



Shire of

**Victoria
Plains**

Space to Grow

ANNUAL REPORT

2024-25

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WE'RE ALL PART
OF THE STORY.

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THE DISTRICT AT A GLANCE

Population	802 (2021 Census Data)
Area	2,569 km ²
Number of Electors	554
Townsites	Bolgart, Calingiri, Yerecoin, Piawaning, Gillingarra, Mogumber and the New Norcia community
Libraries	Bolgart, Calingiri, Mogumber
Primary Schools	Bolgart, Calingiri, Yerecoin
Length of sealed roads	242.8km
Length of unsealed roads	581.2km
Rates levied (24/25)	\$3,862,921
Total revenue (24/25)	\$9,588,837 (37% from capital grants)

The Shire of Victoria Plains is located in the wheatbelt region of Western Australia, 149.2km Northeast of Perth. It is a short, yet scenic drive featuring picturesque fields and homes. Major agricultural activities include cereal crops, export hay, sheep, poultry, cattle, and pigs. Visitor attractions in the shire include the historic town of New Norcia, seasonal wildflowers, key local events such as Yerecoin Markets, Piawaning Expo, Mogumber Rodeo and various sporting days, and destination hospitality venues most notably in New Norcia and Bolgart.

A range of local services exist, including recreation facilities such as halls, sporting ovals, pavilions, as well as parks, gardens and barbecue facilities for tourists and visitors. Primary education is provided in three localities. Secondary education, health and aged services are provided in a number of the Shire's neighbouring local government districts.

Shire of Victoria Plains





Australia Day 2024

OUR COUNCIL

Shire President's Report



The 2024–25 year has been defined by strong strategic planning, effective governance, and meaningful progress across the Shire of Victoria Plains.

Council continued to work closely with CEO Sean Fletcher and our dedicated administration to advance long-term priorities and support community-driven outcomes.

The Community Strategic Plan, Corporate Business Plan, and Sport & Recreation Master Plan guided the 24-25 budget. This period also saw the completion of key informing strategies, including the Economic Development Strategy, Housing Strategy, Precinct Planning and the Sport & Recreation Master Plan, with work continuing on the Water Strategy and Tourism Planning. These efforts yielded additional grant funding such as \$877,065 for the Housing Support Program Cohort –part of the Wheatbelt Joint Housing Initiative addressing essential worker and community housing needs.

Advocacy remained a major focus. I represented Victoria Plains at the National General Assembly of Local Government in Canberra, where discussions on the energy transition, housing and emergency management aligned closely with local needs. Council also engaged with State and Federal representatives through WALGA Zone meetings, the Avon Regional Organisation of Councils, and direct briefings with Ministers and regional candidates.

Council continued to monitor and respond to emerging industry investment in renewable energy, mining and space capability. A highlight was touring the European Space Agency facility at New Norcia, where construction of the second 35-metre satellite dish demonstrates the growing strategic relevance of Victoria Plains.

Emergency management has been a significant part of the year. I represented the Shire at Wheatbelt District Emergency Management Committee meetings and Peak Season Forums, while the merger of our Local Emergency Management Committee with Wongan-Ballidu strengthened regional preparedness. Our volunteer brigades again responded courageously during the fire season, and I extend sincere thanks for their service.

We adopted a refreshed Shire logo, which shows our modern method in promoting the Shire of Victoria Plains to the world.

This year we also welcomed five new Australian citizens at a moving ceremony and commemorated ANZAC Day across the Shire, reflecting our community's pride and shared values.

I thank my fellow Councillors, CEO Sean Fletcher, management, staff, volunteers and community groups for their commitment and contribution. United together, Victoria Plains is well positioned for a positive and prosperous future.

Cr Pauline Bantock
Shire President



Councillors



Cr P (Pauline) Bantock

President

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Expiry of Term: 2027



Cr S (Suzanne) Woods

Deputy President

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Expiry of Term: 2025



Cr D (David) Lovelock

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Cr R (Rebecca) Johnson

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Expiry of Term: 2027



Cr S (Stephanie) Penn

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Expiry of Term: 2025

Council Meetings

Ordinary Council Meetings are held on the fourth Wednesday of each month (except January, when no meeting is held, and December, which meeting was held on 17 December 2025) in the Council Chambers at the Shire Administration Office, 28 Cavell Street, Calingiri, commencing 2:00PM. Council Meetings are open to the public. Members of the Public are welcome and encouraged to attend, as well as ask a question in accordance with the Shire’s Public Question Time Policy 1.2: [Policies »Shire of Victoria Plains](#)

Special Meetings of Council are held as and when required, and are listed as soon as practical on the Shire Website with the reason for the calling of the Meeting provided on the Notice of Meeting

Minutes and Video Recordings of the meetings are available on the Shire’s website: [Council Meetings » Shire of Victoria Plains](#)

Annual Meeting of Electors

An Annual Meeting of Electors is held each financial year, in accordance with Part 3 of the Local Government (Administration) Regulations 1996 and the Local Government Act 1995 Part 5, Division 2, Subdivision 4, section 5.27. The purpose of the meeting is to, predominantly, present the Annual Report (including the Auditor’s Report) to electors, and then to discuss any other general business. Under section 5.33, all decisions made at an Elector’s Meeting are to be considered at the next ordinary meeting of Council.

The Shire held the 2023-24 Annual Meeting of Electors in February 2025 at the Calingiri Emergency Services Building that included presenting the 2022/2023 Annual Report and addressing other matters of interest to the Community.

Council Elections

Elected members (councillors) are elected for four-year terms with local government ordinary elections held every two years on the third Saturday in October.

There were no ordinary elections for 2024/2025.

The next local government ordinary elections will be held on 18 October 2025.

Council Delegates to Committees

Councillors participate in two types of committees. The first type are the committees of Council e.g. the Audit Committee. The second type of committee is where councillors are invited to participate on committees external to the Shire of Victoria Plains as an organisation.

After the October 2023 Local Government Elections, Council resolved the committee memberships as follows:

Committees of Council

Audit Committee

Members	Cr P Bantock, Cr S Woods, Cr D Lovelock
Deputy Members	Cr R Johnson,

Behaviour Complaints Committee

Members	Cr P Bantock, Cr S Woods, Cr D Lovelock
Deputy Members	All other Elected Members

Bush Fire Advisory Committee

Members	Cr P Bantock
Deputy Members	Cr S Woods

Delegates to Other Bodies

Anzac Day Advisory (Working) Group

Members	Cr P Bantock, Mr S Fletcher, Mr G McGill, Mrs Joely Howard
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Local Development Advisory Panel

Members	Cr P Bantock, Cr S Woods
Alternate Members	Cr D Lovelock, Cr R Johnson

Avon Midland Zone of the Western Australian Local Government Association

Delegate	Cr P Bantock
Deputy Delegate	Cr S Woods

Local Emergency Management Committee (LEMC)

LEMC Chair	Cr P Bantock
LEMC Deputy Chair	Cr S Woods
Other Delegates	Cr D Lovelock, Cr R Johnson

Wheatbelt North Regional Road Group

Delegate	Cr D Lovelock
Deputy Delegate	Cr S Woods

Avon Voluntary Regional Organisation of Councils (AROC)

Delegate	Cr P Bantock
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Rural Water Council

Delegate	Cr R Johnson, Cr S Penn
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Complaints

The *Local Government Act 1995* s.5.53(2)(hb) requires reporting of the formal complaints entered into a register under section 5.121 that require action in accordance with section 5.110(6)(b) or (c).

No. of complaints recorded	Method of dealing with complaints
0	Apology
0	Sanction
0	Training

Elected Members Attendance at Meetings

Elected Member	Ordinary Council Meeting	Special Council Meeting	Annual Electors Meeting
Cr P Bantock	100%	100%	100%
Cr D Lovelock	83%	100%	0%
Cr R Johnson	100%	50%	100%
Cr S Penn	75%	50%	0%
Cr S Woods	100%	50%	100%

Continuing Professional Development

5.127. Report on training

1. A local government must prepare a report for each financial year on the training completed by council members in the financial year.
2. The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

Mandatory Training Matrix – Council Member Essentials Regulations 35 & 36 Local Government (Administration) Regulations 1996

The Mandatory Modules are:

- i. Understanding Local Government;
- ii. Serving on Council;
- iii. Meeting Procedures;
- iv. Conflicts of Interest;
- v. Understanding Financial Reports and Budgets.

Elected Member	Date Elected / Re-Elected	Required to Complete Training	Due Date	Progress (Completed unless specified otherwise)	Date
Cr P Bantock	21/10/2023	Y	Next Due 17/10/26	Serving on Council	26/10/20
				Understanding Local Government	05/11/20
				Meeting Procedures	03/11/20
				Conflicts of Interest	05/11/20
				Understanding Financial Reports and Budgets	03/11/20
Cr S Woods	16/10/2021	Y	Next Due 17/10/26	Serving on Council	12/10/22
				Understanding Local Government	10/07/22
				Meeting Procedures	18/09/22
				Conflicts of Interest	10/07/22
				Understanding Financial Reports and Budgets	24/05/22
Cr D Lovelock	16/10/2021	Y	Next Due 17/10/26	Serving on Council	12/10/22
				Understanding Local Government	15/10/22
				Meeting Procedures	31/07/23
				Conflicts of Interest	14/10/22
				Understanding Financial Reports and Budgets	15/10/22
Cr R Johnson	21/10/2023	N - Originally Elected 21/10/23	Next Due 20/10/28	Serving on Council	24/06/24
				Understanding Local Government	17/01/24
				Meeting Procedures	06/03/24
				Conflicts of Interest	18/04/24
				Understanding Financial Reports and Budgets	23/07/24
Cr S Penn	16/10/2021	Y	Next Due 17/10/26	Serving on Council	21/04/22
				Understanding Local Government	21/04/22
				Meeting Procedures	18/04/22
				Conflicts of Interest	18/04/22
				Understanding Financial Reports and Budgets	19/04/22



CEO's Message



I am pleased to present the CEO's Message for the 2024–2025 Annual Report, reflecting another year of progress, resilience, and achievement for the Shire of Victoria Plains.

Governance, Risk and Compliance

During 2024–2025, Council and the Audit Committee continued to prioritise robust governance and risk management. The Audit Committee meetings held throughout the year confirmed the Shire's strong compliance record, with the annual Compliance Audit Return again achieving 100%. The annual audit was successful, with no significant findings, and the minor management report item is being addressed as part of our continuous improvement program.

Council received regular updates on risk management, including the maintenance of a dedicated risk register and improved reporting dashboards. Cyber risk management and legislative compliance remained a focus, with Council noting the Shire's effective response to new requirements under the Local Government Act and Planning and Development Act.

Strategic Achievements

In partnership with Council, my management team and staff have delivered on key strategic priorities:

- **Infrastructure:** Completion of major roadworks, including the Mogumber-Yarawindah Road and the Calingiri-New Norcia Road intersection, alongside upgrades to community facilities such as the Bolgart Caravan Park and Calingiri oval pumping system
- **Community Development:** Successful grant applications have enabled new projects, including emergency water infrastructure, digital programs for youth, and enhancements to community spaces and events.
- **Emergency Services:** Our volunteer bushfire brigades have achieved good training standards, and the installation of Starlink on support vehicles has improved operational safety and connectivity, paving the way for installation on all appliances in 2025/26.
- **Organisational Improvement:** The implementation of a new Enterprise Resource Planning (ERP) system was completed within an ambitious twelve-month timeline, setting the Shire up for future technological integration and efficiency.
- **Sport and Recreation Master Plan:** Adopted in October 2024, this plan will underpin future grant funding and deliver quick wins for our community.

Looking Ahead

As we move into 2025–2026, the Shire will undertake 34 actions across our four strategic pillars: Community, Economy, Environment, and Leadership. Key priorities include:

- Implementing the new Economic Development Strategy and Sport and Recreation Master Plan.
- Continuing to seek funding for key worker housing and infrastructure upgrades.
- Enhancing service delivery and facilities for residents and visitors.

Appreciation

I extend my sincere thanks to Shire staff, Council, and our community for their ongoing support and collaboration. Together, we have closed out legacy issues, achieved strategic priorities, and positioned the Shire for sustainable growth. I look forward to another year of working with you all to deliver positive outcomes for Victoria Plains.

Sean Fletcher

Chief Executive Officer



FINANCE AND ADMINISTRATION



Financial Performance

The Shire of Victoria Plains completed the financial year 2024/2025 with \$1,241,602 in cash and cash equivalents.

This is a slight increase from the previous financial year, noting of this balance, \$1,052,776 is restricted, not available for general use due to externally imposed restrictions. The shire has essentially cleared its legacy contract liabilities (e.g. grant money received) by a further 53% and has cashed backed the remaining balance of \$324,453. When this work is completed, it will have no impact on general revenue as the funds required to pay for these grant projects will simply be transferred from this 'separate' quarantined bucket of money.

Unfortunately, the shire has finished the financial year with a deficit balance of (\$962,909). This was not the result we hoped for, but in some respects not surprising. Whilst there were several factors that contributed to this result it can be summarised by three factors:

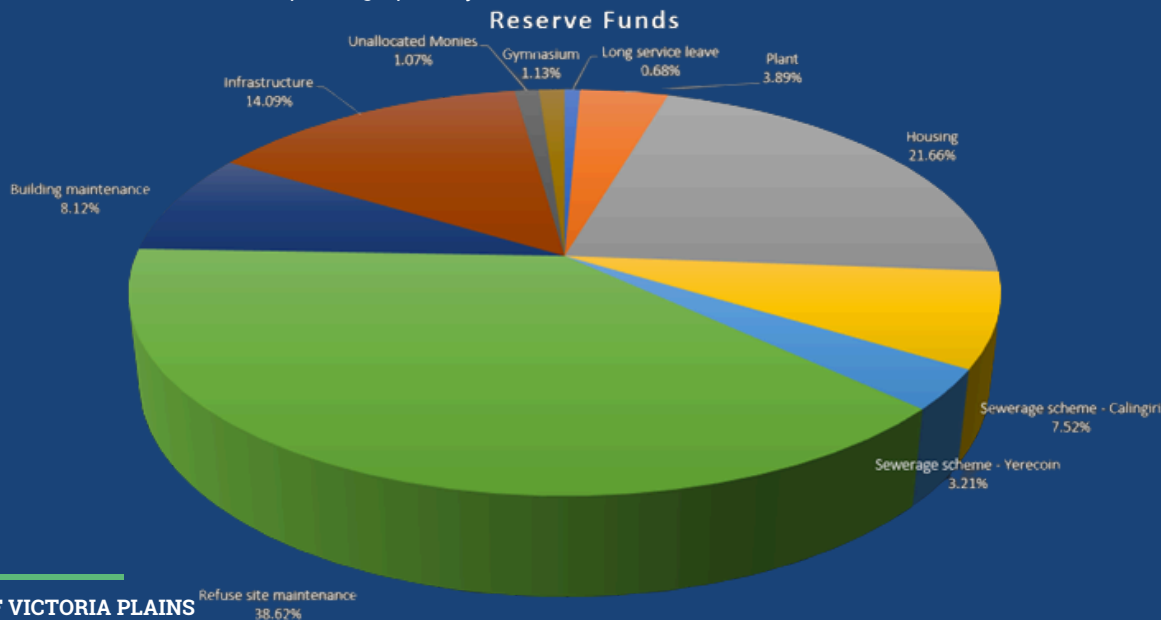
- Flood Damage – relating back to 2021, the shire budgeted to receive \$818,800 but was not successful with its case for funding.
- Calingiri – New Norcia Rd Intersection Project. This dated back to 2018 when the agreement was first and has been one of the legacy projects current management has had to deal with. From the period 2018-2025 the total cost to complete the project was \$2,742,377. However over the last two (2) financial years, \$1,200,339 was expended with \$880,480 in offset funding. This meant the shire had to come up with \$319,859, most of that in 2024-25.
- Grants Commission Funding – never an exact science as the monies are paid on or around the 30 June each year as a prepayment. For 2024-25 the shire only received 50% of the prepayment or approximately a shortfall against the budget amount of \$300,000.

The Shire has navigated these circumstances reasonably well, though meaningful budget adjustments were required in 2025–26 to address the deficit. With substantial measures planned, continued fiscal discipline will be critical to sustaining this progress. The Auditors were aware of the deficit during the process, recognising the circumstances and that cashflow will be up and down from year to year. Accordingly, The Office of Auditor General (OAG) has again issued a clear Audit Opinion and Report for 2024-25. The Management Report has reduced from four (4) findings in 2023-24 to one (1) in 2024-25. All findings during these years are considered relatively insignificant by management, highlighting the continued good governance and transparency.

Reserves

The Reserve accounts are Restricted Cash Assets, created for specific purpose to fund the future projects. The 2024-25 budget forecast a closing balance of \$880,659 against an actual closing balance of \$713,133. The shire was not able to transfer funds into the Plant Replacement Reserve and Grant Reserve due to the reasons outlined in the deficit earlier. Unfortunately this was one of the measures to reduce the deficit and this will continue to be the case unless additional income can be generated, or a reduction in capital works is budgeted for.

The breakdown of the Reserve Fund is depicted graphically as follows:



Borrowings

As at 30 June 2025 the shires outstanding loan balance was \$1,328,221 in accordance with the budget with the Plant Replacement Loan 87 taken out in 2023 comprising the majority of the debt (\$1,135,140).

Of note, Loan 84 Piawaning Water Supply and Loan 85 Grader and Roller have three (3) repayments left over the next two financial years to have them completely extinguished. This will leave the shire with only two loans, one of which is a self supporting loan of the Calingiri Football Club.

Overall, the shire still has a relatively low borrowing liability compared to other shires and the major loan 87 – Plant Replacement, continues with the aggressive plan to be paid off, now within five (5) years which will minimise loan interest costs.

Revenue and Expenses

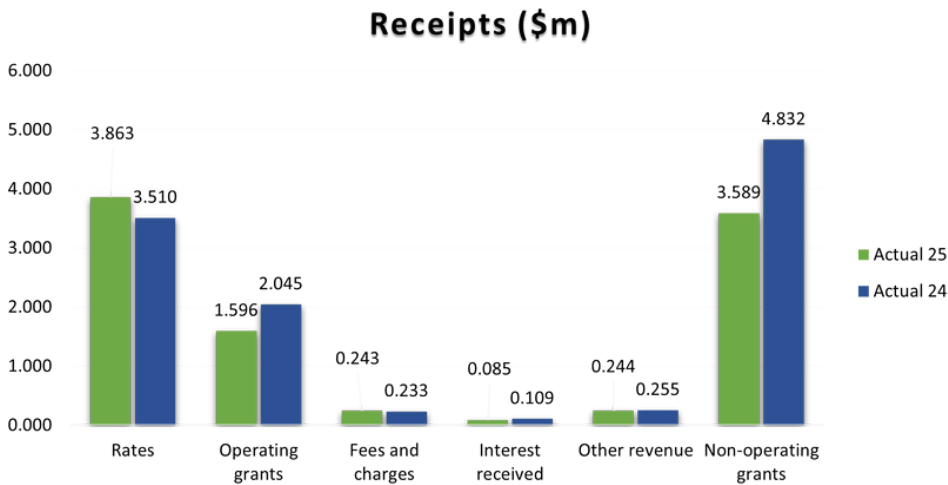
The Shire’s operating and capital revenue for the 2024 - 25 Financial Year was \$9.619 million against operating and capital expenditure of \$10.838 million, an overall loss of \$1.219 million and somewhat represents the deficit indicated earlier in this report.

In real cash terms as depicted in the cashflow statement to the year-end 2025 the following summary is provided:

- Operating Funds of \$5.653 million including \$3.872 million from rates.
- Operating Expenditure of \$3.880 million which was substantially less than 2024 of \$5.067 million.
- Non-operating Grants and subsidies of \$3.588 million which was \$1.244 million less than in 2024.
- Capital Expenditure of \$5.243 million which was \$1.591 million less than 2024, noting \$2.940 million of budgeted capital funding was not received and therefore this capital expenditure was not undertaken. This was primarily in precinct development.

Whilst there was a positive net increase in cash held at the 30 June 2025, much of this is restricted cash in the form of Reserve Funds of cash backed Contingent Liabilities indicating the balancing act management has had to undertake in managing the deficit and maintaining cashflow to ‘pay the bills’.

From the Statement of Financial Activity the following information is provided;



Revenue

As a comparison from end of financial year 2023-2024 and 2024-25 the following is highlighted:

Rates

Increase was in line with the budget and rating strategy as the shire implements re - alignment in what has been demonstrated as an overall under-rating for a number of years. This generated approximately an additional \$350,000 of revenue to the shire.

Operating Grants

A significant reduction compared from 2023 - 24 which illustrated the unsuccessful bid in Flood Damage revenue and Grants Commission revenue. The graph shows approximately \$500,000 in less revenue of which this result would have been significantly worse had other grant funding not been received.

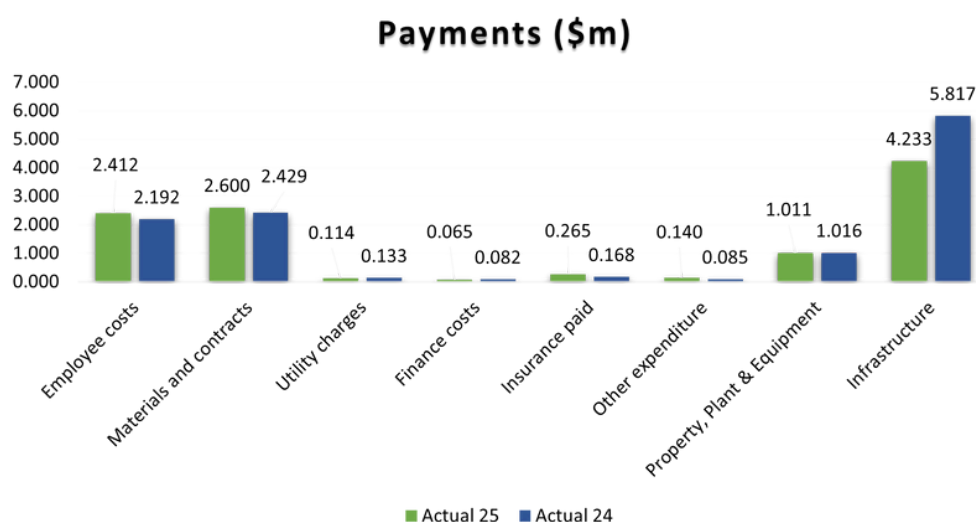
Interest Received

Delays in processing term deposits resulted in a missed investment opportunity. Once the issue was discovered, it was a little too late to transfer funds as invoices needed to be paid which resulted in some reduced revenue.

Non-Operating (Capital) Grants

The projected capital grants for 2025 show a notable decline from 2024, largely attributable to reduced WSFN funding. This follows the Shire’s accelerated delivery of its capital program, which enabled it to catch up on legacy projects.

Expenses



Employee Costs

This was an increased but known cost from 2024 which was approximately \$150,000 under the budgeted amount. The main driver for the increased cost was for targeted flood damage repair which needed to happen, but no offset flood damage funding was received. There is also a steady increase in employee entitlements such as long service and annual leave. Ideally this needs to be cash backed through Reserve Funding and is currently being risk managed.

Materials and Contracts

Similar to employee costs, there was an increase in costs but less than budgeted as management were conscious of budget circumstances outlined and continued to find some cost savings to reduce the deficit.

Property, Plant and Equipment

Relatively stable over the two financial years indicating responsibility in managing the Plant Replacement Program and undertaking capital purchases where required.

Infrastructure

A significant difference in the two financial years indicating major road expenditure on the Mogumber-Yarawindah Road where legacy and current sections were completed on time and under budget which was a major achievement. This occurred whilst also completing Phases 1, 2, 3 and 4B of the Local Roads and Community Infrastructure (LRCI) Program and final program of Roads to Recovery.

Capital Expenditure

A reduction in the capital spend compared to 2024, primarily due to two factors:

- The shire has substantially completed legacy projects so there is less carry over work and grant funding. Where capital work is incomplete, it is cash backed through restricted funding.
- A reduction in grant funding means that less capital expenditure.

As outlined earlier in this report, the shire had to self-fund a significant portion of the Calingiri - New Norcia intersection project. This was a legacy project which had to be done but of course, had to come at a cost, i.e. contributing to the budget deficit.

Property, Plant and Equipment

Expenditure included:

- Shire Office Carpark - **\$36,090**
- Edmond St Subdivision - **\$40,165**
- Kubota Track Loader - **\$184,450**
- 9 Tonne Tip Truck - **\$286,551**
- Service Truck - **\$162,045**
- Drop Deck Trailer - **\$41,645**
- Bobcat Trailer - **\$46,000**

Infrastructure

Expenditure included:

- Roads to Recovery- **\$398,790**
- Calingiri - New Norcia Road Intersection - **\$705,702**
- Toodyay - Bindi Bindi Road North - **\$774,462**
- Wheatbelt Secondary Freight Network (WSFN) - **\$1,689,041**
- Waste Sorting Facility - **\$135,622**
- Calingiri Sports Lighting - **\$62,969**
- Water Tank Upgrade – Goudge / Parker Rd - **\$104,305**
- Bore Development - Goudge / Parker Rd - **\$121,144**
- Piawaning Desalination Bore / Plant - **\$26,144**
- Footpaths - **\$60,318**



Other

In the 2023-24 Annual Report I mentioned two major milestones highly important which was the new Enterprise Resources Planning (ERP) computer system and Sport and Recreation Master Plan (SRMP), both of which have progressed and consolidated:

ERP

The Shire Finance and Administration team went live on the new financial system in effect from 01 July 2024 after doing the groundwork in the previous financial year. I cannot emphasise enough the work involved in bringing this online and the positive result that was achieved by the team. To give some context to this:

- Needing to finalise financials in the previous system and concurrently bring the new system online.
- Day to day operations still needed to occur for reporting and be seamless for customers.
- Little experience by staff in the new financial system.
- A once in 20 year change undertaken with existing staff that still needed to do their normal tasking, roles and job descriptions.

I am pleased to say that broadly, the implementation was a resounding success and now 12 months on, whilst we're still learning, the financial system has made a significant difference to efficiencies and ease of use.

Comment from Auditors was that they were expecting the audit to be much more difficult and were impressed at the ability to find information (samples) they requested at virtually the press of a button.

Conclusion

The 2024–25 year was always going to be challenging for the Finance and Administration team as we transitioned to the new financial system. Despite the difficulties, the team embraced the change and rose to the occasion. Their hard work, dedication, and positive attitude set them apart, and they are now beginning to see the benefits of their efforts.

From a financial perspective, management would have preferred to finish the year in surplus. However, a combination of increased expenditure and reduced revenue created a “perfect storm.” Even so, significant progress was achieved, particularly with the closure of legacy projects. This work was necessary; without it, we would have simply deferred the problem, as had occurred in the past—something this management team is committed to avoiding.

A clear plan is in place to reduce the carried-forward deficit through disciplined financial management in 2025–26. Nevertheless, the challenge will continue as the Shire—and indeed the state—navigates a once-in-a-generation period of change.

My team continues to grow and develop. They will be at the forefront of this transformation and, without doubt, will leave a positive legacy.

Mr Colin Ashe
Deputy Chief Executive Officer

SRMP

The shire was able to deliver a number of quick wins through the SRMP it committed to. Whilst there were some projects carried into 2025-26, the majority were completed (or completed in the first half of 2025-26 and included:

- Mogumber Hall Locks - **\$10,000**
- Mogumber Cricket Pitch - **\$17,933**
- Calingiri Sportsground Lighting (completed first half 25-26) - **\$85,804**
- Bolgart Skatepark Refresh (completed first half 25-26) - **\$5,850**
- Shire Office Carpark - **\$36,090**
- Calingiri Hockey Goals - **\$6,800**
- Calingiri Netball Scoreboard - **\$4,460**

Capital Grants, Subsidies and contributions for replacing and renewing assets:

Regulation 19BE of the Local Government (Administration) Regulations 1996 requires detail of capital funding for renewing and replacing assets in the last three (3) financial years which can be detailed as:

2024-25*	2023-24*	2022-23*
\$2,906,502	\$4,832,492	\$1,565,086

* Due to new financial system implementation, historical information cannot be accurately ascertained. Figures are obtained from the total Grants, Subsidies and Contributions in the relevant Annual Reports and may include funds not exclusively for Replacement and Renewal.

WORKS AND SERVICES



The Works and Services team delivered key infrastructure and community service projects during the 2024/25 financial year, aligning with the Strategic Community Plan and Council priorities. The focus remained on improving road networks, water security, waste management, and sustainability initiatives.

Key Achievements

- **Road Construction Program**
 - Completed backlog projects from 2018.
 - Upgrades to Mogumber–Yarrawindah Road and Calingiri–New Norcia intersection.
 - Safety improvements along Toodyay–Bindi Bindi Road.
- **Water Infrastructure**
 - Upgraded Calingiri Water Tank.
 - Redeveloped Parker Road Bore.
 - Designed mobile water tank for emergency use.
- **Sustainability Initiatives**
 - Installed electric vehicle charging stations.
 - Progressed renewable energy discussions with industry partners.
- **Waste Management**
 - Upgraded transfer stations to meet environmental standards.

Financial Summary

- **Operating Revenue:**
 - Rates: \$3.85 million
 - Grants: \$2.86 million
- **Capital Expenditure:**
 - Roads, water infrastructure, and waste facilities.

Strategic Outlook

The Works and Services team will continue advocating for major projects, including the Regional Road Safety Program, Roads to Recovery, Wheatbelt secondary Freight Network, Federal Blackspot and Community Water Supply Program.

Conclusion

The Works and Services team remain committed to delivering high-quality infrastructure and services that meet community needs and support the Shire’s long-term vision.

Silvio Brenzi
Manager, Works and Services



Community Development

In 2024–2025, the Shire of Victoria Plains continued to strengthen its commitment to building connected, resilient and vibrant communities. Across the year, the Shire delivered a range of initiatives that supported local wellbeing, enhanced community spaces, and fostered partnerships with residents, community groups and regional stakeholders. With a focus on improving liveability, supporting local events and progressing strategic planning for future growth, Community Development activities have played a key role in ensuring our towns remain welcoming, inclusive and sustainable places to live.

Some of the successful grants that were applied for during this period are as follows (some of these projects may not be started until the 25/26 Financial year):

Funding Provider	Project	Amounted Granted (ex GST)	Total Project Cost (ex GST)	Project/Event Description
State Library of Western Australia	Mogumber Library Laptop	\$3,285	\$3,285	Purchase and installation of a new more secure, up to date and user-friendly laptop at the Shires Mogumber Library
Department of Communities	COTA WA Seniors Week 2024	\$600	\$600	A chance to celebrate and recognise the Seniors and everything they contribute within our Shire.
National Australia Day Council	Australia Day 2025	\$15,000	\$17,500	A day of family fun filled celebrations for residents within our Shire.
Volunteering WA	National Volunteer Week High Tea	\$1,500	\$1,500	A day to thank the hard-working Volunteers within our Shire whether that be someone from one of our Community Groups to one of our Emergency Services Volunteers.
Department of Water and Environmental Regulation	Mobile Water Tank	\$16,800	\$24,000	This is to design and draft plans to construct a mobile water tank that can be built into the body of an existing truck body and trailer.
Department of Water and Environmental Regulation	Strategic Water Plan	\$67,290	\$105,765	This funding is to have a Strategic Water Plan drafted up for the Shire to assist with current and future mapping of water sources and infrastructure that is required within the Shire. This will assist with not only future grant funding but also with working towards drought proofing the Shire.
Department of Water and Environmental Regulation	Parker Road Bore Redevelopment	\$92,144	\$130,944	Redevelopment and construction of the Bore that feeds the community/emergency water for Calingiri. Also installing a new pump that can operate from solar and mains power allowing this bore to always be operational and more reliable.
Department of Water and Environmental Regulation	Calingiri Community Water Upgrades	\$78,347	\$102,650	Replace and upgrade the water tanks located on Goudge Road. These new tanks hold a larger volume of water allowing for more water to be stored when needed. The tanks themselves feed water to the standpipe located on Goudge Road and then into the tanks that are situated at the Calingiri Sports Oval.
Narembeen Community Resource Centre	SOCK Week 2025	\$1,250	\$1,250	A chance to remind and educate everyone around the safety of our kids on the road.
Learning from a Better World Trust & Friends of Libraries Australia	Digital Coding Program for Youth	\$4,000	\$4,000	A day for our youth to be apart of a Digital Coding workshop and learn how to create items like robots, etc.
Australian Library & Information Association	Citizen Science Corner Mogumber Library	\$750	\$750	Educational corner and workshops designed for all ages to participate in and learn about different natural environments and habitats.



VICTORIA PLAINS HONOUR ROLL
1914-18 1939-65

BORRUM, W.	MOFFLIN, E.W.
CLARKSON, D.D.	THOMAS, E.
COUSINS, D.	THOMPSON, J.
DOWDEY, P.	WATERS, J.
EDMONDS, T.W.	WELSH, A.
HALLIGAN, E.W.	WATTE, G.
HAUNSELL, C.	YOUNG, J.

2024 ANZAC Day



Emergency Services

This year we have continued building on and enhancing the strength and resilience of the Shire of Victoria Plains community, through the Prevention, Preparedness, Response, and Recovery (PPRR) framework. We have been focusing on bettering our operational capabilities, response, and working towards upskilling our bushfire volunteers so they are equipped with the skills and knowledge to safely and effectively combat fires within our community.

Through our efforts to upskill our volunteer bush fire brigade members, we have achieved an impressive 88% of members who have completed their introductory courses, which allows them to turn out on the Shire appliances. As more of our volunteers are trained and gain experience, we will be ensuring we can support them to further their knowledge and upskill. The Shire's minimum training standards from the Bushfire Operating Procedures also align with the newly revised State Hazard Plan - Fire minimum training recommendations. This puts the Shire ahead with these standards already having been in place. For farm responders, the Rural Fire Awareness course is online and easily accessible; providing 24/7 access and can be completed at your own pace.

We have now completed a full year operating under the newly updated emergency management team structure. This change has enabled us to work more effectively and efficiently within the emergency management space and maintain a higher level of business continuity during high-threat periods. It has also allowed us to dedicate more time and attention to our brigades and volunteers. As we move forward with our day-to-day operations, we will continue refining and improving the way our team functions. The new structure has also increased Shire involvement and support, particularly during periods when multiple incidents occur simultaneously. In addition, our drone has proven to be a valuable asset, enhancing our capabilities and reducing the time required from volunteers and farmer responders at firegrounds.

Mitigation efforts are an ongoing strategy within the Shire to ensure we are proactive against the threat of bushfires. This year we have seen works within Calingiri, Piawaning and Mogumber. With new relationships being forged with the Yued Corporation Rangers as we work alongside each other within the mitigation space. We have also welcomed a new Bushfire Risk Mitigation Coordinator (BRMC) who has worked tirelessly to ensure we can mitigate these high-risk areas.

Our newly joint Local Emergency Management Committee (LEMC) with the Shire of Wongan-Ballidu has had a highly constructive trial period. We have seen an emergency exercise which tested each Shires LEMA and renewed and strengthened connections between the two local governments. We are encouraged by the positive growth of this committee in such a short time frame.

We always remain committed to ensuring the utmost safety for our community. At the forefront of everything we do, is your well-being and we strive to make the Shire of Victoria Plains a safer and more resilient place for all who work, live and grow here.

We look forward to continuing our work with you all and the wider community and creating a community which is prepared and equipped for anything which comes our way. Thank you for your support.

Mikayla James
Community Emergency Service Manager (CESM)



ENVIRONMENTAL HEALTH, BUILDING AND PLANNING SERVICES

Environmental Health

During the last twelve months, the Consultant Environmental Health and Building Officer (EHOBs) managed the following public and environmental health issues and responsibilities.

Legislation

State Public Health Plan 2025 (SPHP)

The SPHP for WA was released this year. The aim of the SPHP is to outline a roadmap for the next 5 years to achieve the vision of enhancing health, wellbeing, and quality of life for Western Australians while the goal of the Plan is to promote and enable optimal health and wellbeing while protecting against health risks to ensure the highest quality of life for all – both in routine public health management and in times of crises.

The key elements of the plan include the vision, which sets the overarching goal; objectives, guiding its focus areas; priorities, which address specific health challenges; and guiding principles, ensuring that all actions align to the determined core values.

The SPHP is structured as a roadmap to support decision-makers, health professionals, and communities in implementing these priorities through targeted actions and partnerships.

The Shire's draft Public Health Plan is being revisited to ensure that it is firmly aligned with the direction of the SPHP, with the finished Plan due for release in early 2026.

General Public Health Activities

The following regulatory activities including licensing and inspections were undertaken for the following:

- Shire (and other) public buildings to assess compliance with the Public Buildings statutes
- Caravan parks and camping grounds including holiday accommodation venues
- Food premises, stall holders and mobile food vendors operating in the Shire

In addition, the following activities were undertaken:

- Managed over 25 recalls of various food products
- Conducted inspections and surveillance of the Shire's three refuse sites and relicensing of the facilities
- Vetted and approved event management plans for various public events held throughout the Shire
- Approved and inspected effluent disposal systems for new developments
- Attended to animal, biosolids, noise, dust and other environmental health related complaints
- Provided general advice to business and residents on matters relating to environmental health, building and environmental issues.
- Ensured the application of local and state legislation for matters pertaining to environmental health and environmental protection
- Inspected various private properties to assess non-compliance with the health regulations.

Waste Management

Landfill Refuse Sites

Landfill Sites

- Periodic inspections were carried out at the Shire's three landfill sites.
- Annual reports addressing the Shire's responsibilities with regard to the licence conditions for each site were submitted to the Department of Water and Environmental Regulation (DWER) within the required time frames.

Waste Management Planning

The review of the Shire's waste management systems continued, and the draft Waste Plan will be completed in late 2025.

Environmental Health

Food Premises

All food premises within the Shire remained in compliance.

Public Events

Several public events were conducted within the Shire during the reporting period.

The EHOBs assisted with the development of event "templates" for the proponents' Event Management Plans so that they can be used as a template for future events, reducing the amount of work required to submit applications meeting the Shire's expectations and the requirements for public events.

All were approved under the Public Buildings regulations and the EHO worked with the event organisers to ensure that food vendors attending those events were correctly registered under the Food Act and had adequate insurance.

All traders complied with those requirements and no food management or public building compliance issues were experienced at any event.

Biosolids Disposal

Several farms within the Shire have been approved to accept and use treated sewage (biosolids) from Water Corporation as pasture fertiliser. These approvals are subject to environmental licensing by the State.

Some issues relating to licence compliance continued to be investigated during the year by the state health and environment agencies. Those investigations reported that no breaches of the environmental licenses were found.

Notifications to the Shire in advance of deliveries of the biosolids to those farms (including paddock locations and dates) were published for information on the Shire's electronic media.

Town Planning

During the period 1 July 2024 to 30 June 2025 the Shire of Victoria Plains considered and granted conditional development approval to five (5) development applications received for a variety of works to the total value of \$1,156,493 excluding GST.

It is significant to note no development applications were refused by Council and no development applications approved were the subject of an appeal to the State Administrative Tribunal or the Supreme Court challenging any approvals or associated conditions.

The Shire also responded to the Western Australian Planning Commission's request for comment regarding six (6) subdivision applications in the Shire, the majority of which were supported by the Shire and approved by the Commission due to their consistency with the Shire's local planning framework. One (1) subdivision application for a rural property in New Norcia was not supported.

Compliance with all relevant town planning requirements has continued to improve throughout the Shire but was still the focus of work undertaken by the Shire's Regulatory Services Team over the past twelve (12) months.

Other projects of significance include the new road realignment works adjacent to Cooperative Bulk Handling Limited's grain handling and storage facility in Calingiri, a proposed new residential subdivision and caravan parking/camping ground in Calingiri, the realignment of recreation reserve boundaries in Piawaning, proposed new tourist facilities at the European Space Agency's facility in Yarawindah, and ongoing advice to developers and landowners regarding the town planning requirements for two (2) proposed new large scale wind farms and associated infrastructure.

The Shire's town planner will continue assisting the Shire Administration, landowners, local businesses, community members and developers with any town planning and development related matters and will assess and provide recommendations to the Shire's Chief Executive Officer and Council in respect of any rezoning, subdivision and/or development applications received.



Building

Subsequent to the EHOBs taking on the management of Building Services including building maintenance and building approvals activities, smaller domestic-type building applications and the administration of all applications and approvals continued to be managed in-house.

Building approvals requiring certification were processed offsite in a contracted arrangement with an adjacent local government. This arrangement has been very successful.

Building Matters

The EHOBs had responsibility for the following building-related activities during the reporting period:

- Assessment of building applications for compliance with the National Construction Code of Australia and relevant Australian Building Standards.
- Facilitating the issuing of Building Permits for Class 1 & 10 buildings.
- Processing and issuing of Demolition Permits including ensuring the removal and disposal of asbestos complied with the Public Health Act 2016 and Work Health and Safety Act 2020 of WA.
- Building maintenance of the Shire's buildings, particularly in relation to capital works and significant maintenance items.
- Bi-annual staff and aged persons housing inspections and reporting.
- Review and updating of the Shire's Building Register, including capture of historical records.
- Submission of monthly reports on building activity in the Shire to the Department of Mines Industry Regulation and Safety's Building Commission.
- Compliance inspections of private swimming pools safety barriers including fencing, gates and access points.
- Maintaining close liaison with regulators, builders, architects/draftsmen and owner builders to ensure a satisfactory standard of building construction and compliance with the National Construction/Building Code of Australia and Building Act 2011 of WA, is maintained.

Building Approvals / Permits 2025

The Shire processed 14 building applications in 2024/25 for a construction value of approximately \$2,577,560.

Included in the permits were two approvals for the construction of wind monitoring towers for the proponents of windfarms to be located within the Shire. Those towers were installed in late 2024 and early 2025.

Swimming Pools

The Regulatory Services team have completed some preparation work to inspect all known pools and spas for compliant pool safety fencing. The work included.

- Compiling information from several years of records stored across various media, to upgrade the master register and create a more accurate database of pools and spas.
- Sending letters out to all pool owners on the Shire's database, requesting information of the pool on their property and advice as to whether the pool was still being used or if it had been removed. 15 responses were received.
- Using aerial mapping to check the records against the register.
- The results of the investigation were:
- Records of 61 pools in total were found
- 14 pools no longer existed and were removed from the register
- Of the remaining 47 pools on the list, 12 of them (for which there are no building approvals) were found using satellite imaging.

OTHER MATTERS OF GOVERNANCE

STATUTORY REPORTING

Public Interest Disclosures (PIDs)

The Shire is required to complete the Public Sector Commission's Integrity & Conduct Survey each year. This covers the annual reporting responsibilities under the Public Interest Disclosure Act 2003. The survey assists the PSC in monitoring ethical trends and building capacity through strengthening organisational structure, leadership and systems, and policies and processes, as part of its oversight of minor misconduct functions under the Corruption, Crime and Misconduct Act 2003.

The Shire of Victoria Plains did conduct the annual PID survey for 2024. There were no public interest disclosures during 2023/2024.

National Competition Policy (NCP)

The Shire is required to report its progress in implementing the National Competition Policy in their annual report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

Competitive Neutrality

The principle of competitive neutrality is that government business should not enjoy a competitive advantage or disadvantage, simply as a result of their public sector ownership. For local government this relates to user-pays income of over \$200,000.

In accordance with the Shire's responsibilities under Clause 7 of the statement relating to competitive neutrality, the Shire of Victoria Plains has review edits activities in line with advice from the Department of Local Government Circular No 806 and has found that none of its activities are "Significant Business Activity" for competitive neutrality requirements.

The Shire of Victoria Plains did not privatise any activities in 2024/2025 and so consequently there were no obligations to report in this area.

Legislative Review

The Shire is required to assess which of its local laws might impact on competition and conduct a review to determine how restrictive practices might be overcome.

There were no new local laws created in 2023/2024.

Employee Remuneration

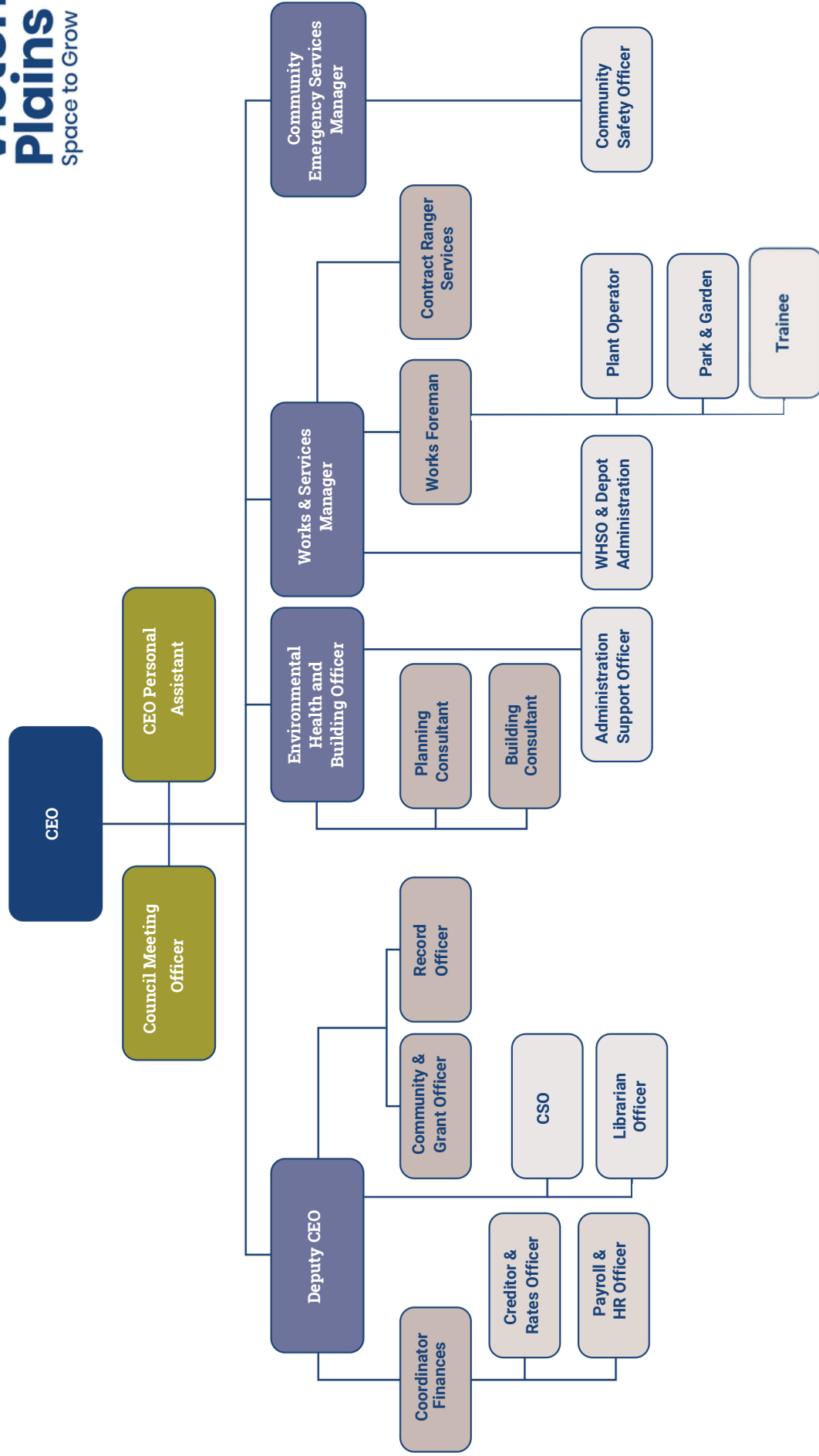
The Local Government (Administration) Regulations 1996 r.19B requires that employee remuneration in specific bands be reported.

The Shire’s executive remuneration is assessed against skills, qualifications, experience and the responsibilities of the position.

The figures below represent a cash base salary but do not include vehicle allowances, non-monetary benefits such as professional memberships or superannuation in accordance with policy.

Salary Band	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025
\$120,001 - \$130,000				1		
\$130,001 - \$140,000	1	1	1			
\$140,001 - \$150,000				1	3	2
\$150,001 - \$160,000						
\$160,001 - \$170,000				1		
\$170,001 - \$180,000					1	
\$180,000 - \$190,000						
\$190,000 - \$200,000						1





Record Keeping Plan – Compliance Report

In accordance with Section 19 of the State Records Act 2000, local governments are required to have a Record Keeping Plan (RKP) that is approved by the State Records Office (SRO). This plan applies to all employees, councillors, and contractors.

The Record Keeping Plan serves as the primary means of providing evidence of compliance with the Act and implementing best practices for record keeping within the organization. As stated in Section 17 of the Act, the Shire, Councillors, and staff are legally obligated to adhere to the actions outlined in the plan.

The Shire is dedicated to managing records in accordance with legislative requirements and best practices.

The Record Keeping Plan was reviewed in the second half of 2021/2022 and the review report was submitted to the State Records Commission in November 2021. This plan is now valid until November 2026.

Evaluation of Record keeping Systems

Evaluation of the shire's record keeping system was conducted in 2020/2021 and as a result, Synergysoft Central Records in 2021. This led to various modifications in processes aimed at enhancing record keeping and minimizing the amount of information stored outside of the record keeping system. Recently we have successfully transitioned to a new Cloud-based SharePoint record system, which was implemented in March 2024. Historical records from SynergySoft have been retained in the Archive as a read-only database. Additionally, new procedures have been implemented.

Record keeping Training Program

When new staff commence, they are provided with record keeping training and given record keeping procedures. The Records Officer provides ongoing training to all staff on a regular and as-needed basis.

Freedom of Information (FOI)

A copy of the current statement is available on our website: www.victoriaplains.wa.gov.au. We confirm that the Shire complies with the relevant legislation and welcomes FOI enquiries.

The Shire of Victoria Plains received (1) application for FOI during 2024/2025. This application was completed within the legislative timeframe of 45 days.

Disabilities Access and Inclusion Plan (DAIP)

During the 2024/25 year, the Shire Council continued its integration of the various actions and activities within its Disability Access and Inclusion Plan 2023 – 2028. This Plan is in place to make sure all standards of disability access and inclusion are being met within the Shire including buildings, events, newsletters and employment.

Ongoing actions included:

Services and Events

- Assisting the organisers of the various events conducted throughout the year to develop event management plans which addressed access for people with disability and their families/carers.
- Continued promotion of the Plan and its actions.

Building and Facilities

- All building works were designed and conducted with consideration to enhancing access and inclusion.

Information

- Continuous review and update of documentation available through the website, such that it aligns with the DAIP.

Complaints and Feedback

- Continuous improvement of internal systems for tracking and reporting on customer feedback (including the annual customer satisfaction survey) relating to disability access and inclusion.

Public Consultation

- Ongoing exploration of opportunities to build and maintain relationships with community and key stakeholders that can guide and support the work of the Shire in the disability space.

Employment

- Ongoing commitment to providing equal opportunities for the employment or contract of personnel with disabilities.

Capacity Building

- Supporting residents to access information regarding services including the National Disability Insurance Scheme and Mental Health supports.
- Working with local businesses, services, and organisations to enhance accessibility of facilities, including parking and pathways.

Council maintained its commitment to the continued implementation and ongoing review of the DAIP and its actions to ensure our shire is an accessible and inclusive environment for its residents and visitors.



Shire Facilities

Shire Library

28 Cavell Street, Calingiri

Phone: (08) 9628 7004

Email: reception@victoriaplains.wa.gov.au

Calingiri Recreational Hall

Yulgering Road, Calingiri

Phone: (08) 9628 7004

Email: reception@victoriaplains.wa.gov.au

Calingiri Sports Pavilion

For information and bookings contact:

Shire of Victoria Plains (08) 9628 7004

Bolgart Hall (includes the library)

George Street, Bolgart

For information or bookings contact:

Phone: Kim Allison on 0490 035 156 or the Shire of Victoria Plains on 9628 7004.

Email: bolgartprogress@gmail.com

Yerecoin Hall

Miling Road, Yerecoin

For information and bookings contact:

Sue Waters 0428 546 062

Piawaning Hall

Toodyay Bindi - Bindi Road, Piawaning

For information and bookings contact:

Carolyn Robinson 0428 546 062

Mogumber Hall

Bindoon - Moora Road, Mogumber

For information and bookings contact:

Tania Menzies (Mogumber Progress Association Treasurer & Bookings) 0408 515 037

Mogumber Library (Old School Building)

Mogumber - Yarawindah Road,

Mogumber WA 6506

Email: mogumberlibrary@victoriaplains.wa.gov.au

Gillingarra Recreation Hall

Bindoon - Moora Road, Gillingarra

For information and bookings contact:

Gillingarra Sport and Recreation Club, President - Hayley Kelly on 0427 765 805 or email eogsrc@gmail.com

Refuse (Landfill) Sites:

The Shire operates three Category 64 Putrescible landfill sites:

- Calingiri – Crown Reserve 34141, Calingiri - Goomalling Rd (Licence L6955/1997/11)
- Bolgart (Licence L6956/1997/11)
- Mogumber – Reserve 8588, Bindoon - Moora Rd (Licence L7011/1997/11)

REPORT AGAINST THE PROGRESS OF THE STRATEGIC COMMUNITY PLAN & CORPORATE BUSINESS PLAN

The Local Government Act 1995 s.5.53(2) requires that the annual report is to contain:

(e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year.

Strategic Community Plan (SCP)

Council adopted the new Strategic Community Plan on 3 August 2022 and the Corporate Business Plan (or Implementation Plan) on 26 April 2023. The strategic priorities are as follows:

COMMUNITY

High Priority

- Community Development Officer • Engagement support and communication with local volunteer organisations and clubs
- Maintenance and activation of community facilities
- Advocacy for the retention of schools across the Shire

Medium Priority

- Sport and recreation facilities
- Family activities, events and culture

ECONOMY

High Priority

- Road and footpath infrastructure
- Town site aesthetics
- Telecommunications and connectivity
- Tourism development and infrastructure (signage, public toilets etc)
- Water and power services

Medium Priority

- Industrial land
- Housing stock

ENVIRONMENT

High Priority

- Bushfire prevention, preparation and control
- Access to water

Medium Priority

- Education about natural disasters
- Tip improvements

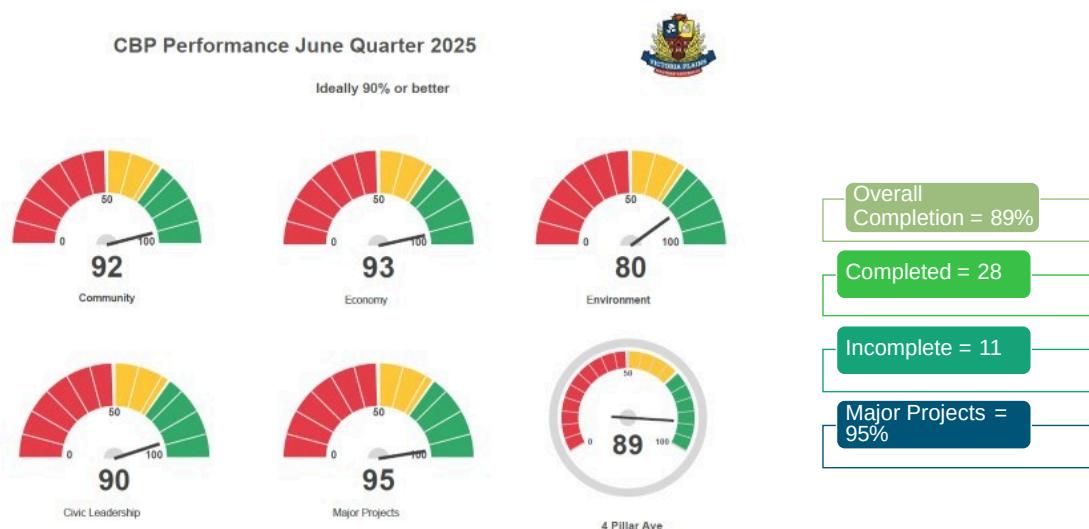
LEADERSHIP

High Priority

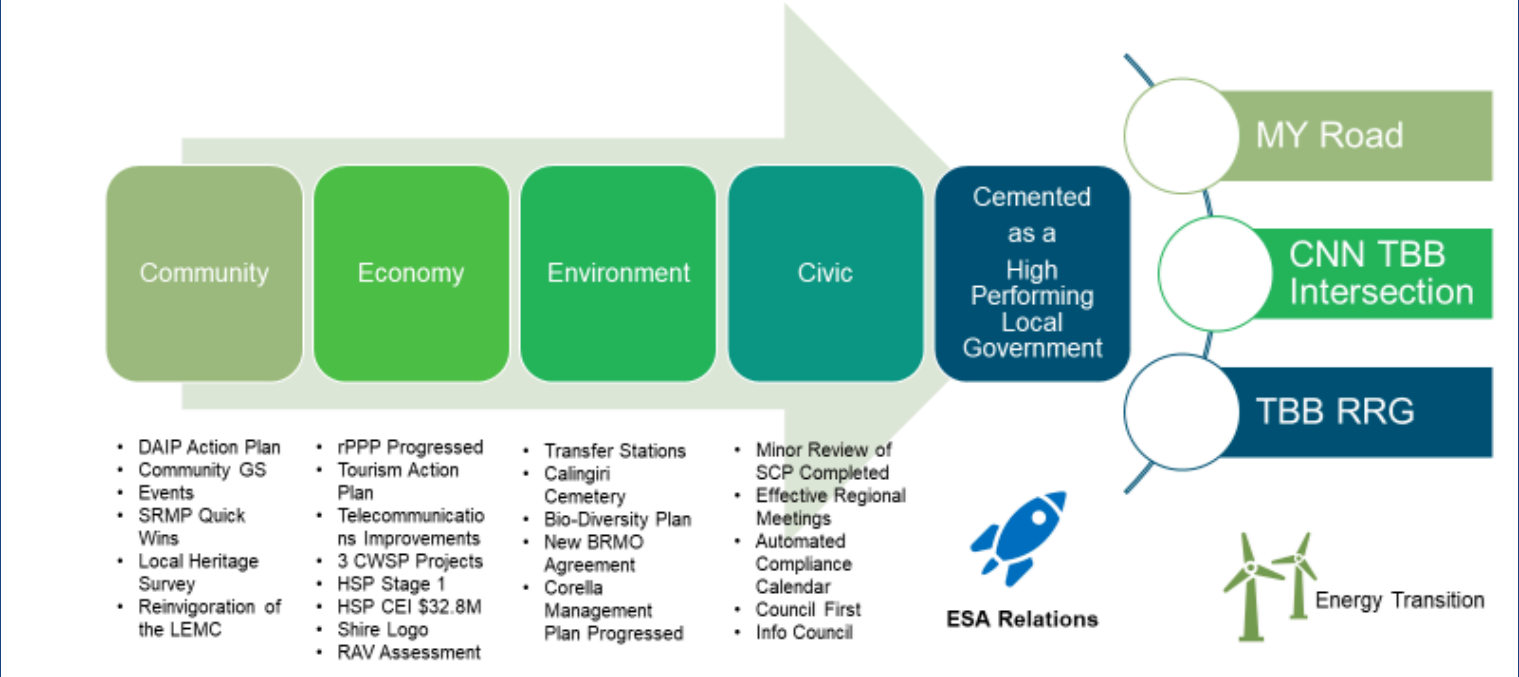
- Clear, transparent and consistent communication
- Do what we say we will do
- A positive and collaborative Council
- Working with local groups to achieve goals

How Did We Do?

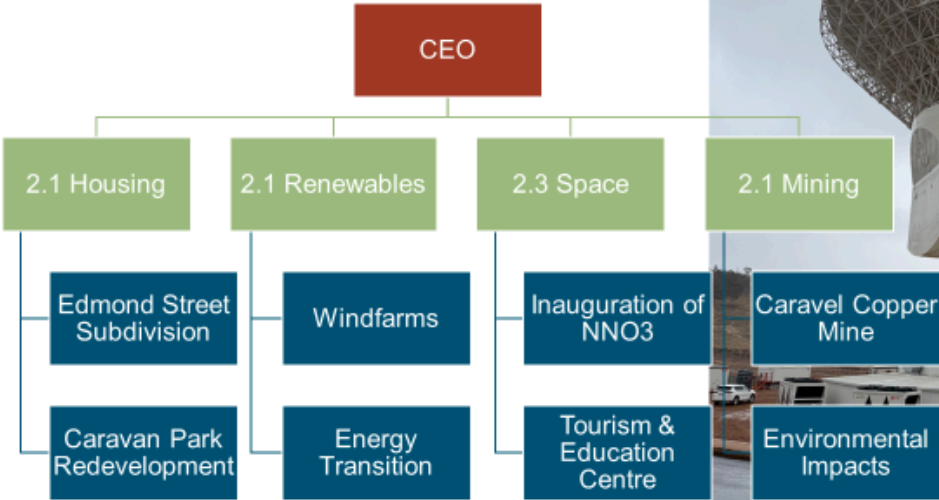
The Shire demonstrated very strong performance regarding its Corporate Business Plan (Implementation Plan) – the Strategic Community Plan in action. The Shire's performance across the four outcome pillars and regarding its major projects are summarised in the following dashboard:



Our Key Achievements



Shire's Direction



Shire's Direction

Wheatbelt Regional Housing Initiative

The Shire is the group leader regarding the Wheatbelt Regional Housing Initiative, which has seen a group of ten local governments receive \$32.8M in funding from the Commonwealth Government under the Housing Support Program. Victoria Plains allocation under this grant is \$4.5M.

Green Wind Renewables

The Shire has been working with Green Wind Renewables regarding the proposed Grevillea and Wandoo windfarms. It is important to note that these projects are subject to State policy and if requested by Greenwind, the State Significant Pathway process.

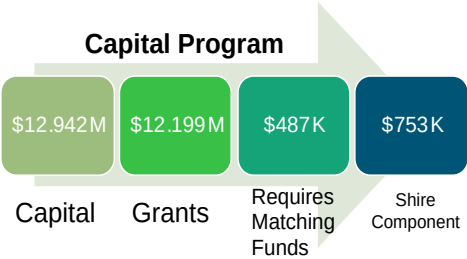
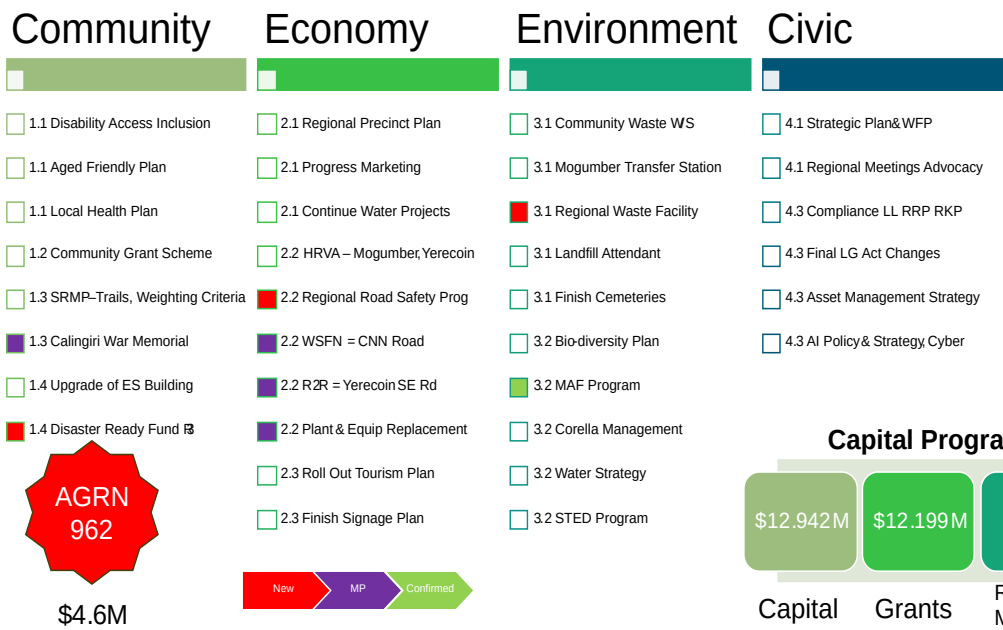
The Shire is also a key player regarding advocating for fair and equitable treatment for its communities under the Energy Transition regarding large scale renewable projects. This has involved not only participating in the development of a local government guide to advocate for community benefits from large scale renewable projects but also lobbying for the development of mandated State planning policy to do the same.

European Space Agency

The Shire supports the expansion of the European Space Agency site at New Norcia. To this extent, the Shire has advocated for funding to develop Stage One of tourism facilities at the ESA ground station i.e. \$350,000 to develop parking facilities and a viewing pod. The Shire will also assist with Stage 2 funding to help develop an effective entry into the ground station. Stage 3 of the visitor experience will involve the development of an education and visitor centre.

Caravel Copper Mine

The Shire is also working though issues that the proposed Caravel Copper Mine will have regarding the wider district. This includes the advent of the water source from the Gillingarra Bore Field and responding to the State government’s assessment of this project. Mining matters and activities are managed by the State, not the Shire.



AUDITOR'S REPORT AND ANNUAL FINANCIAL STATEMENTS 2024-25



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**SHIRE OF VICTORIA PLAINS
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 Victoria Plains 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 27th day of November 2025



CEO

Sean Fletcher

Name of CEO



Statement of Comprehensive Income

For the year ended 30 June 2025

**SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),24	3,862,921	3,851,656	3,510,436
Grants, subsidies and contributions	2(a)	1,595,555	2,860,949	2,044,553
Fees and charges	2(a)	242,963	230,452	233,260
Interest revenue	2(a)	84,531	100,220	108,669
Other revenue	2(a)	214,245	199,012	182,523
		6,000,215	7,242,289	6,079,441
Expenses				
Employee costs	2(b)	(2,412,069)	(2,574,296)	(2,192,111)
Materials and contracts		(2,599,762)	(2,882,442)	(2,428,618)
Utility charges		(113,539)	(132,890)	(133,302)
Depreciation		(3,733,716)	(3,426,037)	(3,444,080)
Finance costs	2(b)	(64,911)	(61,146)	(81,759)
Insurance		(264,817)	(217,133)	(168,391)
Other expenditure	2(b)	(139,585)	(72,800)	(85,289)
		(9,328,399)	(9,366,744)	(8,533,550)
		(3,328,184)	(2,124,455)	(2,454,109)
Capital grants, subsidies and contributions	2(a)	3,588,622	6,948,492	4,832,492
Profit on asset disposals		32,479	33,998	71,050
Loss on asset disposals		(58,002)	(41,492)	-
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	-	1,261
		3,560,436	6,940,998	4,904,803
Net result for the period		232,252	4,816,543	2,450,694
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	-	-	-
Total other comprehensive income for the period	16	-	-	-
Total comprehensive income for the period		232,252	4,816,543	2,450,694

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



William Buck Audit (WA) Pty Ltd

Statement of Financial Position

For the year ended 30 June 2025

**SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,241,602	937,235
Trade and other receivables	5	239,754	231,233
Other financial assets	4(a)	624,571	868,683
Inventories	6	48,342	21,273
Other assets	7	204,405	259,781
TOTAL CURRENT ASSETS		2,358,674	2,318,205
NON-CURRENT ASSETS			
Trade and other receivables	5	17,050	13,409
Other financial assets	4(b)	134,725	160,448
Property, plant and equipment	8	12,764,734	12,596,965
Infrastructure	9	128,644,691	127,527,523
TOTAL NON-CURRENT ASSETS		141,561,200	140,298,345
TOTAL ASSETS		143,919,874	142,616,550
CURRENT LIABILITIES			
Trade and other payables	12	2,022,628	335,868
Contract liabilities	13	324,453	693,156
Borrowings	14	313,210	305,533
Employee related provisions	15	234,825	194,568
TOTAL CURRENT LIABILITIES		2,895,116	1,529,125
NON-CURRENT LIABILITIES			
Borrowings	14	1,015,011	1,302,764
Employee related provisions	15	49,610	56,776
TOTAL NON-CURRENT LIABILITIES		1,064,621	1,359,540
TOTAL LIABILITIES		3,959,737	2,888,665
NET ASSETS		139,960,137	139,727,885
EQUITY			
Retained surplus		16,547,834	16,059,793
Reserve accounts	27	713,133	968,922
Revaluation surplus	16	122,699,170	122,699,170
TOTAL EQUITY		139,960,137	139,727,885

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

William Buck Audit (WA) Pty Ltd



Statement of Changes in Equity

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS
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		13,324,133	1,253,888	122,699,170	137,277,191
Comprehensive income for the period					
Net result for the period		2,450,694	-	-	2,450,694
Total comprehensive income for the period		2,450,694	-	-	2,450,694
Transfers from reserve accounts	27	395,285	(395,285)	-	-
Transfers to reserve accounts	27	(110,319)	110,319	-	-
Balance as at 30 June 2024		16,059,793	968,922	122,699,170	139,727,885
Comprehensive income for the period					
Net result for the period		232,252	-	-	232,252
Total comprehensive income for the period		232,252	-	-	232,252
Transfers from reserve accounts	27	291,500	(291,500)	-	-
Transfers to reserve accounts	27	(35,711)	35,711	-	-
Balance as at 30 June 2025		16,547,834	713,133	122,699,170	139,960,137

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

William Buck Audit (WA) Pty Ltd



Statement of Cash Flows

For the year ended 30 June 2025

**SHIRE OF VICTORIA PLAINS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	3,872,430	3,527,374
Grants, subsidies and contributions	1,242,337	1,359,553
Fees and charges	233,950	244,071
Interest revenue	84,531	108,669
Goods and services tax received	5,885	22,342
Other revenue	214,245	182,523
	5,653,378	5,444,532
Payments		
Employee costs	(2,368,232)	(2,137,806)
Materials and contracts	(920,708)	(2,470,364)
Utility charges	(113,539)	(133,302)
Finance costs	(64,911)	(81,759)
Insurance paid	(264,817)	(168,391)
Other expenditure	(148,346)	(75,109)
	(3,880,553)	(5,066,731)
Net cash provided by operating activities	1,772,825	377,801
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	8(a) (1,010,530)	(1,016,017)
Payments for construction of infrastructure	9(a) (4,232,567)	(5,817,454)
Proceeds from capital grants, subsidies and contributions	3,588,622	4,832,492
Proceeds from financial assets at amortised cost - term deposits	245,958	388,592
Proceeds from financial assets at amortised cost - self-supporting loans	21,214	19,611
Proceeds from sale of property, plant & equipment	198,921	168,287
Net cash (used in) investing activities	(1,188,382)	(1,424,489)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	26(a) (280,076)	(268,621)
Net cash (used in) financing activities	(280,076)	(268,621)
Net increase (decrease) in cash held	304,367	(1,315,309)
Cash at beginning of year	937,235	2,252,544
Cash and cash equivalents at the end of the year	1,241,602	937,235

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

William Buck Audit (WA) Pty Ltd

Statement of Financial Activity

For the year ended 30 June 2025

**SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	3,842,738	3,779,075	3,443,231
Rates excluding general rates	24	20,183	72,581	67,205
Grants, subsidies and contributions		1,595,555	2,860,949	2,044,553
Fees and charges		242,963	230,452	233,260
Interest revenue		84,531	100,220	108,669
Other revenue		214,245	199,012	182,523
Profit on asset disposals		32,479	33,998	71,050
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	-	1,261
		6,030,031	7,276,287	6,151,752
Expenditure from operating activities				
Employee costs		(2,412,069)	(2,574,296)	(2,192,111)
Materials and contracts		(2,599,762)	(2,882,442)	(2,428,618)
Utility charges		(113,539)	(132,890)	(133,302)
Depreciation		(3,733,716)	(3,426,037)	(3,444,080)
Finance costs		(64,911)	(61,146)	(81,759)
Insurance		(264,817)	(217,133)	(168,391)
Other expenditure		(139,585)	(72,800)	(85,289)
Loss on asset disposals		(58,002)	(41,492)	-
		(9,386,401)	(9,408,236)	(8,533,550)
Non-cash amounts excluded from operating activities	25(a)	3,751,095	3,433,531	3,389,241
Amount attributable to operating activities		394,725	1,301,582	1,007,443
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,588,622	6,948,492	4,832,492
Proceeds from disposal of assets		198,921	198,001	168,287
Proceeds from financial assets at amortised cost - self-supporting loans	26(a)	21,214	22,706	19,611
		3,808,757	7,169,199	5,020,390
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,010,530)	(4,063,500)	(1,016,017)
Acquisition of infrastructure	9(a)	(4,232,567)	(4,581,445)	(5,817,454)
		(5,243,097)	(8,644,945)	(6,833,471)
Amount attributable to investing activities		(1,434,340)	(1,475,746)	(1,813,081)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	291,500	380,000	395,285
		291,500	380,000	395,285
Outflows from financing activities				
Repayment of borrowings	26(a)	(280,076)	(278,295)	(268,621)
Transfers to reserve accounts	27	(35,711)	(291,737)	(110,319)
		(315,787)	(570,032)	(378,940)
Amount attributable to financing activities		(24,287)	(190,032)	16,345
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	100,993	379,199	890,286
Amount attributable to operating activities		394,725	1,301,582	1,007,443
Amount attributable to investing activities		(1,434,340)	(1,475,746)	(1,813,081)
Amount attributable to financing activities		(24,287)	(190,032)	16,345
Surplus or deficit after imposition of general rates	25(b)	(962,909)	15,003	100,993

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

William Buck Audit (WA) Pty Ltd

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For the year ended 30 June 2025

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Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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 Victoria Plains which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

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

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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 contract commitments	General appropriations and contributions with no reciprocal commitment.	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.	Equal proportion based on an equal annual fee.	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 collection	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 at conclusion of hire.
Memberships	Gym and pool membership.	Over time.	Payment in full in advance.	Refund for unused portion on application.	Output method over 12 months matched to access right.
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.
Commissions	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

2.REVENUE AND EXPENSES (Continued)

(a)Revenue (continued)

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	-	-	3,862,921	-	3,862,921
Grants, subsidies and contributions	-	-	-	-	-
Fees and charges	1,595,555	-	-	-	1,595,555
Interest revenue	242,963	-	-	-	242,963
Other revenue	-	-	25,341	59,190	84,531
Capital grants,subsidiesandcontributions	214,245	-	-	-	214,245
Total	-	3,588,622	-	-	3,588,622
	2,052,763	3,588,622	3,888,262	59,190	9,588,837

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,510,436	-	3,510,436
Grants, subsidies and contributions	-	-	-	-	-
Fees and charges	2,044,553	-	-	-	2,044,553
Interest revenue	233,260	-	-	-	233,260
Other revenue	-	-	20,041	88,628	108,669
Capital grants, subsidies and contributions	182,523	-	-	-	182,523
	-	4,832,492	-	-	4,832,492
Total	2,460,336	4,832,492	3,530,477	88,628	10,911,933

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

2.REVENUE AND EXPENSES (Continued)

(a)Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Financial assets at amortised cost - self-supporting loans	9,599	9,575
Interest on reserve account	37,350	37,692
Trade and other receivables overdue interest	25,174	6,949
Other interest revenue	12,408	54,453
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$6,675	<u>84,531</u>	<u>108,669</u>
Fees and charges relating to rates receivable		
Charges on instalment plan	4,154	3,210
The 2025 original budget estimate in relation to: Charges on instalment plan was \$3,200.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	40,992	38,400
- Other services – grant acquittals	6,100	8,100
	<u>47,092</u>	<u>46,500</u>
Employee Costs		
Employee benefit costs	2,316,418	2,146,259
Other employee costs	95,651	45,852
	<u>2,412,069</u>	<u>2,192,111</u>
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	64,911	80,886
	<u>64,911</u>	<u>80,886</u>
Other expenditure		
Impairment losses (writeback) on rates and statutory receivables	(252)	630
Impairment losses (writeback) on trade receivables	(8,761)	10,180
Sundry expenses	148,598	74,479
	<u>139,585</u>	<u>85,289</u>

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

3. CASH AND CASH EQUIVALENTS

Note	2025 \$	2024 \$
	1,241,602	937,235
	1,241,602	937,235
	786,853	79,984
17	454,749	857,251
	1,241,602	937,235

Cash at bank and on hand

Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents

- Restricted cash and cash equivalents

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Note	2025 \$	2024 \$
	624,571	868,683
	624,571	868,683

Other financial assets at amortised cost

Self-supporting loans receivable

Term deposits

25(b)	26,544	24,698
	598,027	843,985
	624,571	868,683

Held as

- Unrestricted other financial assets at amortised cost

- Restricted other financial assets at amortised cost

17	26,544	24,698
	598,027	843,985
	624,571	868,683

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

	75,010	98,070
	59,715	62,378
	134,725	160,448

Financial assets at amortised cost

Self-supporting loans receivable

Term deposits

	75,833	98,070
	(823)	-
	75,010	98,070

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Financial assets at fair value through profit and loss - Units in

Local Government House Trust

Units in Local Government House Trust - closing balance

	62,378	61,117
	(2,663)	1,261
	59,715	62,378

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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		52,012	36,254
Trade receivables		200,866	209,130
GST receivable		-	5,885
Receivables for employee related provisions	15	2,138	4,239
Allowance for credit losses of rates and statutory receivables		(1,979)	(2,231)
Allowance for credit losses of trade receivables		(13,283)	(22,044)
Non-current		239,754	231,233
		17,050	13,409
Pensioner's rates and ESL deferred		17,050	13,409

Disclosure of opening and closing balances related to contracts with customers

	Note	30 June 2025 Actual \$	30 June 2024 Actual \$	1 July 2023 Actual \$
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:				
Trade and other receivables from contracts with customers				
Contract assets		200,866	209,130	56,390
Allowance for credit losses of trade receivables	7	158,063	219,184	202,783
Total trade and other receivables from contracts with customers	5	(13,283)	(22,044)	(11,864)
		345,646	406,270	247,309

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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	48,342	21,273
	48,342	21,273
The following movements in inventories occurred during the year:		
Balance at beginning of year	21,273	8,279
Inventories expensed during the year	(206,022)	(238,037)
Additions to inventory	233,091	251,031
Balance at end of year	48,342	21,273

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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

7.OTHER ASSETS

Other assets - current

Prepayments

Accrued income

Contract assets

2025	2024
\$	\$
12,071	9,313
34,271	31,284
158,063	219,184
204,405	259,781

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Note	Buildings -				Plant and equipment			Total property, plant and equipment
		Land	Buildings - non- specialised	Buildings - specialised	Total property	Furniture and equipment	Plant and equipment	Motor vehicles	
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		1,062,500	1,378,385	7,224,918	9,665,803	113,840	1,498,401	980,064	12,258,108
Additions		-	-	59,926	184,708	15,800	519,171	296,338	1,016,017
Disposals		-	-	-	-	-	(25,598)	(71,639)	(97,237)
Depreciation		-	(28,473)	(150,048)	(178,521)	(28,575)	(211,971)	(160,856)	(579,923)
Balance at 30 June 2024		1,062,500	1,409,838	7,199,652	9,671,990	101,065	1,780,003	1,043,907	12,596,965
Comprises:									
Grossbalance amountat 30 June 2024		1,062,500	1,466,441	7,499,076	10,028,017	230,894	2,497,099	1,461,723	14,217,733
Accumulated depreciation at 30 June 2024		-	(56,603)	(299,424)	(356,027)	(129,829)	(717,096)	(417,816)	(1,620,768)
Balance at 30 June 2024	8(b)	1,062,500	1,409,838	7,199,652	9,671,990	101,065	1,780,003	1,043,907	12,596,965
Additions		-	57,732	48,905	106,637	22,760	881,133	-	1,010,530
Disposals		-	-	-	-	-	(224,444)	-	(224,444)
Depreciation		-	(29,282)	(152,603)	(181,885)	(16,803)	(419,629)	-	(618,317)
Transfers		-	-	-	-	-	1,043,907	(1,043,907)	-
Balance at 30 June 2025		1,062,500	1,438,288	7,095,954	9,596,742	107,022	3,060,970	-	12,764,734
Comprises:									
Grossbalance amountat 30 June 2025		1,062,500	1,524,173	7,547,981	10,134,654	253,654	4,481,998	-	14,870,306
Accumulated depreciation at 30 June 2025		-	(85,885)	(452,027)	(537,912)	(146,632)	(1,421,028)	-	(2,105,572)
Balance at 30 June 2025	8(b)	1,062,500	1,438,288	7,095,954	9,596,742	107,022	3,060,970	-	12,764,734

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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								
Land - subject to usage restrictions				2	Sales comparison approach and cost approach	Independent registered valuer	June 2022	Price per hectare
Total land	8(a)	1,062,500	1,062,500					
Buildings - non specialised		1,438,288	1,409,838	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre
Buildings - specialised		7,095,954	7,199,652	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Improvement to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Total buildings	8(a)	8,534,242	8,609,490					
(ii) Cost								
Furniture and equipment								
Plant and equipment								
Motor vehicles								
					N/A	Cost	N/A	Purchase cost
					N/A	Cost	N/A	Purchase cost
					N/A	Cost	N/A	Purchase cost

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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	Infrastructure - Other	Infrastructure - Bridges	Total infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2023	119,210,648	600,877	2,714,701	2,048,000	124,574,226
Additions	5,349,835	23,855	423,134	20,630	5,817,454
Depreciation	(2,426,186)	(10,174)	(277,013)	(150,784)	(2,864,157)
Balance at 30 June 2024	122,134,297	614,558	2,860,822	1,917,846	127,527,523
Comprises:					
Gross balance at 30 June 2024	168,391,244	835,843	8,174,235	9,100,630	186,501,952
Accumulated depreciation at 30 June 2024	(46,256,947)	(221,285)	(5,313,413)	(7,182,784)	(58,974,429)
Balance at 30 June 2024	122,134,297	614,558	2,860,822	1,917,846	127,527,523
Additions	3,568,423	60,319	603,825	-	4,232,567
Depreciation	(2,655,320)	(15,392)	(294,003)	(150,684)	(3,115,399)
Balance at 30 June 2025	123,047,400	659,485	3,170,644	1,767,162	128,644,691
Comprises:					
Gross balance at 30 June 2025	171,959,667	896,162	8,778,060	9,100,630	190,734,519
Accumulated depreciation at 30 June 2025	(48,912,267)	(236,677)	(5,607,416)	(7,333,468)	(62,089,828)
Balance at 30 June 2025	123,047,400	659,485	3,170,644	1,767,162	128,644,691

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.
During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

10.FIXED ASSETS

(a) Depreciation

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

Asset class	Useful life
Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other infrastructure	15 to 80 years
Sealed roads and streets	not depreciated
formation	100 years
pavement	15 to 20 years
Seal	20 years
bituminous seals	not depreciated
asphalt surfaces	50 years
Gravel roads	not depreciated
formation	50 years
pavement	40 to 60 years
Formed roads (unsealed)	80 years
formation	17 to 90 years
pavement	60 years
Footpaths - slab	
Sewerage piping	
Water supply piping and drainage systems	
Bridges	

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

11. LEASES

(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
1 to 2 years

Amounts recognised in profit or loss for property, plant and equipment subject to lease

Rental income

2025 Actual	2024 Actual
\$	\$
73,387	53,883
5,957	2,783
79,344	56,666
71,205	73,360

The Shire leases houses to staff and aged persons with rents payable fortnightly and the sports club with rent payable annually. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to ownership of the assets. Staff houses and the sports club are not considered investment property as they are leased for use in the supply of services to the community. The aged persons units are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing. Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in the residual fair value at the end of the leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES
The Shire as lessor

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

Initial direct costs incurred in entering into an operating lease (e.g. 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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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
expenditure GST
payable DOT Licensing

2025	2024
\$	\$
1,796,712	125,260
56,547	31,280
61,708	50,962
15,190	39,158
78,538	89,208
12,947	-
986	-
2,022,628	335,868

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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

13.OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$324,453 (2024: \$693,156).
The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

	2025	2024
	\$	\$
	324,453	693,156
	324,453	693,156
	693,156	1,212,823
	324,453	693,156
	(693,156)	(1,212,823)
	324,453	693,156

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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	T otal	Current	Non-current	T otal
Secured		\$	\$	\$	\$	\$	\$
Other loans		313,210	1,015,011	1,328,221	305,533	1,302,764	1,608,297
Total secured borrowings	26(a)	313,210	1,015,011	1,328,221	305,533	1,302,764	1,608,297

Secured liabilities and assets pledged as security

Bank overdrafts and loans are secured by a floating charge over the assets of the Shire of Victoria Plains.

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

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

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

SHIRE OF VICTORIA PLAINS 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

	2025	2024
	\$	\$
Annualleave	160,257	129,834
Long service leave	36,440	39,908
	196,697	169,742
Employee related other provisions	38,128	24,826
Employment on-costs	38,128	24,826
	234,825	194,568

Total current employee related provisions Non-current provisions Employee benefit provisions

Longserviceleave	41,324	49,529
	41,324	49,529
Employee related other provisions	8,286	7,247
Employment on-costs	8,286	7,247
	49,610	56,776
	284,435	251,344

Total non-current employee related provisions Total employee related provisions

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.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligationsfor 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 theShire'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.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

16.REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	7,082,384	-	7,082,384	7,082,384	-	7,082,384
Revaluation surplus - Infrastructure - roads	110,051,505	-	110,051,505	110,051,505	-	110,051,505
Revaluation surplus - Infrastructure - Footpaths	251,616	-	251,616	251,616	-	251,616
Revaluation surplus - Infrastructure - Other	3,799,862	-	3,799,862	3,799,862	-	3,799,862
Revaluation surplus - Infrastructure - Bridges	1,513,803	-	1,513,803	1,513,803	-	1,513,803
	122,699,170	-	122,699,170	122,699,170	-	122,699,170

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	1,241,602	937,235
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	454,749	857,251
- Financial assets at amortised cost	4	598,027	843,985
		1,052,776	1,701,236
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	713,133	968,922
Contract liabilities	13	324,453	693,156
Bonds and deposits held	12	15,190	39,158
Total restricted financial assets		1,052,776	1,701,236
(b) UNDRAWN BORROWING FACILITIES			
Credit standby arrangements			
Bank overdraft limit		600,000	500,000
Bank overdraft at balance date		-	-
Credit card limit		40,000	40,000
Credit card balance at balance date		(13,666)	(6,679)
Total amount of credit unused		626,334	533,321
Loan facilities			
Loan facilities - current		313,210	305,533
Loan facilities - non-current		1,015,011	1,302,764
Total facilities in use at balance date		1,328,221	1,608,297
Unused loan facilities at balance date		NIL	NIL

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

18.CONTINGENT LIABILITIES

The Shire operates three refuse sites:
Bolgart Refuse Site (Licence L6956/1997/11)
Calingiri Refuse Site Crown Reserve 34141 Calingiri-Goomalling Rd (Licence L6955/1997/11)
Mogumber Refuse Site Crown Reserve 8588 Bindoon-Moora Rd (Licence L7011/1997/11)
All three of the above sites are Category 64 Putrescible landfill sites (PLS).
The Shire may need to rehabilitate these refuse sites after closure. The rehabilitation cost will be determined once the post-closure rehabilitation plans are prepared.

19.CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	-	24,440
	-	24,440
Payable:		
- not later than one year	-	24,440

No capital expenditure was outstanding at the end of the current reporting period. The 2024 capital expenditure commitment related to construction of a new e waste transfer Station.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

20.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	10,700	10,500	10,000
President's meeting attendance fees	7,965	7,850	7,500
President's annual allowance for ICT expenses	471	400	1,000
President's travel and accommodation expenses	2,698	1,500	-
	21,834	20,250	18,500
	2,650	2,650	2,708
Deputy President's annual allowance	7,965	7,850	7,500
Deputy President's meeting attendance fees	471	400	1,000
Deputy President's annual allowance for ICT expenses	1,420	1,500	-
Deputy President's travel and accommodation expenses	12,506	12,400	11,208
	23,780	23,550	27,500
All other council member's meeting attendance fees	1,342	1,200	3,667
All other council member's annual allowance for ICT expenses	7,565	4,500	5,600
All other council member's travel and accommodation expenses	32,687	29,250	36,767
	67,027	61,900	66,475

20(b)

(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		
Post-employment benefits	523,095	526,126
Employee - other long-term benefits	61,997	50,058
Council member costs	5,735	2,816
	67,027	66,475
	657,854	645,475

20(a)

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

20.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:

Short term employee benefits - other related parties

2025 Actual	2024 Actual
\$	\$
-	9,384

(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 and are detailed in Notes 20(a) and 20(b).

ii. Other Related Parties

2024 Short-term employee benefits related to an associated person of the Deputy Chief Executive Officer who was employed by the Shire under normal employment terms and conditions.

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

iii. Entities subject to significant influence by the Shire

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

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

21. JOINT ARRANGEMENTS

Share of joint operations

The following investments have been classified as Joint Operations.

(i) Calingiri - Lot 23 and 24 Harrington Street

The Shire entered into a Joint Arrangement with Homeswest on 17 December 1999. The purpose of the arrangement was for the construction of four aged persons units in Calingiri.

Financial Contributions

Land Contribution

Construction Cost

(ii) Bolgart - Lot 184 and 191 George Street

The Shire entered into a Joint Arrangement with Homeswest on 21 February 2006. The purpose of the arrangement was for the construction of four aged persons units in Bolgart.

Financial Contributions

Land Contribution

Construction Cost

Shire	Homeswest	Total	Interests
\$	\$	\$	%
26,318	-	26,318	18.98%
80,273	455,097	535,370	81.02%

100.00%

Shire	Homeswest	Total	Interests
\$	\$	\$	%
11,858	1,771	13,629	18.00%
44,500	258,145	302,645	82.00%
56,358	259,916	316,274	100.00%

Total Financial Contribution

162,949	715,013	877,962
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Statement of Financial Position

Land and buildings

Accumulated depreciation

Total assets

Total equity

Statement of Comprehensive Income

Revenue

Fees and charges

Expenses

Employee costs

Materials and contracts

Insurance

Utilities

Depreciation

Profit/(loss) for the period

Other comprehensive income

Total comprehensive income for the period

Statement of Cash Flows

Receipts

Fees and charges

Payments

Employee costs

Materials and contracts

Insurance

Utilities

Net cash provided by (used in) operating activities

2025 Actual	2024 Actual
\$	\$
261,358	261,358
(13,698)	(9,034)
247,660	252,324
247,660	252,324
39,760	36,120
(5,029)	(9,551)
(9,973)	(13,467)
(3,151)	(4,206)
(6,047)	(11,552)
(4,664)	(4,524)
10,896	(7,180)
-	-
10,896	(7,180)
39,760	36,120
(5,029)	(9,551)
(9,973)	(13,467)
(3,151)	(4,206)
(6,047)	(11,552)
15,560	(2,656)

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 Standard.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

22.EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year. When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired. Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are: - land and buildings classified as property, plant and equipment; - infrastructure; or - vested improvements that the local government controls, in

circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

For the year ended 30 June 2025

24. RATING INFORMATION

RATE TYPE	Basis of valuation
Rate description	

b) Rates related information

- Rates instalment interest
- Rates instalment plan charges
- Rates overdue interest
- Rates written off
- Rateable Value at time of raising of rate.

*Rateable Value at time of raising of rate.

[illegible]

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

25.DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2024/25 (1 July 2024 carried forward)	2023/24 (30 June 2024 carried forward)
	\$	\$	\$	\$
(a)Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(32,479)	(33,998)	(71,050)	(71,050)
Add (Less): Fair value adjustments to financial assets at fair value through profit or loss	2,663	-	(1,261)	(1,261)
Add: Loss on disposal of assets	58,002	41,492	-	-
Add: Depreciation	3,733,716	3,426,037	3,444,080	3,444,080
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(3,641)	-	(2,413)	(2,413)
Employee benefit provisions	(7,166)	-	19,885	19,885
Non-cash amounts excluded from operating activities	3,751,095	3,433,531	3,389,241	3,389,241
(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	27 (713,133)	(880,659)	(968,922)	(968,922)
Less: Financial assets at amortised cost - self-supporting loans	4(a) (26,544)	22,706	(24,698)	(24,698)
Add: Current liabilities not expected to be cleared at end of year	14 313,210	278,296	305,533	305,533
- Current portion of borrowings	(426,467)	(579,657)	(688,087)	(688,087)
Total adjustments to net current assets				
Net current assets used in the Statement of financial activity				
Total current assets	2,358,674	1,581,278	2,318,205	2,318,205
Less: Total current liabilities	(2,895,116)	(986,618)	(1,529,125)	(1,529,125)
Less: Total adjustments to net current assets	(426,467)	(579,657)	(688,087)	(688,087)
Surplus or deficit after imposition of general rates	(962,909)	15,003	100,993	100,993

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual					Budget						
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Actual Interest Expense During 2023-23	Actual Interest Repayments During 2023-23	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Actual Interest Expense During 2024-25	Actual Interest Repayments During 2024-25	Principal at 30 June 2025	
Economic Services													
Plawanning Water Supply	67,554	-	-	(18,341)	2,297	(1,987)	49,523	-	(18,801)	998	(1,223)	30,497	29,068
Transport													
Graderand Roller		141,164	-	(39,828)	1,358	(2,098)	100,596	-	(40,166)	873	(1,096)	60,207	60,889
2023 Plant		1,525,821	-	(188,664)	67,656	(69,403)	1,335,410	-	(196,621)	53,441	(57,090)	1,135,140	1,114,745
Total		1,734,539	-	(246,833)	71,311	(73,468)	1,485,529	-	(255,588)	55,312	(59,409)	1,225,844	1,204,722
Self-supporting loans													
Recreation and Culture		-	-	-	-	-	-	-	-	-	-	-	-
Calingiri Football Club		-	-	-	-	-	-	-	-	-	-	-	-
Total self-supporting loans		142,379	-	(19,610)	9,575	(9,576)	122,768	-	(21,214)	9,599	(8,776)	102,377	103,098
Total borrowings		1,876,918	-	(266,443)	80,886	(83,064)	1,608,297	-	(276,802)	64,911	(68,185)	1,328,221	1,307,820
							1,586,445						
									</				

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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	Actual for year ending 30 June 2024
Economic Services							
Plawanning Water Supply	84	WATC	2.49%	29-Aug-26	(998)	(1,076)	(2,297)
Transport							
Graderand Roller	85	WATC	0.85%	06-Oct-26	(873)	(771)	(1,358)
2023 Plant	87	WATC	4.17%	23-Feb-30	(53,441)	(52,706)	(67,656)
Total					(55,312)	(54,553)	(71,311)
Self-supporting loans finance cost payments							
Recreation and Culture							
Cellingiri Football Club							
Total self-supporting loans finance cost payments		Bendigo Bank	6.43%	14-Nov-29	(9,599)	(6,093)	(9,575)
Total finance cost payments					(64,911)	(60,646)	(80,886)
* WA Treasury Corporation							

(b) New borrowings - 2024/25

There were no new borrowings for the year ended 30 June 2025.

(c) Unspent borrowings

The Shire had no unspent borrowings at 30 June 2025.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

27. RESERVE ACCOUNTS

Restricted by council

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
(a) Long service leave	4,682	174	-	4,856	4,682	8,186	-	12,868	4,519	163	-	4,682
(b) Plant	296,712	11,028	(280,000)	27,740	296,712	107,060	(280,000)	123,772	675,151	16,846	(385,285)	296,712
(c) Housing	148,953	5,536	-	154,489	148,953	5,911	-	154,864	143,775	5,178	-	148,953
(d) Sewerage scheme - Calingiri	51,712	1,936	-	53,648	51,712	2,052	-	53,764	49,914	1,798	-	51,712
(e) Sewerage scheme - Yerecoin	22,102	807	-	22,909	22,102	877	-	22,979	21,334	768	-	22,102
(f) Refuse site maintenance	265,511	9,868	-	275,379	265,511	10,537	-	276,048	256,281	9,230	-	265,511
(g) Building maintenance	66,948	2,482	(11,500)	57,930	66,948	2,657	-	69,605	40,489	26,459	-	66,948
(h) Infrastructure	96,924	3,592	-	100,516	96,924	3,846	-	100,770	54,945	41,979	-	96,924
(i) Gymnasium	7,750	288	-	8,038	7,750	308	-	8,058	7,480	270	-	7,750
(j) Unallocated monies	7,628	-	-	7,628	7,628	303	-	7,931	-	7,628	-	7,628
(k) Shire Grants Reserve	-	-	-	-	-	150,000	(100,000)	50,000	-	-	-	-
	968,922	35,711	(291,500)	713,133	968,922	294,737	(380,000)	880,659	1,253,888	110,319	(385,285)	968,922

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

Restricted by council

- (a) Long service leave
- (b) Plant
- (c) Housing
- (d) Sewerage scheme - Calingiri
- (e) Sewerage scheme - Yerecoin
- (f) Refuse site maintenance
- (g) Building maintenance
- (h) Infrastructure
- (i) Gymnasium
- (j) Unallocated monies
- (k) Shire Grants Reserve

Purpose of the reserve account

- to be used to fund annual and long service leave requirements.
- to be used for the purchase of major plant.
- to be used for the procurement of staff housing.
- to be used to maintain and improve the Calingiri sewerage scheme.
- to be used to maintain and improve the Yerecoin sewerage scheme.
- to be used to fund future refuse site development.
- to be used for long term maintenance of Shire buildings.
- to be used for future infrastructure development to ensure long term Shire sustainability.
- to be used for future purchases and replacement of gymnasium equipment.
- to be used to hold unallocated monies for future refund or allocation once identified or transferred to Shire general revenue after the statutory period has expired.
- to be used to fund the shire portion of grant agreements.

Notes To and Forming Part of the Financial Report

For the year ended 30 June 2025

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

28. TRUST FUNDS

The Shire did not have any funds held at balance date over which it has no control.

Independent Auditor's Report



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Victoria Plains

To the Council of the Shire of Victoria Plains

Opinion

I have audited the financial report of the Shire of Victoria Plains (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 Victoria Plains 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.



Carly Meagher
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 November 2025

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