 2025



CEO

Mr Mark Goodlet

Name of CEO



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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	6,305,567	6,313,648	5,800,712
Grants, subsidies and contributions	2(a)	1,644,529	695,796	1,833,176
Fees and charges	2(a)	2,119,996	1,943,680	1,987,922
Interest revenue	2(a)	304,058	220,720	290,852
Other revenue	2(a)	494,727	327,000	119,099
		10,868,877	9,500,844	10,031,761
Expenses				
Employee costs	2(b)	(4,966,402)	(5,090,680)	(4,541,052)
Materials and contracts		(3,456,952)	(3,916,155)	(3,557,349)
Utility charges		(430,819)	(408,427)	(403,458)
Depreciation		(2,825,357)	(2,699,258)	(2,699,248)
Finance costs	2(b)	(64,032)	(55,202)	(64,885)
Insurance		(279,287)	(307,158)	(227,587)
Other expenditure	2(b)	(192,446)	(234,679)	(223,476)
		(12,215,295)	(12,711,559)	(11,717,055)
		(1,346,418)	(3,210,715)	(1,685,294)
Capital grants, subsidies and contributions	2(a)	2,568,826	3,522,033	7,361,281
Profit on asset disposals		35,162	39,208	48,864
Loss on asset disposals		(16,582)	(2,797)	(10,864)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		2,584,743	3,558,444	7,400,542
Net result for the period		1,238,325	347,729	5,715,248
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,238,325	347,729	5,715,248

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



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

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,175,451	6,780,018
Trade and other receivables	5	560,897	333,530
Other financial assets	4(a)	2,911,109	0
Inventories	6	19,138	22,946
Other assets	7	250,588	249,816
TOTAL CURRENT ASSETS		6,917,183	7,386,310
NON-CURRENT ASSETS			
Trade and other receivables	5	30,023	18,925
Other financial assets	4(b)	59,715	62,378
Property, plant and equipment	8	48,886,393	48,234,024
Infrastructure	9	109,504,790	109,104,289
Right-of-use assets	11(a)	233,071	215,675
TOTAL NON-CURRENT ASSETS		158,713,992	157,635,291
TOTAL ASSETS		165,631,175	165,021,601
CURRENT LIABILITIES			
Trade and other payables	12	1,420,214	1,461,970
Contract liabilities	13	299,737	713,016
Lease liabilities	11(b)	97,433	90,805
Borrowings	14	94,441	133,705
Employee related provisions	15	752,038	834,330
TOTAL CURRENT LIABILITIES		2,663,863	3,233,826
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	135,638	124,870
Borrowings	14	1,339,247	1,394,423
Employee related provisions	15	148,367	162,747
TOTAL NON-CURRENT LIABILITIES		1,623,252	1,682,040
TOTAL LIABILITIES		4,287,115	4,915,866
NET ASSETS		161,344,060	160,105,735
EQUITY			
Retained surplus		20,347,631	19,664,846
Reserve accounts	27	2,911,109	2,355,569
Revaluation surplus	16	138,085,320	138,085,320
TOTAL EQUITY		161,344,060	160,105,735

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



SHIRE OF WAROONA
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		14,014,838	2,290,329	138,085,320	154,390,487
Comprehensive income for the period					
Net result for the period		5,715,248	0	0	5,715,248
Total comprehensive income for the period		<u>5,715,248</u>	<u>0</u>	<u>0</u>	<u>5,715,248</u>
Transfers from reserve accounts	27	256,740	(256,740)	0	0
Transfers to reserve accounts	27	(321,980)	321,980	0	0
Balance as at 30 June 2024		19,664,846	2,355,569	138,085,320	160,105,735
Comprehensive income for the period					
Net result for the period		1,238,325	0	0	1,238,325
Total comprehensive income for the period		<u>1,238,325</u>	<u>0</u>	<u>0</u>	<u>1,238,325</u>
Transfers from reserve accounts	27	313,412	(313,412)	0	0
Transfers to reserve accounts	27	(868,952)	868,952	0	0
Balance as at 30 June 2025		20,347,631	2,911,109	138,085,320	161,344,060

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

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

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,304,886	5,792,525
Grants, subsidies and contributions		1,035,734	2,952,698
Fees and charges		2,119,996	1,987,922
Interest revenue		304,058	290,852
Goods and services tax received		(1,510)	180,748
Other revenue		494,727	119,099
		10,257,891	11,323,844
Payments			
Employee costs		(5,043,880)	(4,317,715)
Materials and contracts		(3,555,623)	(4,903,858)
Utility charges		(430,819)	(403,458)
Finance costs		(64,032)	(64,885)
Insurance paid		(279,287)	(227,587)
Other expenditure		(192,446)	(223,476)
		(9,566,087)	(10,140,979)
Net cash provided by operating activities		691,804	1,182,865
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,718,521)	(1,406,924)
Payments for construction of infrastructure	9(a)	(2,165,933)	(6,366,812)
Proceeds from capital grants, subsidies and contributions		2,568,826	6,657,181
Payments for financial assets at amortised cost		(2,911,109)	0
Proceeds from sale of property, plant & equipment		128,891	195,759
Net cash (used in) investing activities		(4,097,846)	(920,796)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(94,441)	(133,705)
Payments for principal portion of lease liabilities	26(c)	(104,084)	(110,240)
Net cash (used in) financing activities		(198,525)	(243,945)
Net increase (decrease) in cash held		(3,604,567)	18,124
Cash at beginning of year		6,780,018	6,761,894
Cash and cash equivalents at the end of the year		3,175,451	6,780,018

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

SHIRE OF WAROONA
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	24	6,305,567	6,313,648	5,800,712
Grants, subsidies and contributions		1,644,529	695,796	1,833,176
Fees and charges		2,119,996	1,943,680	1,987,922
Interest revenue		304,058	220,720	290,852
Other revenue		494,727	327,000	119,099
Profit on asset disposals		35,162	39,208	48,864
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,261
		10,904,039	9,540,052	10,081,886
Expenditure from operating activities				
Employee costs		(4,966,402)	(5,090,680)	(4,541,052)
Materials and contracts		(3,456,952)	(3,916,155)	(3,557,349)
Utility charges		(430,819)	(408,427)	(403,458)
Depreciation		(2,825,357)	(2,699,258)	(2,699,248)
Finance costs		(64,032)	(55,202)	(64,885)
Insurance		(279,287)	(307,158)	(227,587)
Other expenditure		(192,443)	(234,679)	(223,476)
Loss on asset disposals		(16,582)	(2,797)	(10,864)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	0
		(12,234,537)	(12,714,356)	(11,727,919)
Non-cash amounts excluded from operating activities	25(a)	2,712,766	2,662,847	2,884,090
Amount attributable to operating activities		1,382,268	(511,457)	1,238,057
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	2,568,826	3,522,033	7,361,281
Proceeds from disposal of assets		128,891	141,000	195,759
		2,697,717	3,663,033	7,557,040
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(121,480)	(214,515)	(112,421)
Acquisition of property, plant and equipment	8(a)	(1,718,521)	(1,125,642)	(2,111,024)
Acquisition of infrastructure	9(a)	(2,165,933)	(4,466,738)	(6,366,812)
		(4,005,934)	(5,806,895)	(8,590,257)
Non-cash amounts excluded from investing activities	25(b)	121,480	214,515	112,421
Amount attributable to investing activities		(1,186,737)	(1,929,347)	(920,796)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	26(c)	121,480	214,515	112,421
Transfers from reserve accounts	27	313,412	270,040	256,740
		434,892	484,555	369,161
Outflows from financing activities				
Repayment of borrowings	26(a)	(94,441)	(94,441)	(133,705)
Payments for principal portion of lease liabilities	26(c)	(104,084)	(121,217)	(110,240)
Transfers to reserve accounts	27	(868,952)	(508,931)	(321,980)
		(1,067,477)	(724,589)	(565,925)
Non-cash amounts excluded from financing activities	25(c)	(121,480)	(214,515)	(112,421)
Amount attributable to financing activities		(754,065)	(454,549)	(309,185)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(d)	2,874,680	2,895,353	2,866,604
Amount attributable to operating activities		1,382,268	(511,457)	1,238,057
Amount attributable to investing activities		(1,186,737)	(1,929,347)	(920,796)
Amount attributable to financing activities		(754,065)	(454,549)	(309,185)
Surplus or deficit after imposition of general rates	25(d)	2,316,146	0	2,874,680

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

SHIRE OF WAROONA
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	13
Note 7	Other assets	14
Note 8	Property, plant and equipment	15
Note 9	Infrastructure	17
Note 10	Fixed assets	19
Note 11	Leases	21
Note 12	Trade and other payables	22
Note 13	Other liabilities	23
Note 14	Borrowings	24
Note 15	Employee related provisions	25
Note 16	Revaluation surplus	26
Note 17	Restrictions over financial assets	27
Note 18	Undrawn borrowing facilities and credit standby arrangements	27
Note 19	Contingent liabilities	28
Note 20	Related party transactions	29
Note 21	Events occurring after the end of the reporting period	31
Note 22	Other material accounting policies	32

Information required by legislation

Note 23	Rating information	33
Note 24	Determination of surplus or deficit	34
Note 25	Borrowing and lease liabilities	35
Note 26	Reserve accounts	37
Note 27	Trust funds	38

SHIRE OF WAROONA
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 Waroona which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board 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 8
 - Infrastructure - note 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

SHIRE OF WAROONA
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 of transfer of funds based on agreed milestones and reporting	Contract obligations 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 normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	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
Fees and charges - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

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	6,305,567	0	6,305,567
Grants, subsidies and contributions	1,644,529	0	0	0	1,644,529
Fees and charges	1,854,210	0	265,786	0	2,119,996
Interest revenue	0	0	0	304,058	304,058
Other revenue	209,188	0	0	285,539	494,727
Capital grants, subsidies and contributions	267,871	2,300,955	0	0	2,568,826
Total	3,975,798	2,300,955	6,571,353	589,597	13,437,703

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,800,712	0	5,800,712
Grants, subsidies and contributions*	1,833,176	0	0	0	1,833,176
Fees and charges	1,720,621	0	267,301	0	1,987,922
Interest revenue	0	0	0	290,852	290,852
Other revenue	119,099	0	0	0	119,099
Capital grants, subsidies and contributions	80,269	6,576,911	0	704,101	7,361,281
Total	3,753,165	6,576,911	6,068,013	994,953	17,393,042

*Grants, subsidies and contributions were incorrectly presented under the category of "capital grant/contributions" for 30 June 2024. This has been restated above under the category of "contracts with customers".

SHIRE OF WAROONA
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 on reserve account	\$ 121,691	\$ 120,514
Other interest revenue	182,367	170,338
	304,058	290,852
Fees and charges relating to rates receivable		
Charges on instalment plan	16,830	17,670
The 2025 original budget estimate in relation to: Charges on instalment plan was \$18,500		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	37,800	29,840
- Other services – grant acquittals	9,930	6,100
	47,730	35,940
Employee Costs		
Employee benefit costs	4,966,402	4,541,052
	4,966,402	4,541,052
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	54,927	59,367
Lease liabilities	9,104	5,518
	64,032	64,885
Other expenditure		
Sundry expenses	192,446	223,476
	192,446	223,476

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	3,175,451	4,424,449
Term deposits	0	2,355,569
Total cash and cash equivalents	3,175,451	6,780,018
 Held as		
- Unrestricted cash and cash equivalents	2,425,714	3,261,433
- Restricted cash and cash equivalents	749,737	3,518,585
 17	 3,175,451	 6,780,018

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.

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Note	2025	2024
	\$	\$
Financial assets at amortised cost	2,911,109	0
	2,911,109	0
 Other financial assets at amortised cost		
Term deposits	2,911,109	0
	2,911,109	0
 Held as		
- Restricted other financial assets at amortised cost	2,911,109	0
	2,911,109	0
17		

(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 increment
Units in Local Government House Trust - closing balance

MATERIAL ACCOUNTING POLICIES

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.

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

5. TRADE AND OTHER RECEIVABLES

Current

	Note	2025	2024
		\$	\$
Rates and statutory receivables		341,404	311,063
Trade receivables		216,708	21,192
GST receivable		2,785	1,275
		560,897	333,530
Non-current			
Rates and statutory receivables		30,023	18,925
		30,023	18,925

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		133,595	0	1,090,776
Contract assets		244,457	239,518	0
Total trade and other receivables from contracts with customers		378,052	239,518	1,090,776

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.

Measurement

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

Classification and subsequent measurement

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

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

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

6. INVENTORIES

Current

	Note	2025	2024
		\$	\$
Fuels and Materials		5,171	2,938
WRAC Kiosk Stock		1,854	3,359
Visitor Centre Stock		12,113	16,649
		19,138	22,946

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year		22,946	19,536
Additions to inventory		(144,444)	(157,960)
Balance at end of year		140,636	161,370
		19,138	22,946

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

7. OTHER ASSETS

Other assets - current

	2025	2024
	\$	\$
Prepayments	2,160	10,298
Accrued income	3,971	0
Contract assets	<u>244,457</u>	<u>239,518</u>
	<u>250,588</u>	<u>249,816</u>

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Note	Assets not subject to operating lease		Assets subject to operating lease		Total property			Plant and equipment		Total property, plant and equipment
		Land	Buildings	Buildings	Land	Buildings	Total property	Furniture and equipment	Plant and equipment		
Balance at 1 July 2023		20,051,000	18,098,005	5,918,417	20,051,000	24,016,422	44,067,422	196,567	2,980,622	47,244,611	
Additions*		0	1,408,759	41,664	0	1,450,423	1,450,423	21,244	639,357	2,111,024	
Disposals		0	0	0	0	0	0	0	(157,760)	(157,760)	
Depreciation			(447,271)	(143,378)		(590,649)	(590,649)	(57,942)	(315,260)	(963,851)	
Balance at 30 June 2024		20,051,000	19,059,493	5,816,703	20,051,000	24,876,196	44,927,196	159,869	3,146,959	48,234,024	
Comprises:											
Gross balance amount at 30 June 2024		20,051,000	19,506,764	5,960,081	20,051,000	25,466,845	45,517,845	217,811	3,222,602	48,958,258	
Accumulated depreciation at 30 June 2024		0	(447,271)	(143,378)	0	(590,649)	(590,649)	(57,942)	(75,643)	(724,234)	
Balance at 30 June 2024	8(b)	20,051,000	19,059,493	5,816,703	20,051,000	24,876,196	44,927,196	159,869	3,146,959	48,234,024	
Additions		0	888,487	49,053	0	937,540	937,540	31,264	749,717	1,718,521	
Disposals		0	0	0	0	0	0	0	(110,310)	(110,310)	
Depreciation		0	(450,897)	(144,779)	0	(595,676)	(595,676)	(50,843)	(309,323)	(955,842)	
Balance at 30 June 2025		20,051,000	19,497,083	5,720,977	20,051,000	25,218,060	45,269,060	140,290	3,477,043	48,886,393	
Comprises:											
Gross balance amount at 30 June 2025		20,051,000	19,947,980	5,865,756	20,051,000	25,813,736	45,864,736	191,133	3,786,366	49,842,235	
Accumulated depreciation at 30 June 2025		0	(450,897)	(144,779)	0	(595,676)	(595,676)	(50,843)	(309,323)	(955,842)	
Balance at 30 June 2025	8(b)	20,051,000	19,497,083	5,720,977	20,051,000	25,218,060	45,269,060	140,290	3,477,043	48,886,393	

*Asset additions include gifted asset, being Bushfire brigade fire tender to the value of \$286,696

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

8. 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				2	Market approach using recent observable market data for similar properties.	Independent registered valuer.	June 2022	Price per square metre
		20,051,000	20,051,000					
Total land	8(a)	20,051,000	20,051,000					
Buildings - non specialised				3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs.
		5,720,977	5,816,703					
Buildings - specialised				3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs.
Total buildings	8(a)	19,497,083	19,059,493					
		25,218,060	24,876,196					

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Other Infrastructure - roads	Other Infrastructure - Bridges	Other Infrastructure - Drainage	Other Infrastructure - Footpaths	Other Infrastructure - Other	Other Infrastructure - Parks & Ovals	Total infrastructure
Balance at 1 July 2023	\$ 83,237,499	\$ 1,095,900	\$ 11,198,400	\$ 2,888,800	\$ 2,162,302	\$ 3,779,735	\$ 104,362,636
Additions	2,246,858	138,200	46,804	77,134	206,100	3,651,716	6,366,812
Depreciation	(913,826)	(18,491)	(248,690)	(160,969)	(128,211)	(154,972)	(1,625,159)
Balance at 30 June 2024	84,570,531	1,215,609	10,996,514	2,804,965	2,240,191	7,276,479	109,104,289
Comprises:							
Gross balance at 30 June 2024	85,484,357	1,234,100	11,245,204	2,965,934	2,368,402	7,431,451	110,729,448
Accumulated depreciation at 30 June 2024	(913,826)	(18,491)	(248,690)	(160,969)	(128,211)	(154,972)	(1,625,159)
Balance at 30 June 2024	84,570,531	1,215,609	10,996,514	2,804,965	2,240,191	7,276,479	109,104,289
 Additions	 1,501,220	 0	 61,918	 249,965	 79,700	 273,130	 2,165,933
Depreciation	(939,371)	(20,609)	(249,756)	(166,047)	(138,803)	(250,845)	(1,765,431)
Balance at 30 June 2025	85,132,380	1,195,000	10,808,676	2,888,883	2,181,088	7,298,764	109,504,791
 Comprises:							
Gross balance at 30 June 2025	86,071,751	1,215,608	11,058,433	3,054,929	2,319,891	7,549,609	111,270,221
Accumulated depreciation at 30 June 2025	(939,371)	(20,609)	(249,756)	(166,047)	(138,803)	(250,845)	(1,765,431)
Balance at 30 June 2025	85,132,380	1,194,999	10,808,677	2,888,882	2,181,088	7,298,764	109,504,790

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

9. 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	3	Costs approach using current replacement costs	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Bridges	3	Costs approach using current replacement costs	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Drainage	3	Costs approach using current replacement costs	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Footpaths	3	Costs approach using current replacement costs	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Other	3	Costs approach using current replacement costs	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Parks & Ovals	3	Costs approach using current replacement costs	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings	40-60 yrs
Furniture and equipment	3-20 yrs
Plant and equipment	5-20 yrs
Other Infrastructure - Bridges	60-90 yrs
Other infrastructure - Drainage	60-90 yrs
Other Infrastructure - Footpaths	20-50 yrs
Other Infrastructure - Parks & Ovals	10-50 yrs
Sealed roads and streets	
Construction	44-55 yrs
Bituminous Seals	15-25 yrs
Asphalt Seals	25-30 yrs
Unformed Roads	
Formed	10-15 yrs
Gravel	12-15 yrs

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses 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 WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Balance at 1 July 2023

Additions

Depreciation

Balance at 30 June 2024

Gross balance amount at 30 June 2024

Balance at 30 June 2024

Additions

Depreciation

Balance at 30 June 2025

Gross balance amount at 30 June 2025

Balance at 30 June 2025

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

Depreciation on right-of-use assets

Finance charge on lease liabilities

Total amount recognised in the statement of comprehensive income

Total cash outflow from leases

(b) Lease liabilities

Current

Non-current

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 26(c).

Note	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$
	213,494	213,494
Additions	112,421	112,421
Depreciation	(110,240)	(110,240)
Balance at 30 June 2024	215,675	215,675
Gross balance amount at 30 June 2024	215,675	215,675
Balance at 30 June 2024	215,675	215,675
	121,480	121,480
Additions	(104,084)	(104,084)
Depreciation		
Balance at 30 June 2025	233,071	233,071
Gross balance amount at 30 June 2025	233,071	233,071
Balance at 30 June 2025	233,071	233,071
26(c)	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(104,084)	(110,240)
Finance charge on lease liabilities	(9,104)	(5,517)
Total amount recognised in the statement of comprehensive income	(113,188)	(115,757)
Total cash outflow from leases	(113,188)	(115,757)

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Bonds and deposits held
 Accured interest

	2025	2024
	\$	\$
Sundry creditors	281,887	449,129
Prepaid rates	218,872	178,115
Accrued payroll liabilities	78,580	59,386
Bonds and deposits held	839,213	773,404
Accured interest	1,662	1,936
	1,420,214	1,461,970

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.

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

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	299,737	713,016
	<hr/> 299,737	<hr/> 713,016
Reconciliation of changes in contract liabilities		
Opening balance	713,016	707,822
Additions	299,737	713,016
Revenue from contracts with customers included as a contract liability at the start of the period	(713,016)	(707,822)
	<hr/> 299,737	<hr/> 713,016

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$299,737 (\$713,016 prior year)

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.

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		94,441	1,339,247	1,433,688	133,705	1,394,423	1,528,128
Total secured borrowings	26(a)	94,441	1,339,247	1,433,688	133,705	1,394,423	1,528,128

Secured liabilities and assets pledged as security

Bank loans are secured by a floating charge over the asset of the Shire of Waroona.

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

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

15. 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
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	384,409	381,820
Long service leave	327,884	404,418
	712,293	786,238
Employee related other provisions		
Employment on-costs	39,745	48,092
	39,745	48,092
Total current employee related provisions	752,038	834,330
Non-current provisions		
Employee benefit provisions		
Long service leave	130,146	144,023
	130,146	144,023
Employee related other provisions		
Employment on-costs	18,221	18,724
	18,221	18,724
Total non-current employee related provisions	148,367	162,747
Total employee related provisions	900,405	997,077

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

16. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land	37,509,290	37,509,290	37,509,290	37,509,290
Revaluation surplus - Furniture and equipment	37,322	37,322	37,322	37,322
Revaluation surplus - Plant and equipment	655,570	655,570	655,570	655,570
Revaluation surplus - Infrastructure - roads	87,099,421	87,099,421	87,099,421	87,099,421
Revaluation surplus - Other infrastructure - Other	12,783,717	12,783,717	12,783,717	12,783,717
	138,085,320	138,085,320	138,085,320	138,085,320

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

17. 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	749,737	3,518,585
- Financial assets at amortised cost	4	2,911,109	0
		<hr/>	<hr/>
		3,660,846	3,518,585
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,911,109	2,355,569
Contract liabilities	13	299,737	713,016
Unspent loans	26(b)	450,000	450,000
Total restricted financial assets		3,660,846	3,518,585
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Bank overdraft limit		500,000	500,000
Bank overdraft at balance date		0	0
Credit card limit		72,000	57,000
Credit card balance at balance date (payable)		(9,006)	0
Total amount of credit unused		562,994	557,000
Loan facilities			
Loan facilities - current		94,441	133,705
Loan facilities - non-current		1,339,246	1,394,423
Total facilities in use at balance date		1,433,687	1,528,128
Unused loan facilities at balance date		450,000	450,000

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

19. CONTINGENT LIABILITIES

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

Lot 1701 on Plan 214632 Buller Road, Waroona

- Shire of Waroona Buller Road Refuse site

Lot 1619 on Plan 4622 Coronation Road, Waroona

- Shire of Waroona Historical Refuse site

Until the Shire conducts an investigation to determine the presence and scope of contamination, asset 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 Environmental Regulation Guidelines.

20. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

	2025	2024
	\$	\$
	381,777	0
	381,777	0
	381,777	0

At the end of the reporting period, the Shire has outstanding contractual commitments for capital expenditure totalling \$381,777. These commitments relate to the construction costs for the Big Shed projects as part of the Railside Park upgrade. The commitments are expected to be settled within the next 12 months.

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

21. 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	11,250	11,250	10,816
President's meeting attendance fees	10,668	10,668	10,258
President's annual allowance for ICT expenses	1,530	1,530	1,471
President's travel and accommodation expenses	678	1,429	1,717
	24,126	24,877	24,262
Deputy President's annual allowance	2,813	2,813	2,704
Deputy President's meeting attendance fees	10,668	10,668	10,258
Deputy President's annual allowance for ICT expenses	1,530	1,530	1,471
Deputy President's travel and accommodation expenses	1,533	1,429	1,709
	16,544	16,440	16,142
All other council member's meeting attendance fees	45,774	53,340	46,189
All other council member's annual allowance for ICT expenses	6,594	7,650	6,624
All other council member's travel and accommodation expenses	463	0	1,344
	52,831	60,990	54,157
21(b)	93,501	102,307	94,561

(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	903,537	981,624
Post-employment benefits	145,172	109,675
Employee - other long-term benefits	25,783	58,518
Council member costs	93,501	94,561
	1,167,993	1,244,378

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

21. 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	20,629	22,043
Amounts payable to related parties:		
Trade and other payables	963	215

(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

The purchase of goods and services from related parties were from local businesses controlled by KMP or close family members of KMP, and for ordinary activities of the Shire. These purchases were subject to the *Shire's procurement policy which is at arms length*.

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

iii. Entities subject to significant influence by the Shire

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

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

AASB 13 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 entity can access at the measurement date.

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, 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 10.

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

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

24. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in \$	Number of properties	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
				Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Budget total revenue	Actual total revenue
Gross Rental Valuation	Gross rental valuation	0.109170	1,539	27,386,827	2,989,820	215,515	3,205,335	2,989,820	225,000	3,214,820	2,756,464
UV General	Unimproved valuation	0.006410	511	284,425,000	1,823,164	737	1,823,901	1,823,164	0	1,823,164	1,738,915
UV Industry and Mining	Unimproved valuation	0.012815	4	23,062,000	295,540	667	296,207	295,540	0	295,540	347,816
UV Intensive Agriculture	Unimproved valuation	0.009615	4	4,442,000	42,710	0	42,710	42,710	0	42,710	39,757
Total general rates			2,058	339,315,827	5,151,234	216,919	5,368,153	5,151,234	225,000	5,376,234	4,882,952
Minimum payment											
\$											
Gross Rental Valuation	Gross rental valuation	1,343	607	4,553,896	815,201	0	815,201	815,201	0	815,201	766,720
UV General	Unimproved valuation	1,343	91	10,515,050	122,213	0	122,213	122,213	0	122,213	151,040
Total minimum payments			698	15,068,946	937,414	0	937,414	937,414	0	937,414	917,760
Total general rates and minimum payments			2,756	354,384,773	6,088,648	216,919	6,305,567	6,088,648	225,000	6,313,648	5,800,712
Total rates							6,305,567			6,313,648	5,800,712

(b) Rates related information

Rates instalment interest		18,002	16,500	17,584
Rates overdue interest		44,029	38,000	41,181

*Rateable Value at time of raising of rate.

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

25. 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		(35,162)	(39,208)	(48,864)
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	0	(1,261)
Add: Loss on disposal of assets		16,582	2,797	10,864
Add: Depreciation		2,825,357	2,699,258	2,699,248
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		(96,674)	0	224,103
Non-cash amounts excluded from operating activities		2,712,766	2,662,847	2,884,090
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Right of use assets received - non cash	11(a)	121,480	214,515	112,421
Non-cash amounts excluded from investing activities		121,480	214,515	112,421
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to financing activities				
Non cash proceeds from new leases	26(c)	(121,480)	(214,515)	(112,421)
Non-cash amounts excluded from financing activities		(121,480)	(214,515)	(112,421)
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(2,911,109)	(2,594,461)	(2,355,569)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	94,441	0	133,705
- Deferred Pensioners		30,022	18,925	18,925
- Current portion of lease liabilities	11(b)	97,433	0	90,805
- Employee benefit provisions		752,039	190,000	834,330
Total adjustments to net current assets		(1,937,174)	(2,385,536)	(1,277,804)
Net current assets used in the Statement of financial activity				
Total current assets		6,917,183	4,153,613	7,386,310
Less: Total current liabilities		(2,663,863)	(1,768,077)	(3,233,826)
Less: Total adjustments to net current assets		(1,937,174)	(2,385,536)	(1,277,804)
Surplus or deficit after imposition of general rates		2,316,146	0	2,874,680

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Loan - Memorial Hall Upgrade	14	61,413	0	(30,254)	31,159	0	(31,159)	0	31,159	0	(31,159)	0
Loan - Town Centre Park Purchase	14	588,515	0	(29,400)	559,115	0	(29,871)	529,244	559,115	0	(29,871)	529,244
Loan - Community Centre Precinct	14	436,356	0	(14,321)	422,035	0	(15,035)	407,000	422,034	0	(15,035)	406,999
Loan - Town Centre Land Purchase	14	533,325	0	(17,505)	515,820	0	(18,376)	497,444	515,820	0	(18,376)	497,444
Loan - Basketball Stadium	14	18,565	0	(18,565)	0	0	0	0	0	0	0	0
Loan - Rec Centre Upgarde	14	23,660	0	(23,660)	0	0	0	0	0	0	0	0
Total		1,661,834	0	(133,705)	1,528,129	0	(94,441)	1,433,688	1,528,128	0	(94,441)	1,433,687
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	30 June 2024	\$	
					\$	\$	\$	\$				
Loan - Memorial Hall Upgrade	121	WATC	2.97%	22/04/2025		(508)	(696)		(1,601)			
Loan - Town Centre Park Purchase	122	WATC	1.60%	6/11/2040		(8,735)	(8,809)		(9,280)			
Loan - Community Centre Precinct	123	WATC	4.92%	28/06/2042		(20,558)	(20,564)		(21,277)			
Loan - Town Centre Land Purchase	124	WATC	4.92%	28/06/2042		(25,126)	(25,134)		(26,005)			
Loan - Basketball Stadium	117	WATC	6.58%	28/05/2024		0	0		(907)			
Loan - Rec Centre Upgrade	120	WATC	3.91%	24/06/2024		0	0		(696)			
Total						(54,927)	(55,203)		(59,766)			
Total finance cost payments						(54,927)	(55,203)		(59,766)			

* WA Treasury Corporation

(b) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance 1 July 2024	Borrowed during 2024-25	Expended during 2024-25	Unspent balance 30 June 2025
Loan - Community Precinct Development	WATC	28/06/2022	\$ 450,000	\$ 0	\$ 0	\$ 450,000

* WA Treasury Corporation

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(c) Lease liabilities

Purpose	Note	Actual						Budget				
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Server Lease		97,045	0	(34,765)	62,280	0	(35,360)	26,920	62,281	0	(36,139)	26,142
Rec Centre Solar Panels		14,305	0	(7,097)	7,208	(3)	(7,205)	0	7,208	0	(7,263)	(55)
Admin Solar Panels		12,460	0	(4,079)	8,381	0	(4,153)	4,228	5,358	0	(4,268)	1,090
Admin Laptops		9,437	0	(3,010)	6,427	0	(3,143)	3,284	9,450	0	(3,359)	6,091
Gym Equipment Lease - 2		46,802	0	(12,578)	34,224	0	(13,200)	21,024	34,224	0	(14,555)	19,669
PC Lease		0	98,151	(5,637)	92,514	(17,071)	(18,837)	56,606	92,514	87,924	(21,981)	158,457
Photocopiers		0	0	0	0	62,680	(12,018)	50,662	0	69,388	(13,878)	55,510
IT Meeting Room Recording		0	0	0	0	26,648	(1,603)	25,045	0	25,000	(6,250)	18,750
Spin Bike Lease - new		0	0	0	0	48,064	(2,762)	45,302	0	30,060	(6,012)	24,048
Spin Bike Lease		11,684	0	(7,768)	3,916	0	(3,916)	0	3,917	0	(3,917)	0
CCTV Lease		(1,055)	3,174	(2,119)	0	1,065	(1,065)	0	0	2,143	(2,143)	0
Bush Fire Brigade Laptops		3,600	0	(2,877)	723	99	(822)	0	0	0	0	0
Photocopiers		10,377	0	(10,375)	2	(2)	0	0	723	0	(1,452)	(729)
PC Lease		10,354	9,581	(19,935)	0	0	0	0	0	0	0	0
Gym Equipment Lease - 1		(1,515)	1,515	0	0	0	0	0	0	0	0	0
Total lease liabilities	11(b)	213,494	112,421	(110,240)	215,675	121,480	(104,084)	233,071	215,675	214,515	(121,217)	308,973

Lease finance cost payments

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending 30 June	Lease term
					30 June 2025	30 June 2025	2024	
Server Lease	SOW01042021A	Vestone	1.70%	1/04/2026	(779)	0	(1,374)	60 months
Rec Centre Solar Panels	SOW01072020	Vestone	1.50%	1/07/2025	(58)	0	(165)	60 months
Admin Solar Panels	SOW01072021	Vestone	1.80%	1/07/2026	(116)	0	(190)	60 months
Admin Laptops	SOW01072022	Vestone	4.40%	1/07/2026	(216)	0	(349)	48 months
Gym Equipment Lease - 2	SOW03012023	Vestone	4.90%	4/01/2027	(1,355)	0	(1,976)	48 months
PC Lease	SOW020424	Vestone	4.80%	3/04/2028	(3,144)	0	(1,102)	48 months
Photocopiers	SOW010724	Vestone	4.65%	2/07/2029	(2,594)	0	0	60 months
IT Meeting Room Recording	SOW01042025AB	Vestone	4.65%	3/04/2029	(293)	0	0	48 months
Spin Bike Lease - new	2508570	CHG Meridian	4.65%	31/03/2029	(529)	0	0	48 months
Spin Bike Lease	E6N0163401	Maia Financial	1.10%	1/01/2025	(13)	0	(89)	48 months
CCTV Lease	E6N0160761	Maia Financial	2.10%	31/12/2024	(6)	0	(24)	60 months
Bush Fire Brigade Laptops	SOW011020	Vestone	1.20%	1/10/2024	(1)	0	(27)	48 months
Photocopiers	E6N0162301	Maia Financial	2.20%	1/04/2024	0	0	(95)	60 Months
PC Lease	SOW020120	Vestone	1.10%	2/01/2024	0	0	(126)	48 MOnths
Total finance cost payments					(9,104)	0	(5,517)	

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

27. RESERVE ACCOUNTS

Restricted by council

- (a) Sporting Reserve
- (b) Council Building Maintenance Reserve
- (c) Rec Centre Building Maintenance Reserve
- (d) Preston Beach Volunteer Reserve
- (e) Emergency Assistance Reserve
- (f) Works Depot Redevelopment Reserve
- (g) Council Building Construction Reserve
- (h) Information Technology Reserve
- (i) Footpath Construction Reserve
- (j) Plant Reserve
- (k) Staff Leave Reserve
- (l) Strategic Planning Reserve
- (m) Waste Management Reserve
- (n) History Book Reserve
- (o) Risk and Insurance Reserve
- (p) Drakesbrook Cemetery Reserve
- (q) Waroona North Development

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Sporting Reserve	78,787	4,070	0	82,857	78,787	0	0	78,787	74,849	3,938	0	78,787
(b) Council Building Maintenance Reserve	149,579	57,726	0	207,305	149,579	50,000	0	199,579	102,203	47,376	0	149,579
(c) Rec Centre Building Maintenance Reserve	76,729	28,963	0	105,692	76,729	25,000	0	101,729	72,895	3,834	0	76,729
(d) Preston Beach Volunteer Reserve	86,342	17,779	(43,082)	61,039	86,342	13,345	(44,100)	55,587	69,789	16,553	0	86,342
(e) Emergency Assistance Reserve	116,193	6,002	0	122,195	116,194	0	0	116,194	110,387	5,806	0	116,193
(f) Works Depot Redevelopment Reserve	88,017	4,546	0	92,563	88,017	0	0	88,017	83,618	4,399	0	88,017
(g) Council Building Construction Reserve	159,132	8,223	(92,940)	74,415	159,132	0	(92,940)	66,192	172,136	9,056	(22,060)	159,132
(h) Information Technology Reserve	106,201	25,486	0	131,687	106,201	20,000	0	126,201	100,887	5,314	0	106,201
(i) Footpath Construction Reserve	34,936	1,805	0	36,741	34,936	0	0	34,936	33,190	1,746	0	34,936
(j) Plant Reserve	251,242	281,978	(157,390)	375,830	251,242	269,000	(113,000)	407,242	238,681	12,561	0	251,242
(k) Staff Leave Reserve	24,160	6,248	0	30,408	24,160	5,000	0	29,160	15,408	8,752	0	24,160
(l) Strategic Planning Reserve	21,889	1,131	(20,000)	3,020	21,889	0	(20,000)	1,889	20,795	1,094	0	21,889
(m) Waste Management Reserve	1,095,531	182,733	0	1,278,264	1,095,531	126,136	0	1,221,667	1,099,481	196,050	(200,000)	1,095,531
(n) History Book Reserve	11,869	918	0	12,787	11,869	450	0	12,319	10,848	1,021	0	11,869
(o) Risk and Insurance Reserve	10,106	522	0	10,628	10,106	0	0	10,106	9,601	505	0	10,106
(p) Drakesbrook Cemetery Reserve	44,856	2,322	0	47,178	44,856	0	0	44,856	75,561	3,975	(34,680)	44,856
(q) Waroona North Development	0	238,500		238,500	0	0	0	0	0	0	0	0
	2,355,569	868,952	(313,412)	2,911,109	2,355,570	508,931	(270,040)	2,594,461	2,290,329	321,980	(256,740)	2,355,569
	2,355,569	868,952	(313,412)	2,911,109	2,355,570	508,931	(270,040)	2,594,461	2,290,329	321,980	(256,740)	2,355,569

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) Sporting Reserve
 - To provide funds for sporting facilities and equipment as determined by Council together with low interest loan applications.
- (b) Council Building Maintenance Reserve
 - To provide funds for future building maintenance.
- (c) Rec Centre Building Maintenance Reserve
 - To be used for future building asset maintenance items at the Waroona Recreation & Aquatic Centre, particularly items of plant.
- (d) Preston Beach Volunteer Reserve
 - To provide funds to assist in the operations of volunteer ranger functions including replacement of equipment.
- (e) Emergency Assistance Reserve
 - To provide funds to assist in an emergency situation. (eg. major fire)
- (f) Works Depot Redevelopment Reserve
 - To provide funds for the provision of vehicle storage bays at the Works Depot.
- (g) Council Building Construction Reserve
 - To provide funds for future capital construction works in accordance with Council's Long Term Financial and Strategic Community Plans.
- (h) Information Technology Reserve
 - To be used to ensure that the network computer system is maintained including external site connections.
- (i) Footpath Construction Reserve
 - To provide funds for future expansion of the dual use path network.
- (j) Plant Reserve
 - To be used for the purchase and replacement of major plant.
- (k) Staff Leave Reserve
 - To be used to fund annual and long service leave requirements.
- (l) Strategic Planning Reserve
 - To provide funds for future requirements of Council's Strategic Planning.
- (m) Waste Management Reserve
 - To be used to maintain operations at the Buller Road Refuse Site.
- (n) History Book Reserve
 - To be used to fund the update reprint of the 'Drakesbrook Days and Waroona Years' history book.
- (o) Risk and Insurance Reserve
 - To be used for expenses associated with risk assessments and insurance adjustments of unforeseen expenses.
- (p) Drakesbrook Cemetery Reserve
 - To be used for future upgrades of the Drakesbrook Public Cemetery.
- (q) Waroona North Development
 - To provide funds for the development of recreation land, infrastructure and facilities in Waroona North.

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

28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Alcoa Sustainability Fund	2,182,669	305,757	(341,950)	2,146,476
Public Open Space	135,852	4,719	0	140,571
Extractive Industries	18,816	654	0	19,470
Commercial Bond	14,874	516	0	15,390
	2,352,211	311,646	(341,950)	2,321,907



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Waroona

To the Council of the Shire of Waroona

Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

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

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Waroona for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

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

Photo Credits

- Cover & page 6, 7, 9, 10, 17-20, 22 and 26
- *Josh Cowling Photography*
- Page 5, 8, 11, 13, 16, 18, 20 and 21-23
- *Shire of Waroona*
- Page 3 – *Shanice King*

Appendix 11.3.4

- Page 4 – *Evelyn Woodley*
- Page 5 and 7 – *Mark Randall*
- Page 13 and 23 – *TaylorMaree Photography*
- Page 27 – *Rachel Anderson*
- Back - *Katrina Ketley*



Contact Us:

Phone: (08) 9733 7800

Address: 52 Hesse St | PO Box 20, Waroona WA 6215

Email: warshire@waroona.wa.gov.au

www.waroona.wa.gov.au