



Annual Report

2024-2025



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Our Mission, Community Vision, and Values

Our Vision

A thriving and supportive rural community which offers lifestyle choices and opportunities for all.

Our Purpose

Serving our Community through responsive services, local leadership, and a connected, engaged future.

At the Shire of Dowerin, we believe that Committed Teams Propel Trust. Our staff and council are dedicated to serving our community with passion and resilience. Through strong teamwork, we collaborate openly and respectfully, ensuring everyone's voice is heard.

We embrace a progressive mindset, welcoming innovation and change to build a sustainable future. Above all, we act with integrity and honesty, fostering trust with our community and each other. Together, these values guide our decisions and actions as we work to create a thriving and connected Shire.



COMMITTED

We work together to achieve common goals for our community, we are hardworking and driven to achieve excellence and positive impact.



TEAMWORK

We work collaboratively, show respect for each other, encourage open communication, and we lead by example.



PROGRESSIVE

We are open minded, we prepare for and accept change, and we are adaptable.



TRUST

We trust each other to provide a safe and supportive work environment, where everyone is included.

A Message from the Shire President

It gives me great pleasure to present this message on behalf of Council as we reflect on a year of renewal, resilience, and steady progress for the Shire of Dowerin. The 2024/25 year has been about regaining stability, rebuilding confidence, and setting a strong foundation for the years ahead.

Under the leadership of our new Chief Executive Officer and her team, we have seen a renewed sense of direction and purpose within the organisation. The adoption of the new Strategic Community Plan and Corporate Business Plan marks an important milestone, giving us a clear and community-driven roadmap to guide our decisions and investments. These plans reflect the genuine voices of our residents and capture the aspirations of Dowerin's people for a thriving, well-connected and sustainable future.

The Shire made a significant contribution in the area of road infrastructure, which has remained one of our key priorities. Throughout the year, we successfully delivered major capital road programs supported by funding from the Wheatbelt Secondary Freight Network, the Regional Road Group, and the Roads to Recovery Program. These projects have seen substantial improvements to key routes, including the Dowerin-Kalannie Road, Cunderdin-Minnivale Road, Manmanning Road, and several others, strengthening connectivity and safety across the region. These projects have enhanced road safety and regional connectivity, benefiting residents, businesses and visitors alike. At the same time, the Shire continues to advocate strongly for additional funding to further improve our local road network and footpaths. We are also planning to trial our first roadside verge collection and have begun reviewing options for future waste management strategies, including the refuse site and long-term solutions for our region.

Council has also been forward-looking in the area of infrastructure and housing. Important conversations have begun with funding bodies and regional partners such as CEACA and NEWROC to address housing needs and support future community growth. These early steps will help position Dowerin to attract new residents and sustain essential services into the future.

"We are proud to see this greater openness and transparency, which reflects the culture of collaboration and accountability we are working hard to build."

One of the most encouraging aspects of the year has been the high level of community participation in shaping our direction. I would like to sincerely thank all residents who took part in surveys, workshops and engagement sessions. While you may not always see the results immediately, your feedback and ideas are making a real difference. I am aware that our new CEO has been very proactive in consulting widely, and I appreciate your patience and willingness to engage in the process. These efforts are helping us rebuild from past instability and create a stronger foundation for the future.

The Shire has also made great strides in communication through our new quarterly newsletter, Council Connect, which is now reaching every household and helping bridge the gap between Council and community.



We are proud to see this greater openness and transparency, which reflects the culture of collaboration and accountability we are working hard to build.

While there is still more work ahead, I am encouraged by the progress made this year. Dowerin is on a solid path forward — one of good governance, community partnership and steady growth. On behalf of Council, I extend my gratitude to my fellow councillors, our CEO, staff, volunteers and every community member who contributes to making Dowerin the resilient, welcoming and vibrant place it is. Together, we are shaping a confident and connected future for our Shire.

Cr Robert Trepp
SHIRE PRESIDENT

Chief Executive Officer's Foreword

This past financial year 2024-25 marked my first as Chief Executive Officer of the Shire of Dowerin - a year that has been profound in its challenges, but equally rich in reward, progress and promise.

From the outset we committed to driving momentum on our strategic direction and building strong foundations for future growth. I am pleased to report that we achieved significant milestones together.

Strategic Direction and Community Engagement

One of our most significant achievements this year was the development of the Shire's new Strategic Community Plan and Corporate Business Plan. These were shaped through one of the strongest consultation processes we've seen in recent years, with over 150 survey responses and more than 100 community members participating in workshops and discussions. The plans reflect the priorities and aspirations of our community and will guide decision-making and investment over the next decade.

Although formal adoption occurred in the following financial year in August 2025, much of the groundwork, analysis and community engagement was completed during this reporting period. These plans now serve as the foundation for a more cohesive, community-driven direction for Dowerin.

Culture, Workforce and Stability

A major focus this year has been rebuilding confidence, stability, and a positive culture within our workforce. When I commenced, there were longstanding issues affecting morale, consistency and clarity. Through honest conversations, staff development, and clear leadership, we've seen a significant cultural turnaround. Our staff retention has improved, internal communications are stronger, and there is a renewed sense of pride and professionalism across all levels of the organisation.

The loss of a valued team member during the year was deeply felt, yet it also reminded us of the strength and compassion of our people - and the importance of supporting one another.

Governance, Risk and Compliance

Considerable effort was directed towards strengthening our governance, compliance and risk management frameworks. We implemented clearer reporting lines, improved record-keeping, and embedded accountability across all service areas.

This focus has contributed to a clean audit outcome, greater transparency, and alignment with best practice in local government management. We have also reviewed several key policies and risk registers to ensure the Shire operates with due diligence and foresight.

Service Delivery and Community Programs

Our Home Care service continued to grow, achieving improved service quality and expanding its client base. This turnaround is a credit to the dedicated team delivering this essential service to our senior residents. Once an area of concern, Home Care is now a well-performing and sustainable community service that supports Dowerin's wellbeing and liveability.

We also strengthened our community connection through new initiatives such as the quarterly "Council Connect" newsletter, which is delivered to every household, providing transparent updates and celebrating local stories.

Through the CRC, we partnered with the local school to deliver a financial literacy workshop funded through a state youth grant, empowering young people with practical life skills and linking education to regional opportunity.

Infrastructure, Roads and Safety

In the infrastructure space, our road programs performed strongly, setting the groundwork for future budgets and investment priorities. Our ongoing commitment to road safety earned statewide recognition, including the inaugural RoadWise Council Award from WALGA for leadership and excellence in road safety initiatives.

These acknowledgements not only validate our efforts but also highlight Dowerin's contribution to making regional roads safer and more sustainable.

Financial Management and Sustainability

While the financial year reflected a reported surplus, the underlying position was not as strong as the figures may suggest. The budget inherited at the start of my tenure carried legacy challenges that required careful management and recalibration.

Through disciplined budgeting, improved controls, and a forward-looking approach, we have begun strengthening our financial foundations. The focus now is on developing a robust long-term financial plan to ensure genuine sustainability – one that balances service delivery, infrastructure investment, and community needs.

Our audit results and compliance improvements demonstrate strong governance and accountability, but we recognise that ongoing diligence and strategic planning are essential to secure the Shire's financial future.

Recognition and Community Spirit

Beyond the data and reports, this year was defined by community spirit, resilience and teamwork. From responding to local fires and operational challenges to celebrating statewide recognition, the Shire of Dowerin has continued to demonstrate what small communities can achieve when united by purpose.

Looking Ahead

As we move forward, our focus will be on delivering the priorities set out in our new Strategic Community Plan, implementing stronger long-term financial and asset management frameworks, and continuing to build organisational resilience and community trust.

I wish to acknowledge the Elected Members, staff, volunteers, and the people of Dowerin for their ongoing commitment and collaboration. Together, we have laid the groundwork for a confident, well-governed and connected community – and I look forward to building on that success in the years ahead.

Manisha Barthakur
CHIEF EXECUTIVE OFFICER



Dowerin

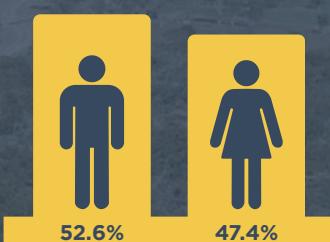
Nestled in the heart of Western Australia's Wheatbelt, the town of Dowerin serves as the gateway to a resilient rural community. Located roughly 156 km north-east of Perth, the Shire of Dowerin spans about 1,863 km² and is home to an estimated 715 residents as of 2024. Agriculture lies at the very core of the region's identity, with broad-acre cereal crops—especially wheat and barley—shaping both economy and landscape.

Throughout late-August each year, Dowerin comes alive with the Dowerin Machinery Field Days—a premier event that attracts thousands of visitors and hundreds of exhibitors, highlighting the town's importance as an agricultural innovation hub. Beyond the field days, the community boasts a range of quality amenities: a public library/Community Resource Centre (CRC), a 24/7 gym, an outdoor swimming pool, and numerous sporting and social clubs. Families benefit from early-education centres, a well-appointed high school (to Year 10), and a welcoming environment, while seniors are supported by dedicated care services and independent living options.

In the governance sphere, the Shire has adopted its 2025-2035 Community Strategic Plan, reflecting a future-facing mindset. The plan emphasises five strategic themes—Community Wellbeing; Local Economy; Environment & Sustainability; Infrastructure & Services; and Governance & Leadership. These priorities aim to build on Dowerin's strong agricultural heritage while nurturing diversity, inclusivity and sustainable growth.

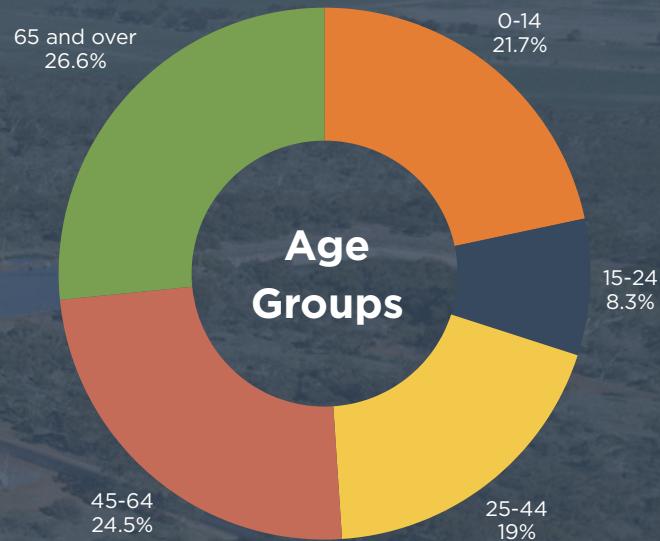
Dowerin's appeal lies in its blend of rural authenticity, community spirit and strategic investment in the future. With accessible regional infrastructure, dedicated service provision and a deeply rooted sense of place, the town continues to offer a balanced lifestyle for residents and businesses alike.

Local Statistics



715 Population

The Shire



Industries



Agriculture
36.1%



Administration
5.9%



Education
5.6%



Construction
5.3%



Retail
5.3%

Your Council





Cr Robert Trepp
Shire President
Term Expires 2027



Cr Nadine McMorran
Deputy President
Term Expires 2025



Cr Wayne Allsopp
Term Expires 2025



Cr Darrel Hudson
Term Expires 2025



Cr Adam Metcalf
Term Expires 2027



Cr Jason Sewell
Term Expires 2027



Cr Bev Ward
Term Expires 2025

Attendance at Meetings

Councillors receive compensation and allowances based on their roles and attendance at meetings, which are calculated and paid biannually.

Council Meetings

President: \$270 per meeting

Councillors: \$200 per meeting

Committee Meetings: \$75 per meeting

Allowances

Shire President: \$7,500 per year

Deputy Shire President: \$1,875 per year

Ordinary and Special Council Meeting Attendances

Councillor	Attended	Apology	Leave
Cr WG Allsopp	17	1	0
Cr DP Hudson	14	4	0
Cr NP McMorran	4	3	1
Cr AJ Metcalf	11	3	0
Cr JC Sewell	15	3	0
Cr RI Trepp	16	0	2
Cr BA Ward	18	0	0

Internal Committee Meeting Attendances

Councillor	Attended	Apology
Cr WG Allsopp	3	1
Cr DP Hudson	2	2
Cr NP McMorran	6	1
Cr AJ Metcalf	4	0
Cr JC Sewell	2	0
Cr RI Trepp	9	2
Cr BA Ward	5	0

Meetings of the following committees were held during 2024/25

- Asset & Works Committee
- Audit & Risk Committee
- Australia Day Honours Committee
- Bush Fire Advisory Committee
- Local Emergency Management Committee

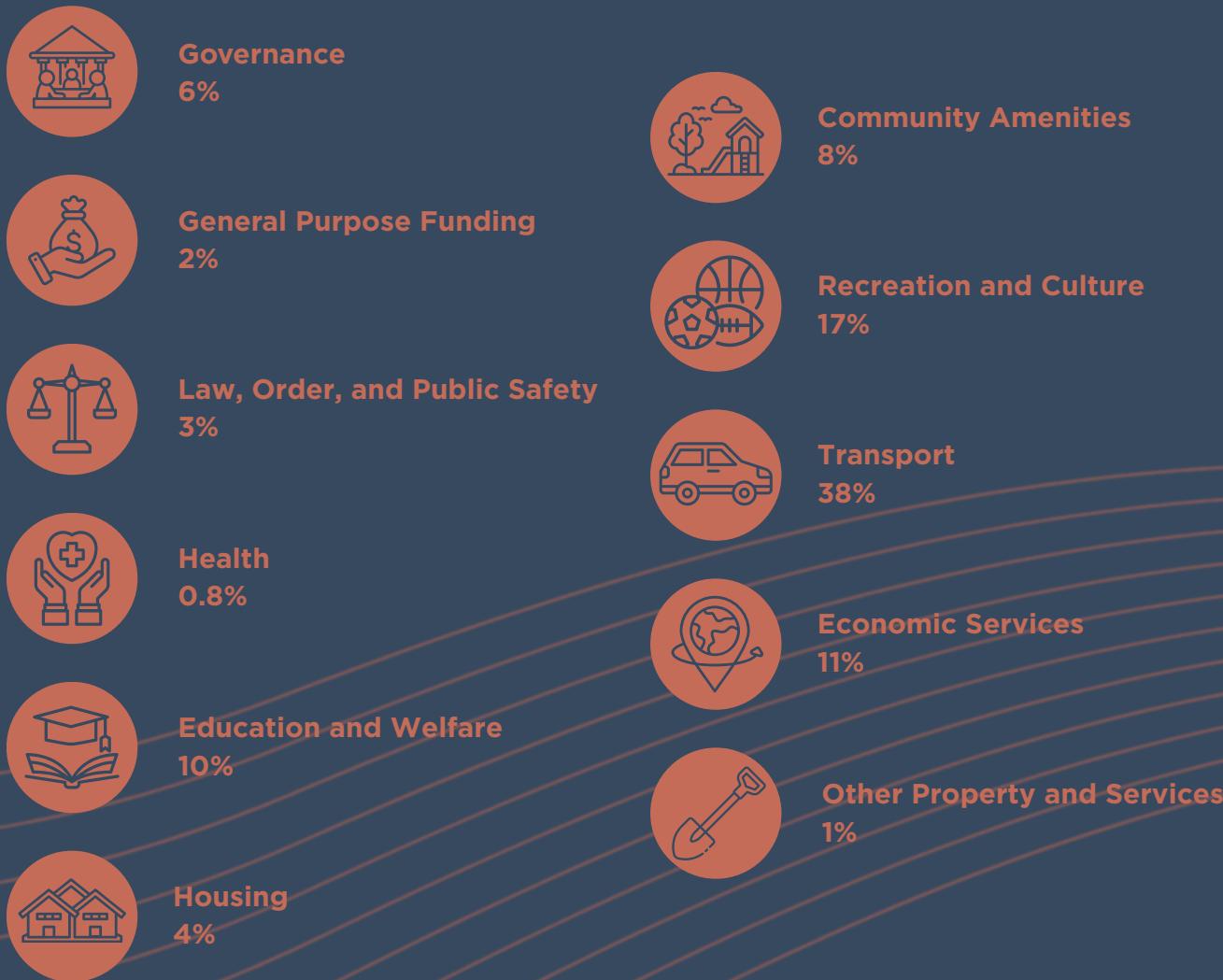
In 2024-2025 Our Council:

Made **126** Decisions during Council Meetings

Made **40** Recommendations through Committees

Rates Revenue Explained

Each icon represents a service area, with the percentage showing how much of the 2024-2025 Rates Revenue was spent in that area.





Works and Assets

Completed **17.21km** of gravel resheeting



Road construction & maintenance **\$4,513,219**



Completed **6.63km** of sealed road construction



\$358,472 in maintenance to buildings and infrastructure



Removed **214 tonnes** of waste



\$613,686 in improvements to parks and gardens



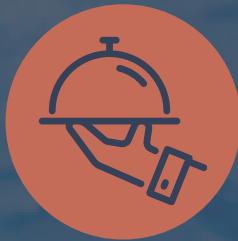
Completed **5.11km** of bitumen road reseals



Services and Communications



Issued **8** Building and Development Approvals



Delivered **378** Meals on Wheels



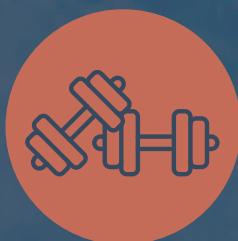
Published **204** posts on the Shire's Facebook page



Had **2,480 Visitors** to the Short Stay Accommodation



Processed **10** cat registrations



Reached **99** gym memberships



Processed **22** dog registrations

Integrated Planning and Reporting

The Integrated Planning and Reporting Framework (IPR) guides the Council's future planning through the creation of the Strategic Community Plan and Corporate Business Plan. To effectively implement these plans, necessary resources are identified and managed via asset management plans, workforce plans, and long-term financial strategies.

The shire undertook a major review of the IPR, with community consultation taking place in January and February 2025. Since then, the new 2025-2030 Strategic Community Plan was developed and adopted by the Council.



Dowerin's Strategic Goals

Our Community

Our community is diverse, healthy, and connected.

Our Economy

We are an attractive location to invest, live, play, visit, and work.

Our Environment

We manage our natural environment appropriately to ensure a sustainable future for our community.

Our Organisation

We are recognised as a transparent, well governed, and effectively managed Local Government.

Strategies to achieve these aspirations are detailed in the Integrated Strategic Plan, with specific actions outlined within it. The following tables report on the key directions of this plan.

STRATEGIC PRIORITIES AND ACTIONS

Our Community

Our community is diverse, healthy, and connected.

NO.	COMMUNITY PRIORITY	4 YEAR ACTIONS	OUR ROLE	ANNUAL UPDATE
1.1	Community connection and care for one another	A. Continue to advocate, support and value service delivery to our community B. Develop and implement a bike and footpath plan inclusive of ramp access at identified sites C. Investigate upgrade to community bus to include improved disability and wheelchair access D. Investigate options for the continued provisions of GP services	Partner Deliver Partner Deliver Deliver Deliver	25/26 deliverable Federal Active Transport Grant secured for upgrade and extension to town footpath network. 26/27 deliverable 26/27 deliverable
1.2	Support and maintain facilities that promote an active and healthy lifestyle	A. Review and demonstrate progress of the Shire Disability Access and Inclusion Plan (DAIP) B. Investigate options for the purpose and role of the Town Hall and Lesser Hall C. Develop a sport and recreation facilities plan for facility renewal and upgrades in partnership with clubs D. Attract external funding to upgrade the Dowerin Aquatic Centre E. Maintain parks, gardens and open spaces in line with resourcing and community priorities	Deliver Deliver Partner Deliver Partner Deliver Deliver	Review and development of new DAIP for 2025-2030 completed with community consultation 25/26 deliverable 25/26 deliverable 26/27 deliverable Maintenance has continued in line with levels of service and community needs.
1.3	There are local activities and opportunities for young people	A. Work with community groups to investigate and implement viable volunteer models. B. Support the CRC to implement actions from the Youth Plan and community engagement strategy C. Maintain a strong supportive relationship with the Dowerin District High School	Facilitate Deliver Partner	25/26 deliverable Youth engagement sessions delivered in partnership with Dowerin District High School and local service providers, with planning commenced for ongoing youth-led activities. Maintained regular collaboration with the school to support youth development initiatives and participation in CRC programs i.e Money Mindset and Skate Park Update

NO.	COMMUNITY PRIORITY	4 YEAR ACTIONS	OUR ROLE	ANNUAL UPDATE
1.4	We care for and support seniors	<p>A. Investigate the 'Staying in Place' model</p> <p>B. Continue to be a member of CEACA and advocate for external funding for housing</p> <p>C. Continue delivery of the Home and Community Care service</p>	<p>Partner</p> <p>Partner Deliver</p> <p>Partner Deliver</p>	<p>SiP model comes into effect on 1 November 2025. DHC will transition in line with statutory requirements.</p> <p>Dowerin has secured four 2x2 houses to be completed by 2027.</p> <p>Services and staffing expanded to enable growth.</p>



STRATEGIC PRIORITIES AND ACTIONS

Our Economy

Our community is diverse, healthy, and connected.

NO.	COMMUNITY PRIORITY	4 YEAR ACTIONS	OUR ROLE	ANNUAL UPDATE
2.1	Ensure the road network is safe and capable of the freight task	A. Develop a Road Management Program B. Develop and implement a Road Hierarchy C. Develop and implement a Gravel Source Strategy and Policy D. Enhance and maintain the road transport network	Partner Deliver Deliver Deliver Partner Deliver	Planned development for 25/26 Planned development for 25/26 Ongoing implementation and community consultation Annual grant opportunities being sought with investigations into additional funding sources to expand works.
2.2	Facilitate growth of the local economy	A. Implement a Marketing Plan that promotes the lifestyle and opportunities within Dowerin B. Consult with the community and businesses to develop a community benefit framework for renewable energy and mining projects. C. Develop a Main Street revitalisation strategy that promotes business opportunities, lifestyle and tourism. D. Collaboratively plan and deliver improvements to the main street, with assistance from the Dowerin Town Team.	Deliver Deliver Advocate Partner Deliver	26/27 deliverable 26/27 deliverable Town Teams style activities to be explored in 2026. 25/26 deliverable
2.3	Prioritise key economic drivers	A. Identify and coordinate residential and industrial land assembly and headworks. B. Attract external funding to repurpose the old bowling greens. C. Collaborate with local groups and NEWROC to seek opportunities, funding and partnerships for the delivery of worker housing options. D. Advocate for solutions to mobile blackspots and reliable power to telecommunications	Deliver Partner Deliver Partner Deliver Advocate	26/27 deliverable 26/27 deliverable Housing analysis and research completed by NEWROC. Funding application in progress. Continuous advocacy through office of the CEO

NO.	COMMUNITY PRIORITY	4 YEAR ACTIONS	OUR ROLE	ANNUAL UPDATE
2.4	Promote our experiences and attractions	A. Develop an events plan and associated marketing strategy for Dowerin B. Active participation in NEWTravel and Pioneer's Pathway to promote our attractions C. Enhance the local visitor experience, particularly the area around Rusty, town entries, Minnivale campgrounds, Railway Museum, and heritage walk trail experiences.	Partner Partner Deliver	Initial tourism and events marketing strategy implemented, with a focus on strengthening digital reach and consistent branding. Continued active participation in NEWTravel and Pioneer's Pathway, with coordinated regional promotion of Dowerin attractions. Ongoing improvement and maintenance strategies in place, with funding being investigated for projects.



STRATEGIC PRIORITIES AND ACTIONS

Our Environment

We manage our natural environment appropriately to ensure a sustainable future for our community.

NO.	COMMUNITY PRIORITY	4 YEAR ACTIONS	OUR ROLE	ANNUAL UPDATE
3.1	Improve waste management within the Shire	A. Work with NEWROC to improve local waste management infrastructure.	Partner Deliver	Ongoing studies and investigation to develop long-term plan.
3.2	Protect and use natural resources sustainably	A. Efficient resource consumption and collection including water, energy, and non-renewable resources.	Deliver	Ongoing studies and investigation to develop long-term plan.
		B. Manage weeds and pests, verge side vegetation and firebreaks.	Deliver	Continuous improvement strategies for weed management programs and verge maintenance. Corella culling program developed and policy implemented.
		C. Support emergency volunteers and the Bushfire Chief and team, and explore a CESM opportunity.	Deliver	Ongoing advocacy for CESM. External funding secured for upgrades to power at Dowerin BFB shed. Funding secured to equip all BFB members with minimum PPE.





STRATEGIC PRIORITIES AND ACTIONS

Our Organisation

We are recognised as a transparent, well governed, and effectively managed Local Government.

NO.	COMMUNITY PRIORITY	4 YEAR ACTIONS	OUR ROLE	ANNUAL UPDATE
4.1	Deliver a high standard of governance and administration	<p>A. Investigate the best option and budget for financial management systems for effective governance and administration of Council.</p> <p>B. Long-term financial plans are implemented and monitored to assist with the timing and achievements of our goals.</p> <p>C. Implement and monitor the annual budget to support timely progress toward strategic goals.</p> <p>D. Investigate shared services and resourcing through partnerships.</p> <p>E. Undertake a community satisfaction survey every two years.</p> <p>F. Continue to implement, monitor, and report against the Integrated Planning and Reporting milestones.</p>	<p>Deliver</p> <p>Deliver</p> <p>Deliver</p> <p>Partner Deliver</p> <p>Deliver</p> <p>Deliver</p>	<p>26/27 deliverable</p> <p>A review of LTFP to be done in FY26/27. Current LTFP is being followed through annual budgets.</p> <p>Monthly budget reporting ongoing.</p> <p>Sharing 1 resource with Shire of Wyalkatchem. Also taking HR services through NEWROC.</p> <p>Survey undertaken February 2025. Next due in 2027.</p> <p>Quarterly reporting against new ISP to commence.</p>
4.2	Keep the community informed and seek their feedback	<p>A. Develop and implement and review a Community Engagement Strategy</p> <p>B. Improve regular communication to inform our community of decisions, actions, and upcoming activities.</p>	<p>Deliver</p> <p>Deliver</p>	<p>In progress.</p> <p>Increased communication with the community through social media use, SMS broadcasts and quarterly Council Connect newsletter.</p>
4.3	Advocate effectively on behalf of our community	A. Develop a robust advocacy strategy and maximise the ability to advocate with other government departments, key ministers/cabinet, with members of GECZ, NEWROC, and WALGA, Development Commission, etc.	Partner Advocate	<p>In Progress through NEWROC, CEACA. Currently working on creating an advocacy strategy.</p> <p>Currently working on making submission through NEWROC on Inquiry into Local Government Funding and Fiscal Sustainability.</p>

Statutory Reporting

Disability Access and Inclusion Plan

The Shire of Dowerin's Disability Access and Inclusion Plan (DAIP) 2025-2030 was formally endorsed by Council in June 2025. The DAIP is a key strategic document which outlines the Shire's approach to working towards a more accessible and inclusive community.

The Shire is required by the Disability Services Act 1993 to:

- Maintain a DAIP; and report on its DAIP achievements within its Annual Report as well as to the Disability Services Commission.

Recordkeeping Statement

The Shire of Dowerin is committed to the reliable and systematic management of its records, in accordance with legislative requirements and best practice standards for effective record keeping ensuring accountability, transparency, and compliance with legislative requirements, and preservation of information critical to delivering quality services to the community. This report has been published in accordance with the State Records Act 2000.

Official Conduct

Section 5.121 of the Local Government Act 1995 requires a local government to maintain a register of complaints that result in an action under Section 5.110(6)(b) or (c). In accordance with Sections 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report is required to disclose the number of complaints of minor breaches received each year.

Zero complaints were received during 2024/25.

Freedom of Information

The Freedom of Information Act 1992 gives the public a right to apply for access to documents held by the Shire of Dowerin. The Shire aims to make information available whenever possible, outside the freedom of information process.

The Shire received zero valid freedom of information applications in 2024/25.

The Shire of Dowerin's Information Statement, adopted at Council's October 2021 meeting, is available on its website at www.dowerin.wa.gov.au.

Public Interest Disclosure

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of the disclosures. The Act also provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

No disclosures were made during 2024/25 and the Shire declares that all obligations under the Public Interest Disclosure Act 2003 have been complied with.

Employee Remuneration

In accordance with Regulation 19B of the Local Government (Administration) Regulations 1996, the number of Shire employees entitled to an annual salary of \$130,000 or more are:

Salary Range	No. Employees
\$130,000 - \$139,999	1
\$140,000 - \$149,999	1
\$150,000 - \$159,999	0
\$160,000 - \$169,999	1
\$170,000 - \$219,999	0
\$220,000 - \$229,999	1

The total remuneration paid to the Chief Executive Officer, including cash salary, superannuation and packaged benefits during 2024/25 was \$227,780.



Community Services

Community Donations

The Shire provided financial support towards several community events and organisations

Group	Purpose	Value
Dowerin District High School	Preparation of athletic jumps	\$800.00
Dowerin Community	Use of Dowerin Pool for Vacation Swimming Lessons	\$1,347.50
Dowerin District High School	Donation of sand and transport for new play equipment	\$500.00
Individual Sporting	Cash donation towards travel and accommodation for national Karate Championship	\$500.00
Dowerin Companion Club	Donation towards Melbourne Cup lunch	\$250.00
TOTAL		\$3,397.50

Grants and Funding

The Shire was successful in obtaining a range of grant funds over 2024/2025 including:

Funding Body	Project	Amount	Project Total
Lotterywest	Dowerin events schedule	\$17,940	\$43,055
State Library WA	Encouraging and promising grant	\$2,250	\$4,500
Back Yard Cricket Corp	Better Beginnings activities	\$1,500	\$1,500
Good Things Foundation	Get Online Week	\$1,100	\$1,405
LGSP	Youth Engagement - Money Mindset	\$5,500	\$7,000
DPIRD	CRC development grant	\$3,300	\$3,300
DPIRD	EID funding grant	\$2,961	\$2,961
SYT Energy Efficient Program	Energy audit kits	Equipment	Equipment
State Library WA	Library book stock	\$10,000 (stock)	\$10,000 (stock)
LGSP	Community Garden	\$11,000	\$15,000
Volunteering WA	Bush Fire Brigade Awards Night	\$1,500	\$5,000





Community Services

Community Events and Activities

Community Services continues to work with residents, community-based organisations and service providers to co-ordinate several community events and activities that provide social opportunities, the sharing of skills and knowledge, and the opportunity to participate as families in community events.

Event	Date
Generational Bingo	12 July 2024
Big Blue Table - R U OK	9 October 2024
Bubbles and Brunch - Macrame Workshop	26 October 2024
Get Online Week - Thermomix Session	29 October 2024
Melbourne Cup Day - support with ticket sales	5 November 2024
Christmas Festival	6 December 2024
Australia Day	26 January 2025
SYT Energy Efficient training	19 March 2025
Tin Dog Triathlon	22 March 2025
NDIS information session	25 March 2025
ANZAC Day	25 April 2025
Jewellery Making session	26 April 2025
Bush Fire Service Awards Night	17 May 2025
Girls Night In	31 May 2025
Tiny Tots First Aid	11 June 2025
Family Fun Day and Welcome to Dowerin	Cancelled - weather
Brix 4 Kids	Cancelled - RSVP
Truck licencing course	As requested
Better Beginnings program	Monthly
Silver Surfers program	Monthly
Seniors activities	Fortnightly
After school activities	Fortnightly

Community Events

Christmas Festival

The annual Christmas Festival was held in December and brought together families, community groups and local businesses for an evening of entertainment and celebration. The event featured market stalls, Christmas-themed activities for children, live music, food vendors and a community Christmas tree display. The festival provided an inclusive and accessible opportunity for the community to come together prior to the holiday period, helping to strengthen social connection and local participation.

Tin Dog Triathlon

The Dowerin Triathlon catered for all ages and ability levels, offering both team and individual entry categories. The event encouraged physical activity, community participation and healthy lifestyles, while also drawing spectators and supporters to create a positive and energetic community atmosphere. Local clubs and volunteers supported event delivery, contributing to a successful and inclusive sporting event.

Australia Day Breakfast and Awards

The Australia Day Breakfast and Citizenship Awards were held at the Dowerin Memorial Swimming Pool. The event brought together the community to recognise local individuals and groups who have demonstrated outstanding contributions. The 2025 award recipients were:

Citizen of the Year - Shea Donegan

Senior Citizen of the Year - Diane Hatwell

Community Group of the Year - Dowerin Machinery Field Days

The event also included a community breakfast and activities to encourage participation and celebration of community pride.





ANZAC Day Service

The Shire supported the coordination of the ANZAC Day Dawn Service in partnership with the local RSL. The event included the formal commemorative service, wreath laying, Ode of Remembrance and community gathering. The CRC assisted with promotional material, support logistics and distribution of the program. The event continued to honour the sacrifices of service personnel and remains an important cultural and historical observance for the community.

Girls Night In

The Girls' Night In fundraising evening focused on women's wellbeing, mental health awareness and community support. The event featured guest speakers, light refreshments, activities and raffles, with proceeds donated to support women's cancer research and support services. The evening created an inclusive and supportive environment for women of all ages to connect, share and reflect.



Assets and Works

LRCIP Funding Projects

Local Road and Community Infrastructure Program (LRCIP), funded by the Australian Government, supported local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic. LCRIP funding will not continue past Phase Four, and as such the Shire will not receive any further contribution for this project.

The Shire of Dowerin received the following allocations:

- Phase One \$383,746
- Phase Two \$273,469
- Phase Three \$767,492
- Phase Four \$605,099

During 2024/25, LCRIP Phase Four was completed with:

- 5.67km of gravel resheeting undertaken on Manmanning Road,
- 2.65km on Fifty-four gates West Road,
- 3.1km of S45R Rubber Bitumen reseal conducted on Dowerin Meckering Road, and
- Full culverts replacements undertaken on Harris East Road and Metcalf Road.

Capital Grants Received for Roadworks

Funding Body / Year	2024-2025	2023-2024	2022-2023
Regional Road Group (MRWA)	\$414,039	\$227,476	\$347,991
Wheatbelt Secondary Freight Network (MRWA)	\$1,645,062	\$1,268,538	\$1,944,400
Roads to Recovery (DITRD)	\$450,998	\$448,305	\$355,313

Road Construction - 2024 - 2025

Project	Cost
Roads to Recovery - Old Koorda Road, Gravel Resheeting (SLK 0.00 - 8.89)	\$390,000
Roads to Recovery - Dowerin Koorda Road, Gravel Shoulder Reconditioning (SLK 15.52 - 22.13)	\$114,000
Memorial Avenue, Reseal (SLK 0.00 - 0.84)	\$52,000
Stacy Street, Reseal (SLK 0.00 - 0.57)	\$38,000
Maisey Street, Reseal (SLK 0.00 - 0.38)	\$29,000
Meckering Road, Reseal (SLK 0.63 - 0.85)	\$17,000
Regional Road Group - Cunderdin Minnivale Road, Reconstruction (SLK 24.50 - 27.23)	\$622,000
Wheatbelt Secondary Freight Network - Dowerin Kalannie Road, Reconstruction (SLK 37.81 - 41.71)	\$1,400,000
Community Water Supply Project - Town Greening Project	\$137,000

Dowerin Home Care

Dowerin Home Care (DHC) continued to deliver high-quality, person-centred care throughout 2024–2025, supporting older residents to live safely and independently at home. This year focused on program stability, increased demand, workforce strengthening, and preparation for the Support at Home reforms commencing on 1 November 2025.

During the reporting period, DHC supported 24 CHSP clients and 22 HCP clients, including 3 at Level 2, 8 at Level 3, and 11 at Level 4. A small number of clients transitioned to permanent residential care, with new referrals replacing these places. Services were funded jointly through the Australian Government Department of Health and Aged Care, client contributions via Services Australia, and additional contributions from self-funded retirees.

A broad range of services was delivered, including personal care, domestic assistance, medication assistance, social support, Gentle Gym, respite, transport, meal preparation, and Meals on Wheels. HCP clients accessed additional supports such as home modifications, mobility equipment, personal alarms, contractor services, pharmacy services, and Lite n' Easy meals. Referrals were received via My Aged Care, RAS, ACAT, and direct community enquiries, with most new CHSP enquiries continuing to come directly from residents due to DHC's strong community presence.

Service delivery extended across Dowerin, Wyalkatchem, Koorda, Wongan Hills, Mandurah, and surrounding areas through a combination of local staff and pre-approved contractors. Gentle Gym sessions continued twice weekly with increased participation from both clients and community members, supporting improved strength, balance, and social engagement.

The DHC team welcomed a new staff member, Angela, who joined as Support in the Home. Staff continued mandatory and specialised training and worked to improve internal processes in preparation for sector reforms. Grants received during the year included \$10,000 under the Transition to the New Program Grant, \$29,729 through the Support at Home Thin Market Grant, and \$246,712.87 in CHSP funding, with \$241,260 acquitted and \$5,452.87 remaining unexpended.

Compliance and governance activities included submission of the SAHCC25 Support at Home Cost Collection Data on 10 September 2025 and commencement of the SDAP (Rural, Remote & First Nations Aged Care) – QCI Consultation on 19 September 2025. Through this 12-month consultation, Quality Management Services assisted DHC with self-assessment and gap analysis prior to accreditation reviews, compliance management for Quality Standards outcomes, and preparation for re-accreditation. This program supports continuous improvement and strengthens governance and compliance practices.

Challenges during the year included limited regional service availability, workforce shortages, and sector uncertainty. However, opportunities arose to expand social supports, strengthen partnerships, and enhance systems for Support at Home readiness. A visit by the Quality Team in August confirmed DHC and the Shire were progressing well in meeting unmet Aged Care Standards, with positive feedback received from auditors at the time of the visit.

DHC staff extend their thanks to all clients, carers, and families for their ongoing trust and support throughout a year of continued change. Their engagement and cooperation remain key to delivering high-quality services. Community members seeking aged care assistance or help navigating My Aged Care are encouraged to contact the Shire of Dowerin or the Community Resource Centre for guidance and appointments.



2024-2025 Audited Financial Reports





Shire of Dowerin

Audit Completion Report to the
Audit Committee
For the Year Ended 30 June 2025

9 December 2025

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1. Executive Summary

Under the requirements of Australian Auditing Standard ASA 260: “*Communication with Those Charged with Governance*”, we are required to communicate audit matters arising from the audit of financial statements to those charged with governance of an entity. This Annual Audit Completion Report together with our previous External Audit Plan discharges the requirements of the Auditing Standard.

This report has been prepared for the Council via its Audit Committee to summarise the significant matters that have arisen from our year-end audit of the Shire of Dowerin for the year ended 30 June 2025.

1.1 Status of Audit

Our audit fieldwork at the Shire of Dowerin for the financial year ended 30 June 2025 has been completed.

1.2 Deliverables

Output	Timing
External Audit Plan	16 April 2025
Interim Audit Management Letter	7 July 2025
Present the Audit Completion Report to the Audit Committee	9 December 2025
Provide Independent Auditor's Report on the Financial Report	A few working days after approval of Financial Report by the Audit Committee and receipt of the signed CEO's Financial Report

2. Financial Statements and Audit Opinion

Audit Opinion

We have completed the audit of the Shire of Dowerin's accounts in line with current Australian Auditing Standards and we will be recommending to the Office of the Auditor General (OAG) an **Unqualified Opinion** [subject to subsequent events procedures] that the financial report of the Shire of Dowerin is:

- (i) based on proper accounts and records
- (ii) 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
- (iii) in accordance with *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

3. Current Year Areas of Audit Focus

Our audit procedures were focused on those areas of Shire of Dowerin's activities that are considered to represent the key audit risks identified in our external audit plan and through discussions with management during the course of our audit.

	Risk Area	Audit Response
1	Revenue Recognition	<p>Accounting Standards for Revenue and Contributions recognition prevent Councils from recording revenue until performance obligations (if any) are fully discharged.</p> <p>Audit procedures included substantiation and verification of cut – off procedures and assessment of whether treatment of revenue is consistent with Accounting Standards AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income of Not – for – Profit Entities</i>.</p> <p>At this date, we are satisfied that the revenue reported has been calculated in accordance with AASB 15.</p>
2	Audit Findings reported in the previous audit.	We followed up on the management's progress on the resolution of issues reported in the 2023-24 audit and noted that 5 findings out of a total of 8 findings were still to be resolved. These findings were reported in our interim management letter.
3	Risk of Fraud through Management Override of Control	<p>Audit procedures involved discussions with the finance team and also the verification of general journals during and at the end of the financial year.</p> <p>We have not noted any irregular or fraudulent general journals during the year.</p>
4	Revaluation of Infrastructure	<p>Regulation 17A (4) of the LG(Financial Management) Regulations 1996 requires non-financial assets to be revalued whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from carrying amount and in any event , within a period of no more than 5 years after the day on which the asset was last valued or revalued.</p> <p>The Shire revalued its roads, drainage and footpath asset classes during the year as required by the regulations.</p>

		<p>The audit procedures involved testing the following :</p> <ul style="list-style-type: none"> • the methodology applied by the valuer • the key inputs, judgements, assumptions and data used in the valuation • the reasonableness of any estimation techniques applied • the competency, objectivity and independence of the valuer • calculation of current replacement cost and the fair value of components of a sample of roads, drainage and footpaths • the reasonability of the ultimate values assigned to the value of the assets. <p>Audit procedures also tested capital asset additions on a sample basis for accuracy to supporting documentation. Asset reconciliation schedules were verified against the fixed asset register and the trial balance reported amounts.</p> <p>Results of the audit procedures conducted did not note any material misstatement of the Property, plant and equipment or Infrastructure asset classes.</p>
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We are satisfied that these key areas of focus have been addressed appropriately based on our audit procedures and are properly reflected in the Shire of Dowerin's financial report.

4. Assessment of Internal Controls

An Interim Audit Management Letter has been provided to management following our interim audit which provides details of the internal control and compliance matters raised.

Our follow up indicates that the management comments for the interim audit visit conducted during the financial year ended 30 June 2025 have been implemented or are in the process of being implemented.

5. Key Findings during Final Phase of Audit

During our audit planning procedures and risk identification process, we identified a few key focus areas as outlined in Section 3 above. No accounting and audit issues were noted during the course of our year-end fieldwork.

6. Financial statements receipt date

We received your draft financial statements which were ready for audit on 30 September 2025. These details will be included in our Local Government's Audit Results Report to be tabled in Parliament.

7. Specific Required Communications

The Australian Auditing Standard ASA 260: *“Communication with Those Charged with Governance”* requires the auditor to communicate certain matters to the Audit Committee that may assist them in overseeing management's financial reporting and disclosure process. Below we summarise these required communications as they apply to your organisation.

Reporting Requirement	Detailed Comments
Changes to Audit Approach Outlined in External Audit Plan	<ul style="list-style-type: none">➤ There were no changes to the audit approach outlined in the External Audit Plan.
Significant accounting policies	<ul style="list-style-type: none">➤ Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Shire of Dowerin including new pronouncements adopted during the year, are appropriately described in the financial statements.➤ There were no significant changes in the application of existing policies during the year ended 30 June 2025.
Misstatements and significant audit adjustments	<ul style="list-style-type: none">➤ We are required to report to you all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature. There were no unadjusted misstatements during the year.➤ A few disclosure adjustments to the financial statements have been discussed and amended during the course of our audit.

	<ul style="list-style-type: none"> ➤ Several financial adjustments were raised through our audit work which have been addressed.
Significant Weaknesses in Internal Controls	<ul style="list-style-type: none"> ➤ No significant weaknesses in internal control were identified during our interim phase of the audit. ➤ Refer to our Interim Management Letter for details. At the year – end audit, we examined the internal controls put in place by the Shire subsequent to our findings to mitigate the risks identified from the weaknesses. We are satisfied that controls introduced are properly implemented,
Disagreements with management	<ul style="list-style-type: none"> ➤ There have been no disagreements with management during the course of the audit.
<p>Serious Difficulties Encountered in Dealing with Management when Performing the Audit such as:</p> <ul style="list-style-type: none"> • Significant delays in management providing required information • An unnecessarily brief time within which to complete the audit • Extensive unexpected effort required to obtain sufficient appropriate audit evidence • The unavailability of expected information • Restrictions imposed on the auditor by management 	<ul style="list-style-type: none"> ➤ There were no difficulties encountered in dealing with management when performing the audit.
Fraud and Illegal Acts	<ul style="list-style-type: none"> ➤ We are not aware of any frauds or illegal acts that have occurred during the year. ➤ We would request that the Audit Committee members raise with us any areas of risk not addressed in our communications and that they inform us of their knowledge of any actual or suspected fraud.
Compliance with laws and regulations	<ul style="list-style-type: none"> ➤ We have not noted any non-compliance with laws and regulations from our audit. ➤ We have received representations from management confirming that the Council is in compliance with all laws and regulations that impact the Council.
Books and records and conduct of the audit	<ul style="list-style-type: none"> ➤ We have been presented with all the necessary books and explanations requested of management to support the amounts and disclosures contained in the financial statements in a timely and efficient manner.

Other Information in Documents Containing Audited Financial Statements	<ul style="list-style-type: none"> ➤ The financial statement audit opinion relates only to the financial statements and accompanying notes. ➤ However, we will also review other information in the Annual Report, such as Management's Discussion and Analysis, for consistency with the audited financial statements. Once the annual report is prepared and provided to us, we will review the Annual Report for consistency between the audited financial statements and other sections of that document.
Related Party Transactions	<ul style="list-style-type: none"> ➤ None of which we are aware other than what is disclosed in Note 19 to the financial statements.
Going concern	<ul style="list-style-type: none"> ➤ As part of our audit, we have assessed and agreed with the conclusions reached by the management concerning the application of the going concern concept.
Independence	<ul style="list-style-type: none"> ➤ We confirm that, as the date of this report, we are independent having regard to professional rules and relevant statutory requirements regarding auditor independence. ➤ During the year ended 30 June 2025, our office has not provided any non-audit services to the Shire of Dowerin.

8. Disclaimer

This report has been prepared for the Audit Committee and management of Shire of Dowerin only. It should not be quoted or referred to, in whole or in part, without our prior written consent. No warranty is given to, and no liability will be accepted from, any party other than the Shire of Dowerin.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Dowerin

To the Council of the Shire of Dowerin

Opinion

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

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

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

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

Dowerin will be a thriving and growing rural community which offers lifestyle choice for all generations, is progressive in environmental management and is a preferred location for business development.

Principal place of business:
13 Cottrell Street
DOWERIN WA 6461



**SHIRE OF DOWERIN
DRAFT 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 Dowerin 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 9th day of December 2025



Chief Executive Officer

Manisha Barthakur
Chief Executive Officer



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

	NOTE	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),23	1,604,471	1,617,194	1,558,553
Grants, subsidies and contributions	2(a)	2,328,068	1,300,746	2,654,906
Fees and charges	2(a)	852,378	827,657	900,734
Interest revenue	2(a)	147,320	151,500	166,364
Other revenue	2(a)	77,693	60,184	69,514
		5,009,930	3,957,281	5,350,071
Expenses				
Employee costs	2(b)	(1,875,889)	(1,730,018)	(1,819,622)
Materials and contracts		(2,245,969)	(2,256,924)	(1,952,877)
Utility charges		(245,984)	(237,449)	(243,777)
Depreciation	10(a)	(2,705,971)	(2,617,600)	(2,663,168)
Finance costs	2(b)	(28,867)	(27,903)	(33,970)
Insurance		(172,219)	(194,453)	(171,204)
Other expenditure	2(b)	(32,365)	(72,521)	(195,308)
		(7,307,264)	(7,136,868)	(7,079,926)
		(2,297,334)	(3,179,587)	(1,729,855)
Capital grants, subsidies and contributions	2(a)	3,728,036	4,166,075	2,317,611
Profit on asset disposals	10(b)	27,532	2,351	44,835
Loss on asset disposals	10(b)	0	0	(6,091)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		3,752,905	4,168,426	2,357,616
Net result for the period		1,455,571	988,839	627,761
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	21,019,581	0	0
Total other comprehensive income for the period		21,019,581	0	0
Total comprehensive income for the period		22,475,152	988,839	627,761

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



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

	NOTE	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	1,843,148	2,331,859
Trade and other receivables	5	259,874	326,224
Other financial assets	4(a)	2,516,808	3,090,381
Inventories	6	14,680	16,456
Other assets	7	633,202	107,851
TOTAL CURRENT ASSETS		5,267,712	5,872,771
NON-CURRENT ASSETS			
Trade and other receivables	5	25,823	28,948
Other financial assets	4(b)	59,715	62,378
Property, plant and equipment	8(a)	19,989,149	20,053,532
Infrastructure	9(a)	89,214,160	66,338,431
TOTAL NON-CURRENT ASSETS		109,288,847	86,483,289
TOTAL ASSETS		114,556,559	92,356,060
CURRENT LIABILITIES			
Trade and other payables	11	447,657	289,884
Other liabilities	12	293,786	641,494
Borrowings	13	110,627	108,347
Employee related provisions	14	174,527	166,721
TOTAL CURRENT LIABILITIES		1,026,597	1,206,446
NON-CURRENT LIABILITIES			
Borrowings	13	835,887	946,519
Employee related provisions	14	88,385	72,557
TOTAL NON-CURRENT LIABILITIES		924,272	1,019,076
TOTAL LIABILITIES		1,950,869	2,225,522
NET ASSETS		112,605,690	90,130,538
EQUITY			
Retained surplus		35,729,446	34,483,159
Reserve accounts	26	3,622,309	3,413,025
Revaluation surplus	15	73,253,935	52,234,354
TOTAL EQUITY		112,605,690	90,130,538

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



SHIRE OF DOWERIN
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		34,284,143	2,984,280	52,234,354	89,502,777
Comprehensive income for the period					
Net result for the period		627,761	0	0	627,761
Total comprehensive income for the period		627,761	0	0	627,761
Transfers from reserve accounts	26	192,044	(192,044)	0	0
Transfers to reserve accounts	26	(620,789)	620,789	0	0
Balance as at 30 June 2024		34,483,159	3,413,025	52,234,354	90,130,538
Comprehensive income for the period					
Net result for the period		1,455,571	0	0	1,455,571
Other comprehensive income for the period	15	0	0	21,019,581	21,019,581
Total comprehensive income for the period		1,455,571	0	21,019,581	22,475,152
Transfers from reserve accounts	26	400,115	(400,115)	0	0
Transfers to reserve accounts	26	(609,399)	609,399	0	0
Balance as at 30 June 2025		35,729,446	3,622,309	73,253,935	112,605,690

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



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

	NOTE	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		1,668,525	1,527,004
Grants, subsidies and contributions		2,322,245	2,877,007
Fees and charges		811,160	904,386
Interest revenue		135,700	154,744
Goods and services tax received		573,698	558,905
Other revenue		77,693	69,514
		<u>5,589,021</u>	<u>6,091,560</u>
Payments			
Employee costs		(1,802,146)	(1,834,078)
Materials and contracts		(2,637,982)	(1,893,578)
Utility charges		(245,984)	(243,777)
Finance costs		(29,286)	(34,389)
Insurance paid		(172,219)	(171,204)
Goods and services tax paid		(533,095)	(647,725)
Other expenditure		(32,365)	(195,308)
		<u>(5,453,077)</u>	<u>(5,020,059)</u>
Net cash provided by (used in) operating activities	16(b)	135,944	1,071,501
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(904,898)	(271,532)
Payments for construction of infrastructure	9(a)	(3,767,838)	(2,907,769)
Capital grants, subsidies and contributions		3,380,328	2,710,016
Payments for financial assets		573,573	(1,090,381)
Proceeds from sale of property, plant & equipment	10(b)	<u>202,532</u>	<u>93,909</u>
Net cash provided by (used in) investing activities		(516,303)	(1,465,757)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25	<u>(108,352)</u>	<u>(106,132)</u>
Net cash provided by (used in) financing activities		(108,352)	(106,132)
Net increase (decrease) in cash held		(488,711)	(500,388)
Cash at beginning of year		<u>2,331,859</u>	<u>2,832,247</u>
Cash and cash equivalents at the end of the year	16(a)	<u>1,843,148</u>	<u>2,331,859</u>

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



SHIRE OF DOWERIN
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	23	1,562,985	1,559,769
Rates excluding general rates	23	41,486	57,425
Grants, subsidies and contributions		2,328,068	1,300,746
Fees and charges		852,378	827,657
Interest revenue		147,320	151,500
Other revenue		77,693	60,184
Profit on asset disposals		27,532	2,351
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	1,261
		5,037,462	3,959,632
Expenditure from operating activities			
Employee costs		(1,875,889)	(1,730,018)
Materials and contracts		(2,245,969)	(2,256,924)
Utility charges		(245,984)	(237,449)
Depreciation		(2,705,971)	(2,617,600)
Finance costs		(28,867)	(27,903)
Insurance		(172,219)	(194,453)
Other expenditure		(32,365)	(72,521)
Loss on asset disposals		0	(6,091)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0
		(7,309,927)	(7,136,868)
Non-cash amounts excluded from operating activities	24(a)	2,704,353	2,619,441
Amount attributable to operating activities		431,888	(557,795)
INVESTING ACTIVITIES			
Inflows from investing activities			
Capital grants, subsidies and contributions	2(a)	3,728,036	4,166,075
Proceeds from disposal of assets	10(b)	202,532	189,351
		3,930,568	4,355,426
Outflows from investing activities			
Purchase of property, plant and equipment	8(a)	(904,898)	(1,211,185)
Purchase and construction of infrastructure	9(a)	(3,767,838)	(4,725,415)
		(4,672,736)	(5,936,600)
Amount attributable to investing activities		(742,168)	(1,581,174)
FINANCING ACTIVITIES			
Inflows from financing activities			
Transfers from reserve accounts	26	400,115	1,096,906
		400,115	1,096,906
Outflows from financing activities			
Repayment of borrowings	25	(108,352)	(108,351)
Transfers to reserve accounts	26	(609,399)	(559,807)
		(717,751)	(668,158)
Amount attributable to financing activities		(317,636)	428,748
MOVEMENT IN SURPLUS OR DEFICIT			
Surplus or deficit at the start of the financial year		1,480,871	1,710,221
Amount attributable to operating activities		431,888	(557,795)
Amount attributable to investing activities		(742,168)	(1,581,174)
Amount attributable to financing activities		(317,636)	428,748
Surplus or deficit after imposition of general rates	24(b)	852,955	0
			1,480,871

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



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

Local Government Act 1995 requirements

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

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

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

Critical accounting estimates and judgements (cont'd)

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:
 - Expected credit losses on financial assets - note 5
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
 - Impairment losses of non-financial assets - note 10
 - Measurement of employee benefits - note 14

Fair value hierarchy information can be found in note 22

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.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

SHIRE OF DOWERIN
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
Grants, subsidies and contributions with commitments	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 and contributions with no commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Capital grants, subsidies and contributions	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
Fees & Charges	Sale of general goods & services	Single point in time	Payment in full in advance	None	Output method based on provision of service or
Other Revenue	Reimbursements, Donations, Insurance claims and Other revenue	Single point in time	Payment in arrears for claimable event	None	When assets are controlled

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

Revenue Recognition

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

For the year ended 30 June 2025

Nature	Contracts with customers		Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$	\$
Rates	0		0	1,604,471	0	1,604,471
Grants, subsidies and contributions	2,328,068		0	0	0	2,328,068
Fees and charges	852,378		0	0	0	852,378
Interest revenue	0		0	0	147,320	147,320
Other revenue	77,693		0	0	0	77,693
Capital grants, subsidies and contributions	0		3,728,036	0	0	3,728,036
Total	3,258,139		3,728,036	1,604,471	147,320	8,737,966

For the year ended 30 June 2024

Nature	Contracts with customers		Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$	\$
Rates	0		0	1,558,553	0	1,558,553
Grants, subsidies and contributions	2,654,906		0	0	0	2,654,906
Fees and charges	900,734		0	0	0	900,734
Interest revenue	0		0	0	166,364	166,364
Other revenue	69,514		0	0	0	69,514
Capital grants, subsidies and contributions	0		2,317,611	0	0	2,317,611
Total	3,625,154		2,317,611	1,558,553	166,364	7,667,682

SHIRE OF DOWERIN
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			
Interest on reserve account funds		122,864	133,447
Other interest revenue		24,456	32,917
		<hr/>	<hr/>
		147,320	166,364
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		36,295	34,000
- Other services – grant acquittals		2,825	2,450
		<hr/>	<hr/>
		39,120	36,450
Employee Costs			
Employee benefit costs		1,750,606	1,736,064
Other employee costs		125,283	83,558
		<hr/>	<hr/>
		1,875,889	1,819,622
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	25	27,471	29,700
Other Interest		1,396	4,270
		<hr/>	<hr/>
		28,867	33,970
Other expenditure			
Sundry expenses		32,365	195,308
		<hr/>	<hr/>
		32,365	195,308

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

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		\$	\$
Cash at bank and on hand		1,843,148	2,331,859
Total cash and cash equivalents		1,843,148	2,331,859
Held as			
- Unrestricted cash and cash equivalents		443,861	1,367,721
- Restricted cash and cash equivalents		1,399,287	964,138
		1,843,148	2,331,859

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

	2025	2024
	\$	\$
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

	2025	2024
	\$	\$
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381
	2,516,808	3,090,381

(b) Non-current assets

Financial assets at fair value through profit or loss

	2025	2024
	\$	\$
	59,715	62,378
	59,715	62,378
	62,378	61,117
	(2,663)	1,261
	59,715	62,378

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 WALGA

Units in Local Government House Trust - closing balance

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 22 (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 has elected to classify the following financial assets at fair value through profit or loss:

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

SHIRE OF DOWERIN
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		54,104	126,892
Trade receivables		228,124	220,546
GST receivable		0	40,603
Allowance for credit losses of rates and statutory receivables		(138)	(138)
Allowance for credit losses of trade receivables		(22,216)	(63,434)
Other receivables		0	1,755
		259,874	326,224
Non-current			
Rates and statutory receivables		25,823	28,948
		25,823	28,948

Disclosure of opening and closing balances related to contracts with customers

	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		228,124	220,546	426,337
Contract assets	7	398,316	76,321	103,668
Allowance for credit losses of trade receivables		(22,216)	(63,434)	(59,782)
Total trade and other receivables from contracts with customers		604,224	233,433	470,223

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

6. INVENTORIES

	Note	2025	2024
		\$	\$
Current			
Fuel and materials		14,680	16,456
		14,680	16,456

The following movements in inventories occurred during the year:

Balance at beginning of year	16,456	17,171
Inventories expensed during the year	(107,211)	(105,873)
Additions to inventory	105,435	105,158
Balance at end of year	14,680	16,456

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	139,547	0
Accrued income	86,174	27,915
Contract assets	398,316	76,321
Other assets Fuel Tax Credits	9,165	3,615
	<hr/>	<hr/>
	633,202	107,851

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

SHIRE OF DOWERIN
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.

	Land	Buildings - non- specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
						\$
Balance at 1 July 2023	1,218,000	17,344,986	18,562,986	50,017	2,047,375	20,660,378
Additions	0	21,605	21,605	44,224	205,703	271,532
Disposals	0	0	0	0	(55,165)	(55,165)
Depreciation	0	(502,309)	(502,309)	(13,315)	(307,589)	(823,213)
Balance at 30 June 2024	1,218,000	16,864,282	18,082,282	80,926	1,890,324	20,053,532
Comprises:						
Gross balance amount at 30 June 2024	1,218,000	17,366,591	18,584,591	195,356	3,105,810	21,885,757
Accumulated depreciation at 30 June 2024	0	(502,309)	(502,309)	(114,430)	(1,215,486)	(1,832,225)
Balance at 30 June 2024	1,218,000	16,864,282	18,082,282	80,926	1,890,324	20,053,532
Additions	0	0	0	9,193	895,705	904,898
Disposals	0	0	0	0	(175,000)	(175,000)
Depreciation	0	(502,850)	(502,850)	(20,242)	(271,189)	(794,281)
Balance at 30 June 2025	1,218,000	16,361,432	17,579,432	69,877	2,339,840	19,989,149
Comprises:						
Gross balance amount at 30 June 2025	1,218,000	17,366,591	18,584,591	204,549	3,552,724	22,341,864
Accumulated depreciation at 30 June 2025	0	(1,005,159)	(1,005,159)	(134,672)	(1,212,884)	(2,352,715)
Balance at 30 June 2025	1,218,000	16,361,432	17,579,432	69,877	2,339,840	19,989,149

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent or estimated observable market data for similar items (Net revaluation method)	Independent Valuation	2023	Price per hectare/market borrowing rate
Land	3	Cost approach using recent or estimated observable market data for similar properties with adjustments to reflect the existing use or zoning of the land	Independent Valuation	2023	Price per hectare/market borrowing rate
Buildings - non-specialised	2	Market approach using recent or estimated observable market data for similar items	Independent Valuation	2023	Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Buildings - non-specialised	3	Cost approach using current replacement cost (Net Revaluation Method)	Independent Valuation	2023	Improvements to buildings using construction costs and current condition, residual values and remaining useful life assessments inputs.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF DOWERIN
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	Other infrastructure drainage	Other infrastructure footpaths	Other infrastructure parks and ovals	Other infrastructure sewerage	Other infrastructure	Total Infrastructure
Balance at 1 July 2023	\$ 54,771,882	\$ 3,803,504	\$ 691,488	\$ 1,225,299	\$ 2,297,201	\$ 2,481,243	\$ 65,270,617
Additions	2,894,854	0	0	12,915	0	0	2,907,769
Depreciation	(1,071,527)	(80,447)	(29,892)	(108,978)	(165,250)	(383,861)	(1,839,955)
Balance at 30 June 2024	56,595,209	3,723,057	661,596	1,129,236	2,131,951	2,097,382	66,338,431
Comprises:							
Gross balance at 30 June 2024	86,500,213	7,933,609	1,427,520	1,895,988	3,305,006	4,974,426	106,036,762
Accumulated depreciation at 30 June 2024	(29,905,004)	(4,210,552)	(765,924)	(766,752)	(1,173,055)	(2,877,044)	(39,698,331)
Balance at 30 June 2024	56,595,209	3,723,057	661,596	1,129,236	2,131,951	2,097,382	66,338,431
Additions	3,549,822	0	0	206,196	0	11,820	3,767,838
Revaluation increments / (decrements) transferred to revaluation surplus	18,803,880	1,945,415	270,286	0	0	0	21,019,581
Depreciation	(1,143,794)	(80,446)	(29,892)	(109,727)	(165,250)	(382,581)	(1,911,690)
Transfers	14,440	0	0	0	0	(14,440)	0
Balance at 30 June 2025	77,819,557	5,588,026	901,990	1,225,705	1,966,701	1,712,181	89,214,160
Comprises:							
Gross balance at 30 June 2025	109,717,788	10,192,427	1,493,481	2,102,184	3,305,006	4,960,646	131,771,532
Accumulated depreciation at 30 June 2025	(31,898,231)	(4,604,401)	(591,491)	(876,479)	(1,338,305)	(3,248,465)	(42,557,372)
Balance at 30 June 2025	77,819,557	5,588,026	901,990	1,225,705	1,966,701	1,712,181	89,214,160

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2025	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Other infrastructure drainage	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2025	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Other infrastructure footpaths	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2025	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Other infrastructure parks and ovals	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Other infrastructure sewerage	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Other infrastructure	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.

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

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

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

10. FIXED ASSETS

(a) Depreciation

	2025	2024
	\$	\$
Buildings - non-specialised	502,850	502,309
Furniture and equipment	20,242	13,315
Plant and equipment	271,189	307,589
Infrastructure - roads	1,143,794	1,071,527
Other infrastructure drainage	80,446	80,447
Other infrastructure footpaths	29,892	29,892
Other infrastructure parks and ovals	109,727	108,978
Other infrastructure sewerage	165,250	165,250
Other infrastructure	382,581	383,861
	<hr/> 2,705,971	<hr/> 2,663,168

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	15 to 61 years
Furniture and equipment	1 to 40 years
Plant and equipment	4 to 27 years
Infrastructure - roads	not depreciated
- Formation	17 years
- Pavement	50 years
- Bridges	25 years
- Kerbing	50 years
Other infrastructure drainage	25 years
Other infrastructure footpaths	17 years
Other infrastructure parks and ovals	20 years
Other infrastructure sewerage	8 - 40 years
Other infrastructure	

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

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2025				2025				2025				2024			
	Actual	Actual	2025	2025	Budget	Budget	2025	2025	Actual	Actual	2024	2024	2024	2024	2024	
	Net Book	Sale	Actual	Actual	Net Book	Sale	Budget	Budget	Net Book	Sale	Actual	Actual	Actual	Actual	Actual	
Plant And Equipment	\$ 175,000	\$ 202,532	\$ 27,532	\$ 0	\$ 187,000	\$ 189,351	\$ 2,351	\$ 0	\$ 55,165	\$ 93,909	\$ 44,835	\$ (6,091)				

The following assets were disposed of during the year.

Plant and Equipment Transport	2025			
	Actual	Actual	2025	Actual
	Net Book	Sale	Actual	Loss
Loader	55,000	78,000	23,000	0
Grader	120,000	124,532	4,532	0
	175,000	202,532	27,532	0

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Statutory liabilities
 Bonds and deposits held
 Other payables - Accrued Expenses
 Other payables Payroll Creditors
 Accrued Interest on Loans

	2025	2024
	\$	\$
Sundry creditors	244,048	125,324
Prepaid rates	47,811	59,670
Accrued payroll liabilities	58,020	52,450
Statutory liabilities	53,015	21,186
Bonds and deposits held	12,189	11,025
Other payables - Accrued Expenses	25,060	12,349
Other payables Payroll Creditors	1,631	1,565
Accrued Interest on Loans	5,883	6,315
	447,657	289,884

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

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

12. OTHER LIABILITIES

Current

	2025	2024
	\$	\$
Contract liabilities	32,665	32,665
Capital grant/contributions liabilities	<u>261,121</u>	<u>608,829</u>
	293,786	641,494

Reconciliation of changes in contract liabilities

Opening balance	32,665	14,600
Additions	0	18,065
	<u>32,665</u>	<u>32,665</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$32,665 (2024: \$32,665)

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	608,829	216,424
Additions	261,121	608,829
Revenue from capital grant/contributions held as a liability at the start of the period	(608,829)	(216,424)
	<u>261,121</u>	<u>608,829</u>

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	261,121	608,829
	<u>261,121</u>	<u>608,829</u>

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

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

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		110,627	835,887	946,514	108,347	946,519	1,054,866
Total secured borrowings	25	110,627	835,887	946,514	108,347	946,519	1,054,866

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the general funds of the Shire of Dowerin.

The Shire of Dowerin 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 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 25.

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	Note	2025	2024
		\$	\$
Current provisions			
Employee benefit provisions			
Annual leave		118,845	110,855
Long service leave		34,047	35,842
		152,892	146,697
Employee related other provisions			
Employment on-costs		21,635	20,024
		21,635	20,024
Total current employee related provisions		174,527	166,721
Non-current provisions			
Employee benefit provisions			
Long service leave		83,390	69,785
		83,390	69,785
Employee related other provisions			
Employment on-costs		4,995	2,772
		4,995	2,772
Total non-current employee related provisions		88,385	72,557
Total employee related provisions		262,912	239,278

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

15. 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 - freehold land	964,768	0	964,768	964,768	0	964,768
Revaluation surplus - Buildings - non-specialised	11,388,726	0	11,388,726	11,388,726	0	11,388,726
Revaluation surplus - Plant and equipment	197,973	0	197,973	197,973	0	197,973
Revaluation surplus - Infrastructure - roads	30,179,485	18,803,880	48,983,365	30,179,485	0	30,179,485
Revaluation surplus - Other infrastructure drainage	4,103,641	1,945,415	6,049,056	4,103,641	0	4,103,641
Revaluation surplus - Other infrastructure footpaths	497,095	270,286	767,381	497,095	0	497,095
Revaluation surplus - Other infrastructure parks and ovals	882,195	0	882,195	882,195	0	882,195
Revaluation surplus - Other infrastructure sewerage	2,203,605	0	2,203,605	2,203,605	0	2,203,605
Revaluation surplus - Other infrastructure	1,816,866	0	1,816,866	1,816,866	0	1,816,866
	52,234,354	21,019,581	73,253,935	52,234,354	0	52,234,354

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

16. 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	1,843,148	2,331,859
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	1,399,287	964,138
- Financial assets at amortised cost	4	2,516,808	3,090,381
		3,916,095	4,054,519
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	26	3,622,309	3,413,025
Contract liabilities	12	32,665	32,665
Capital grant liabilities	12	261,121	608,829
Total restricted financial assets		3,916,095	4,054,519

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		1,455,571	627,761
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss	4(b)	2,663	(1,261)
Provision for Doubtful Debt		(41,218)	3,652
Depreciation/amortisation	10(a)	2,705,971	2,663,168
(Profit)/loss on sale of asset	10(b)	(27,532)	(38,744)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		110,693	192,384
(Increase)/decrease in other assets		(525,351)	44,141
(Increase)/decrease in inventories		1,776	715
Increase/(decrease) in trade and other payables		157,773	(92,490)
Increase/(decrease) in employee related provisions		23,634	(28,279)
Increase/(decrease) in other liabilities		(347,708)	410,470
Capital grants, subsidies and contributions		(3,380,328)	(2,710,016)
Net cash provided by/(used in) operating activities		135,944	1,071,501

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit		60,000	60,000
Bank overdraft at balance date		0	0
Credit card limit		16,000	16,000
Credit card balance at balance date		(1,418)	(5,269)
Total amount of credit unused		74,582	70,731

Loan facilities

Loan facilities - current	13	110,627	108,347
Loan facilities - non-current	13	835,887	946,519
Total facilities in use at balance date		946,514	1,054,866

Unused loan facilities at balance date

0

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

17. CONTINGENT LIABILITIES

The Shire of Dowerin has identified the following sites, in relation to land owned, vested or leased that is known to be, or suspected of being contaminated.

1. Lot 98 Cottrell Street, Dowerin - Shire Depot - hydrocarbon.

The Shire is aware that contamination exists in the form of vehicle fuel, however the extent of the value and timing of remediation has not been ascertained as at the date of this report.

2. Amery Refuse Site – Pt4 – 13758, Cnr Dowerin/Kalannie Rds., Dowerin - Asbestos

Operated by the Shire as a single landfill which receives kerbside and general waste generated by the community.

This refuse site was registered with the Department of Environmental Protection on 10th November 2003 as a Schedule 2 Putrescible landfill.

The site covers a total area of 8.8472 hectares and is currently at 80% capacity. At the current rate of waste disposal, the site has an estimated remaining life of 4-7 years.

The Shire is aware that contamination exists in the form of asbestos, however the extent of the contamination has not yet been ascertained. As at the reporting date, the contamination had been reported to the Department of Water and Environmental Regulation in February 2022 as required by the Contaminated Sites Act 2003. The Shire has complied with this reporting requirement in 2024-2025.

In 2023 the Shire received a report that presents the key strategies for the closure management plan of the refuse site. It considers the current condition of the site and the proposed design for landfill closure that has a timeframe of up to 10 years.

The Refuse Site Closure and Rehabilitation Plan will be reviewed in 2026. Following the October 2025 local government elections, approximately 50% of the Shire's Councillors are new, and Council has resolved to reconsider the plan in the new year. In addition, the Shire is developing a broader Waste Management Strategy, working with NEWROC to explore a regional "super pit" option while also assessing local solutions, including potential expansion of the existing site or establishment of a new facility.

18. CAPITAL COMMITMENTS

The Shire did not have any Capital Commitments as at 30th June 2025.

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

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

President's annual allowance
President's meeting attendance fees
President's travel and accommodation expenses

Deputy President's annual allowance
Deputy President's meeting attendance fees

All other council member's meeting attendance fees
All other council member's communications allowance
All other council member's travel and accommodation expenses

Note	2025		2024 Actual
	Actual	Budget	
	\$ 7,500	\$ 7,500	\$ 7,500
	7,100	3,125	7,575
	523	0	25
	15,123	10,625	15,100
	1,875	1,875	1,876
	5,200	3,125	3,575
	7,075	5,000	5,451
	15,375	18,750	19,225
	360	0	0
	0	1,500	0
	15,735	20,250	19,225
19(b)	37,933	35,875	39,776

(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
Employee - other long-term benefits
Employee - termination benefits
Council member costs

Note	2025		2024 Actual
	Actual	\$	
	496,444		275,563
	69,197		41,485
	46,258		4,509
	11,175		74,270
19(a)	37,933		39,776
	661,007		435,603

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

19. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

	2025 Actual	2024 Actual
	\$	\$
Purchase of goods and services	61,707	43,631
Short term employee benefits - other related parties	0	9,969
Post employee benefits - other related parties	0	2,489
Termination benefits - other related parties	0	11,830
Amounts outstanding from related parties:		
Trade and other receivables	0	8,973

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 entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b)

ii. Other Related Parties

Short-term employee benefits related to an associate person of a former CEO who was employed by the Shire under normal employment terms and conditions.

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

20. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Dowerin entered into joint arrangements with the State Housing Commission - Homeswest for construction of:

- 4 x 2 Bedroom Units for small families (Memorial Street Units) in 1996
The Shire has a 19% interest in the joint arrangement.
- 4 x Independent Living Units for Seniors (Lot 27 Goldfields Road - Hilda Street Units) in 2006
The Shire has a 21% interest in the joint arrangement.

Assets associated with the joint venture agreements are included in Council's Property, Plant & Equipment Register.

	2025	2024
	Actual	Actual
	\$	\$
Land and Buildings	1,260,730	1,260,730
Less: accumulated depreciation	(60,786)	(30,393)
Total assets	1,199,944	1,230,337
Statement of Comprehensive Income		
Other revenue	46,664	58,343
Depreciation	(30,393)	(30,393)
Other expense	(35,655)	(24,668)
Profit/(loss) for the period	(19,384)	3,282
Total comprehensive income for the period	(19,384)	3,282
Statement of Cash Flows		
Other revenue	41,490	49,679
Other expense	(35,655)	(24,668)
Net cash provided by (used in) operating activities	5,835	25,011

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.

**SHIRE OF DOWERIN
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FOR THE YEAR ENDED 30 JUNE 2025**

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2025 or which would require a separate disclosure.

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

22. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

23. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2024/25 Actual Rateable Value*	2024/25 Actual Rate Revenue	2024/25 Actual Interim Rates	2024/25 Actual Total Revenue	2024/25 Budget Rate Revenue	2024/25 Budget Interim Rate	2024/25 Budget Total Revenue	2023/24 Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.07441	128	1,862,276	138,572	(46)	138,526	138,572	(500)	138,072	115,612
Commercial	Gross rental valuation	0.07441	11	241,572	17,975	7	17,982	17,975	(500)	17,475	26,417
Town Rural	Gross rental valuation	0.07441	12	214,136	15,934	0	15,934	15,934	0	15,934	14,306
Other Town	Gross rental valuation	0.07441	8	49,920	3,715	170	3,885	3,715	0	3,715	3,439
Rural Farmland	Unimproved valuation	0.00455	222	272,154,000	1,239,117	(38)	1,239,079	1,239,117	(3,971)	1,235,146	1,188,247
Total general rates			381	274,521,904	1,415,313	93	1,415,406	1,415,313	(4,971)	1,410,342	1,348,021
Minimum payment											
Residential	Gross rental valuation	883	51	482,834	45,033	0	45,033	45,033	0	45,033	56,034
Commercial	Gross rental valuation	883	21	101,068	18,543	0	18,543	18,543	0	18,543	14,433
Town Rural	Gross rental valuation	883	16	48,420	14,128	0	14,128	14,128	0	14,128	13,584
Other Town	Gross rental valuation	258	20	9,018	5,160	0	5,160	5,160	0	5,160	4,960
Rural Farmland	Unimproved valuation	883	63	5,700,900	55,629	0	55,629	55,629	0	55,629	53,487
Commercial	Unimproved valuation	883	4	600	3,532	0	3,532	3,532	0	3,532	3,396
Town Rural	Unimproved valuation	883	4	142,000	3,532	0	3,532	3,532	0	3,532	3,396
Mining	Unimproved valuation	258	15	115,975	3,870	(1,848)	2,022	3,870	0	3,870	3,817
Total minimum payments			194	6,600,815	149,427	(1,848)	147,579	149,427	0	149,427	153,107
Total general rates and minimum payments			575	281,122,719	1,564,740	(1,755)	1,562,985	1,564,740	(4,971)	1,559,769	1,501,128
Ex-gratia Rates											
CBH					41,486	0	41,486	57,425	0	57,425	57,425
Total amount raised from rates (excluding general rates)					41,486	0	41,486	57,425	0	57,425	57,425
Total Rates								1,604,471		1,617,194	1,558,553

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

*Rateable Value at time of raising of rate.

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

24. DETERMINATION OF SURPLUS OR DEFICIT

Note		2024/25			
		2024/25 (30 June 2025)	Budget (30 June 2025)	2023/24 (30 June 2024)	
		Carried Forward)	Carried Forward)	Carried Forward)	
<hr/>					
(a) Non-cash amounts excluded from operating activities					
<p>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>.</p> <p>Adjustments to operating activities</p>					
Less: Profit on asset disposals	10(b)	(27,532)	(2,351)	(44,835)	
Add: Movement in liabilities associated with restricted cash		4,298	4,192	5,124	
Less: Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,663	0	(1,261)	
Add: Loss on disposal of assets	10(b)	0	0	6,091	
Add: Depreciation	10(a)	2,705,971	2,617,600	2,663,168	
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates		3,125	0	(4,354)	
Employee benefit provisions		15,828	0	43,675	
Non-cash amounts excluded from operating activities		<hr/> 2,704,353	<hr/> 2,619,441	<hr/> 2,667,608	
<hr/>					
(b) Surplus or deficit after imposition of general rates					
<p>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.</p> <p>Adjustments to net current assets</p>					
Less: Reserve accounts	26	(3,622,309)	(2,875,926)	(3,413,025)	
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	13	110,627	(5)	108,347	
- Liability supported by reserve		123,522	123,416	119,224	
Total adjustments to net current assets		<hr/> (3,388,160)	<hr/> (2,752,515)	<hr/> (3,185,454)	
<hr/>					
Net current assets used in the Statement of Financial Activity					
Total current assets		5,267,712	3,148,701	5,872,771	
Less: Total current liabilities		(1,026,597)	(396,186)	(1,206,446)	
Less: Total adjustments to net current assets		(3,388,160)	(2,752,515)	(3,185,454)	
Surplus or deficit after imposition of general rates		<hr/> 852,955	<hr/> 0	<hr/> 1,480,871	

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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25. BORROWINGS DETAIL

Borrowings

Purpose	Actual						Budget		
	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal Repayments During 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	Principal Repayments During 2024-25	Principal at 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Multi Tyre Roller	118,086	0	(21,069)	97,017	(21,520)	75,497	87,776	(21,519)	66,257
Smooth Drum Tyre Roller	104,187	0	(18,591)	85,596	(18,474)	67,122	94,841	(18,474)	76,367
Swimming Pool	124,272	0	(19,795)	104,477	(20,153)	84,324	114,054	(20,153)	93,901
Short Term Accommodation Project 2017	581,407	0	(35,188)	546,219	(36,302)	509,917	529,298	(36,302)	492,996
GROH house	233,046	0	(11,489)	221,557	(11,903)	209,654	216,061	(11,903)	204,158
Total	1,160,998	0	(106,132)	1,054,866	(108,352)	946,514	1,042,030	(108,351)	933,679

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending 30 June 2024
				30 June 2025	30 June 2025	
				\$	\$	\$
Multi Tyre Roller	103	WATC*	1.09%	10/11/2028	(452)	(610)
Smooth Drum Tyre Roller	104	WATC*	1.09%	10/11/2028	(941)	(830)
Swimming Pool	101	WATC*	1.91%	25/06/2029	(1,784)	(1,790)
Short Term Accommodation Project 2017	99	WATC*	3.25%	4/10/2036	(16,594)	(16,869)
GROH house	100	WATC*	3.75%	2/10/2038	(7,700)	(7,804)
Total				(27,471)	(27,903)	(29,700)

Total Finance Cost Payments

* WA Treasury Corporation

SHIRE OF DOWERIN
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FOR THE YEAR ENDED 30 JUNE 2025

26. RESERVE ACCOUNTS	2025 Actual	2025 Actual	2025 Actual	2025 Actual	2025 Budget	2025 Budget	2025 Budget	2025 Budget	2024 Actual	2024 Actual	2024 Actual	2024 Actual
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
Restricted by council												
(a) Employee Entitlement Reserve	119,224	4,298	0	123,522	119,224	4,192	0	123,416	114,100	5,124	0	119,224
(b) Plant Replacement Reserve	548,552	240,387	(270,000)	518,939	548,552	208,638	(270,000)	487,190	464,535	120,861	(36,844)	548,552
(c) Sewerage Asset Preservation Reserve	936,174	33,638	0	969,812	936,174	32,915	0	969,089	907,424	40,750	(12,000)	936,174
(d) Information Technology Reserve	26,884	14,792	0	41,676	26,884	945	0	27,829	60,144	6,740	(40,000)	26,884
(e) Land & Building Reserve	682,135	27,361	0	709,496	682,135	23,984	(485,000)	221,119	363,390	318,745	0	682,135
(f) Recreation Reserve	222,228	8,200	0	230,428	222,228	7,813	(210,791)	19,250	229,175	6,253	(13,200)	222,228
(g) Community Housing Reserve	63,479	2,288	0	65,767	63,479	2,232	0	65,711	60,751	2,728	0	63,479
(h) Economic Reserve	40,848	1,198	0	42,046	40,848	1,436	0	42,284	67,803	3,045	(30,000)	40,848
(i) Bowling Green Reserve	144,482	15,300	0	159,782	144,482	15,080	0	159,562	128,702	15,780	0	144,482
(j) Tennis Court Reserve	73,763	8,713	0	82,476	73,763	8,593	0	82,356	64,850	8,913	0	73,763
(k) Depot Reserve	91,766	3,476	0	95,242	91,766	3,226	0	94,992	70,264	21,502	0	91,766
(l) Waste Reserve	42,072	1,517	0	43,589	42,072	1,480	0	43,552	40,264	1,808	0	42,072
(m) Road and Infrastructure Reserve	421,418	248,231	(130,115)	539,534	421,418	249,273	(131,115)	539,576	412,878	68,540	(60,000)	421,418
	3,413,025	609,399	(400,115)	3,622,309	3,413,025	559,807	(1,096,906)	2,875,926	2,984,280	620,789	(192,044)	3,413,025

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 are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Employee Entitlement Reserve	-To cash back the cost of Long Service, Annual and Sick Leave where the leave cannot be absorbed within the annual budget.
(b) Plant Replacement Reserve	-To ensure the cost of additional new plant and refurbishment or replacement can be met as per the Plant Replacement Program
(c) Sewerage Asset Preservation Reserve	-To provide for the replacement and development of sewerage and stormwater infrastructure throughout the Shire.
(d) Information Technology Reserve	-To be used for the renewal & upgrade of Shire of Dowerin Information Technology
(e) Land & Building Reserve	-To assist with funding the development and purchase of land and building assets.
(f) Recreation Reserve	-To fund future maintenance, upgrades and developments of recreation facilities, including the swimming pool.
(g) Community Housing Reserve	-To enable participation in community housing projects such as independent living units for seniors
(h) Economic Reserve	-To maintain a reserve to fund economic development initiatives
(i) Bowling Green Reserve	-To be used for the replacement of the bowling greens.
(j) Tennis Court Reserve	-To be used for the replacement of the Tennis Courts
(k) Depot Reserve	-To be used for the purpose of construction of a new Shire of Dowerin Works Depot facility
(l) Waste Reserve	-To be used for the renewal & development of the Shire of Dowerin Waste Facility
(m) Road and Infrastructure Reserve	-To be used for the new construction, maintenance, renewal or upgrade of drainage, footpaths, streets and roads

