

ANNUAL REPORT

2024/2025



Shire of
Wongan-Ballidu

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Wongan-Ballidu acknowledges the Traditional Owners of the land within the Shire, the Ballardong and Yued people of the Noongar nation, and pay our respects to Elders past, present and emerging. The Shire recognises the integral role these community members play in our culture, diversity, history and future.



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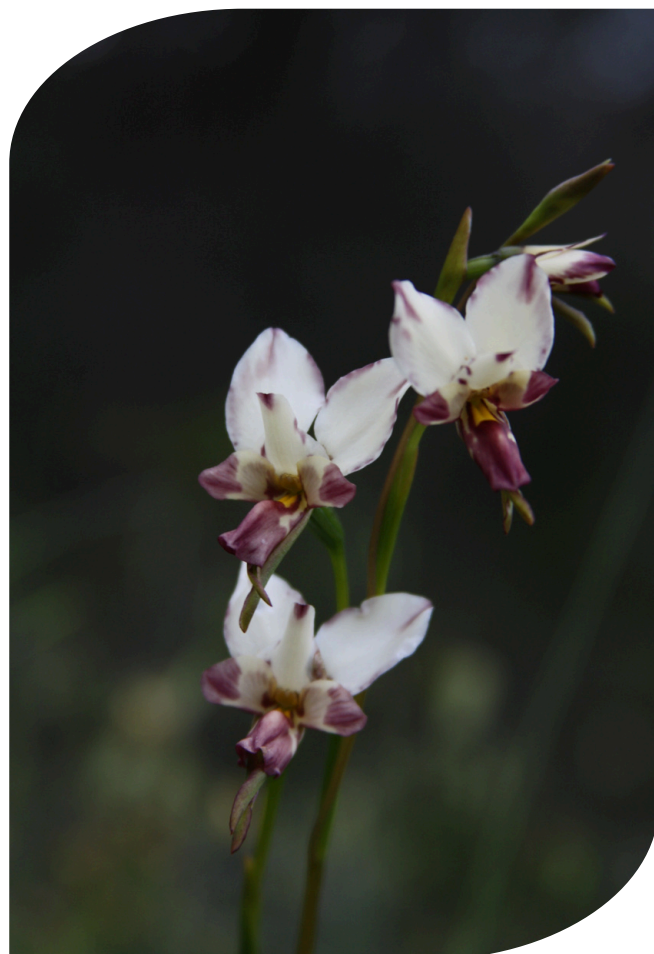


SHIRE PRESIDENT'S MESSAGE

I am pleased to present the Shire of Wongan-Ballidu Annual Report for the 2024/2025 financial year. I'd like to extend my appreciation to all Shire staff for their outstanding hard work during the year. It was a very busy year, with numerous new projects being taken on midway through the year and the Shire's ability to deliver on these is a testament to the staff. This year illustrated an exceptional working relationship between the Council, administration and the community, which has helped us achieve a lot in just 12 months.

Firstly, I would like to thank Cr Mandy Stephenson, who was the Shire President for the duration of the 2024/2025 financial year. Mandy has made history as the first female President in the Shire's more than 100-year history, serving as President of our Shire from April 2021 to October 2025. Ms Stephenson's commitment has been exceptional and we are fortunate to have her remain on Council.

In July 2024 we bid farewell to Ms. Elyssa Giedraitis from the Shire Council, and I thank Elyssa for her service. In September 2024 we welcomed Mr. Brian Donnellan after he was elected unopposed through an extraordinary election process. In June 2025 we also bid farewell to outgoing Councillor Mr. Geoffrey Chambon, and I thank Geoff for his valuable contributions since being elected in October 2023.



Notable achievements throughout the year included, but were not limited to, the completion of four new Shire staff houses, the Railway Toilet upgrade, the Wongan Hills Cemetery Toilet, the Wongan Hills Sports Pavilion façade' revitalisation and major drainage upgrades on Wongan Road. Approximately \$4m was spent on road works this financial year, an area the Shire continues to excel in, and improving road safety is critically important moving forward.

In January 2025 we had a fantastic event down at the Wongan Hills Memorial Swimming Pool which Council facilitated by offering free entry, and through a grant received from the National Australia Day Council (NADC) through the 2025 Community Events Grant Program, this was held very successfully in conjunction with the Shire's pool managers. For the second year running, the Bike it to Ballidu Gravel event was nominated for Community Sport Event of the Year, and it was fantastic to learn that it was announced as the winner of the 2024 award. In only the second year of the event, rider numbers increased 44% to 475 participants, including myself riding the 82kms! We congratulate everyone involved in making this event a true spectacle and will continue to watch it grow over the coming years.

Our Shire 2025 Citizen of the Year was Mrs. Lyn Hood, with the Community Event of the Year being awarded to Apex Club's 'Bogan Bingo' evening, and the Community Group of the Year was Wongan Hills Tidy Towns. All award winners were incredibly deserving of their awards and we thank them for their contribution to our Shire.

We welcomed nine new Australian Citizens during the 2024/2025 year, and it is fantastic to have new people joining our communities all the time. The Shire continues to be an attractive place for many to make their home.

Council acknowledges each and every one of the volunteers throughout the Shire of Wongan-Ballidu, they again had a busy year from emergency services, event organisation and keeping our towns clean and tidy. Our volunteers work incredibly well with our Shire and that will always hold the community in good stead.

Cr Stuart Boekeman
Shire President





CHIEF EXECUTIVE OFFICER'S MESSAGE

The results and achievements collated in this year's Annual Report are testament to the strategic decisions made by Council and the high standard of service delivery provided by all Shire employees.

This financial year has been full of projects, strategic planning and community engagement, and was a very busy year for the Shire Council and Administration. I'd like to acknowledge both the Council and staff for their dedication to making the Shire of Wongan-Ballidu such an incredible place to live, work and play.

In September 2024, an extraordinary election was held for one (1) vacancy, which was filled by Mr. Brian Donnellan. Mr. Donnellan was elected unopposed and commenced in September after being sworn in prior to the Ordinary Council Meeting in Ballidu. Mr. Donnellan brought a wealth of knowledge and experience to the Council and made the Council whole for the 12 months following his election.

In October 2024, the Shire established a Childcare and Youth Strategic Working Group, with the scope of this group being to investigate the long-term sustainability of childcare services within the Shire of Wongan-Ballidu, and opportunities for youth. The group met several times and meetings were productive and have assisted in the strategic planning in this space.

In November 2024, the Council resolved to decommission the Wongan Hills television retransmission service, effective 21 June 2026. A letter was sent to all residents informing them of this decision and a community information session was held in February 2025 to discuss this decision in more detail. The decision was ultimately made by Council due to the lack of economic viability and equipment and technology issues this service faces.

In December 2024, the Council resolved to establish a joint Local Emergency Management Committee with the Shire of Victoria Plains. This Committee meets on a quarterly basis and the first 12 months have been very successful. The Shire looks forward to the continuation of this arrangement and the benefits and improvements it brings to our local emergency management.

In May 2025, the Council resolved to implement the Staying in Place program, with support from a \$10,000 Kick Start Grant. This helps older residents live independently and stay connected to their community for as long as possible. The program provides local, person-centred support such as in-home assistance, medication collection and personal care. The Wongan Hills CRC will be leading the program locally, working with community and aged care providers to improve wellbeing while supporting community-based service delivery.



In January 2025, the Shire implemented a major restructure to centralise all customer service operations at the Wongan Hills Community Resource Centre, now renamed the Shire of Wongan-Ballidu and Wongan Hills CRC Customer Service Centre. This change has streamlined service delivery, improved accessibility, and enhanced the overall customer experience through a more welcoming and functional front counter design. A rotating roster of Shire staff supported the transition, and the centralised approach has already delivered positive outcomes for the community.

At the start of the financial year, the Shire entered into a Memorandum of Understanding (MoU) with the Shire of Victoria Plains and the Department of Fire and Emergency Services (DFES) for a shared Community Emergency Services Manager (CESM). This role has been pivotal to enhancing the Shire's prevention, preparedness, response and recovery to an emergency. We have seen in just 12 months how much has been accomplished through this role, and we look forward to the ongoing success of this CESM arrangement.

The Shire sold its last two (2) remaining industrial blocks of land, as well as its final remaining block of residential land. The Shire is currently working on progressing the development of more residential and industrial land, as both are still in demand.

I must commend the Shire's finance team for yet another clean, unqualified audit opinion. This continues to show the Shire's financial reporting, internal controls and recordkeeping are of a high standard and this is important for the Shire's community to recognise.

Council policy reviews recommenced, and a significant number of policies were repealed due to their operational nature, which helps to delineate the role between Council and the Administration. The Shire's Workforce Plan was completed following 6 months of staff engagement and planning. The plan was adopted in July 2025 by Council.

The Shire continued to engage with Caravel Minerals in relation to the proposed copper mine project they are progressing. A process of in-depth community consultation was planned late in the financial year and commenced in July 2025. The community will be updated as further progress is made by both parties.

This report outlines many achievements from a dedicated and hard-working Council and staff here at the Shire of Wongan-Ballidu. I thank them all for their efforts.

Sam Dolzadelli

Chief Executive Officer



COUNCILLORS



Shire President

Cr Mandy Stephenson

Term 2021 - 2025

M: 0439 662 515

E: crmstephenson@wongan.wa.gov.au



Deputy Shire President

(October 2023 – October 2024)

Cr Dwight Coad

Term 2021 - 2025



Deputy Shire President

(from October 2024)

Cr Stuart Boekeman

Term 2021 - 2025

M: 0427 777 105

E: crsboekeman@wongan.wa.gov.au



Cr Geoff Chambon

Term 2023 - 2027



Cr Elyssa Giedraitis*

Term 2023 – 2027

**Cr Giedraitis resigned effective
15 July 2024.*



Cr Matt Sewell

Term 2023 - 2027

M: 0429 370 334

E: crmsewell@wongan.wa.gov.au



Cr Sue Starceвич

Term 2023 - 2027

M: 0427 711 502

E: crsstarceвич@wongan.wa.gov.au



Cr Brian Donnellan

Term (September) 2024 – 2027

NB: The above information is as at 30 June 2025

COUNCIL MEMBER DEMOGRAPHICS

Elected member demographics of the Council as at 30 June 2025 are detailed below, pursuant to *Regulation 19B(2)(h) of the Local Government (Administration) Regulations 1996*.

LINGUISTIC BACKGROUND



ENGLISH:
7

GENDER

5

NUMBER OF MALE
COUNCILLORS:


2

NUMBER OF FEMALE
COUNCILLORS:

IDENTIFYING AS ABORIGINAL OR TORRES STRAIGHT ISLANDER

NIL

COUNTRY OF BIRTH

6

AUSTRALIA:


1

FRANCE:

2024/2025 FEES, EXPENSES & ALLOWANCES PAID TO COUNCIL MEMBERS

NAME	FEES, EXPENSES & ALLOWANCES				
	President's Allowance	Deputy President's Allowance	Sitting Fees	ICT Allowance	Total
Cr Mandy Stephenson	\$10,438	\$0	\$3,555	\$3,000	\$16,993
Cr Dwight Coad	\$0	\$652	\$1,625	\$3,000	\$5,277
Cr Stuart Bookeman	\$0	\$1,957	\$1,625	\$3,000	\$6,582
Cr Geoff Chambon	\$0	\$0	\$1,438	\$3,000	\$4,438
Cr Matt Sewell	\$0	\$0	\$1,688	\$3,000	\$4,688
Cr Sue Starcevich	\$0	\$0	\$1,375	\$3,000	\$4,375
Cr Brian Donnellan	\$0	\$0	\$1,375	\$3,000	\$4,375
Total	\$10,438	\$2,609	\$12,681	\$21,000	\$46,728



NB: Ms. Elyssa Giedraitis resigned effective 15 July 2024 and was not available for any meetings in 2024/25.

COUNCILLORS 2024/2025 MEETING ATTENDANCE

COUNCIL MEETINGS

NAME	ORDINARY COUNCIL MEETING		SPECIAL COUNCIL MEETING	
	Eligible	Attended	Eligible	Attended
Cr Mandy Stephenson	11	11	2	2
Cr Dwight Coad	11	10	2	1
Cr Stuart Boekeman	11	10	2	2
Cr Geoff Chambon	11	7	2	1
Cr Matt Sewell	11	10	2	2
Cr Sue Starcevich	11	10	2	1
Cr Brian Donnellan	9	9	1	1



COUNCILLORS 2024/2025 MEETING ATTENDANCE

COMMITTEE MEETINGS

NAME		AUDIT & RISK COMMITTEE	
		Eligible	Attended
	Cr Matt Sewell (Chair)	3	3
	Cr Geoff Chambon (Deputy Chair)	3	2
	Cr Mandy Stephenson	3	3

NAME		HEALTH, BUILDING & PLANNING COMMITTEE	
		Eligible	Attended
	Cr Geoff Chambon (Chair)	5	5
	Cr Stuart Boekeman (Deputy Chair)	5	3
	Cr Dwight Coad (resigned Oct 2024)	2	2
	Cr Mandy Stephenson	5	5
	Cr Brian Donnellan (commenced November 2024)	3	3

NAME		WORKS & SERVICES COMMITTEE	
		Eligible	Attended
	Cr Coad (Chair)	4	4
	Cr Sewell (Deputy Chair)	4	3
	Cr Chambon	4	1

NAME		BUSHFIRE ADVISORY COMMITTEE (BFAC)	
		Eligible	Attended
	Cr Stephenson	2	0

NAME		LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC)	
		Eligible	Attended
	Cr Starcevich (Chair)	4	2
	Cr Stephenson (Proxy)	4	2

EXECUTIVE STAFF



Chief Executive Officer
Sam Dolzadelli



Deputy Chief Executive Officer
Melinda Lymon
Commenced September 2024



Manager Regulatory Services
Melissa Marcon



Manager Works and Services
Stephen Casey



Manager Community Services
Ross Rayson
Finished October 2024



Manager Community and Customer Services
Kim Walsh
Commenced October 2024



ORGANISATIONAL STRUCTURE

OFFICE OF THE CEO

Chief Executive Officer

- Economic Development
- Elected Member Support
- Emergency Management
- Governance
- Human Resources
- Risk Management
- Strategic Planning and Management
- Swimming Pool

COMMUNITY AND CUSTOMER SERVICES

Manager Community and Customer Services

- Aged Care
- Arts and Culture
- Community Development
- Community Resource Centre
- Cultural Development
- Events
- Grant Advice and Assistance
- Marketing and Communications
- Media
- Stakeholder Engagement
- Tourism Development

REGULATORY SERVICES

Manager Regulatory Services

- Building Maintenance
- Cemeteries
- Health Services
- Heritage
- Property Management (Shire-owned)
- Statutory Building Services
- Town Planning
- Waste Management
- Work Health and Safety

CORPORATE SERVICES

Deputy Chief Executive Officer

- Accounting
- Accounts Receivable/ Payable
- Annual Budget and Budget Review
- Annual Financial Report
- Audit
- Bush Fire Liaison
- Freedom of Information
- Information and Communications Technology
- Insurance
- Payroll
- Rates
- Ranger Services
- Records
- Taxation

WORKS AND SERVICES

Manager Works and Services

- Airstrips
- Dams and Water Supply
- Fleet Management
- Footpaths
- Mechanical Services
- Parks and Gardens
- Public Open Spaces
- Road Construction
- Road Maintenance
- Standpipes
- Street Signs

STRATEGIC COMMUNITY PLAN SUCCESS MEASUREMENT

As per the *Local Government Act 1995 Section 5.53* the Local Government is to prepare an Annual Report for each financial year. The Shire of Wongan-Ballidu will measure the success of the implementation of the Strategic Community Plan 2021-2031, each year through the Annual Report.

OUR VISION:

Inclusive communities and thriving places, offering a vibrant future for all.

OUR MISSION:

To provide the foundations for community and business to lead and flourish into the future.

OUR ECONOMY:

The Shire facilitates and welcomes opportunities for different employment and business needs. Advocating and encouraging more business and employment opportunities across different sectors.

OUR SHIRE:

The Shire team, culture and community participation enables our vision. The Shire as a Local Government Authority, has an important role to play in achieving the vision, through the skills of our staff, the operating culture and decision-making process.

OUR CONNECTIONS:

A welcoming, supportive, and flourishing community. Community is at the heart of everything. Our focus is on supporting the new and emerging community leaders to engage, connect and maintain the kind of community we all want to live in.

OUR PLACE:

The Shire is a vibrant place to work, trade, visit and call home. Ensuring the Shire makes the most of its natural and built assets to encourage business and a quality lifestyle.



STRATEGIC PRIORITY ONE:

OUR CONNECTIONS - A WELCOMING, SUPPORTIVE, AND FLOURISHING COMMUNITY.

Goal	Strategy	Measure of Success/Actions
1.1 A connected, and welcoming community living in friendly Town's.	<p>1.1.1 Ensure residents new and old are well informed, connected and made to feel welcome.</p> <p>1.1.2 Provide avenues for people to access community information, access resources, knowledge, and technology in a welcoming environment.</p> <p>1.1.3 Contribute to the development of current and future community leaders.</p> <p>1.1.4 Support access to opportunities to participate in community life, including a range of local cultural, recreation, sporting, and other events.</p>	<ul style="list-style-type: none"> • Explore and support the delivery of key events for the community to connect. • Support the community to offer activities for the community to connect (e.g., festivals, BBQ's, Harmony Day activities etc.). • Develop a welcome pack for new people to the Wongan-Ballidu area, so they have the information early to embrace community life. • Implement a community notice board in the heart of the town centres. • Introduce a 'Welcome to Country' in all our relevant communication. • Coordinate training and professional development opportunities for our community groups, clubs and recreation groups and their volunteers. • Identify barriers and strategies to improve community access and participation (e.g. affordability).

Annual Activities

- Continued financial support of community events (BITBG, Reynoldson Reserve Festival, Australia Day Breakfast).
- The Shire supported and delivered 55 events throughout the year, including youth, senior, family, and creative programs such as the Halloween Youth Disco, Knit and Natter, Seniors Week – Let's Get Quizzical, and the Pop-Up Youth Centre Grand Opening. These events provided opportunities for residents of all ages to connect, engage, and participate in community life.
- Local community groups, clubs, and volunteers received guidance and support, including access to professional development opportunities, skills workshops, and networking events. These initiatives strengthened the capacity of local organisations to deliver activities and services that benefit the broader community.
- The Shire successfully secured \$42,165 in external grants to deliver key events and initiatives, including funding for Bike Month, Seniors Week, Australia Day, Neighbourhood Centre Week, Pop-Up Youth Centre, and the Staying in Place program. This support enabled a wide range of activities that foster community engagement and connection.
- The Shire developed and launched Shire Welcome Packs, providing essential local information to help new residents settle in and embrace community life. This initiative aligns with the Strategic Community Plan goal of fostering a connected and welcoming community.

- Barriers to participation were identified and addressed through infrastructure and program improvements. Highlights included the installation of automatic sliding doors at the Community Resource Centre (CRC), a Universal Access Toilet with an adult changing station in the townsite, and an accessible toilet at the Wongan Hills Cemetery. These upgrades enhanced inclusivity, safety, and independence for people with disability, seniors, parents with prams, and other community members.
- Ovals are maintained all year round to support community participation in sporting events and school carnivals.
- Work Placements are offered within the Horticulture Team for school students. This provides students with the opportunity to develop their skills and learn about leadership within the Shire. These opportunities allow students to see leadership modelled to them in a real-life setting, and encourage them to consider the role they play as potential future leaders in our community.



Goal	Strategy	Measure of Success/Actions
1.2 Older people are supported to participate in community life.	1.2.1 Improve access to health and wellbeing services. 1.2.2 Advocate for retention and expansion of aged care services. 1.2.3 Maintain communication channels that work for older people.	<ul style="list-style-type: none"> • Develop consultative group to inform implementation of these actions. • Explore implementation of a volunteer transport service to increase access to medical services and social events. • Investigate collaboration with neighbouring Councils for access to key services (e.g., hydrotherapy). • Identify communication channels required to ensure older people are aware of the available groups/clubs and social opportunities. • Explore subsidies for older people to access local facilities for rehabilitation/medical at a discounted rate.

Annual Activities

- CEO meetings with Wongan Hills Hospital, Western Australia Country Health Services (WACHS) and Department of Health to advocate for an increase in aged care beds at the Wongan Hills Hospital.
- The Shire implemented the Staying in Place initiative, a community-led aged care support program that helps older residents remain living independently in their own homes. Coordinated through the Wongan Hills CRC, the program provides locally tailored, person-centred support, including connections to essential services, enhancing wellbeing, independence, and social participation. This was adopted by Council in May 2025 and we look forward to seeing its success in the new financial year.
- The Shire continued to provide multiple communication channels for older residents to stay informed. This included the local Boomer magazine, which delivered 42 editions over the year, targeted letter drops, updates via social media, and the Shire website to share information about services, events, and social opportunities.
- The Shire strengthened its partnership with the Wongan-Ballidu Seniors Recreation Centre by offering support to their volunteers, enhancing relationships, and co-hosting events. These efforts helped build community capacity and provide more opportunities for older residents to engage socially and recreationally.
- Delivery of our new accessible community bus.
- Repairs to pram ramps and footpaths for smoother transitions, reducing trip hazards.

Goal	Strategy	Measure of Success/Actions
1.3 Young people are supported to maintain a connection to their Town's.	1.3.1 Advocating sustainability and viability of the school. 1.3.2 Build opportunities for young to connect with their community. 1.3.3 Explore and advocate the range of youth employment options. 1.3.4 Contribute to the development of the next generation of leaders.	<ul style="list-style-type: none"> • A youth plan is developed in collaboration with community, focusing on employment and sense of belonging and innovation. • Advocate for the school to improve its viability. • Investigate programs for young people to build work experience in different sectors. • Partner with young people to explore and develop opportunities for leadership and mentoring (e.g., the Shire and the local School Youth Council). • Advocate for young people to participate in community engagement activities for the Communities.

Annual Activities

- Creation of Childcare and Youth Strategic Working Group which met on several occasions and discussed childcare services sustainability and working with the youth for enhancements in this space.
- Supported the local school community through engagement initiatives and by incorporating student ideas into community programs, including the concept for the Pop-Up Youth Centre. As well a co-hosting events such as the Bike it to School Breakfast.
- Youth-focused events and programs such as the Halloween Youth Disco, Bike it to School Breakfast, and monthly activities at the Pop-Up Youth Centre, enabling students and young people to socialise, develop skills, and participate in community life.
- Engaged with local business networks, workshops, and career-oriented programs, providing young people with exposure to skills development, networking, and employment pathways in the region.
- Encouraged youth leadership through involvement in planning and providing feedback for community initiatives, including shaping youth programs and participating in consultative processes for local events and the Pop-Up Youth Centre.

STRATEGIC PRIORITY TWO:

OUR PLACE - THE SHIRE IS A VIBRANT PLACE TO WORK, TRADE, VISIT AND CALL HOME.

Goal	Strategy	Measure of Success/Actions
2.1 Natural areas and community facilities are attractive, useful places for community and visitors.	2.1.1 Monitor current and emerging community facility needs. 2.1.2 Encourage the optimisation of existing facilities. 2.1.3 Foster and encourage the use of local places and space by community and visitors.	<ul style="list-style-type: none">• Consult with the community about infrastructure upgrades to ensure access and inclusion is considered with the inclusion of public art.• Explore external funding to upgrade the local skate park and we will do this consulting with our young people and local community.• Work with existing clubs and groups to identify opportunities for greater collaboration and resource sharing.

Annual Activities

- Community Park BBQ is now accessible friendly, enabling more community members and visitors alike to utilise the space.
- Ballidu Heritage Centre and Café with new asphalt carpark is more accessible friendly and attractive to visitors.
- Implemented upgrades and accessibility improvements across key Shire facilities, including the installation of automatic sliding doors at the CRC, a Universal Access Toilet with adult changing station in the townsite, and an accessible toilet at the Wongan Hills Cemetery to meet community needs.
- Centralised Shire customer services at the Wongan Hills CRC, now the Shire of Wongan-Ballidu and Wongan Hills CRC Customer Service Centre improving service efficiency and functionality, including the installation of a new front counter and dedicated Department of Transport service area.
- Delivered a wide range of community events (55 in total), workshops, and programs at Shire facilities and local public spaces, such as the CRC, townsite parks, and recreation areas, increasing community engagement and visitor participation.
- The Shire completed rendering and painting to the front façade of the Wongan Hills Sports Pavilion along with revitalising the existing painted external surfaces to improve the attractiveness of these facilities.
- The Shire completed installation of new fencing around the playground and raised area at the Wongan Hills Sports Pavilion for a more appealing and safe environment.
- The Shire upgraded the basketball back boards and stands in both the Community Park in Wongan Hills and Alpha Park in Ballidu for a more useful and appealing space.

Goal	Strategy	Measure of Success/Actions
2.2 Lead by example for sustainability practices, both environment and business.	2.2.1 Maintain Mocardy Dam as a local water source. 2.2.2 Shire leading by example with the sustainable use of water, energy, and waste. 2.2.3 Encourage community lead environmental programs.	<ul style="list-style-type: none"> • Support a coordinated approach to local water resource management including the use of Mocardy Dam. • Identify strategies for the Shire to reduce its carbon footprint. • Promote and support community based environmental protection initiatives. • Implement recycling/waste management education for community. • Implement low water landscaping to areas due for revegetation/park works.

Annual Activities

- Ongoing utilisation of Mocardy Dam to provide water to the ovals and school water tank. Full automation of equipment to reduce waste.
- On our road projects we recycle the existing bitumen pavement to reduce landfill.
- The Shire works with the local school and Boekeman Toyota to plant around 200 native trees per year with the kindy children and their parents.

2.3 Vibrant Town centres for community and visitors.	2.3.1 Creating welcoming spaces for community and visitors in our Town centres. 2.3.2 Enhance the accessibility of paths and facilities for people of all ages and abilities.	<ul style="list-style-type: none"> • Revitalise Wongan Hills main street. • Trial how public/community tables and chairs are utilised in the town centre open space. • Work with the community to design and erect welcome signage for our Towns. • Ensure access and inclusion needs are prioritised in works programs.
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Annual Activities

- New footpaths and kerbs are more accessible friendly with pram ramps for example, enabling greater access to all the town for community members and visitors alike.
- Supported the implementation and expansion of the Wongan Hills Art Trail, with new community-funded sculptures now installed along the main strip, enhancing the visual appeal and vibrancy of the town centre for residents and visitors.
- Delivered upgrades to key Shire facilities, including automatic sliding doors at the CRC, a Universal Access Toilet with adult changing station in the townsite, and an accessible toilet at the Wongan Hills Cemetery, improving access and inclusivity for people of all ages and abilities.
- Ongoing maintenance of our town gardens with mowing, pruning and planting ensures the town has good street appeal.
- Completion of Stage 2 of Wongan Road drainage and town entrance upgrades ensures that the entrances into Wongan are safe and well maintained for visitors and community members.
- The Shire completed maintenance and repair works on the existing seating and shade structures in the main street this included replacing wooden seating to a more versatile aluminium slat style seating and installing a new shade sail for more durable, usable and visually appealing spaces.

STRATEGIC PRIORITY THREE:

OUR ECONOMY - THE SHIRE FACILITATES AND WELCOMES OPPORTUNITIES FOR DIFFERENT EMPLOYMENT AND BUSINESS NEEDS.

Goal	Strategy	Measure of Success/Actions
3.1 Foster a vibrant and diverse local economy and employment opportunities.	3.1.1 Identifying opportunities for commercial and industrial business to headquarter in the Shire. 3.1.2 Identifying opportunities for Shire business to service surrounding operations. 3.1.3 Build the readiness of business to service emerging market needs. 3.1.4 Identify value add opportunity to support drive in/drive out workers. 3.1.5 Promote the lifestyle country living offers in the Shire.	<ul style="list-style-type: none">• Advocate and encourage leading agricultural companies to maintain and/or set up new headquarters in the Shire.• Support business to prepare for the opening of a possible mine.• Work with local business and community to identify and offer transient/drive in and out workers additional services.• Communicate back to the community the outcome for upgraded internet structure/NBN.• Facilitate local business, networking and development opportunities/activities.• Country lifestyle living marketing included at the local Tourism Centre.

Annual Activities

- Supported local business growth through initiatives such as the Wheatbelt Business Network Sundowner and skills workshops, providing networking, professional development, and capacity-building opportunities for businesses and community organisations in the Shire. At this event, the CEO provided an update on the Shire's progress and plans for local economic development.
- The continued use of local businesses where possible, to carry out various work such as footpath installations, mechanical repairs and steelworks.

Goal	Strategy	Measure of Success/Actions
3.2 Tourism contributing to a lively local economy.	3.2.1 Expand the existing suite of attractions (e.g., wildflowers, walk trails, Arts Trail etc.). 3.2.2 Increase diversity of visitors by expanding accessibility and access to public toilets and showers at key tourism sites. 3.2.3 Promote Wongan-Ballidu as a place to visit.	<ul style="list-style-type: none"> • Develop a local Tourism Plan in collaboration with our community. • Explore options for 'hero' attraction to the Shire. • Support the community to establish an Arts trail. • Explore funding for 'changing spaces' to upgrade public toilets for access and inclusion. • Explore external funding opportunities to develop and improve our walking trails. • Consider the establishment of mountain biking trails. • Upgrade facilities for caravans and RVS to maintain our RV friendly Town status.

Annual Activities

- Supported the development and expansion of the Wongan Hills Arts Trail, including new community-funded sculptures installed along the main strip, enhancing the town's visual and cultural appeal.
- Significantly updated Shire website tourism information and provided ongoing support to the Wongan Hills Visitor Centre and local tourism group, ensuring visitors have access to comprehensive information about attractions, events, and local experiences.
- Continued maintenance on Mount O'Brien and Christmas Rock walk trails ensures that these attractions are well presented and safe for tourists.
- The Shire completed an upgrade of the Railway Station toilets to a more modern and inclusive facility which incorporates a stand alone UAT with shower, improving accessibility for visitors of all ages and abilities.
- The Shire completed the installation of an accessible toilet at the Wongan Hills Cemetery as part of an initiative from local community groups.

3.3 Increased diversity and number of available accommodation and housing options.	3.3.1 Investigate and release suitable land for housing development and future Shire population growth. 3.3.2 Develop and release land for commercial and industrial purposes. 3.3.3 Investigate incentives for local development that encourage and position Wongan-Ballidu as an attractive investment.	<ul style="list-style-type: none"> • Consult and develop a local housing strategy with the community to consider subdivision and land development. • Research and share with the community some short term and long term housing solutions involving them in the future of the communities.
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Annual Activities

- The Shire was a member Local Government in a workforce housing investigation study which has provided the foundations to evidence the supply-demand gap in the Shire and will be used for future business cases to develop more residential land. This is an ongoing priority which continues to be progressed.

STRATEGIC PRIORITY FOUR:

OUR SHIRE - THE SHIRE TEAM, CULTURE
COMMUNITY PARTICIPATION ENABLES OUR VISION.

Goal	Strategy	Measure of Success/Actions
4.1 An open and transparent Shire that fosters active citizenship and collaboration.	4.1.1 Expand opportunities to consult and collaborate with community. 4.1.2 Council meetings are open and more accessible to the community. 4.1.3 Empowering community to lead on key activities and initiatives.	<ul style="list-style-type: none"> Establishing community advisory/working groups to engage with on major projects. Confirm the best communication channels for community. Explore the engagement culture within the Shire to create connections across Shire roles. Trial coffee with the CEO as a way of engaging deeper with our community Include community volunteers in professional development opportunities/training for capacity building. Encourage young people to run for Council and/or set up a Youth Advisory Council to work with elected members.

Annual Activities

- Council meetings are now audio recorded and published on the website.
- Council meetings are well advertised via our media channels.
- Community consultation plan was undertaken for the proposed copper mine project information sessions which will be held in July 2025 and will be included in the 2025/2026 annual report.
- Engaged with students and youth to inform programs such as the Pop-Up Youth Centre.
- Worked closely with seniors and community members to guide the development of the Staying in Place program.
- Maintained transparent and accessible communication channels, including opportunities for residents to meet with the CEO and Councillors through events like Catch Up with the CEO and Councillors.
- Supported community-led projects and events, including the Arts Trail, Pop-Up Youth Centre, and local festivals, providing guidance, resources, and grant support while encouraging residents and volunteers to take leadership roles in planning and delivery.

Goal	Strategy	Measure of Success/Actions
4.2 A Shire culture with people that are passionate about their roles.	4.2.1 Support and empower staff with the skills and tools to deliver on this plan. 4.2.2 Explore training/work experience opportunities for young people.	<ul style="list-style-type: none"> Promote young people employed in our Shire and showcase their achievements. Implement internal training opportunities for staff development.

Annual Activities

- Development of the Shire's inaugural Workforce Plan. This included important staff engagement and the plan has been developed with feedback received from all staff. Plan will commence implementation of actions in 2025/2026.
- Change of traineeship offering from business and administration to horticultural to widen the scope of opportunities provided to young locals entering the workforce.
- We provided continued training and upskilling for our workforce staff and encourage training.
- The Shire offers support to their staff with annual flu vaccinations.

4.3 Efficient and effective Shire operations.	4.3.1 Business systems and reporting delivering maximum possible benefit to the community. 4.3.2 Harness opportunities to collaborate and share resources with neighbouring Shires.	<ul style="list-style-type: none"> Use the annual report as an opportunity to reflect on performance with the community.
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Annual Activities

- Improvements to Customer Relationship Management Systems (CRMS) and customer service reporting which is provided at the executive level and also to Council.
- The Shire collaborates with neighbouring Shires to facilitate training.
- Continued progress on the implementation of the new Enterprise Resource Planning (ERP) software - CouncilFirst. The system will bring more contemporary functionality and efficiencies when fully implemented.
- The Shire has established a MOU with the Shire of Victoria Plains for a joint Local Emergency Management Committee (LEMC). The joint LEMC is hosted alternatively and allows for improved efficiencies for external agencies to attend the joint meetings, to reduce the requirement to attend separate meetings. The joint LEMC commenced in 2025.
- A Community Emergency Services Manager (CESM) was employed by the Shire of Victoria Plains and is a shared resource with the Shire of Wongan-Ballidu.
- A funding agreement with Department of Fire and Emergency Services has been endorsed for a Bushfire Risk Mitigation Coordinator (BRMC) to commence with the Shire, the BRMC will also undertake work for other Local Governments.



STATISTICS

HIGHLIGHTS AND MAJOR PROJECTS

- Completion of the Railway Toilet upgrade
- Completion of Cemetery Toilet
- Completion of the Wongan Hills Sports Pavilion façade
- Completion of four (4) new Shire houses
- Acquisition of a generator for backup power supply to the Wongan Hills Sport and Recreation Complex for evacuation purposes (grant funded)
- Completion of Council Chambers ICT upgrade for audio-visual streaming and recording
- Completion of Workforce Plan 2025 – 2030
- Commencement of CESM

GOVERNANCE

COUNCIL POLICIES



NEW POLICIES:
1



AMENDED POLICIES:
4



REPEALED POLICIES:
15

HUMAN RESOURCES



NUMBER OF
EMPLOYEES:
41



NUMBER OF NEW
APPOINTMENTS:
9



MEDIAN AGE:
52



PERCENTAGE OF
MALE EMPLOYEES:
54%



PERCENTAGE OF
FEMALE
EMPLOYEES:
46%



AVERAGE TENURE
OF EMPLOYEES:
5.5 YEARS



FULL-TIME
EQUIVALENT (FTE):
37.5



AGE RANGE:
20-69



TURNOVER RATE:
15%



SWIMMING POOL

NUMBER OF SEASON PASSES:
12

NUMBER OF ATTENDANCES AT POOL:
1,081



COMMUNITY AND CUSTOMER SERVICES

HIGHLIGHTS AND MAJOR PROJECTS



STAYING IN PLACE PROGRAM

Adopted by Council in May 2025 with support from a \$10,000 Kick Start Grant, the Staying in Place initiative aims to help older residents live independently and remain connected to their community for as long as possible. Developed by the Pingelly CRC and now operating in over 46 locations across WA, the program takes a place-based approach that coordinates local, person-centred support such as in-home assistance, medication collection, and personal care through local providers.

Following Council's consideration and adoption, the Wongan Hills CRC has taken the lead in implementing the program locally, working with aged care and community service partners to deliver tailored support for seniors. The initiative not only enhances wellbeing and access to essential services but also creates local economic and social benefits by engaging community-based providers.

CUSTOMER SERVICE RESTRUCTURE

In January 2025, all Shire customer services were successfully centralised to the Wongan Hills Community Resource Centre (CRC). The restructure has streamlined service delivery and improved accessibility, supported by a new, customer-friendly front counter and a dedicated Department of Transport service area. Positive community feedback has been received, and a rotating roster of Shire staff was implemented to provide on-site support during the transition period.

POP-UP YOUTH CENTRE

A new Pop-Up Youth Centre officially opened at the Wongan Hills CRC in November 2024, following ideas developed through local youth engagement. The initiative provides a safe and welcoming space for young people in Years 7–12 to socialise and participate in activities, operating monthly during school terms and on set days in school holidays. The opening event drew over 25 attendees, including local police and community members, marking a strong start for the program.



“WHEN WILL WE MEET AGAIN?”

ROAD SAFETY CAMPAIGN

The Shire of Wongan-Ballidu, in partnership with local emergency services and supported by the Road Safety Commission, launched the “When Will We Meet Again?” road safety campaign. The initiative encourages safer driving habits by reminding residents that we would all rather meet our first responders socially than through an accident. The campaign aims to raise awareness and reduce preventable crashes across the Wheatbelt region. “When Will We Meet Again?” challenges all drivers to reflect on their role in preventing accidents and making safer driving choices. By asking a simple yet powerful question, we aim to raise awareness and reduce preventable incidents on our roads. The Wheatbelt has alarmingly high road traffic accident rates, and together, we need to change that. The Shire was successful in funding through the Road Safety Commission for this project and we hope to continue to spread this message through the campaign locally.

ACCESSIBILITY IMPROVEMENTS

In May 2025, the CRC installed new automatic sliding doors to enhance accessibility for all visitors. The upgrade has significantly improved ease of access for people using mobility aids, parents with prams, and elderly residents, reflecting the Shire’s commitment to inclusion and equitable access. The project has been met with overwhelmingly positive community feedback and demonstrates how small infrastructure changes can deliver meaningful community benefits.

WELCOME PACKS

In line with the Shire’s Strategic Community Plan 2021–2031 goal of fostering “a connected and welcoming community,” the CRC also launched Shire Welcome Packs for new residents. These packs, now available at the Customer Service Centre, provide valuable local information to help new community members settle in and find out key information about our community.



GENERAL STATEMENTS



CUSTOMER SERVICE:

The Shire of Wongan-Ballidu remains committed to delivering accessible, efficient, and responsive customer service to our community. In January 2025, the Shire implemented a major restructure, centralising all customer service operations at the Wongan Hills Community Resource Centre. This building has now been renamed to the Shire of Wongan-Ballidu and Wongan Hills CRC Customer Service Centre. This change has streamlined service delivery, improved accessibility, and enhanced the overall customer experience through a more welcoming and functional front counter design. To ensure we continue meeting community expectations, a Customer Satisfaction Survey was released in November 2024, providing valuable feedback that will guide future improvements. The Shire continues to focus on refining processes, strengthening communication, and seeking new opportunities to improve how we serve our residents and visitors.



COMMUNITY DEVELOPMENT:

Throughout 2024/2025, the Shire of Wongan-Ballidu's Community Development Team continued to strengthen local connections, engagement, and wellbeing through a wide range of programs, events, and partnerships. Over the year, we delivered an active calendar of community initiatives designed to engage residents of all ages, from youth activities such as the Halloween Youth Disco, Pizza and Paint activity, and Bike it to School Breakfast, to senior-focused events including Knit and Natter, Seniors Week – Let's Get Quizzical, and the Knit and Natter on Tour Bus Trip.

A strong focus was placed on community capacity building, wellbeing, and inclusion through initiatives such as Mental Health First Aid Training, the Anxiety Coach Parenting Workshop, Tiny Tots First Aid, and Catch Up with the CEO and Councillors. Collaborative events like the Emergency Services Thank You Event and Road Safety Campaign Launch, Neighbourhood Centre Week Quiz event, and Thank a Volunteer Day - Picnic in the Park highlighted the importance of community spirit and volunteer recognition.

The team also continued to provide support to local community and sporting groups through guidance, partnership development, and assistance with grant applications. This included helping organisations access external funding and build the capacity needed to deliver community-led projects and events.

Creative and family-friendly events such as the Easter Egg Hunt, Kite Making Workshop, Australia Day Pool Party, and Christmas Light Competition and Trail Map added to the vibrancy of community life, while skill-building and networking opportunities, including the Wheatbelt Business Network Sundowner and Lumen Skills Workshops, supported local development and learning.

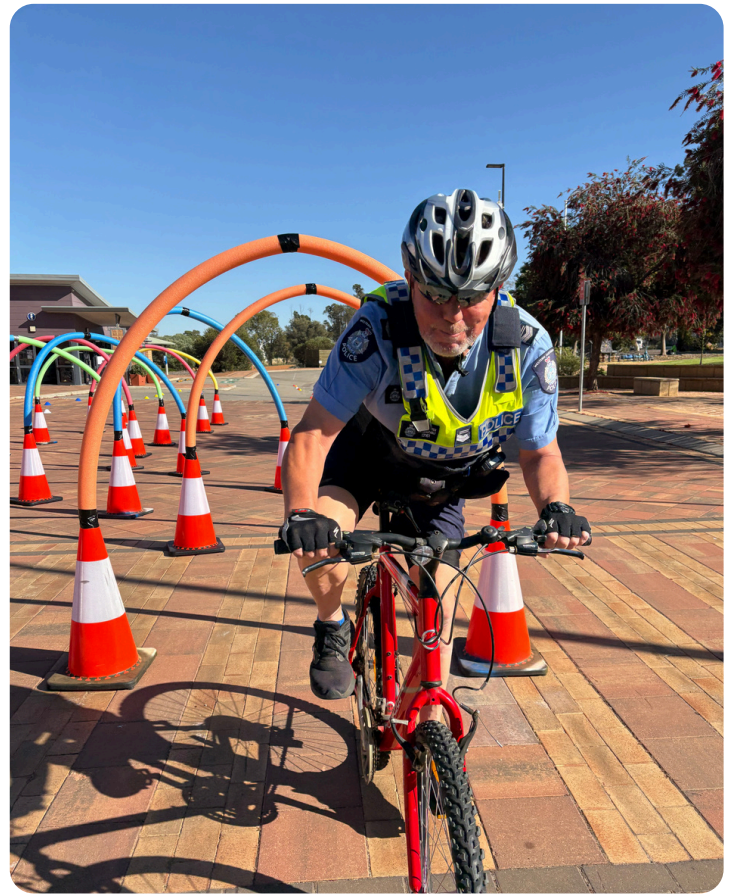
Through these initiatives and partnerships, the Shire continues to build a strong, inclusive, and connected community where residents are supported to participate, grow, and thrive.



COMMUNITY RESOURCE CENTRE:

As well as the comprehensive events calendar we ran in conjunction with the Shire, the Wongan Hills Community Resource Centre (CRC) continued to be a vibrant hub for connection, learning, and community engagement throughout 2024/2025. Regular programs such as Knit and Natter have become much-loved fixtures on the local calendar, with the group celebrating its second anniversary in July 2025. What began as a small social catch-up has grown into a thriving group of up to 30 regular participants, bringing connection and conversation to the CRC every fortnight.

This year also saw the introduction of new initiatives designed to enhance access and inclusion. The CRC was successful in securing funding through the State Library of Western Australia's Technology and Digital Inclusion Grant Program to establish a photo printing service at the Wongan Hills Library and CRC. This service now offers affordable, high-quality photo printing locally, reducing the need for residents to travel long distances and ensuring everyone, regardless of digital ability, can confidently use the technology. Trained staff are available to assist, supporting digital literacy and convenience for the whole community.





EVENTS:

- Knit and Natter x24
- Cuppa with a Cop
- Mental Health First Aid Training
- DPIRD CRC Regional Workshop
- Halloween Youth Disco
- Catch up with CEO and Councillors
- Bike it to School Breakfast
- Kite Making and Flower Spinning Workshop
- Seniors Week Let's Get Quizzical
- Neighbourhood Centre Week
- Australia Day Pool Party
- Thank a Volunteer - Picnic in the Park
- Pop-Up Youth Centre Grand Opening
- Christmas Light Comp and Trail Map
- Halloween Trail Map
- Meet ya Mates – Wongan Hills Therapy Group
- Anxiety Coach Parenting 3 Week Workshop
- Emergency Services Thank you Event and Road Safety Campaign Launch
- Tiny Tots First Aid
- Wheatbelt Medical Immersion Program
- Knit and Natter on Tour Bus Trip
- Lumen Skills Workshops
- Wongan Hills Writers and Poets Club x4
- Wheatbelt Business Network Sundowner
- Selection Criteria Workshop
- Easter Egg Basket Making and Egg Hunt
- Pizza and Paint
- Art and Craft Activity Day
- Just a Farmer Community Screening
- Town Team Movement Walkshop
- Services Australia Mobile Service Centre



GRANTS:

- Bike Month \$1,980
- Thank a Volunteer Day \$1,100
- Seniors Week \$1,100
- Road Safety Campaign - \$4,956
- Australia Day - \$11,000
- Pop-Up Youth Centre - \$2,229
- Neighbourhood Week \$1,500
- Staying in Place Kick Start Grant - \$10,000
- CRC Development Grant - \$3,300
- Photo Printer Grant - \$5,000

Total - \$42,165

STATISTICS



LIBRARY

NUMBER OF LIBRARY MEMBERS:

1,459

NUMBER OF BOOKS BORROWED:

982

CUSTOMER SERVICE

NUMBER OF CRMS COMPLETED:

741



COMMUNITY DEVELOPMENT



NUMBER OF COMMUNITY DEVELOPMENT FUND (CDF) APPLICATIONS:

7



VALUE OF CDF GRANTS:

\$12,341



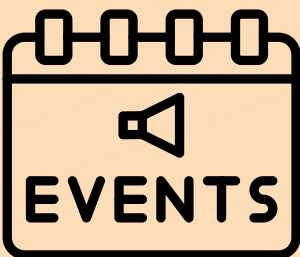
VALUE OF RECURRENT GRANTS:

\$118,261



NUMBER OF COMMUNITY GROUPS:

76



NUMBER OF EVENTS HELD:

27 SINGLE EVENTS/ WORKSHOPS

24 KNIT AND NATTER

4 WRITERS AND POETS

55 TOTAL

SOCIAL MEDIA, WEBSITE AND OTHER COMMUNICATIONS



VISITS:

21,546

REACH:

17,123

FOLLOWERS:

1114



FOLLOWERS:

21,546



NUMBER OF SHIRE NEWSLETTERS POSTED:

42



NUMBER OF WONGA-BALLI BOOMER EDITIONS:

42



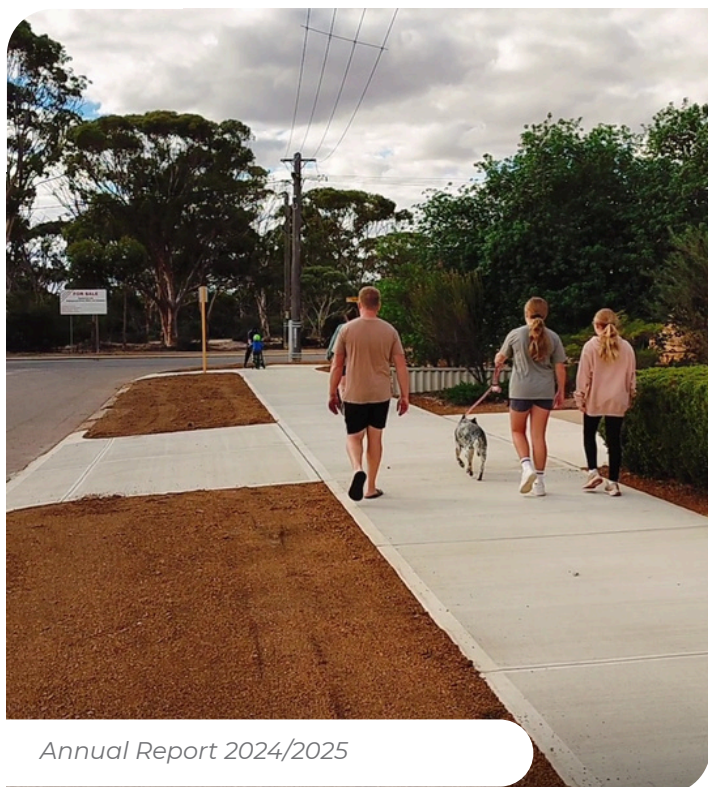
CORPORATE SERVICES

HIGHLIGHTS AND MAJOR PROJECTS

GRANTS AND CONTRIBUTIONS

The Shire was successful in receiving over \$5M in capital grants and \$2.4M in operating grants, subsidies and contributions during the 2024/2025 financial year. The work and effort by all staff to source and be successful in applications for the funding, and also the immense effort to ensure the completion of projects and acquittal of funds, is commendable.

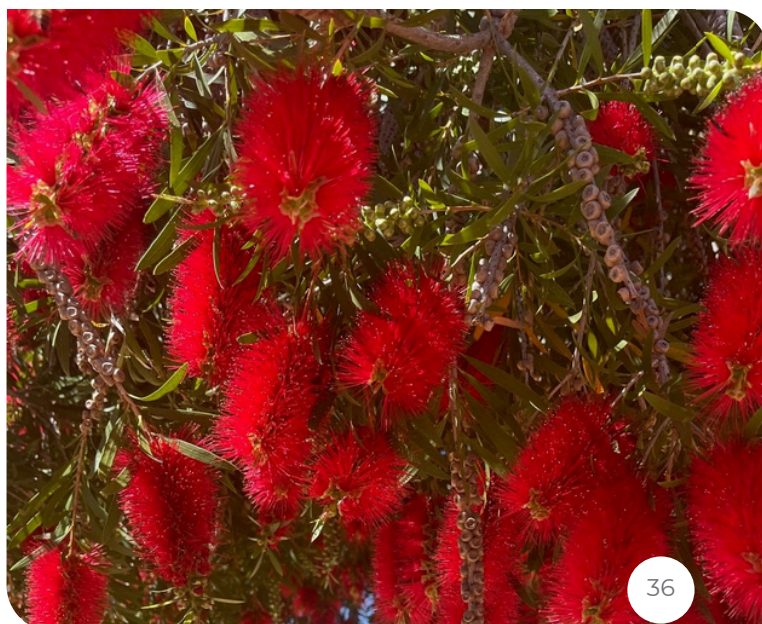
The ability for the Shire to receive external funds through grants, subsidies and other contributions assists for projects in 2024/2025 such as the ongoing improvements to the road network, installation of footpaths and additional kerbing, renewal and construction of facilities such as the Railway and Wongan Hills Cemetery toilets, bituminising the Ballidu Hall carpark and many other projects which have a positive impact for the community.



IMPLEMENTATION OF NEW ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM

The Corporate Services Team continues to progress the implementation of the new ERP with input from all Shire staff. The previous ERP was being phased out and would soon be redundant.

The changeover of systems always brings challenges, and the implementation has taken significant effort from all staff and, at times, some understanding from the community over the past year and will result in efficiencies over time as the new system is fully implemented and developed.



GENERAL STATEMENTS

FINANCIAL SERVICES

The financial services provided by the Shire ensure maintenance of functions including accounts payable and receivable, rating services, bushfire administration, asset management, budgeting, financial reconciliations and reporting to assist with legislative compliance and efficient and effective management of the Shire's resources and assets.

RANGER SERVICES

Ranger services include attending to matters regarding dogs, cats and other livestock in public places, and dealing with complaints, parking matters, investigation of illegal dumping and ensuring bushfire compliance through checks and enforcement. There was an increase in dog impounds from two in 2023/2024 to seven in 2024/2025, and cat impounds increased from 27 in 2023/2024 to 47 in 2024/2025.

BUSHFIRE AND EMERGENCY MANAGEMENT

It was another busy year for our emergency services responders, as there were 18 bushfires within our district, with total hectares lost reported as 1,410. There were also two structure fires attended by the bush fire brigades. Our volunteers continue to protect our community and many lives and livelihoods, and we are forever grateful. Thank you to our Chief Bushfire Control Officer, Ross Lane, and all of our volunteers for everything they do to protect our community.

RECORDS MANAGEMENT AND IT SERVICES

Records are a key information asset of the Shire, all staff and elected members are expected to keep records as part of their day-to-day tasks and responsibilities.

The Shire manages its records in accordance with the requirements of the State Records Act 2000 (WA). The current Recordkeeping Plan was approved by the State Records Commission in 2024 and is due to be reviewed in 2028.



STATISTICS



BUSHFIRES

NUMBER OF BUSHFIRE
BRIGADES:

4

NUMBER OF VOLUNTEERS
REGISTERED:

216

NUMBER OF FIRES
ATTENDED BY LG BRIGADES:

20



RANGER

NUMBER OF
REGISTERED DOGS:

372

NUMBER OF REGISTERED
CATS:

112

NUMBER OF INFRINGEMENTS
ISSUED:

15





REGULATORY SERVICES

HIGHLIGHTS AND MAJOR PROJECTS

- Replacement ceiling and light fixtures to Shire Administration Building.
- Upgrade to front façade and repainting of existing painted façade of the Wongan Hills Sports Pavilion.
- Replacement of BBQ at Wongan Hills Community Park which is wheelchair accessible.
- Demolition of Danubin Street house in preparation for future development.
- Installation of a new toilet at the Wongan Hills Cemetery.
- Electrical upgrade at the building maintenance and gardeners shed.
- Conservation Plan completed for Museum and Railway Barracks.
- Internal painting of CRC function room, hallways and manager's office.
- Installation of ceiling fans in the Wongan Hills Sports Pavilion basketball/netball courts.
- Replacement of lighting in main area of CRC to LED.



BEFORE



AFTER



BEFORE



AFTER

REGULATORY SERVICES



- Replacement of shade sails at the Wongan Hills Memorial Swimming Pool.
- Completion of staff housing at Shields Crescent and Stickland Street.
- Replacement fence around playground and raised area at Wongan Hills Sports Pavilion.
- Refurbishment and replacement of basketball hoops at Wongan Hills Community Park and Alpha Park in Ballidu.
- Upgrade to the existing Railway toilets and the installation of a new UAT with shower.



GENERAL STATEMENTS

BUILDING AND PLANNING

Building and planning in the Shire of Wongan-Ballidu focuses on supporting sustainable development while maintaining the character and amenity of its rural communities. The Shire oversees a range of planning and building services, including development approvals, building permits, and land-use management to ensure compliance with state and local planning regulations. Applicants are encouraged to engage with the Shire early in the planning process to confirm zoning requirements, design standards, and environmental considerations.

Through its Local Planning Scheme and policies, the Shire aims to balance growth in residential, commercial, and agricultural sectors with the preservation of natural landscapes and community heritage. This approach ensures that development contributes positively to the local economy, lifestyle, and environment across towns like Wongan Hills, Ballidu and Cadoux.

ENVIRONMENTAL HEALTH

The Shire's Environmental Health Services are overseen by a contracted Public Health Officer, who monitors and manages a wide range of issues including food safety, water quality, waste disposal, pest control, and public building hygiene. Regular inspections are carried out to ensure compliance with state health legislation and local laws. The Shire also provides guidance to residents and businesses on matters such as septic system approvals, food-related matters, and noise management.



SHIRE BUILDINGS MANAGEMENT AND MAINTENANCE

Building management and maintenance within the Shire of Wongan-Ballidu is a key function aimed at ensuring all Shire-owned facilities are safe, functional, and well-presented for community use. The team is responsible for the upkeep of public buildings, including community halls, offices, parks and other infrastructure, ensuring compliance with safety standards and maintaining high service quality. The recent addition of a second Building Maintenance Officer has been a valuable enhancement to the team, allowing for more efficient response times, improved preventative maintenance, and greater capacity to manage the growing portfolio of assets across the Shire.

WORK HEALTH AND SAFETY

Work Health and Safety (WHS) at the Shire of Wongan-Ballidu is a top priority, with a strong commitment to providing a safe and healthy workplace for all employees, contractors, and visitors. The Shire actively promotes a culture of safety through ongoing training, risk assessments, and the implementation of clear safety policies and procedures in line with legislative requirements. Regular workplace inspections and safety audits are conducted to identify and mitigate potential hazards, ensuring that all work activities are carried out responsibly and safely. Employees are encouraged to take an active role in maintaining a safe work environment by reporting hazards and participating in continuous improvement initiatives.



STATISTICS



BUILDING AND PLANNING

NUMBER OF BUILDING APPLICATIONS:

15

NUMBER OF DEVELOPMENT APPLICATIONS:

5

VALUE OF BUILDING APPLICATIONS:

\$3,853,144

VALUE OF DEVELOPMENT APPLICATIONS:

\$698,000

WASTE



NUMBER OF TONNES OF GENERAL WASTE COLLECTED:

537.03

NUMBER OF TONNES OF RECYCLING COLLECTED:

99.99

HEALTH



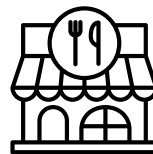
NUMBER OF FOOD PREMISE INSPECTIONS:

11



NUMBER OF TEMPORARY FOOD PERMITS ISSUED:

21



NUMBER OF FOOD BUSINESS REGISTRATIONS ISSUED:

15



NUMBER OF PUBLIC BUILDING INSPECTIONS:

1



WORKS AND SERVICES

GENERAL STATEMENTS

Works and Services is responsible for the construction and maintenance of all Shire-owned roads, verges, footpaths, drainage structures, parks, public open spaces, reserves, and parking facilities. The portfolio also includes fleet management, and cemetery and airport maintenance.

Works programmed and completed are guided by Council policies and long term priorities. The Shire is also developing an Asset Management Plan to further support sustainable and cost-effective decisions.



HIGHLIGHTS AND MAJOR PROJECTS

RESURFACING

- Ballidu East (Roads To Recovery)
- Burakin-Wialki Road (Regional Road Group)
- Dowerin-Kalannie Road (Wheatbelt Secondary Freight Network)
- Manmanning Road Seal (Roads To Recovery)
- Stickland Street (Roads To Recovery)
- Waddington-Wongan Hills Road (Regional Road Group)

GRAVEL RESHEETING

- Kirwan West Road
- Lake Hinds North Road
- Lloyd Road
- Old Koorda Wongan Hills Road

STORMWATER DRAINAGE INSTALLATION

Northern and southern town entrance upgrades. (Local Roads and Community Infrastructure Program)

- 700m of stormwater pipes and pits
- 800m of kerbing.

AIRSTRIP

- Wongan Hills Airstrip – line marking to airstrip and taxiway (Local Roads and Community Infrastructure Program)





RECONSTRUCTION AND WIDENING

- Ballidu East Road – culvert replacements (Roads To Recovery)
- Cadoux-Wongan Hills Road – pavement repairs (Regional Road Group)
- Dowerin-Kalannie Road – widen to 8m seal (Wheatbelt Secondary Freight Network)
- Hospital Road - widen to 8m seal (Regional Road Group)
- Waddington-Wongan Hills Road - widen to 8m seal (Regional Road Group)
- Yerecoin Southeast Road - shoulder widening (Roads To Recovery)

FOOTPATH

A total of \$158,188 was spent on footpath construction and renewal works within the Shire. These projects reflected priorities identified in the Shire of Wongan-Ballidu Local Bike Plan and requests from the community. Locations included:

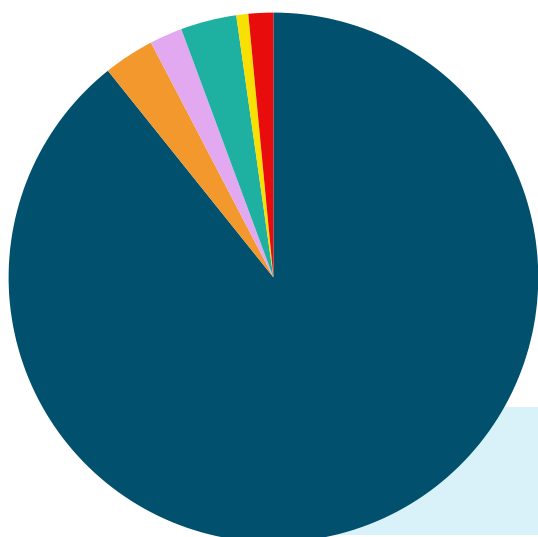
- Booth Street (West Australian Bike Network)
- Shields Crescent (West Australian Bike Network)
- Federation Street Ballidu (Local Roads and Community Infrastructure Program)

CARPARK

- Ballidu Town Hall Carpark – asphalt pavement upgrades (Local Roads and Community Infrastructure Program)
- Wongan Hills Swimming Pool – asphalt pavement upgrades (Local Roads and Community Infrastructure Program)



CAPITAL WORKS EXPENDITURE 2024/2025



ROADS
\$4,558,839

FOOTPATHS
\$158,188

DRAINAGE
\$101,964

PARKS AND OVALS
\$174,135

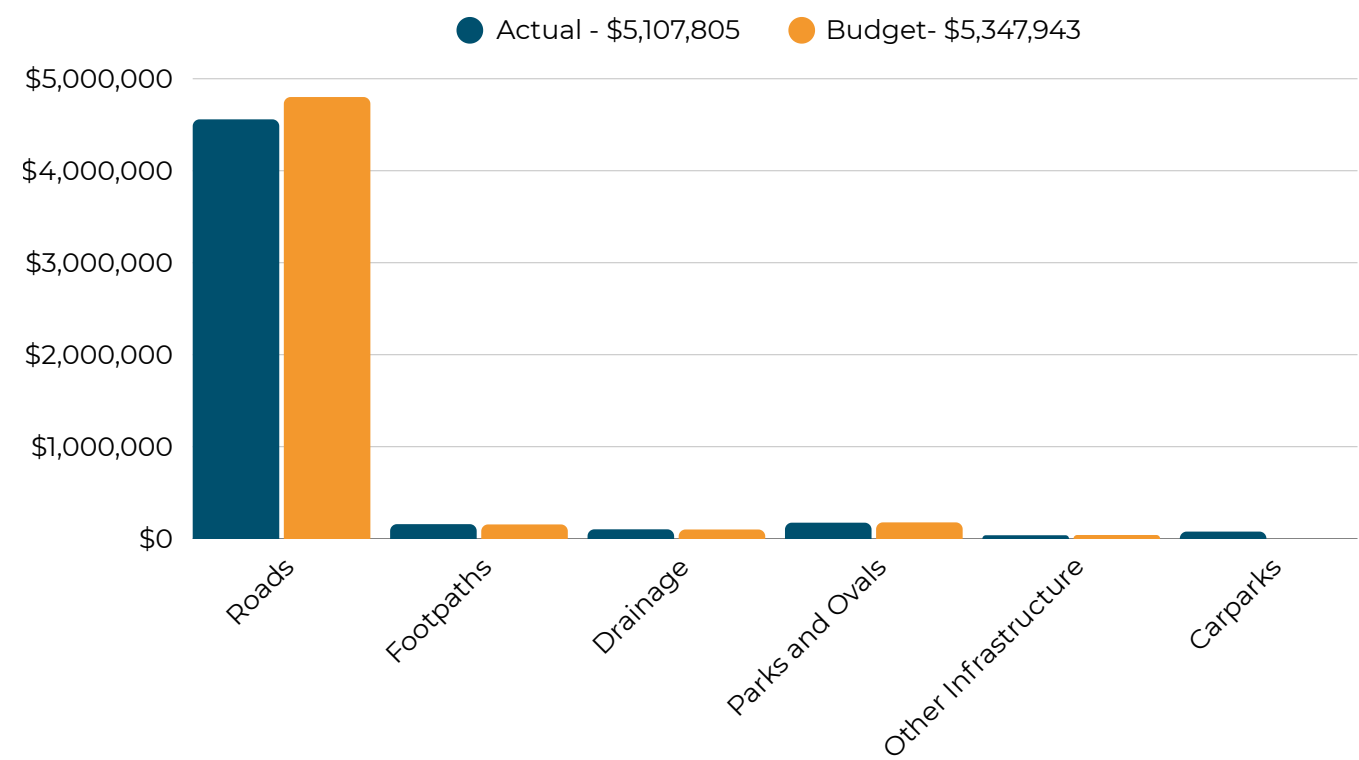
OTHER INFRASTRUCTURE
\$37,425

CARPARKS
\$77,254

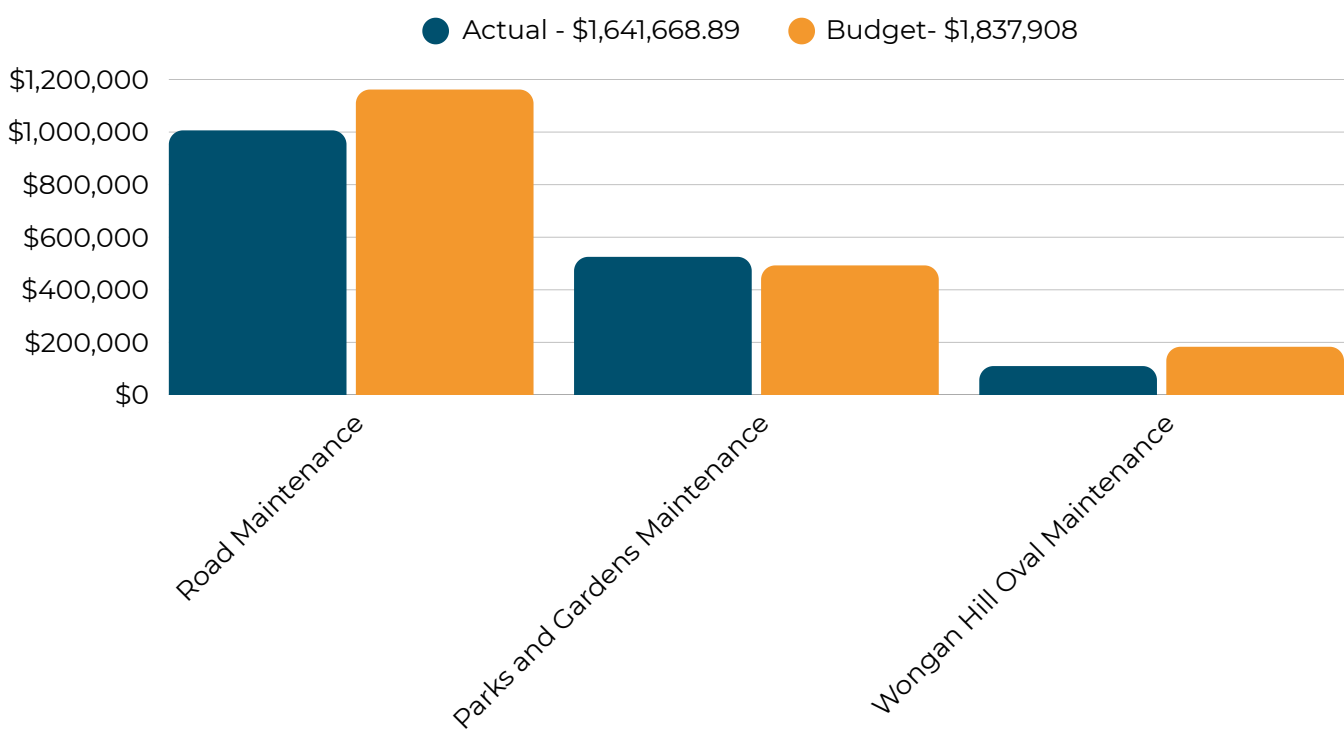
TOTAL
\$5,107,805.00

CAPITAL WORKS COSTS

BUDGET VS ACTUAL 2024/2025



OPERATING BUDGET 2024/2025



**PARKS, PUBLIC OPEN SPACES AND
STREETSCAPES**

A total of \$525,337 was expended throughout the Shire for upgrades and ongoing maintenance of infrastructure. This included the biannual football and hockey oval renovations.

Ongoing maintenance to the Wongan Hills and Ballidu streetscapes includes mowing, pruning and planting.



STATISTICS



KM OF ROAD
RESURFACED:
6.8KM

KM OF GRAVEL
RESHEETING:
10KM



KM OF ROAD
RECONSTRUCTION/
WIDENING:
12KM

METRES OF
FOOTPATHS:
405M



NUMBER OF TREES
PLANTED
200

STATUTORY REPORTING

REGISTER OF COMPLAINTS:

The Shire maintains a register of complaints which records all complaints that result in an action under the *Local Government Act 1995* s5.121 (6)(b) or (c).

- Name of Council Member about whom the complaint is made.
- Name of the person who makes the complaint.
- A description of the minor breach that the Standards Panel finds has occurred; and
- Details of the action taken.

The register of complaints is to include for each recorded complaint: In the financial year ending 30 June 2025 no complaints were entered into the Register of Complaints under *Section 5.121* of the *Local Government Act 1995*.

STRATEGIC COMMUNITY PLAN:

The Strategic Community Plan (SCP) major review is due in the 2025/2026 financial year, and Council allocated budget to have this review undertaken with consultants. The current version of the SCP 2021 - 2031 "Pathways to 2031" is available on the Shire's website or upon request.

CORPORATE BUSINESS PLAN:

There were no modifications made to the previous Corporate Business Plan.

LEGISLATION REVIEW:

The Shire has adopted and administers a range of local laws. *Section 3.16* of the *Local Government Act 1995* requires that all local laws of a Local Government must be reviewed within an fifteen-year (15-year) period after their commencement to determine if they should remain unchanged or be repealed or amended.

As part of this process the intention to review local laws is advertised in the media giving residents and ratepayers the opportunity to comment on any proposed changes, additions, and deletions to the Shire's local laws. There were no local laws reviewed in the 2024/2025 financial year.



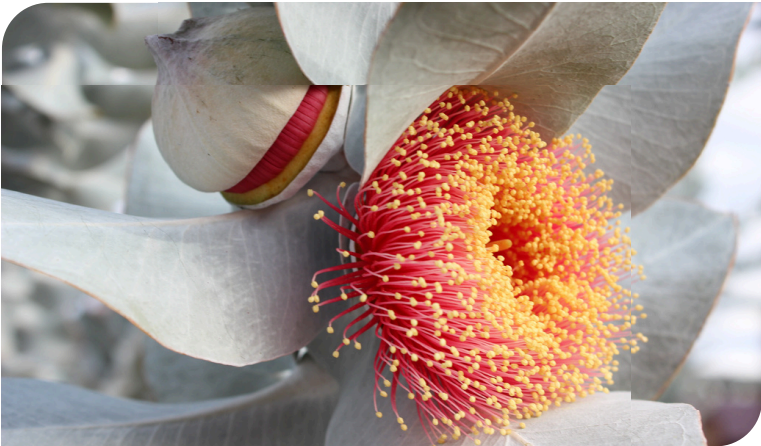
FREEDOM OF INFORMATION (FOI)

In accordance with Section 96 and 97 of the Freedom of Information Act 1992 (FOI Act), the Shire is required to publish an Information Statement which details the process of applying for information under the Act, as well as information that the Shire provides outside the FOI Act.

The Shire's Information Statement is available on the Shire's official website – www.wongan.wa.gov.au

During the 2024/2025 financial year, there were no applications received by the Shire for information under Freedom of Information. The FOI Act and associated regulations can be found on the Western Australian Legislation website at www.legislation.wa.gov.au where a full copy of all State legislation is available.

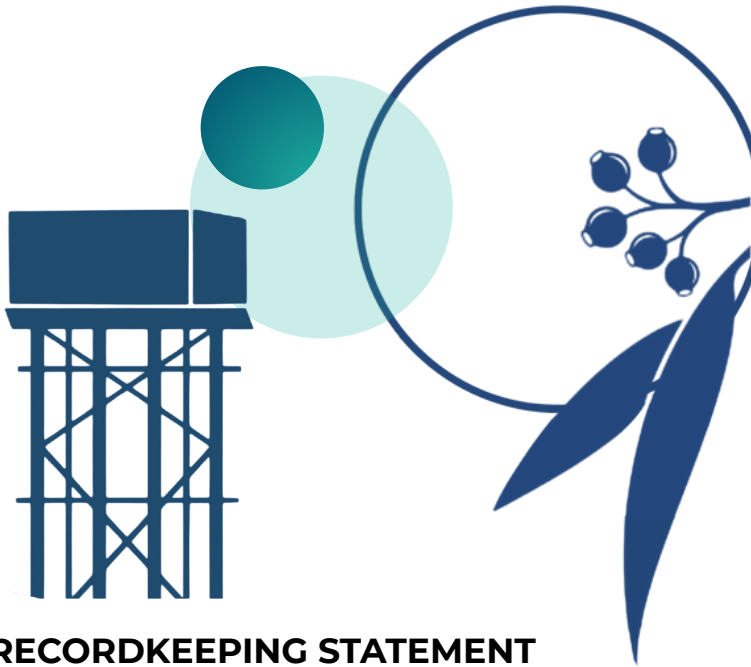
Further information about Freedom of Information can also be found on the Freedom of Information Commissioner's website <http://foi.wa.gov.au>



PUBLIC INTEREST DISCLOSURE

The Public Interest Disclosure Act 2003 (the PID Act) enables people to make disclosures about alleged wrongdoings within the State public sector, Local Government and public universities, and offers protections for doing so.

The PID Act aims to ensure openness and accountability in Government by encouraging people to make disclosures by maintaining confidentiality and providing immunity from detrimental action. During the 2024/2025 financial year, no Public Interest Disclosures were received by the Shire.



RECORDKEEPING STATEMENT

The Shire of Wongan-Ballidu manage records in accordance with the State Records Act 2000 (the Act) and industry standards. All Local Governments are required to have a Record Keeping Plan (RKP) approved by the State Records Commission (SRC).

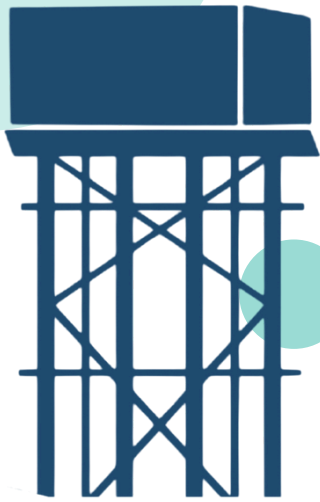
The purpose of the plan is to provide an accurate reflection of the record keeping program in the organisation, including information regarding the organisation's record keeping system, disposal arrangements, policies, practices and processes. The Shire is required to ensure records are created, managed and maintained over time and disposed of in accordance with the principles and standards issued by the SRC. The RKP is the primary means of providing evidence of compliance with the Act and the implementation of best-practice record keeping in the organisation.

The Shire of Wongan-Ballidu's Record Keeping Plan 2024 – 2028 was adopted in the 2023/2024 financial year and sets out the matters about which records are to be created by the Shire and how it is to keep its records.

CAPITAL GRANTS FOR RENEWAL OF ASSETS

Income from capital grants, subsidies and contributions were:

2024/2025 Actual \$	2023/2024 Actual \$	2022/2023 Actual \$
4,942,454	3,442,589	4,537,550



EMPLOYEES REMUNERATION:

In accordance with *Regulation 19B* of the *Local Government (Administration) Regulations 1996*, the Shire is required to disclose the number of employees with an annual salary of more than \$130,000. The number of employees with an annual salary entitlement that falls within each band for 2024/2025 is as follows:

\$130,000-\$140,000	0
\$140,000-\$150,000	1
\$150,000-\$160,000	0
\$160,000-\$170,000	0
\$170,000+	0

REMUNERATION PROVIDED TO THE CEO:

The total remuneration provided to the CEO during the financial year 2024/2025 pursuant to *Regulation 19B(2)(e)* of the *Local Government (Administration) Regulations 1996*, including all benefits such as vehicle provision and superannuation, was \$186,245.



DISABILITY ACCESS INCLUSION PLAN:

The *Disability Services Act* requires public authorities to report annually on the implementation of their Disability Access and Inclusion Plan (DAIP). These reports are used to generate the DAIP Minister's Progress Report each year.

The DAIP must be developed in consultation with the community and consider the effectiveness of past strategies arising from the previous Disability Access and Inclusion Plan.

The Shire's current Disability Access and Inclusion Plan is for the five (5) year period 2020-2025. The objective of the DAIP is to ensure that the community is accessible for and inclusive of people with a disability, their families and carers. The interpretation of being an accessible and inclusive community is ensuring that all Council functions, facilities and services (both in house and contracted), are open, available and accessible to people with a disability, providing them with the same opportunities, rights and responsibilities as other people in the community.



During 2024/2025, the Shire of Wongan-Ballidu made significant progress in improving access and inclusion across public facilities in line with the Disability Access and Inclusion Plan (DAIP). Key achievements included:

- **Accessible Toilet at Wongan Hills Cemetery:** A new compliant accessible toilet was installed to ensure visitors, including those with mobility limitations or using assistive devices, could access sanitary facilities with dignity and independence. This project addressed a longstanding access barrier and demonstrates the Shire's commitment to applying universal design principles across all public infrastructure.
- **Universal Access Toilet with Adult Changing Station in Wongan Hills Townsite:** A high-traffic public toilet facility, centrally located next to the Visitor Centre, was upgraded with a Universal Access Toilet (UAT) and adult changing station. This addition provides inclusive facilities for people with high-support needs and their carers, promoting safety, dignity, and independence. The upgrade has been positively received by both locals and visitors, enhancing Wongan Hills' reputation as an accessible and welcoming destination.
- **Automatic Sliding Doors at the Community Resource Centre (CRC):** Manual entry doors were replaced with automatic sliding doors, improving access for people with disability, seniors, and parents with prams. As the CRC houses Shire customer services, the public library, and community support programs, this upgrade has enhanced overall service accessibility and quality. Feedback from the community has been overwhelmingly positive, highlighting increased independence and confidence when accessing the facility.

These outcomes reflect the Shire's ongoing commitment to creating inclusive, accessible, and welcoming public spaces for all members of the community.



SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The Shire of Wongan-Ballidu conducts the operations of a local government with the following community vision:

Inclusive communities and thriving places, offering a vibrant future for all. The Shire's mission is to provide the foundations for community and business to lead and flourish into the future

Principal place of business:
Corner of Quinlan Street and Elphin Crescent
Wongan Hills, WA 6603

**SHIRE OF WONGAN-BALLIDU
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 Wongan-Ballidu has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the 10th day of December 2025



CEO

Sam Dolzadelli

Name of CEO



SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),25	3,560,401	3,565,703	3,405,437
Grants, subsidies and contributions	2(a)	2,473,190	971,699	3,070,654
Fees and charges	2(a)	947,846	711,377	642,211
Interest revenue	2(a)	237,986	191,000	231,388
Other revenue	2(a)	345,392	204,700	176,159
		<u>7,564,815</u>	<u>5,644,479</u>	<u>7,525,849</u>
Expenses				
Employee costs	2(b)	(2,550,666)	(2,813,607)	(2,496,773)
Materials and contracts		(1,521,514)	(1,577,128)	(1,778,262)
Utility charges		(451,501)	(398,106)	(404,935)
Depreciation		(8,848,219)	(8,484,522)	(8,488,724)
Finance costs	2(b)	(52,051)	(41,000)	(42,433)
Insurance		(301,305)	(292,363)	(313,875)
Other expenditure	2(b)	(490,871)	(385,937)	(362,043)
		<u>(14,216,127)</u>	<u>(13,992,663)</u>	<u>(13,887,045)</u>
		(6,651,312)	(8,348,184)	(6,361,196)
Capital grants, subsidies and contributions	2(a)	5,063,561	4,678,244	3,442,589
Profit on asset disposals		106,838	51,388	24,395
Loss on asset disposals		(161,326)	(32,984)	(12,914)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,440)	0	2,102
		<u>5,004,633</u>	<u>4,696,648</u>	<u>3,456,172</u>
Net result for the period		(1,646,679)	(3,651,536)	(2,905,024)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,646,679)	(3,651,536)	(2,905,024)

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



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SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,535,394	6,707,644
Trade and other receivables	5	1,453,532	387,496
Other financial assets	4(a)	20,118	18,255
Inventories	6	13,528	23,064
Other assets	7	27,086	518,751
TOTAL CURRENT ASSETS		8,049,658	7,655,210
NON-CURRENT ASSETS			
Trade and other receivables	5	68,105	47,369
Other financial assets	4(b)	249,628	275,335
Inventories	6	15,236	15,236
Property, plant and equipment	8	34,425,725	33,949,883
Infrastructure	9	217,021,884	218,913,848
Right-of-use assets	11(a)	18,007	27,023
TOTAL NON-CURRENT ASSETS		251,798,585	253,228,694
TOTAL ASSETS		259,848,243	260,883,904
CURRENT LIABILITIES			
Trade and other payables	12	1,332,056	641,091
Contract liabilities	13	47,300	0
Capital grant/contributions liabilities	13	99,417	157,917
Lease liabilities	11(b)	9,674	9,006
Borrowings	14	111,627	105,829
Employee related provisions	15	403,335	391,106
TOTAL CURRENT LIABILITIES		2,003,409	1,304,949
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	8,436	17,827
Borrowings	14	1,587,415	1,702,274
Employee related provisions	15	71,808	35,000
TOTAL NON-CURRENT LIABILITIES		1,667,659	1,755,101
TOTAL LIABILITIES		3,671,068	3,060,050
NET ASSETS		256,177,175	257,823,854
EQUITY			
Retained surplus		62,886,883	64,817,475
Reserve accounts	28	3,684,205	3,400,292
Revaluation surplus	16	189,606,087	189,606,087
TOTAL EQUITY		256,177,175	257,823,854

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



SHIRE OF WONGAN-BALLIDU
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		67,326,335	3,796,456	189,606,087	260,728,878
Comprehensive income for the period					
Net result for the period		(2,905,024)	0	0	(2,905,024)
Total comprehensive income for the period		(2,905,024)	0	0	(2,905,024)
Transfers from reserve accounts	28	1,341,800	(1,341,800)	0	0
Transfers to reserve accounts	28	(945,636)	945,636	0	0
Balance as at 30 June 2024		64,817,475	3,400,292	189,606,087	257,823,854
Comprehensive income for the period					
Net result for the period		(1,646,679)	0	0	(1,646,679)
Total comprehensive income for the period		(1,646,679)	0	0	(1,646,679)
Transfers from reserve accounts	28	988,000	(988,000)	0	0
Transfers to reserve accounts	28	(1,271,913)	1,271,913	0	0
Balance as at 30 June 2025		62,886,883	3,684,205	189,606,087	256,177,175

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



**SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,332,260	3,567,710
Grants, subsidies and contributions		2,520,490	3,070,654
Fees and charges		947,846	642,211
Interest revenue		237,986	231,388
Goods and services tax received		969,823	607,168
Other revenue		345,392	176,159
		8,353,797	8,295,290
Payments			
Employee costs		(2,497,362)	(2,503,511)
Materials and contracts		(1,716,611)	(2,534,693)
Utility charges		(451,501)	(404,935)
Finance costs		(52,051)	(42,433)
Insurance paid		(301,305)	(313,875)
Goods and services tax paid		(437,994)	(275,548)
Other expenditure		(490,871)	(362,043)
		(5,947,695)	(6,437,038)
Net cash provided by operating activities		2,406,102	1,858,252
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(2,820,955)	(2,287,858)
Payments for construction of infrastructure	9(a)	(5,367,029)	(3,341,246)
Proceeds from capital grants, subsidies and contributions		5,025,453	3,306,489
Proceeds from financial assets at amortised cost - self-supporting loans		19,404	18,714
Proceeds from sale of property, plant & equipment		682,920	134,225
Net cash (used in) investing activities		(2,460,207)	(2,169,676)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(109,061)	(106,557)
Payments for principal portion of lease liabilities	27(c)	(9,084)	(9,458)
Net cash (used in) financing activities		(118,145)	(116,015)
Net (decrease) in cash held		(172,250)	(427,439)
Cash at beginning of year		6,707,644	7,135,083
Cash and cash equivalents at the end of the year		6,535,394	6,707,644

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

SHIRE OF WONGAN-BALLIDU
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	25	3,519,963	3,525,927	3,367,555
Rates excluding general rates	25	40,438	39,776	37,882
Grants, subsidies and contributions		2,473,190	971,699	3,070,654
Fees and charges		947,846	711,377	642,211
Interest revenue		237,986	191,000	231,388
Other revenue		345,392	204,700	176,159
Profit on asset disposals		106,838	51,388	24,395
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,440)	0	2,102
		7,667,213	5,695,867	7,552,346
Expenditure from operating activities				
Employee costs		(2,550,666)	(2,813,607)	(2,496,773)
Materials and contracts		(1,521,514)	(1,577,128)	(1,778,262)
Utility charges		(451,501)	(398,106)	(404,935)
Depreciation		(8,848,219)	(8,484,522)	(8,488,724)
Finance costs		(52,051)	(41,000)	(42,433)
Insurance		(301,305)	(292,363)	(313,875)
Other expenditure		(490,871)	(385,937)	(362,043)
Loss on asset disposals		(161,326)	(32,984)	(12,914)
		(14,377,453)	(14,025,647)	(13,899,959)
Non-cash amounts excluded from operating activities	26(a)	8,951,075	8,466,118	8,444,695
Amount attributable to operating activities		2,240,835	136,338	2,097,082
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,063,561	4,678,244	3,442,589
Proceeds from disposal of assets		682,920	541,000	134,225
Proceeds from financial assets at amortised cost - self-supporting loans	27(a)	19,404	18,400	18,714
		5,765,885	5,237,644	3,595,528
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(2,820,955)	(4,540,355)	(2,287,858)
Acquisition of infrastructure	9(a)	(5,367,029)	(5,267,859)	(3,341,246)
		(8,187,984)	(9,808,214)	(5,629,104)
Amount attributable to investing activities		(2,422,099)	(4,570,570)	(2,033,576)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	1,500,000	0
Transfers from reserve accounts	28	988,000	1,192,800	1,341,800
		988,000	2,692,800	1,341,800
Outflows from financing activities				
Repayment of borrowings	27(a)	(109,061)	(106,400)	(106,557)
Payments for principal portion of lease liabilities	27(c)	(9,084)	(8,882)	(9,458)
Transfers to reserve accounts	28	(1,271,913)	(1,209,165)	(945,636)
		(1,390,058)	(1,324,447)	(1,061,651)
Amount attributable to financing activities		(402,058)	1,368,353	280,149
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	3,088,391	3,065,879	2,744,736
Amount attributable to operating activities		2,240,835	136,338	2,097,082
Amount attributable to investing activities		(2,422,099)	(4,570,570)	(2,033,576)
Amount attributable to financing activities		(402,058)	1,368,353	280,149
Surplus or deficit after imposition of general rates	26(b)	2,505,069	0	3,088,391

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



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SHIRE OF WONGAN-BALLIDU
FOR THE YEAR ENDED 30 JUNE 2025
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**SHIRE OF WONGAN-BALLIDU
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 Wongan-Ballidu which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 8.4(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
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 15
- Measurement of provisions - note 15

Fair value hierarchy information can be found in note 24

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 29 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 WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool Inspections	Compliance safety check	Single point in time	Single point in time, based on equal annual fee over 4 years cycle.	None	After inspection complete, based on a 4 year cycle
Other Inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or conclusion of hire



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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Memberships	Pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months and match to access rights
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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	3,572,503	(12,102)	3,560,401
Grants, subsidies and contributions	2,473,190	0	0	0	2,473,190
Fees and charges	947,846	0	0	0	947,846
Interest revenue	0	0	225,884	12,102	237,986
Other revenue	0	0	0	345,392	345,392
Capital grants, subsidies and contributions	0	4,249,219	0	814,342	5,063,561
Total	3,421,036	4,249,219	3,798,387	1,159,734	12,628,376

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,405,437	0	3,405,437
Grants, subsidies and contributions	3,070,654	0	0	0	3,070,654
Fees and charges	642,211	0	0	0	642,211
Interest revenue	0	0	231,557	(169)	231,388
Other revenue	0	0	0	176,159	176,159
Capital grants, subsidies and contributions	0	3,463,624	0	(21,035)	3,442,589
Total	3,712,865	3,463,624	3,636,994	154,955	10,968,438



SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Financial assets at amortised cost - self-supporting loans	6,746	7,435
Interest on reserve account	158,502	161,716
Trade and other receivables overdue interest	37,405	19,851
Other interest revenue	35,333	42,386
	237,986	231,388

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$0.

Fees and charges relating to rates receivable

Charges on instalment plan	7,336	4,641
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$5,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	44,080	41,300
	44,080	41,300

Employee Costs

Employee benefit costs	2,550,666	2,496,773
	2,550,666	2,496,773

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	52,051	42,433
	52,051	42,433

Other expenditure

Sundry expenses	490,871	362,043
	490,871	362,043



SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	2,851,191	3,307,354
Term deposits	3,684,203	3,400,290
Total cash and cash equivalents	6,535,394	6,707,644
Held as		
- Unrestricted cash and cash equivalents	2,704,472	3,149,435
- Restricted cash and cash equivalents	3,830,922	3,558,209
17	6,535,394	6,707,644

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	20,118	18,255
	20,118	18,255

Other financial assets at amortised cost

Self-supporting loans receivable	20,118	18,255
26(b)	20,118	18,255

Held as

- Unrestricted other financial assets at amortised cost	20,118	18,255
	20,118	18,255

(b) Non-current assets

Financial assets at amortised cost	150,104	171,371
Financial assets at fair value through profit or loss	99,524	103,964
	249,628	275,335

Financial assets at amortised cost

Self-supporting loans receivable	150,104	171,371
	150,104	171,371

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance	103,964	101,862
Movement attributable to fair value increment	(4,440)	2,102
Units in Local Government House Trust - closing balance	99,524	103,964

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

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

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 WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	234,438	97,690
Trade and other receivables	268,447	248,915
GST receivable	193,247	97,833
Allowance for credit losses of trade receivables	(56,942)	(56,942)
Capital grant receivables	814,342	0
	1,453,532	387,496
Non-current		
Rates and statutory receivables	68,105	47,369
	68,105	47,369

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	268,447	248,915	938,895
Contract assets	15,000	452,858	54,575
Allowance for credit losses of trade receivables	(56,942)	(56,942)	(56,942)
Total trade and other receivables from contracts with customers	226,505	644,831	936,528

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.



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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Inventories	13,528	23,064
	13,528	23,064
Non-current		
Land held for resale		
Development costs	15,236	15,236
	15,236	15,236
The following movements in inventories occurred during the year:		
Balance at beginning of year	38,300	28,154
Inventories expensed during the year	(230,550)	(273,801)
Additions to inventory	221,014	283,947
Balance at end of year	28,764	38,300

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.



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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	12,086	65,893
Contract assets	15,000	452,858
	27,086	518,751

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give rise to an unconditional right to receive consideration.

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.



**SHIRE OF WONGAN-BALLIDU
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.

	Assets not subject to operating lease			Total property			Plant and equipment					Total property, plant and equipment
	Note	Land	Buildings	Work in progress		Total property	Furniture and equipment	Plant and equipment	Motor Vehicles	Work in progress		
				\$	\$						\$	
Balance at 1 July 2023		1,861,736	26,974,066		13,118	28,848,920	147,384	3,901,557	382,191		0	33,280,052
Additions		0	120,904		982,087	1,102,991	52,131	1,075,397	57,339		0	2,287,858
Disposals		0	0		0	0	0	(108,118)	(14,626)		0	(122,744)
Depreciation		0	(957,445)		(957,445)	(957,445)	(33,422)	(443,199)	(61,217)		0	(1,495,283)
Transfers			4,573		(4,573)	0						0
Balance at 30 June 2024		1,861,736	26,142,098		990,632	28,994,466	166,093	4,425,637	363,687		0	33,949,883
Comprises:												
Gross balance amount at 30 June 2024		1,861,736	28,042,068		990,632	30,894,436	500,475	6,813,470	497,013		0	38,705,394
Accumulated depreciation at 30 June 2024		0	(1,899,970)		0	(1,899,970)	(334,382)	(2,387,833)	(133,326)		0	(4,755,511)
Balance at 30 June 2024	8(b)	1,861,736	26,142,098		990,632	28,994,466	166,093	4,425,637	363,687		0	33,949,883
Additions		0	1,345,678		0	1,345,678	87,364	906,142	425,202		56,569	2,820,955
Disposals		(222,618)	0		0	(222,618)	0	(393,164)	(121,626)		0	(737,408)
Prior year work in progress capitalised		0	982,087		(982,087)	0	0	0	0		0	0
Depreciation		0	(1,007,329)		0	(1,007,329)	(37,908)	(480,185)	(87,521)		0	(1,592,943)
Transfers		0	(23,166)		8,404	(14,762)	0	0	0		0	(14,762)
Balance at 30 June 2025		1,639,118	27,439,368		16,949	29,095,435	215,549	4,478,430	579,742		56,569	34,425,725
Comprises:												
Gross balance amount at 30 June 2025		1,639,118	30,346,667		16,949	32,002,734	587,840	6,865,068	717,453		56,569	40,229,684
Accumulated depreciation at 30 June 2025		0	(2,907,299)		0	(2,907,299)	(372,291)	(2,386,638)	(137,711)		0	(5,803,939)
Balance at 30 June 2025	8(b)	1,639,118	27,439,368		16,949	29,095,435	215,549	4,478,430	579,742		56,569	34,425,725

SHIRE OF WONGAN-BALLIDU
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		1,639,118	1,861,736	2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Price per hectare or sale comparison
Total land	8(a)	1,639,118	1,861,736					
Buildings - non specialised		5,278,721	3,755,619	2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
Buildings - specialised		22,160,647	22,386,479	3	Cost approach using current replacement cost	Independent Valuation	June 2022	Construction costs and current conditions, residual value and remaining useful life assessments
Total buildings	8(a)	27,439,368	26,142,098					
(ii) Cost								
Furniture and equipment					Cost approach			Purchase price
Plant and equipment					Cost approach			Purchase price
Work in progress					Cost approach			Purchase price

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Other infrastructure - drainage	Infrastructure - parks and ovals	Other infrastructure - signs	Infrastructure - other	Infrastructure - carparks	Work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	194,498,169	2,382,337	17,127,896	3,310,831	168,645	4,614,406	333,292	121,460	222,557,036
Additions	3,064,483	141,074	0	28,683	0	80,971	0	26,035	3,341,246
Depreciation	(6,252,628)	(64,221)	(285,415)	(143,741)	(606)	(230,305)	(7,518)	0	(6,984,434)
Balance at 30 June 2024	191,310,024	2,459,190	16,842,481	3,195,773	168,039	4,465,072	325,774	147,495	218,913,848
Comprises:									
Gross balance at 30 June 2024	197,562,652	2,523,411	17,127,896	3,487,490	168,645	4,923,661	333,292	147,495	226,274,542
Accumulated depreciation at 30 June 2024	(6,252,628)	(64,221)	(285,415)	(291,717)	(606)	(458,589)	(7,518)	0	(7,360,694)
Balance at 30 June 2024	191,310,024	2,459,190	16,842,481	3,195,773	168,039	4,465,072	325,774	147,495	218,913,848
Additions	4,558,839	158,188	101,964	174,135	0	296,649	77,254	0	5,367,029
PY work in progress capitalised	0	0	0	0	0	120,000	0	(120,000)	0
PY work in progress transferred to P&L	0	0	0	0	0	0	0	(27,495)	(27,495)
Depreciation	(6,481,418)	(68,132)	(285,415)	(156,660)	(607)	(246,511)	(7,517)	0	(7,246,260)
Transfers	0	0	0	0	0	14,762	0	0	14,762
Balance at 30 June 2025	189,387,445	2,549,246	16,659,030	3,213,248	167,432	4,649,972	395,511	0	217,021,884
Comprises:									
Gross balance at 30 June 2025	202,121,490	2,681,599	17,229,860	3,661,625	168,644	5,355,072	410,546	0	231,628,836
Accumulated depreciation at 30 June 2025	(12,734,045)	(132,353)	(570,830)	(448,377)	(1,212)	(705,100)	(15,035)	0	(14,606,952)
Balance at 30 June 2025	189,387,445	2,549,246	16,659,030	3,213,248	167,432	4,649,972	395,511	0	217,021,884

SHIRE OF WONGAN-BALLIDU
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 - as determined at the last valuation date	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - signs	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Other infrastructure - carparks	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Work in progress		Cost approach			Purchase price

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

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

SHIRE OF WONGAN-BALLIDU
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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 - non-specialised	30 - 50 Years
Buildings - specialised	50 - 80 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Motor vehicles	2 - 5 Years
Infrastructure - roads - pavement	10 - 15 Years
Infrastructure - roads - formation	non-depreciable
Infrastructure - roads - surface	5 - 10 Years
Infrastructure - roads - table drains	non-depreciable
Infrastructure - roads - kerbing	30 - 35 Years
Infrastructure - footpaths	25 - 50 Years
Infrastructure - drainage - stormwater	60 Years
Infrastructure - drainage - culverts	60 Years
Infrastructure - parks & ovals - minor assets	5 Years
Infrastructure - parks & ovals - water tanks & standpipes	10 Years
Infrastructure - parks & ovals - reticulation	10 Years
Infrastructure - parks & ovals - lighting	10 Years
Infrastructure - parks & ovals - shelters/sheds/gazebos	15 Years
Infrastructure - parks & ovals - fencing	10 - 15 Years
Infrastructure - parks & ovals - playground equipment	10 - 15 Years
Infrastructure - parks & ovals - sandpits	10 - 15 Years
Infrastructure - parks & ovals - cemeteries	25 Years
Infrastructure - parks & ovals - walk trails	30 Years
Infrastructure - parks & ovals - garden beds	30 Years
Infrastructure - parks & ovals - brick walls	30 Years
Infrastructure - parks & ovals - retaining & paving	40 Years
Infrastructure - parks & ovals - retaining walls	15 - 20 Years
Infrastructure - parks & ovals - paths	30 Years
Infrastructure - parks & ovals - RV areas	10 - 15 Years
Infrastructure - signs	10 - 15 Years
Infrastructure - other	15 - 60 Years
Infrastructure - carparks - formation	non-depreciable
Infrastructure - carparks - pavement	50 - 60 Years
Infrastructure - carparks - surface	5 - 10 Years
Infrastructure - carparks - kerbing	30 Years



SHIRE OF WONGAN-BALLIDU
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) Regulations 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 WONGAN-BALLIDU
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.	Note	Right-of-use assets - furniture and equipment	Total right-of-use assets
		\$	\$
Balance at 1 July 2023		26,278	26,278
Additions		9,752	9,752
Depreciation		(9,007)	(9,007)
Balance at 30 June 2024		27,023	27,023
Gross balance amount at 30 June 2024		42,600	42,600
Accumulated depreciation at 30 June 2024		(15,577)	(15,577)
Balance at 30 June 2024		27,023	27,023
Depreciation		(9,016)	(9,016)
Balance at 30 June 2025		18,007	18,007
Gross balance amount at 30 June 2025		42,600	42,600
Accumulated depreciation at 30 June 2025		(24,593)	(24,593)
Balance at 30 June 2025		18,007	18,007

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

		2025 Actual	2024 Actual
		\$	\$
Depreciation on right-of-use assets		(9,016)	(9,007)
Finance charge on lease liabilities	27(c)	(361)	(961)
Total amount recognised in the statement of comprehensive income		(9,377)	(9,968)
Total cash outflow from leases		(9,084)	(9,458)



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

11. LEASES (Continued)

(b) Lease liabilities

	2025	2024
	Actual	Actual
	\$	\$
Current	9,674	9,006
Non-current	8,436	17,827
27(c)	18,110	26,833

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 27(c).

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 improve

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.

(c) Lessor - property, plant and equipment subject to lease

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

Less than 1 year

2025	2024
Actual	Actual
\$	\$
100,011	100,011
100,011	100,011

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

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

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

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

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



SHIRE OF WONGAN-BALLIDU
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
 Accrued Interest
 Accrued expenses

2025	2024
\$	\$
966,049	233,494
255,168	325,825
49,371	30,725
8,020	3,189
3,368	3,648
50,080	44,210
1,332,056	641,091

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 WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	47,300	0
Capital grant/contributions liabilities	99,417	157,917
	146,717	157,917
Reconciliation of changes in contract liabilities		
Opening balance	0	26,562
Additions	47,300	0
Revenue from contracts with customers included as a contract liability at the start of the period	0	(26,562)
	47,300	0
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	157,917	756,909
Additions	(58,500)	21,035
Revenue from capital grant/contributions held as a liability at the start of the period	0	(620,027)
	99,417	157,917

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see note 24 (i)) due to the unobservable inputs, including own credit risk.



SHIRE OF WONGAN-BALLIDU
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		\$	\$	\$	\$	\$	\$
Debentures		111,627	1,587,415	1,699,042	105,829	1,702,274	1,808,103
Total secured borrowings	27(a)	111,627	1,587,415	1,699,042	105,829	1,702,274	1,808,103

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of Wongan-Ballidu.

The Shire of Wongan-Ballidu 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 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).



SHIRE OF WONGAN-BALLIDU
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

Other employee leave provisions

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	203,631	191,676
Long service leave	199,704	193,572
Other employee leave provisions	0	5,858
	403,335	391,106
Total current employee related provisions	403,335	391,106
Non-current provisions		
Employee benefit provisions		
Long service leave	71,808	35,000
	71,808	35,000
Total non-current employee related provisions	71,808	35,000
Total employee related provisions	475,143	426,106

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 WONGAN-BALLIDU
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 - freehold land	13,777,703	13,777,703	13,777,703	13,777,703
Revaluation surplus - Buildings - non-specialised	309,361	309,361	309,361	309,361
Revaluation surplus - Buildings - specialised	3,074,707	3,074,707	3,074,707	3,074,707
Revaluation surplus - Furniture and equipment	160,617	160,617	160,617	160,617
Revaluation surplus - Plant and equipment	2,016,215	2,016,215	2,016,215	2,016,215
Revaluation surplus - Motor Vehicles	13,751	13,751	13,751	13,751
Revaluation surplus - Infrastructure - roads	141,993,556	141,993,556	141,993,556	141,993,556
Revaluation surplus - Infrastructure - footpaths	2,357,574	2,357,574	2,357,574	2,357,574
Revaluation surplus - Infrastructure - drainage	17,728,349	17,728,349	17,728,349	17,728,349
Revaluation surplus - Infrastructure - parks and ovals	3,754,771	3,754,771	3,754,771	3,754,771
Revaluation surplus - Infrastructure - signs	172,491	172,491	172,491	172,491
Revaluation surplus - Infrastructure - Other	4,111,348	4,111,348	4,111,348	4,111,348
Revaluation surplus - Other infrastructure - Carparks	135,644	135,644	135,644	135,644
	189,606,087	189,606,087	189,606,087	189,606,087



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

17. RESTRICTIONS OVER FINANCIAL ASSETS

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:

	Note	2025 Actual \$	2024 Actual \$
- Cash and cash equivalents	3	3,830,922	3,558,209
		<u>3,830,922</u>	<u>3,558,209</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	28	3,684,205	3,400,292
Contract liabilities	13	47,300	0
Capital grant liabilities	13	99,417	157,917
Total restricted financial assets		<u>3,830,922</u>	<u>3,558,209</u>

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit		20,000	20,000
Credit card balance at balance date		(7,388)	(3,554)
Total amount of credit unused		<u>12,612</u>	<u>16,446</u>

Loan facilities

Loan facilities - current		111,627	105,829
Loan facilities - non-current		1,587,415	1,702,274
Total facilities in use at balance date		<u>1,699,042</u>	<u>1,808,103</u>

Unused loan facilities at balance date		Nil	Nil
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SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

The Shire of Wongan-Ballidu has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected to being contaminated. As at the date of this report, the value and timing of remediation has not been ascertained.

Location	Land Use	Nature of Poentia Contamination
4 Commercial Road (Cnr Commercial Road and Ninan Street)	Former Services Station/Depot	Hydrocarbons

The above site is subject to the following restrictions:
Under the *Contaminated Sites Act 2003*, this site has been classified as 'remediated for restricted use'.
The site use is restricted to commercial / industrial use, excluding sensitive uses such as schools, childcare centres, kindergarten, public open space and residential use.
No Further management of the site in relation to contamination is required.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	15,000	144,204
	15,000	144,204
Payable:		
- not later than one year	15,000	144,204

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of fencing at the Wongan Hills Sports Pavilion playground.

SHIRE OF WONGAN-BALLIDU
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	10,438	10,438	10,438
President's meeting attendance fees	3,555	3,500	3,120
President's ICT expenses	3,000	3,000	3,000
	16,993	16,938	16,558
Deputy President's annual allowance	2,609	2,610	2,610
Deputy President's meeting attendance fees	1,625	2,000	1,690
Deputy President's ICT expenses	3,000	3,000	3,000
Deputy President's annual allowance for travel and accommodation expenses			54
	7,234	7,610	7,354
All other council member's meeting attendance fees	7,600	8,640	7,670
All other council member's annual allowance for ICT expenses	15,500	15,000	15,000
All other council member's annual allowance for travel and accommodation expenses			44
	23,100	23,640	22,714
21(b)	47,327	48,188	46,626

(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	578,085	645,265
Post-employment benefits	64,904	88,283
Employee - other long-term benefits	58,306	62,402
Employee - termination benefits	0	48,887
Council member costs	47,327	46,626
21(a)	748,622	891,463

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

SHIRE OF WONGAN-BALLIDU
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
	\$	\$
Sale of goods and services	34,539	16,337
Purchase of goods and services	346,418	33,245
Amounts outstanding from related parties:		
Trade and other receivables	27,303	15,632
Amounts payable to related parties:		
Trade and other payables	234	234

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

The Department of Communities have a joint operational agreement with the Shire regarding to the ownership of four housing units in Quinlan Street and two housing units in Patterson Street, Wongan Hills which is detailed in Note 22.

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

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire together with the Department of Communities have a joint operational agreement with regard to the ownership of four housing units in Quinlan Street and two housing units in Patterson Street, Wongan Hills.

Shire's interest

	Fair Value 30-Jun-22	2025 \$	2024 \$
Quinlan Street Units: 12.81%	656,270	84,068	84,068
Patterson Street Units: 11.22%	227,720	25,550	25,550

Statement of financial position

	2025 Actual \$	2024 Actual \$
Land and buildings	122,970	109,618
Less: accumulated depreciation	(8,843)	(5,895)
Total assets	114,127	103,723

Statement of comprehensive income

Depreciation	(2,948)	(2,948)
Profit/(loss) for the period	(2,948)	(2,948)
Other comprehensive income	0	0
Total comprehensive income for the period	(2,948)	(2,948)

Statement of cash flows

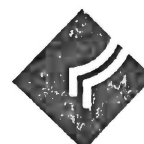
Other revenue	0	0
Other expense	0	0
Net cash provided by (used in) operating activities	0	0

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standards.



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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the balance date that have significant effect on the financial statements.

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

24. 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.



25. RATING INFORMATION

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

26. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget (30 June 2025 carried forward)	2024/25 (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(106,838)	(51,388)	(24,395)
Less: Fair value adjustments to financial assets at fair value through profit or loss		4,440		(2,102)
Add: Loss on disposal of assets		161,326	32,984	12,914
Add: Depreciation		8,848,219	8,484,522	8,488,724
Add:		27,494		
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(20,736)		(10,023)
Employee benefit provisions		36,809		(21,384)
Lease liability interest (non-cash movement)		361	0	961
Non-cash amounts excluded from operating activities		8,951,075	8,466,118	8,444,695
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28	(3,684,205)	(3,416,657)	(3,400,292)
Less: Financial assets at amortised cost - self-supporting loans	4(a)	(20,118)	(18,400)	(18,255)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	111,627	106,400	105,829
- Current portion of lease liabilities	11(b)	9,674	8,004	9,006
- Employee benefit provisions		41,842	41,842	41,842
Total adjustments to net current assets		(3,541,180)	(3,278,811)	(3,261,870)
Net current assets used in the Statement of financial activity				
Total current assets		8,049,658	4,355,994	7,655,210
Less: Total current liabilities		(2,003,409)	(1,077,183)	(1,304,949)
Less: Total adjustments to net current assets		(3,541,180)	(3,278,811)	(3,261,870)
Surplus or deficit after imposition of general rates		2,505,069	0	3,088,391



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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget		
		Principal at 1 July 2023	New loans during 2023-24	Principal at 30 June 2024	New loans during 2024-25	repayments during 2024-25	Principal at 1 July 2024	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$
Recreation Centre Improvements		1,706,320	0	1,618,477	0	(89,657)	1,618,321	1,528,820
Total		1,706,320	0	1,618,477	0	(89,657)	1,618,321	1,528,820
Self-supporting loans								
Construction of Aged Persons Units		208,340	0	189,626	0	(19,404)	189,941	171,541
Lake Ninian / Hinds BFBFire Shed		0	0	0	0	0	0	1,500,000
Total self-supporting loans		208,340	0	189,626	0	(19,404)	189,941	1,671,541
Total borrowings	14	1,914,660	0	1,808,103	0	(109,061)	1,808,262	3,201,862

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025
Recreation Centre Improvements	152	WATC	2.05%	10/12/2039	(32,282)	(35,000)
Total					(32,282)	(35,000)
Self-supporting loans finance cost payments						
Construction of Aged Persons Units	151A	WATC	3.65%	4/10/2032	(6,576)	(6,000)
Total self-supporting loans finance cost payments					(6,576)	(6,000)
Total finance cost payments					(38,858)	(41,000)

* WATC = WA Treasury Corporation

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

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
Lake Ninan / Hinds BFBFire Shed	WATC	Fixed	10	4.60%	\$ 0	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 0
					0	1,500,000	0	0	0	0

* WA Treasury Corporation

(c) Lease liabilities

Purpose	Actual					Budget				
	Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Interest during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Interest during 2024-25	Principal at 1 July 2024	Principal at 30 June 2025
Photocopiers	\$ 25,578	\$ 9,752	\$ (9,458)	\$ 961	\$ 26,833	\$ 0	\$ (9,084)	\$ 361	\$ 16,886	\$ 8,004
Total lease liabilities	25,578	9,752	(9,458)	961	26,833	0	(9,084)	361	16,886	8,004
Lease finance cost payments										
Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June		Budget for year ending 30 June		Lease term	
					2025	2024	2025	2024		
Photocopiers	1	Ricoh Finance	3.30%	1/07/2027	\$ (361)	\$ (961)	\$ 0	\$ (961)	5 years	
Total finance cost payments					(361)	(961)	0	(961)		

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

28. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
Restricted by council												
(a) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	41,842
(b) Depot Improvement Reserve	10,572	60,800	0	71,372	10,572	40,000	0	50,572	10,572	0	0	10,572
(c) Plant Reserve	933,917	754,165	(673,000)	1,015,082	933,917	754,165	(764,800)	923,282	1,267,997	565,920	(900,000)	933,917
(d) Housing Reserve	380,844	191,948	0	572,792	380,844	150,000	0	530,844	380,844	0	0	380,844
(e) Wongan Hills Community Resource Centre Reserve	12,923	0	0	12,923	12,923	0	0	12,923	27,923	0	(15,000)	12,923
(f) Swimming Pool Reserve	273,188	50,000	(250,000)	73,188	273,188	50,000	(200,000)	123,188	343,188	50,000	(120,000)	273,188
(g) Historical Publications Reserve	7,126	0	0	7,126	7,126	0	0	7,126	7,126	0	0	7,126
(h) Special Projects Reserve	1,000,818	0	(30,000)	970,818	1,000,818	0	(30,000)	970,818	889,102	161,716	(50,000)	1,000,818
(i) Waste Management Reserve	60,366	0	0	60,366	60,366	0	0	60,366	60,366	0	0	60,366
(j) Housing - Stickland Street Reserve	68,582	5,000	0	73,582	68,582	5,000	0	73,582	63,582	5,000	0	68,582
(k) Housing - Quinlan Street Reserve	64,915	5,000	(15,000)	54,915	64,915	5,000	(15,000)	54,915	59,915	5,000	0	64,915
(l) Housing - Patterson Street Reserve	64,357	5,000	0	69,357	64,357	5,000	0	69,357	59,357	5,000	0	64,357
(m) Sporting Co-Location Reserve	133,360	0	(20,000)	113,360	133,360	0	(30,000)	103,360	237,160	0	(103,800)	133,360
(n) Building Asset Management Reserve	347,482	200,000	0	547,482	347,482	200,000	(153,000)	394,482	347,482	153,000	(153,000)	347,482
(o) Wongan Hills Sport and Recreation Council Asset Management Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	3,400,292	1,271,913	(988,000)	3,684,205	3,400,292	1,209,165	(1,192,800)	3,416,657	3,795,456	945,636	(1,341,800)	3,400,292

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) Long Service Leave Reserve	To be used for Council's current and non-current long service leave liability.
(b) Depot Improvement Reserve	To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
(c) Plant Reserve	To be used for the purchase of major plant.
(d) Housing Reserve	To be used to fund land development and housing projects as identified by the Shire of Wongan-Ballidu.
(e) Wongan Hills Community Resource Centre Reserve	To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment.
(f) Swimming Pool Reserve	To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(g) Historical Publications Reserve	To be used to fund historical publications and projects of the Shire.
(h) Special Projects Reserve	To be used to fund special projects as identified by the Shire of Wongan-Ballidu.
(i) Waste Management Reserve	To be used to fund the future waste management facility needs of the Shire.
(j) Housing - Stickland Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.
(k) Housing - Quinlan Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
(l) Housing - Patterson Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
(m) Sporting Co-Location Reserve	To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.
(n) Building Asset Management Reserve	To be used to fund future building capital renewals and upgrades in the Shire of Wongan-Ballidu.

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

29. 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
	\$	\$	\$	\$
Fire Brigades	7,674	0	0	7,674
Discover Golden Horizons	27,641	0	0	27,641
	35,315	0	0	35,315



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Wongan-Ballidu

To the Council of the Shire of Wongan-Ballidu

Opinion

I have audited the financial report of the Shire of Wongan-Ballidu (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.

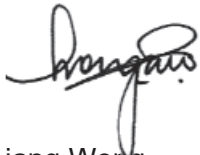
A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

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 Wongan-Ballidu 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.



Liang Wong
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 December 2025



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The Shire of Wongan-Ballidu
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Customer Service Centre

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WONGAN HILLS WA 6603

Monday to Friday
9.00am - 4.30pm

Shire of Wongan-Ballidu

