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SHIRE OF DOWERIN

Shire of Dowerin

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Our Mission Community Vision and Values

Identified during the public engagement process for the development of the Integrated Strategic Plan, the Dowerin community adopted the following as its Vision Statement:

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

In delivering this Vision for the community the Shire of Dowerin recognises our commitment to the community by:



We will be open, fair and impartial in what we do



We will consult and engage with our community



We will encourage, welcome & value feedback



We will encourage and support the volunteers in our community



We will spend local as often as we can



We will treat people with respect



We will value our natural environment and treat it with importance

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President's Message

"Dowerin has become a notable example among surrounding shires, thanks to the exceptional productivity of our teams working in partnership with local contractors."

It is with some difficulty I pen this message, as the year 2023/24 has not been an easy one for community, Shire Staff and Councillors. With the resignation in 2023 of our previous CEO, Rebecca McCall, a recruitment process was undertaken, with a focus on selecting a leader that displayed economic development strengths, something our town desperately needs. However, four months into the sixmonth probationary period, it was decided unanimously by council to part ways, again triggering the arduous somewhat lengthy recruitment process.

I must acknowledge our deputy CEO, Aaron Wooldridge, who stepped up to the plate for a period of 5 months, followed by Brian Jones for a two-month period. Thank you for holding things together in this period of instability. In October, I welcomed Mrs Manisha Barthakur as our new CEO. Manisha brings economic development experience, and a great network of business contacts. We have some great plans for our little town of Dowerin.

The Short Term Accommodation precinct has been running now since 2017, and the setting is looking great. Occupancy rates are trending upwards, now at ~62%, confirming the "build it and they will come" mantra.

A LG election was forced upon us, due to mandatory Band 4 council downsizing from 8 to 7 councillors, being held in October 2023. I acknowledge the contribution made by Councillor Lindsay Hagboom who has served a total of 18 years over two terms.

I also extend a special thankyou to Ben Forbes and the works team including parks and gardens who continue to keep the roads and town in tip top order. The Shire has undertaken various road maintenance and capital upgrade projects to improve accessibility and safety across the Shire. This includes work on local roads to support both agricultural transport and community access. Dowerin has become a notable example among surrounding shires, thanks to the exceptional productivity of our teams working in partnership with local contractors.

We continue to invest in community facilities, including maintenance and upgrades of recreational areas like the gym, swimming pool and town oval, ensuring they remain functional and appealing for both resident and visitors.

All of this would not be possible without the ongoing dedication of the administration team who continue to make progress in the office and interact professionally with clients.

With our new leadership in place, we are already seeing a renewed focus and enthusiasm for the future.

Finally, as President of Council, I would like to thank my fellow Councillors for their support and dedication to Council and community, particularly our deputy Nadine McMorran, who has supported me and kept me on my toes throughout some difficult times.

Robert Trepp Shire President







Acting CEO'S Message

"Despite the disruptions, the committment and resilience of our team ensured the continuity of critical services and projects"

The 2023/24 year has been one of both challenges and achievements for the Shire. As the Acting CEO for part of the year, I would like to reflect on the key events that shaped our progress during this period.

LEADERSHIP TRANSITIONS

The year began with the successful recruitment of a new CEO, who commenced in October 2023. However, by April 2024, the Council, and the CEO parted ways, leading to another CEO recruitment process that started in July 2024. These changes posed significant challenges to both Council and staff, as the stability of leadership was impacted. Despite these disruptions, the commitment and resilience of our team ensured the continuity of critical services and projects.

COMMUNITY SUPPORT AND EVENTS

The Shire played a pivotal role in supporting the 2023 Dowerin Field Days, which was a highly successful collaboration with the Dowerin Events Management. This event not only showcased the Shire's support for regional agriculture but also strengthened ties with the broader community.

Additionally, this year marked the first, under the Shire's management of the Community Resource Centre (CRC), following the winding up of the CRC Board in June 2023. This transition has been smooth, and the Shire continues to provide essential services through the CRC.

MAJOR PROJECTS AND INFRASTRUCTURE

Shire successfully completed major roadworks, funded through various including the programs, Wheatbelt Secondary Freight Network (WSFN) Regional Road Group (RRG), the Local Roads and Community Infrastructure (LRCIP), Program and the Roads to Recovery (R2R). These upgrades will

enhance transportation and connectivity across the Shire, supporting both local residents and businesses.

COMMUNITY ENGAGEMENT AND SUCCESS

The Shire also witnessed the overwhelming success of community events in the 2023/24 year. The Triathlon event and the Family Fun Day, both held in March 2024, far exceeded expectations with impressive participation and attendance numbers. These events brought the community together, showcasing the strength and vibrancy of our region.

CHALLENGES

One of the most significant challenges this year was the power outage in January 2024, which affected the town for over a week. This event caused considerable distress, but the response from both the Council and community demonstrated our resilience in the face of adversity.

CLOSING ACKNOWLEDGEMENTS

In closing, while the 2023/2024 year presented its share of disruptions, it was also a year of tremendous growth, community engagement, and infrastructure development.

I would like to express my gratitude to the Shire President and the elected members for giving me the opportunity to act in the CEO role during part of this year. I also want to extend my deepest thanks to the Shire's dedicated and resilient staff, whose unwavering support and hard work were instrumental in navigating through this challenging period. Their commitment and professionalism made all the difference in ensuring that the Shire continued to thrive.

A Wooldridge Acting Chief Executive Officer

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About Dowerin

Dowerin, green in winter and golden in summer, is known for its vibrant community and agricultural significance. With a population of 722 people, Dowerin represents a tight-knit, rural atmosphere where farming plays a pivotal role in the local economy.

landscape, with a focus on cereal crops, particularly wheat and barley. The town hosts the annual Dowerin Machinery Field Days, an annual agricultural exhibition attracting thousands of visitors and showcasing the latest farming technologies and innovations. This event serves as a hub for agricultural businesses, fostering connections and opportunities within the industry.

Dowerin boasts several local businesses catering to the needs of the community, including

family-owned farms, machinery dealerships, hardware stores, and small retail shops. These businesses play an essential role in providing goods and services to both locals and visitors, contributing to the town's economy and sense of community.

Agriculture dominates Dowerin's economic For our seniors, this includes Dowerin Home Care (DHC), and a range of independent living units. For families and children, Dowerin is home to Regional Early Education and Development (REED), which has proven to be a vital service to families and local businesses, as well as the highly successful District High School. With the inclusion of the 24/7 gym, Memorial Swimming Pool. and Dowerin Community Club, these combine to ensure that Dowerin is a family friendly place to live and work.



Local Statistics

Population





21.8% aged 0-14 years

26% aged 65 and over

Employment and Industry



the Agriculture Industry, primarily in cereal and cropping



operating in Dowerin

\$1213



to the region Machinery Field



of WA's grain output is produced in the including Dowerin

Community



volunteering activities



\$200,000 median house price



nature trails



hectares of land have been restored through

Education



students at Dowerin of 90 students at Wheatbelt schools)



of the population hold a bachelor's degree or higher

Your Council



Cr Rob Trepp SHIRE PRESIDENT Term ends 2027



Cr Nadine McMorran
DEPUTY PRESIDENT
Term ends 2025



Cr Wayne Allsopp COUNCILLOR Term ends 2025



Cr Darrel Hudson COUNCILLOR Term ends 2025



Cr Adam Metcalf COUNCILLOR Term ends 2027



Cr Jason Sewell
COUNCILLOR
Term ends 2027



Cr Bev Ward COUNCILLOR Term ends 2025

In 2023/2024 our Elected Members made:



1 Local Law



141 Decisions during Council Meetings



29 Recommendations through Internal Committee Meetings

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

Payment Breakdown:

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

Meetings of the following committees were held during 2023/2024

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

Our Councillors also attend as representatives on External Committees, including:

- North Eastern Wheatbelt Region of Councils (NEWROC)
- Great Eastern Council Zone (GECZ)
- Regional Road Group (RRG)
- Dowerin Events Management Board (DEM)
- Rural Water Council

Attendance at Council Meetings, includes Ordinary & Special Meetings

COUNCILLOR	ATTENDED	APOLOGY	LEAVE OF ABSENCE
Cr WG Allsopp	15	2	
Cr DP Hudson	16	1	
Cr NP McMorran	13	3	
Cr AJ Metcalf	9	5	3
Cr JC Sewell	15	2	
Cr RI Trepp	17		
Cr BA Ward	17		

Attendance at Internal Committee Meetings

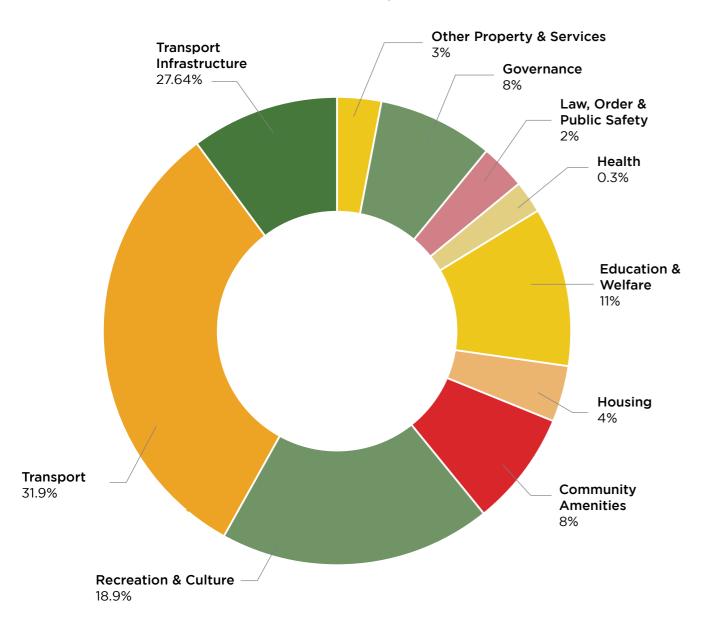
COUNCILLOR	ATTENDED	APOLOGY
Cr WG Allsopp	3	
Cr DP Hudson	5	1
Cr NP McMorran	5	
Cr AJ Metcalf	2	
Cr JC Sewell	2	
Cr RI Trepp	9	
Cr BA Ward	4	

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Corporate Services

The following table shows, by percentage, how much of the 2023/2024 Rate Revenue is distributed across each service based on its actual spend:



Works & Assets

During the 2023/2024 year:



Completed **14.93km** of gravel resheeting



Capital Plant and Equipment purchases included an upgrade to the Shire's Depot Diesel fuel bowser and CEO's Vehicle. **\$96,224**



Maintenance to Buildings & Infrastructure \$145,807



Road construction and maintenance \$3,630,370



Completed **6.89kms** reseal of roads



Maintenance/minor improvements to Parks & Gardens \$571,581

Development Services



Issued 16 Building Approvals



Issued 9 Planning Approvals



Reached Registration of **47 Dogs**



Reached Registration of **22 Cats**

Community Services



Reached 118 gym memberships



Submitted **7 grant** applications



Delivered 19 Home Care Packages



Received **15,473 Visitors** to the Short Stay



Delivered **378 Meals** on Wheels



Organised and held

11 Community events

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Integrated Planning & Reporting

Integrated Strategic Plan

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.

A major review of the Strategic Community Plan and Corporate Business Plan is scheduled for 2024/2025, and as such, no changes were made to the plans during 2023/2024.

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.

Our Community

Aspiration: We live in a diverse, healthy, and connected community.

Our Economy

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

Our Infrastructure

Aspiration: We have functional assets and infrastructure that supports the community.

Our Natural Environment

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

Our Organisation

Aspiration: We are recognised as a transparent, well governed, and effectively managed local government.

Our Community

"We live in a diverse, healthy, and connected community"

No	Community Priority	No	Actions	Annual Update
1.1	Provide access to programs and services that connect residents and meet the needs of our community	1.1.1	Continue to advocate, support and value service delivery to our community	Council adopted the business case for the Shire to manage the CRC.
		1.1.2	Source funding and co-ordinate delivery on initiatives that support arts, culture, and learning	Funding secured & implementation continues; hosted Welcome to Dowerin, Pie & Pint Night & ANZAC Day in reporting period.
		1.1.3	Actively work with our community to strengthen relations to enhance safety, wellbeing, and a sense of belonging	Community stakeholder relations ongoing.
1.2	Support and maintain facilities that connect people, and promote	1.2.1	Review and action the Shire Disability Access and Inclusion Plan (DAIP)	Review not commenced. Currently listed to be reviewed for next quarter (June 24).
	an active and healthy community	1.2.2	Establish service levels in line with community expectations, budget, and workforce capacity	All service levels review to be conducted in next quarter (June 24).
1.3	Encourage and support volunteers and community groups to strengthen an active volunteer base	1.3.1	Partner with community groups to develop and implement viable volunteer models	Working with CRC in reengaging with community groups to discuss and formalise viable volunteer models.
		1.3.2	Advocate and support volunteer networks to expand the volunteer base across the region with a focus on continuous improvement	Advocacy and support ongoing.
		1.3.3	Continue to share and provide resources to community groups to encourage the capability and capacity of volunteers	Support and assistance provided upon request.
1.4	Boost and continue to support the youth of Dowerin through projects, workshops, funding opportunities and promotion of youth leadership	1.4.1	Implement actions from the Youth Plan	Funding for infrastructure upgrades at the Skatepark awarded and received. Works to commence in 2024/25.
		1.4.2	Maintain a strong supportive relationship with the Dowerin District High School to encourage youth development	Supportive relationship in place for existing and future work experience programs.

Our Economy

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

No	Community Priority	No	Actions	Annual Update
1.1	Attract investment, create jobs, and support small business growth	2.1.1	Proactively support the Dowerin Business Association and in partnership deliver identified initiatives	Continuing partnership with DBA.
		2.1.2	Identify opportunities and strategies for attracting new businesses and expanding existing businesses	ACEO to review Economic Development Strategy document and is currently working with local businesses to work out gap issues with their business.
		2.1.3	Identify and implement initiatives to attract and retain population	Collective initiatives through NEWROC. Local initiatives in collaboration with DBA & Dowerin businesses.
		2.1.4	Implement a Marketing Plan that promotes the lifestyle and opportunities within Dowerin	Shire website promotes Dowerin's lifestyle opportunities, utilisation of Dowerin Brand for marketing purposes. Marketing plan yet to be developed and implemented.
1.2	Encourage, promote, and deliver activities and events that promote our region	2.2.1	Promote and develop tourism and maintain local attractions	Continue to maintain corporate and operational relationship with Australia's Golden Outback (AGO). Full Gold membership with inclusion of marketing.
	2	2.2.2	Investigate and implement opportunities to further develop Dowerin Short Stay Accommodation	CEO update on progress of the implementation of SSA marketing plan ongoing; Review of the SSA Stage 3 Business Case progressing; Connected SSA to super-fast wireless broadband.
		2.2.3	Partner with NEWTravel and Pioneer's Pathway to promote the region as a great place to visit	Continued liaison & product development with Wheatbelt Way and Pioneers' Pathway to promote region.

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Our Infrastructure

"We have functional assets and infrastructure that supports the community"

No	Community Priority	No	Actions	Annual Update
3.1	Work with regional partners to advocate for improved services, energy reliability and telecommunications coverage	3.1.1	Advocate for solutions to mobile blackspots and expansion of the NEWROC telecommunications network	Xenex Systems continuing of installation of wireless internet services to Dowerin community members.
		3.1.2	Advocate and seek funding for renewable power, emergency back up and a micro-grid that will complement current and sustainable power supplies within the region	Continuing involvement through NEWROC work on energy issues. Pursuing new funding opportunities for local community proposals.
3.2	Sustainably manage assets and infrastructure	3.2.1	Review and implement the Shire Strategic Resource Plan	Asset Management Plan & Long-Term Financial Plan adopted.
		3.2.2	Review Shire facilities and develop a Community Facilities and Property Plan	Draft near finalisation, subject to continuing review of content and timing.
		3.2.3	Develop and implement a Masterplan for the upgrade of public spaces	Requires a new process to assess the current works program of parks and gardens. Develop a long-term plan based on capacity, funding, and potential grants.
3.3	Housing meets existing and future community need for families and workers	3.3.1	Investigate and implement opportunities for appropriate housing investment models for Dowerin	CEO investigating all aspects of housing models, land availability, planning systems and service providers. CEACA associate membership approved and commencing investigation of funding opportunities

Our Natural Environment

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

No	Community Priority	No	Actions	Annual Update
	Deliver a sustainable and progressive approach to natural resource and waste management	4.1.1	Develop and implement a Waste Management Strategy	Due diligence progressing; Contractor engaged to prepare Refuse Closure Management Plan. Economic and operational viability yet to be confirmed.
		4.1.2	Develop and implement a Shire Water Management Plan	Implementing Dowerin Townsite Greening Water Scheme Upgrade Plan; Shire Water Management Plan is drafted. Work in progress.
		4.1.3	Prepare management plans for Shire reserves	Functional review required of Shire capacity to deliver.
		4.1.4	Develop and implement a Sewage Management Plan	Total review of 1998 document.

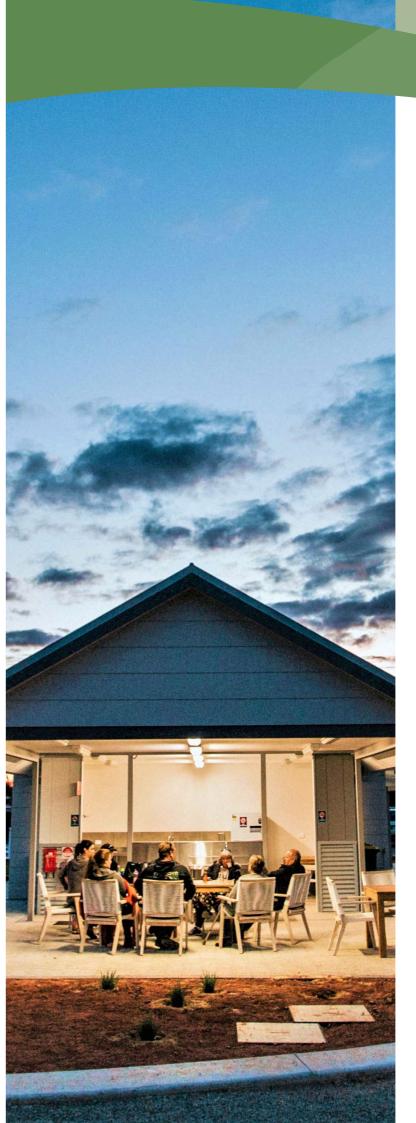
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Our Organisation

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

No	Community Priority	No	Actions	Annual Update
5.1	Engage proactively with our community and provide quality	5.1.1	Review and improve processes and systems to be more responsive to community needs and customer relations	Continual professional improvement of Shire service delivery.
	community service	5.1.2	Continue to uphold our Customer Service Charter	Review completed; Implementation ongoing.
		5.1.3	Undertake a community satisfaction survey every two years	Completed September 2022.
5.2	Operate ethically professionally and in a transparent manner	5.2.1	Continue to review and develop policy and frameworks that reflects our values and decision-making outcomes	Reviewed regularly.
	to our community and stakeholders	5.2.2	Improve communication to inform our community of decision-making criteria	Implementing; reviewed annually.
5.3	Ensure planning, reporting, and resourcing is in accordance with compliance and statutory requirements	5.3.1	Continue to implement and monitor the Integrated Planning and Reporting milestones	Monitoring continues through quarterly reports.
		5.3.2	Continue to improve compliance with statutory and regulatory requirements	Continuing compliance reviews are conducted in accordance with compliance calendar.
		5.3.3	Continue to foster a respectful, strong and supportive organisational culture	Continuing through improvement of staff performance and review processes, and implementation of the Health and Wellbeing Program.
5.4	Advocate and lobby effectively on behalf of our community	5.4.1	Maximise the ability to advocate with members of Great Eastern Country Zone, North Eastern Wheatbelt Regional Organisation of Councils (NEWROC), and the WA Local Government Association	Advocation takes place when required.
		5.4.2	Increase collaboration amongst stakeholders and surrounding local governments to identify opportunities that will improve local and regional service delivery	Collaboration ongoing & new opportunities considered.

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Statutory Reporting

Access & Inclusion Plan

The Shire of Dowerin's Access and Inclusion Plan (AIP) 2018-2023 was formally endorsed by Council in July 2018. The AIP 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 an AIP; and
- Report on its AIP achievements within its Annual Report as well as to the Disability Services Commission.

Record Keeping 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. This report has been published in accordance with the *State Records Act 2000*.

Official Conduct - Complaints Register

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 2023/2024.

Freedom of Information Statement

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 2023/2024.

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 2023/2024 and the Shire declares that all obligations under the *Public Interest Disclosure Act 2003* have been complied with.

Employees 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	Number of employees
\$130,000 to \$139,999	0
\$140,000 to \$149,999	0
\$150,000 to \$159,999	0
\$160,000 to \$169,999	0
\$170,000 to \$179,999	1
\$180,000 to \$189,999	0
\$190,000 to \$199,999	0
\$200,000 to \$209,999	1
\$210,000 to \$219,999	0
\$220,000 to \$229,999	0

The total remuneration paid to the Chief Executive Officer during 2023/2024 was \$205,738 per annum.



Community Services & Economic Development

Support for Community Events and Organisations

The Shire provided financial support towards several community events and organisations including:

Community Group	Purpose	Value
Dowerin District High School	Preparation of athletic jumps	\$800.00
Dowerin Community	Use of Dowerin Memorial Pool for Vacation Swimming	\$1347.50
Curtin University	4 x 1 night studio room accommodation at Dowerin SSA – Awards	\$540.00
TOTAL		\$2,687.50

Grants and Funding

The Shire was successful in obtaining a range of grant funds over 2023/2024 including:

Funding Body	Project	Amount	Total Project Value
Lotterywest	Dowerin Event Schedule	\$14,760	\$27,520
Road Safety Commission	Senior Online Digital Technology 50+	\$2,500	\$2,500
COTA	Senior Week - Generational Bowls	\$1,000	\$1,000
Good Things Foundation	Get Online Week	\$1,100	\$1,100
Lotterywest	Dowerin Skate Park Upgrade	\$18,980	\$38,000
DPIRD	Digital Technology Grant	\$3,300	\$3,300
DPIRD	EID Funding Grant	\$2,961	\$2,961



Community Services

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
RSM - Marketing Your Business Workshop	4 July 2023
Forklift License Training	19 July 2023
Melissa Welsh - Interior Design Workshop	20 July 2023
Art Series Workshops	2 September 2023 7 October 2023 4 November 2023
Thank a Volunteer	22 September 2023
Blokes Breakfast	11 October 2023
Get Online Week	18 October 2023

Wheatbelt Heritage Rail Open Day	22 October 2023
Generational Bowls	17 November 2023
Harvest Festival	15 December 2023
Australia Day Celebrations	26 January 2024
Triathlon	9 March 2024
Family Fun Day & Welcome to Dowerin	30 March 2024
Auschem Course	August 2023 November 2023 20 March 2024 25 March 2024 8 - 9 April 2024
ANZAC Day	25 April 2024
Youth Skate & Scooter Workshop	4 May 2024
Truck Licensing Course	20 June 2024
Better Beginnings Program	Monthly
Silver Surfers Program	Monthly
Seniors Activities	Fortnightly





Citizen of the Year Award

Peter Richards was awarded Citizen of the Year at the annual Australia Day celebrations, for his tireless and selfless contribution towards the Dowerin community.

Norma Metcalf was awarded Senior Citizen of the Year for her ongoing support and contribution toward the Dowerin Community.

Dowerin St John Ambulance was awarded Active Citizen of the Year for their members tireless contributions toward the Dowerin Community.

Economic Development

The Shire of Dowerin continues to be involved in regional tourism and participates in regional marketing campaigns. Council is an active member of Pioneers' Pathway and Wheatbelt Way. Examples of campaigns include:

- Australia's Golden Outback Holiday Planner
- Eastern Wheatbelt Holiday Planner
- · Pioneers' Pathway Trail
- Western Australia Weekend Features
- Wheatbelt Way App & Instagram
- Wheatbelt Way Drive Trail
- · Storytowns App

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.

The Shire of Dowerin received the following allocations:

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

During 2023/2024 Phase Three was completed with the final \$188,990 being used to fund the Berring East Road Gravel Resheeting project.

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Community Activities

Harvest Festival

The 2023 Harvest Festival, held on Friday, December 15, was a vibrant celebration of community, proudly sponsored by the Shire of Dowerin and Lotterywest. Local market stalls showcased handcrafted goods, while the Dowerin Men's Shed displayed their unique timber creations. Kids enjoyed inflatables, obstacle courses, and a treasure hunt, with Santa arriving in a fire truck to add to the excitement. Attendees savoured delicious meals from Bear Pantry, Dowerin Commercial Hotel, and Thai Mobile Kitchen.

The festival was an appreciated gathering, filled with food, fun, and community spirit, marking the end of the harvest season with lasting memories.

Welcome to Dowerin Family Fun Day

On 30 March 2024, the Family Fun Day at Dowerin Memorial Pool was a resounding success. With the invaluable support of participants and volunteers, the event featured the muchanticipated Dunk-It Tank, local markets, and engaging entertainment, attracting over 143 attendees. The diverse crowd included long-time residents, new community members, and visitors from neighbouring areas, all gathering to share in the Easter festivities. The atmosphere reflected the strong community spirit, reflecting the strong community spirit of Dowerin. This event was made possible through the generous contributions of Lotterywest, the Shire of Dowerin, and Dowerin CRC.

Dowerin Tin Dog Triathlon

This year's Dowerin Tin Dog Triathlon saw an incredible turnout, making it one of the largest events to date. Around 200 participants poured through the gates, highlighting the enthusiasm and community support for this beloved annual tradition.

This achievement reflects the collective energy and commitment of the entire team and community. A special shout-out to XTR Multisport for partnering with the Shire of Dowerin and Dowerin CRC, bringing their expertise and excitement to the event. Their enthusiasm to return next year with fresh ideas





speaks volumes about the warm hospitality they experienced here. The positive feedback, especially from newcomers, underscores the remarkable community spirit that makes Dowerin so special.

Youth Skate and Scooter Workshop

On Saturday, May 4, 2024, FREESYLE hosted an inclusive Skate Park session in Dowerin, offering local youth the chance to develop their skills and abilities. Participants were encouraged to bring their own equipment, creating a welcoming space for everyone to enhance their experience. The 4-hour session included breaks with morning tea and pizza, ensuring everyone stayed energised.

Nineteen enthusiastic young people took part, eager to learn and experiment with different equipment. The session featured scooters, rollerblades, roller skates, skateboards, and BMX bikes, with hands-on training focused on skill development, safety, and mastering exciting tricks.

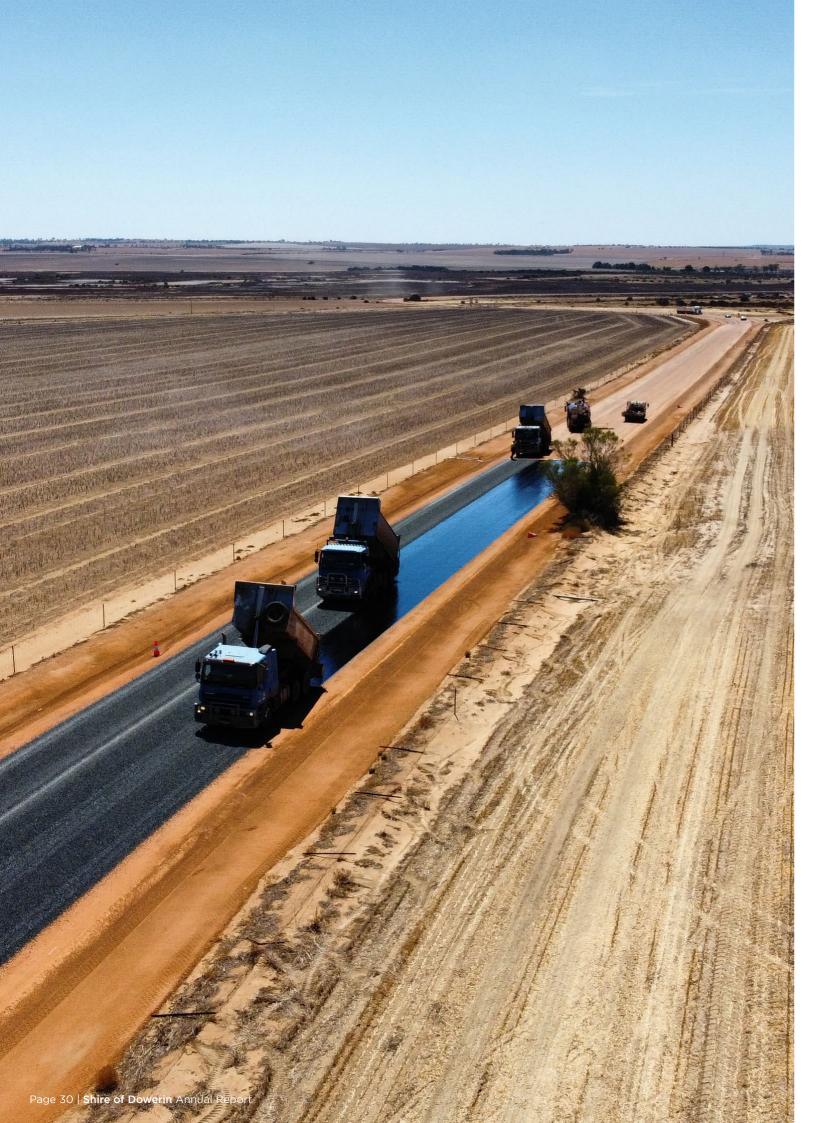
A big thank you to the Shire of Dowerin and Lotterywest for making this fantastic event possible.

Asset & Works

Road Construction 2023/24

LRCIP - Berring East Road - Gravel Resheet \$189k						
RRG - Koorda Wongan Hills Road - Reconstruct	(22.62-23.06)		\$116k			
RRG - Koombekine North Road - Reconstruct & 6.62)	RRG - Koombekine North Road - Reconstruct & widen (1.10-1.90 &4.45-6.62)					
Commodity Route - Dowerin Koorda Road - Red	construct (11.80-1	3.30)	\$342k			
WSFN - Dowerin Kalannie Road - Reconstruct (3	31.02-34.50)		\$959k			
WSFN - Dowerin Kalannie Road - Reconstruct (v		\$191k				
R2R - Booralaming West Road - Gravel Resheet	\$113k					
R2R - Hindmarsh Back Road - Gravel Resheet (C	\$128k					
R2R - McHugh Road - Gravel Resheet (5.80-6.98	\$58k					
R2R - Moonjin East Road - Gravel Resheet (0.00)-2.68)		\$130k			
R2R - Koombekine North Road - Gravel Resheet	: (6.88-7.50)		\$24k			
Total Cost - Road Construction & Maintenance			\$2.8m			
Capital Grants received for Road Works	2023-24	2022-23	2021-22			
Regional Road Group - MRWA	\$277k	\$347k	\$247k			
WSFN - MRWA	\$1.26m	\$1.26m	\$1.94m			
Roads to Recovery - DITRD	\$448k	\$355k	\$311k			

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Dowerin Home Care

Home Care Package Program (HCP) & Commonwealth Home Support Program (CHSP)

The Home Care Program services are provided through Dowerin Home Care (DHC), funded jointly by the Australian Government's Department of Health and client contributions (depending on program and Services Australia Income Assessment). For the period there were 15 Commonwealth Home Support clients receiving a service & 15 receiving assistance under a Home Care Package, 1 of these are self-funded retirees and required to contribute an Income Tested Care Fee assessed by Services Australia. If the client accepted the HCP prior to 1st September 2021, 2 of these HCP clients are also self-managing their own funding.

Our Home Care Service provides an invaluable service that assists people to stay in their own homes longer with as much or as little assistance as required to stay at home safely. The service is provided with funding from the Federal Department of Health, CHSP-Commonwealth Home Support Program (low level care) and HCP-Home Care Packages (low to high level care, levels 1-4). Dowerin Home Care also assists when the community member has had a fall, illness or surgery and the assistance is only required short term until the person has recovered.

The assistance which can be provided is assessed as required and may include (depending on what program):

- Personal care showering/grooming/ dressing,
- Domestic assistance household cleaning/grocery shopping/laundry,
- Garden home maintenance,
- Medication support & administration,
- Social support for individuals,
- Social Support Group Gentle Gym,
- Respite.
- Transport to local businesses/medical appointments, including the metro area,
- Meals on wheels and meal preparation for approximately 10 clients and carers.

Under the HCP program clients can use their funding for home modifications, mobility equipment, personal alarms, contractor services and for Lite N Easy meals, services provided by the local Chemist and incontinence aids. The

The Home Care Program services are provided Occupational Therapist also assists with major through Dowerin Home Care (DHC), funded renovations to ensure that ramps/rails and any jointly by the Australian Government's modifications are to standard. These are not options under the CHSP program.

We received numerous client referrals for Commonwealth Home Support Program services in this period as well as for Home Care Packages either from the My Aged Care Portal, RAS (Regional Assessment Service) or from ACAT (Aged Care Assessment Team). These referrals and acceptances took the place of some clients who have transitioned into full time care. Most HCP acceptances were from the client contacting us directly to see if we could assist them. There are still very few providers in regional areas providing a quality service. We are currently assisting people in Dowerin, Wyalkatchem, Koorda, Wongan Hills, Mandurah and surrounds on a daily and weekly basis.

To provide services in these areas we have staff based in Dowerin and use contractors for the clients who DHC staff can't fit into their roster, or it is more cost effective for all parties to use a contractor. All contractors have eligibility criteria that they must meet.

When purchasing goods or services (contractors) we start with local businesses in the town where the client lives, to support local but if that is not an option, we then source from one of our regular suppliers.

Active seniors enjoy the Gentle Gym sessions offered on Mondays and Thursdays. These classes are open to both DHC clients and community members for a small contribution.

Staff would like to thank the clients and carers for their patience and support with the many changes that have occurred throughout the year.

If you have any questions regarding accessing, assistance with My Aged Care please don't hesitate to call the Shire and leave your details if a staff member is not available or arrange an appointment, the navigation of the Aged Care System can be very daunting and complex however we are here to assist where we can.



Financial Reports 2023/2024



INDEPENDENT AUDITOR'S REPORT 2024 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 2024, 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 2024 and its financial position at the end of that period
- 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 2024, 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 2024 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.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 November 2024

SHIRE OF DOWERIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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Statement of Cash Flows	6
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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 FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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 2024 and the financial position as at 30 June 2024.

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

Signed on the

,

day of November

2024

Chief Executive Officer

MANISHA

BARTHAKUR

Name of Chief Executive Officer





SHIRE OF DOWERIN STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
Revenue	2/~\ 22	4 550 552	1 561 417	1 510 246
Rates Grants, subsidies and contributions	2(a),23	1,558,553	1,561,417 968,914	1,510,346 3,094,492
	2(a) 2(a)	2,654,906		829,958
Fees and charges Interest revenue	2(a) 2(a)	900,734 166,364	830,409 146,488	70,100
Other revenue	2(a) 2(a)	69,514	78,912	97,405
	_(-/	5,350,071	3,586,140	5,602,301
Evnonege				
Expenses	2/5)	(4 840 633)	(1,966,082)	(1 626 071)
Employee costs Materials and contracts	2(b)	(1,819,622)	(1,875,967)	(1,626,971) (1,642,309)
Utility charges		(1,952,877) (243,777)	(179,196)	(160,293)
Depreciation	10(a)	(2,663,168)	(2,185,601)	(2,555,534)
Finance costs	2(b)	(33,970)	(30,120)	(31,872)
Insurance	2(0)	(171,204)	(185,189)	(167,904)
Other expenditure	2(b)	(195,308)	(90,409)	(86,050)
	~ /	(7,079,926)	(6,512,564)	(6,270,933)
		(1,729,855)	(2,926,424)	(668,632)
Capital grants, subsidies and contributions	2(a)	2,317,611	4,191,215	3,215,837
Profit on asset disposals	10(b)	44,835	35,122	67,647
Loss on asset disposals	10(b)	(6,091)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	0	2,764
		2,357,616	4,226,337	3,286,248
Net result for the period		627,761	1,299,913	2,617,616
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or lo	ss			
Changes in asset revaluation surplus	15	0	0	2,420,352
Total other comprehensive income for the period	¥	0	0	2,420,352
Total comprehensive income for the period		627,761	1,299,913	5,037,968





SHIRE OF DOWERIN STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

CURRENT ASSETS \$ \$ Cash and cash equivalents 3 2,331,859 2,832,247 Trade and other receivables 5 326,224 526,614 Other financial assets 4(a) 3,090,381 2,000,000 Inventories 6 16,456 17,171 Other assets 7 107,851 151,992 TOTAL CURRENT ASSETS 5,872,771 5,528,024 NON-CURRENT ASSETS 8 24,594 Other financial assets 4(b) 62,378 61,117 Property, plant and equipment 8(a) 20,053,532 20,660,378 Infrastructure 9(a) 66,338,431 65,270,617 TOTAL NON-CURRENT ASSETS 92,356,060 91,544,730 Total ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES 1 289,884 382,374 Other liabilities 12 841,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 </th <th></th> <th>NOTE</th> <th>2024</th> <th>2023</th>		NOTE	2024	2023
Cash and cash equivalents 3 2,331,859 2,832,247 Trade and other receivables 5 326,224 526,614 Other financial assets 4(a) 3,090,381 2,000,000 Inventories 6 16,456 17,171 Other assets 7 107,851 151,992 TOTAL CURRENT ASSETS 5,872,771 5,528,024 NON-CURRENT ASSETS 5 28,948 24,594 Other financial assets 4(b) 62,378 61,117 Property, plant and equipment 8(a) 20,053,532 20,660,378 Infrastructure 9(a) 66,338,431 65,270,617 TOTAL NON-CURRENT ASSETS 86,483,289 86,016,706 TOTAL ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES 1 289,884 382,374 Other flabilities 12 641,494 231,024 Borrowings 13 108,47 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES	OUDDENT ASSETS		\$	\$
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Other financial assets 4(a) 3,090,381 2,000,000 Inventories 6 16,456 17,171 Other assets 7 107,851 151,992 TOTAL CURRENT ASSETS 5,872,771 5,528,024 NON-CURRENT ASSETS 5 28,948 24,594 Other financial assets 4(b) 62,378 61,117 Property, plant and equipment 8(a) 20,053,532 20,660,378 Infrastructure 9(a) 66,338,431 65,270,617 TOTAL NON-CURRENT ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES 36,016,706 Total assets 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 236,676 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 1,019,076 1,054,870 Employee related provisions 14 72,557 28,882 </td <td></td> <td></td> <td></td> <td></td>				
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Other assets 7 107,851 151,992 TOTAL CURRENT ASSETS 5,872,771 5,528,024 NON-CURRENT ASSETS 5 28,948 24,594 Other financial assets 4(b) 62,378 61,117 Property, plant and equipment 8(a) 20,053,532 20,660,378 Infrastructure 9(a) 66,338,431 65,270,617 TOTAL NON-CURRENT ASSETS 86,483,289 86,016,706 TOTAL ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES 328,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET AS				
TOTAL CURRENT ASSETS 5,872,771 5,528,024 NON-CURRENT ASSETS 5 28,948 24,594 Other financial assets 4(b) 62,378 61,117 Property, plant and equipment 8(a) 20,053,532 20,660,378 Infrastructure 9(a) 66,338,431 65,270,617 TOTAL NON-CURRENT ASSETS 86,483,289 86,016,706 TOTAL ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 1,06,466 958,201 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 </td <td></td> <td></td> <td></td> <td></td>				
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Other financial assets 4(b) 62,378 61,117 Property, plant and equipment 8(a) 20,053,532 20,660,378 Infrastructure 9(a) 66,338,431 65,270,617 TOTAL NON-CURRENT ASSETS 86,483,289 86,016,706 TOTAL ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES Trade and other payables 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 3946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY 2,225,522 2,041,953 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus	NON-CURRENT ASSETS			
Property, plant and equipment 8(a) 20,053,532 20,660,378 Infrastructure 9(a) 66,338,431 65,270,617 TOTAL NON-CURRENT ASSETS 86,483,289 86,016,706 TOTAL ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES Trade and other payables 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 13 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 <t< td=""><td>Trade and other receivables</td><td>5</td><td>28,948</td><td>24,594</td></t<>	Trade and other receivables	5	28,948	24,594
Infrastructure	Other financial assets	4(b)	62,378	61,117
TOTAL NON-CURRENT ASSETS 86,483,289 86,016,706 TOTAL ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES Trade and other payables 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 3946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	Property, plant and equipment	8(a)	20,053,532	20,660,378
TOTAL ASSETS 92,356,060 91,544,730 CURRENT LIABILITIES Trade and other payables 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 3946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	Infrastructure	9(a)	66,338,431	65,270,617
CURRENT LIABILITIES Trade and other payables 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 13 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	TOTAL NON-CURRENT ASSETS		86,483,289	86,016,706
Trade and other payables 11 289,884 382,374 Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 3 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	TOTAL ASSETS	<u></u>	92,356,060	91,544,730
Other liabilities 12 641,494 231,024 Borrowings 13 108,347 106,128 Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 3 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	CURRENT LIABILITIES			
Borrowings	Trade and other payables	11	289,884	382,374
Employee related provisions 14 166,721 238,675 TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 3 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY 84,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	Other liabilities	12	641,494	231,024
TOTAL CURRENT LIABILITIES 1,206,446 958,201 NON-CURRENT LIABILITIES 13 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	Borrowings	13	108,347	106,128
NON-CURRENT LIABILITIES Borrowings 13 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	Employee related provisions	14	166,721	238,675
Borrowings 13 946,519 1,054,870 Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	TOTAL CURRENT LIABILITIES		1,206,446	958,201
Employee related provisions 14 72,557 28,882 TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY 84,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES 1,019,076 1,083,752 TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	Borrowings	13	946,519	1,054,870
TOTAL LIABILITIES 2,225,522 2,041,953 NET ASSETS 90,130,538 89,502,777 EQUITY 84,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	Employee related provisions	14	72,557	28,882
NET ASSETS 90,130,538 89,502,777 EQUITY 84,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	TOTAL NON-CURRENT LIABILITIES		1,019,076	1,083,752
EQUITY Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	TOTAL LIABILITIES		2,225,522	2,041,953
Retained surplus 34,483,159 34,284,143 Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	NET ASSETS		90,130,538	89,502,777
Reserve accounts 26 3,413,025 2,984,280 Revaluation surplus 15 52,234,354 52,234,354	EQUITY			
Revaluation surplus 15 52,234,354 52,234,354	Retained surplus		34,483,159	34,284,143
	Reserve accounts	26	3,413,025	2,984,280
TOTAL EQUITY 90,130,538 89,502,777	Revaluation surplus	15	52,234,354	52,234,354
	TOTAL EQUITY		90,130,538	89,502,777





SHIRE OF DOWERIN STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2022		32,174,843	2,475,964	49,814,002	84,464,809
Comprehensive income for the period Net result for the period		2,617,616		0	2,617,616
Other comprehensive income for the period	15	0	0	2,420,352	2,420,352
Total comprehensive income for the period	_	2,617,616	0	2,420,352	5,037,968
Transfers from reserve accounts Transfers to reserve accounts	26 26	370,620 (878,936)	(370,620) 878,936		0
Balance as at 30 June 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



SHIRE OF DOWERIN STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

Receipts Receipts Retes States		NOTE	2024 Actual	2023 Actual
Rates 1,527,004 1,584,589 Grants, subsidies and contributions 2,877,007 3,516,085 Fees and charges 904,386 829,958 Interest revenue 154,744 70,100 Goods and services tax received 558,905 556,135 Other revenue 6,991,560 6,663,272 Payments Employee costs (1,834,078) (1,588,150) Materials and contracts (1,839,578) (1,976,257) Utility charges (243,777) (160,293) Finance costs (34,389) (31,872) Insurance paid (171,204) (167,904) Goods and services tax paid (647,725) (533,332) Other expenditure (647,725) (533,332) Other expenditure (1,58,100) (86,050) Net cash provided by (used in) operating activities 16(b) 1,071,501 2,119,414 CASH FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment 8(a) (271,532) (202,626) Payments for financial asset			\$	
Rates 1,527,004 1,584,589 Grants, subsidies and contributions 2,877,007 3,516,085 Fees and charges 904,386 829,958 Interest revenue 154,744 70,100 Goods and services tax received 558,905 565,135 60,9514 97,405 69,514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,951,560 6,663,272 Payments (1,834,078) (1,588,150) Materials and contracts (1,834,078) (1,976,257) (10,923) Finance costs (243,777) (150,239) (1,976,257) (10,172,257) (10	CASH FLOWS FROM OPERATING ACTIVITIES			
Rates 1,527,004 1,584,589 Grants, subsidies and contributions 2,877,007 3,516,085 Fees and charges 904,386 829,958 Interest revenue 154,744 70,100 Goods and services tax received 558,905 565,135 60,9514 97,405 69,514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,9514 97,405 60,951,560 6,663,272 Payments (1,834,078) (1,588,150) Materials and contracts (1,834,078) (1,976,257) (10,923) Finance costs (243,777) (150,239) (1,976,257) (10,172,257) (10	Receipts			
Grants, subsidies and contributions 2,877,007 3,516,085 Fees and charges 904,386 829,958 Interest revenue 154,744 70,100 Goods and services tax received 558,905 565,135 Other revenue 6,991,560 6,663,272 Payments Employee costs (1,834,078) (1,588,150) Materials and contracts (1,893,578) (1,1976,257) Utility charges (243,777) (160,292) Finance costs (34,389) (31,672) Insurance paid (171,204) (167,904) Goods and services tax paid (647,725) (533,332) Other expenditure (195,308) (36,050) Other expenditure (195,308) (36,050) Ket cash provided by (used in) operating activities 16(b) 1,071,501 2,119,414 CASH FLOWS FROM INVESTING ACTIVITIES 2 (290,7769) (3,611,261) Payments for purchase of property, plant & equipment 8(a) (271,532) (202,626) Payments for financial assets (1,090,381) <td></td> <td></td> <td>1 527 004</td> <td>1 584 589</td>			1 527 004	1 584 589
Fees and charges	Grants, subsidies and contributions			
Interest revenue				
Company	Interest revenue			
Payments Cash provided by (used in) operating activities Say Cash provided by (used in) investing activities Cash provided by (used in) financing activities Cash provided by (used in)			558,905	565,135
Payments Cash FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment Payments for financial assets Capta grants, subsidies and contributions Cash FLOWS FROM FINANCING ACTIVITIES Cash at beginning of year Cash rovided by (used in) financing activities Cash at beginning of year Cash at beg	Other revenue	<u> </u>	69,514	97,405
Employee costs			6,091,560	6,663,272
Materials and contracts (1,893,578) (1,976,257) Utility charges (243,777) (160,293) Finance costs (34,389) (31,872) Insurance paid (171,204) (167,904) Goods and services tax paid (647,725) (533,332) Other expenditure (195,308) (86,050) Ket cash provided by (used in) operating activities 16(b) 1,071,501 2,119,414 CASH FLOWS FROM INVESTING ACTIVITIES 2 (202,626) Payments for purchase of property, plant & equipment 8(a) (271,532) (202,626) Payments for construction of infrastructure 9(a) (2,907,769) (3,611,261) Capital grants, subsidies and contributions 2,710,016 3,013,092 Payments for financial assets (1,090,381) 0 Proceeds from sale of property, plant & equipment 10(b) 93,909 134,226 Net cash provided by (used in) investing activities (1,465,757) (666,569) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 25 (106,132) (138,976) N	Payments			
Utility charges (243,777) (160,293)	Employee costs		(1,834,078)	(1,588,150)
Finance costs (34,389) (31,872)			(1,893,578)	(1,976,257)
Insurance paid				A
Cash provided by (used in) operating activities 16(b) 1,071,501 2,119,414				
Other expenditure (195,308) (86,050) (5,020,059) (4,543,858) Net cash provided by (used in) operating activities 16(b) 1,071,501 2,119,414 CASH FLOWS FROM INVESTING ACTIVITIES 2 (202,626) Payments for purchase of property, plant & equipment 8(a) (271,532) (202,626) Payments for construction of infrastructure 9(a) (2,907,769) (3,611,261) Capital grants, subsidies and contributions 2,710,016 3,013,092 Payments for financial assets (1,090,381) 0 Proceeds from sale of property, plant & equipment 10(b) 93,909 134,226 Net cash provided by (used in) investing activities (1,465,757) (666,569) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378				
(5,020,059) (4,543,858)				
Net cash provided by (used in) operating activities 16(b) 1,071,501 2,119,414 CASH FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment 8(a) (271,532) (202,626) Payments for construction of infrastructure 9(a) (2,907,769) (3,611,261) Capital grants, subsidies and contributions 2,710,016 3,013,092 Payments for financial assets (1,090,381) 0 Proceeds from sale of property, plant & equipment 10(b) 93,909 134,226 Net cash provided by (used in) investing activities (1,465,757) (666,569) CASH FLOWS FROM FINANCING ACTIVITIES 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378	other experiature	-		
CASH FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment 8(a) (271,532) (202,626) Payments for construction of infrastructure 9(a) (2,907,769) (3,611,261) Capital grants, subsidies and contributions 2,710,016 3,013,092 Payments for financial assets (1,090,381) 0 Proceeds from sale of property, plant & equipment 10(b) 93,909 134,226 Net cash provided by (used in) investing activities (1,465,757) (666,569) CASH FLOWS FROM FINANCING ACTIVITIES 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378			(5,020,059)	(4,543,858)
Payments for purchase of property, plant & equipment 8(a) (271,532) (202,626) Payments for construction of infrastructure 9(a) (2,907,769) (3,611,261) Capital grants, subsidies and contributions 2,710,016 3,013,092 Payments for financial assets (1,090,381) 0 Proceeds from sale of property, plant & equipment 10(b) 93,909 134,226 Net cash provided by (used in) investing activities (1,465,757) (666,569) CASH FLOWS FROM FINANCING ACTIVITIES 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378	Net cash provided by (used in) operating activities	16(b)	1,071,501	2,119,414
Payments for construction of infrastructure Q(a) Q(2,907,769) Q(3,611,261) Q(1,090,381) Q(1,090,381) Q(1,465,757) Q(666,569) Q(CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for construction of infrastructure Q(a) Q(2,907,769) Q(3,611,261) Q(1,090,381) Q(1,090,381) Q(1,465,757) Q(666,569) Q(Payments for purchase of property, plant & equipment	8(a)	(271.532)	(202.626)
Capital grants, subsidies and contributions Payments for financial assets Proceeds from sale of property, plant & equipment Net cash provided by (used in) investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Peroceeds from sale of property, plant & equipment Proceeds from sale of property, plant & equipment Proceed				
Proceeds from sale of property, plant & equipment 10(b) 93,909 134,226 Net cash provided by (used in) investing activities (1,465,757) (666,569) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378			2,710,016	
Net cash provided by (used in) investing activities (1,465,757) (666,569) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378				
CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378	Proceeds from sale of property, plant & equipment	10(b)	93,909	134,226
Repayment of borrowings 25 (106,132) (138,976) Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378	Net cash provided by (used in) investing activities		(1,465,757)	(666,569)
Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378	CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by (used In) financing activities (106,132) (138,976) Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378	Repayment of borrowings	25	(106 132)	(138 976)
Net increase (decrease) in cash held (500,388) 1,313,869 Cash at beginning of year 2,832,247 1,518,378				
Cash at beginning of year 2,832,247 1,518,378	iver cash provided by (used in) financing activities		(106,132)	(138,976)
	Net increase (decrease) in cash held		(500,388)	1,313,869
	Cash at beginning of year		2,832,247	1,518,378
	Cash and cash equivalents at the end of the year	16(a)	2,331,859	



SHIRE OF DOWERIN STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual	2024 Budget	2023 Actual
OPERATING ACTIVITIES		\$	\$	\$
Revenue from operating activities				
General rates	23	1,501,128	1,503,992	1,454,652
Rates excluding general rates	23	57,425	57,425	55,694
Grants, subsidies and contributions	25	2,654,906	968,914	3,094,492
Fees and charges		900,734	830,409	829,958
Interest revenue		166,364	146,488	70,100
Other revenue		69,514	78,912	97,405
Profit on asset disposals		44,835	35,122	67,647
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	0	2,764
Tall value adjustments to illiancial assets at fall value tillough profit of loss	4(0)	5,396,167	3,621,262	5,672,712
Expenditure from operating activities		5,390,107	3,021,202	5,072,712
Employee costs		(1,819,622)	(1,966,082)	(1,626,971)
Materials and contracts				
		(1,952,877)	(1,875,967)	(1,642,309)
Utility charges		(243,777)	(179,196)	(160,293)
Depreciation		(2,663,168)	(2,185,601)	(2,555,534)
Finance costs		(33,970)	(30,120)	(31,872)
Insurance		(171,204)	(185,189)	(167,904)
Other expenditure		(195,308)	(90,409)	(86,050)
Loss on asset disposals		(6,091)	0	0
		(7,086,017)	(6,512,564)	(6,270,933)
Non-cash amounts excluded from operating activities	24(a)	2,667,608	2,155,449	2,501,174
Amount attributable to operating activities		977,758	(735,853)	1,902,953
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	2,317,611	4,191,215	3,215,837
Proceeds from disposal of assets	10(b)	93,909	56,000	134,226
1 Todocas Hoth disposar of assets	10(b)	2,411,520	4,247,215	3,350,063
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(271,532)	(404,783)	(202,626)
Purchase and construction of infrastructure	9(a)	(2,907,769)	(4,631,329)	(3,611,261)
		(3,179,301)	(5,036,112)	(3,813,887)
Amount attributable to investing activities		(767,781)	(788,897)	(463,824)
			(,,, /	(/ /
FINANCING ACTIVITIES				
Inflows from financing activities Transfers from reserve accounts	26	192,044	218,510	370,620
		192,044	218,510	370,620
Outflows from financing activities			// 00 / 0 / 0	(100.070)
Repayment of borrowings	25	(106,132)	(106,134)	(138,976)
Transfers to reserve accounts	26	(620,789)	(398,426)	(878,936)
		(726,921)	(504,560)	(1,017,912)
Amount attributable to financing activities		(534,877)	(286,050)	(647,292)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		1,805,771	1,810,800	1,013,934
Amount attributable to operating activities		977,758	(735,853)	1,902,953
Amount attributable to investing activities		(767,781)	(788,897)	(463,824)
Amount attributable to investing activities				
Amount attributable to financing activities		(534,877)	(286,050)	(647,292)



SHIRE OF DOWERIN FOR THE YEAR ENDED 30 JUNE 2024 INDEX OF NOTES TO THE FINANCIAL REPORT

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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 were applied except for disclosure requirements of:

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

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 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 iliabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

- Fair value measurement of assets carried at reportable value including:
 - · Property, plant and equipment note 8
 - · Infrastructure note 9
- · Expected credit losses on financial assets note 5
- · Measurement of employee benefits note 14

Fair value heirarchy 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

 AASB 2021-2 Amendments to Australian Accounting Standards -Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application 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 2020-1 Amendments to Australian Accounting Standards -Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards

 Effective Date of Amendments to AASB 10 and AASB 128 and
 Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- 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

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 non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements

These amendments may result in additional disclosures in the case of applicable finance arrangements.

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	vear	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

For the year ended 30 June 2023	Contracts with	Capital	Statutory		
Nature	customers	grant/contributions	Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,510,346	0	1,510,346
Grants, subsidies and contributions	3,094,492	0	0	0	3,094,492
Fees and charges	829,958	. 0	0	0	829,958
Interest revenue	0	0	0	70,100	70,100
Other revenue	97,405	0	0	0	97,405
Capital grants, subsidies and contributions	0	3,215,837	0	0	3,215,837
Total	4,021,855	3,215,837	1,510,346	70,100	8,818,138

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2024 Actual	2023 Actual
		\$	\$
Interest revenue			
Interest on reserve account funds		133,447	8
Other interest revenue		32,917	70,092
		166,364	70,100
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		31,590	34,500
- Other services - grant acquittals		2,450	1,150
		34,040	35,650
Employee Costs			
Employee benefit costs		1,736,064	1,456,811
Other employee costs		83,558	170,160
		1,819,622	1,626,971
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value			
through profit or loss	25	29,700	31,872
Other Interest		4,270	0
		33,970	31,872
Other expenditure			
Sundry expenses		195,308	86,050
		195,308	86,050

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand Total cash and cash equivalents

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2024	2023
	\$	\$
	2,331,859	2,832,247
	2,331,859	2,832,247
	1,367,721	1,616,943
	964,138	1,215,304
	2,331,859	2,832,247

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

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 hierarhy (see Note 22 (i)) due to the observable

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.

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.

2024	2023
\$	\$
3,090,381	2,000,000
3,090,381	2,000,000
3,090,381	2,000,000
3,090,381	2,000,000
3,090,381 3,090,381	2,000,000
3,090,361	2,000,000
62,378	61,117
62,378	61,117
61,117	58,353
1,261	2,764
62,378	61,117

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.

5. TRADE AND OTHER RECEIVABLES	Note	2024	2023
		\$	\$
Current			
Rates and statutory receivables		126,892	160,197
Trade receivables		220,546	426,337
GST receivable		40,603	0
Allowance for credit losses of rates and statutory receivables		(138)	(138)
Allowance for credit losses of trade receivables		(63,434)	(59,782)
Other receivables		1,755	0
		326,224	526,614
Non-current			
Rates and statutory receivables		28,948	24,594
Secretarias Control de	100	28,948	24,594

Disclosure of opening and closing balances related to conti	racts with cu	stomers		
		30 June	30 June	1 July
		2024	2023	2022
	Note	Actual	Actual	Actual
		\$.	\$	\$
Trade and other receivables from contracts with customers		220,546	426,337	847,930
Contract assets	7	76,321	103,668	0
Allowance for credit losses of trade receivables		(63,434)	(59,782)	(59,782)
Total trade and other receivables from contracts with customers	-	233,433	470,223	788,148

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	2024	2023
Current		\$	\$
Fuel and materials		16,456	17,171
		16,456	17,171
The following movements in inventories occurred during the year:			
Balance at beginning of year		17,171	5,266
Inventories expensed during the year		(105,873)	(107,266)
Additions to inventory		105,158	119,171
Balance at end of year		16,456	17,171

MATERIAL ACCOUNTING POLICIES

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.

7. OTHER ASSETS

	\$	\$
Other assets - current		
Prepayments	0	12,101
Accrued income	27,915	16,295
Contract assets	76,321	103,668
Other assets Fuel Tax Credits	3,615	6,893
Receivables for employee related provisions	0	13,035
	107,851	151,992

2024

2023

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.

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-	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
_	\$	\$		\$	\$	\$
Balance at 1 July 2022	1,125,000	15,491,762	16,616,762	63,989	2,229,661	18,910,412
Additions	0	31,186	31,186	0	171,440	202,626
Disposals	0	0	0	0	(66,579)	(66,579)
Revaluation (loss) / reversals transferred to profit or loss	93,000	2,327,352	2,420,352	0	0	2,420,352
Depreciation	0	(505,314)	(505,314)	(13,972)	(287,147)	(806,433)
Balance at 30 June 2023	1,218,000	17,344,986	18,562,986	50,017	2,047,375	20,660,378
Comprises:						
Gross balance amount at 30 June 2023	1,218,000	17,344,986	18,562,986	151,132	3,027,489	21,741,607
Accumulated depreciation at 30 June 2023	0	0	0	(101,115)	(980,114)	(1,081,229)
Balance at 30 June 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	(480,704)	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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class (i) Fair Value	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
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 exisiting 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.

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 2022	52,305,368	3,883,951	721,380	1,302,700	2,414,165	2,780,893	63,408,457
Additions	3,453,368	0	0	30,073	45,987	81,833	3,611,261
Depreciation	(986,854)	(80,447)	(29,892)	(107,474)	(162,951)	(381,483)	(1,749,101)
Balance at 30 June 2023	54,771,882	3,803,504	691,488	1,225,299	2,297,201	2,481,243	65,270,617
Comprises:							
Gross balance at 30 June 2023	83,605,359	7,933,609	1,427,520	1,883,073	3,305,006	4,974,426	103,128,993
Accumulated depreciation at 30 June 2023	(28,833,477)	(4,130,105)	(736,032)	(657,774)	(1,007,805)	(2,493,183)	(37,858,376)
Balance at 30 June 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

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	2020	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	2020	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	2020	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.

10. FIXED ASSETS

(a) Depreciation

	2024	2023
	\$	\$
Buildings - non-specialised	502,309	505,314
Furniture and equipment	13,315	13,972
Plant and equipment	307,589	287,147
Infrastructure - roads	1,071,527	986,854
Other infrastructure drainage	80,447	80,447
Other infrastructure footpaths	29,892	29,892
Other infrastructure parks and ovals	108,978	107,474
Other infrastructure sewerage	165,250	162,951
Other infrastructure	383,861	381,483
	2,663,168	2,555,534

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	
- Formation	not depreciated
- Pavement	17 years
- Bridges	50 years
- Kerbing	25 years
Other infrastructure drainage	50 years
Other infrastructure footpaths	25 years
Other infrastructure parks and ovals	17 years
Other infrastructure sewerage	20 years
Other infrastructure	8 - 40 years

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2024	2024			2024	2024			2023	2023		
	Actual	Actual	2024	2024	Budget	Budget	2024	2024	Actual	Actual	2023	2023
	Net Book	Sale	Actual	Actual	Net Book	Sale	Budget	Budget	Net Book	Sale	Actual	Actual
	Value	Proceeds	Profit	Loss	Value	Proceeds	Profit	Loss	Value	Proceeds	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant And Equipment	55,165	93,909	44,835	(6,091)	20,878	56,000	35,122	0	66,579	134,226	67,647	0

The following assets were disposed of during the year.

Plant and Equipment	2024 Actual Net Book Value	2024 Actual Sale Proceeds	2024 Actual Profit	Actual Loss
Transport				
Hino 500 Serires	17,904	29,091	11,187	0
Ford Ranger	10,000	3,909	0	(6,091)
Other property and services				
Toyota Prado	27,261	60,909	33,648	0
	55,165	93,909	44,835	(6,091)

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.

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 for the purposes 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.

Revaluation (continued)

Whilst the regulatory framework only requires a revaluation to occur at 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 the following way:

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)
Regualtions 17A(4C), the Shire is not required to comply with
AASB136 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 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.

11. TRADE AND OTHER PAYABLES

Current
Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities (PAYG)
Bonds and deposits held
Other payables - Accrued Expenses
Other payables Payroll Creditors
Accrued Interest on Loans
FBT Liabilities
GST Payable

2024	2023
\$	\$
125,324	120,795
59,670	120,170
52,450	44,531
15,816	22,622
11,025	12,045
12,349	0
1,565	0
6,315	6,734
5,370	7,260
0	48,217
289,884	382,374

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

12. OTHER LIABILITIES	2024	2023
	\$	\$
Current		
Contract liabilities	32,665	14,600
Capital grant/contributions liabilities	608,829	216,424
	641,494	231,024
Reconciliation of changes in contract liabilities		
Opening balance	14,600	14,600
Additions	18,065	0
	32,665	14,600
The aggregate amount of the performance obligations		
unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$32,665 (2023: \$14,600)		
The Chine connecte to action the performance obligations from		
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		
Opening balance	216,424	419,169
Additions	608,829	216,424
Revenue from capital grant/contributions held as a liability at		500 TOP • 1000 T
the start of the period	(216,424)	(419,169)
	608,829	216,424
Expected satisfaction of capital grant/contribution		
liabilities		
Less than 1 year	608,829	216,424
	608,829	216,424

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.

13. BORROWINGS

	2024				2023			
	Note	Current	Non-current	Total	Current	Non-current	Total	
Secured		\$	\$	\$	\$	\$	\$	
Debentures		108,347	946,519	1,054,866	106,128	1,054,870	1,160,998	
Total secured borrowings	25	108.347	946,519	1.054.866	106.128	1.054.870	1.160.998	

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 2024 and 2023 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.

14. EMPLOYEE RELATED PROVISIONS

Emp	loyee	Related	Provis	ions
-----	-------	---------	--------	------

Current provisions Employee benefit provisions Annual leave Long service leave 35,842 79,395 146,697 211,148 Employee related other provisions Employment on-costs 20,024 27,527 Total current employee related provisions Employee benefit provisions Employee benefit provisions Employee benefit provisions Long service leave 69,785 26,965 Employee related other provisions Employee related other provisions Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions Total employee related provisions Expected reimbursements of employee related provisions from other WA local governments included within other receivables	• •	Note	2024	2023
Annual leave 110,855 131,753 Long service leave 35,842 79,395 Employee related other provisions 211,148 Employment on-costs 20,024 27,527 Total current employee related provisions 166,721 238,675 Non-current provisions 59,785 26,965 Employee benefit provisions 69,785 26,965 Employee related other provisions 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7 0 13,035	Current provisions		\$	\$
Long service leave 35,842 79,395 Employee related other provisions 211,148 Employment on-costs 20,024 27,527 Total current employee related provisions 166,721 238,675 Non-current provisions 50,785 26,965 Employee benefit provisions 69,785 26,965 Employee related other provisions 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557	Employee benefit provisions			
Employee related other provisions Employment on-costs 20,024 27,527 Total current employee related provisions 166,721 238,675 Non-current provisions Employee benefit provisions Long service leave 69,785 26,965 Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	Annual leave		110,855	131,753
Employee related other provisions Employment on-costs 20,024 27,527 Total current employee related provisions 166,721 238,675 Non-current provisions Employee benefit provisions Long service leave 69,785 26,965 Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	Long service leave		35,842	79,395
Employment on-costs 20,024 27,527 Total current employee related provisions 166,721 238,675 Non-current provisions Employee benefit provisions Long service leave 69,785 26,965 Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557			146,697	211,148
Total current employee related provisions Non-current provisions Employee benefit provisions Long service leave 69,785 Employee related other provisions Employment on-costs Total non-current employee related provisions Total employee related provisions Expected reimbursements of employee related provisions from Expected reimbursements of employee related provisions from	Employee related other provisions			
Non-current provisions Employee benefit provisions Long service leave 69,785 26,965 Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557	Employment on-costs		20,024	27,527
Non-current provisions Employee benefit provisions Long service leave 69,785 26,965 Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557	Total august amplayes valeted previous		466 704	220 675
Employee benefit provisions Long service leave 69,785 26,965 69,785 26,965 Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	rotal current employee related provisions		100,721	230,075
Employee benefit provisions Long service leave 69,785 26,965 69,785 26,965 Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	Non-current provisions			
Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7				
Employee related other provisions Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	Long service leave		69,785	26,965
Employment on-costs 2,772 1,917 Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	•		69,785	26,965
Total non-current employee related provisions 72,557 28,882 Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	Employee related other provisions			
Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7	Employment on-costs		2,772	1,917
Total employee related provisions 239,278 267,557 Expected reimbursements of employee related provisions from 7				
Expected reimbursements of employee related provisions from 7 0 13 035	Total non-current employee related provisions		72,557	28,882
7	Total employee related provisions		239,278	267,557
7				
7	Expected reimbursements of employee related provisions from	_		40.005
		7	0,	13,035

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.

15. REVALUATION SURPLUS

Revaluation surplus - Land - freehold land
Revaluation surplus - Buildings - non-specialised
Revaluation surplus - Plant and equipment
Revaluation surplus - Infrastructure - roads
Revaluation surplus - Other infrastructure drainage
Revaluation surplus - Other infrastructure footpaths
Revaluation surplus - Other infrastructure parks and ovals
Revaluation surplus - Other infrastructure sewerage
Revaluation surplus - Other infrastructure

2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
\$	\$	\$	\$	\$	\$
964,768	0	964,768	871,768	93,000	964,768
11,388,726	0	11,388,726	9,061,374	2,327,352	11,388,726
197,973	0	197,973	197,973	0	197,973
30,179,485	0	30,179,485	30,179,485	0	30,179,485
4,103,641	0	4,103,641	4,103,641	0	4,103,641
497,095	0	497,095	497,095	0	497,095
882,195	0	882,195	882,195	0	882,195
2,203,605	0	2,203,605	2,203,605	0	2,203,605
1,816,866	0	1,816,866	1,816,866	0	1,816,866
52.234.354	0	52 234 354	49 814 002	2 420 352	52 234 354

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	2024 Actual	2023 Actual
	-		\$	\$
	Cash and cash equivalents	3 _	2,331,859	2,832,247
	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 - Financial assets at amortised cost	3 4 _	964,138 3,090,381 4,054,519	1,215,304 2,000,000 3,215,304
	The restricted financial assets are a result of the following specific purposes to which the assets may be used: Restricted reserve accounts Contract liabilities Capital grant liabilities Total restricted financial assets	26 12 12 _	3,413,025 32,665 608,829 4,054,519	2,984,280 14,600 216,424 3,215,304
(b)	Reconciliation of Net Result to Net Cash Provided By Operating Activities			
	Net result		627,761	2,617,616
(c)	Non-cash items: Adjustments to fair value of financial assets at fair value through profit or loss Provision for Doubtful Debt Depreciation/amortisation (Profit)/loss on sale of asset Changes in assets and liabilities: (Increase)/decrease in trade and other receivables (Increase)/decrease in inventories (Increase)/decrease) in inventories Increase/(decrease) in trade and other payables Increase/(decrease) in employee related provisions Increase/(decrease) in other liabilities Capital grants, subsidies and contributions Net cash provided by/(used in) operating activities	4(b) 10(a) 10(b)	(1,261) 3,652 2,663,168 (38,744) 192,384 44,141 715 (92,490) (28,279) 410,470 (2,710,016) 1,071,501	(2,764) 0 2,555,534 (67,647) 379,259 (127,400) (11,905) (45,382) 37,940 (202,745) (3,013,092) 2,119,414
(c)	Undrawn Borrowing Facilities Credit Standby Arrangements Bank overdraft limit Bank overdraft at balance date Credit card limit Credit card balance at balance date Total amount of credit unused Loan facilities Loan facilities - current Loan facilities - non-current		60,000 0 16,000 (5,269) 70,731 108,347 946,519	60,000 0 16,000 (2,157) 73,843 106,128 1,054,870
	Total facilities in use at balance date		1,054,866	1,160,998
	Unused loan facilities at balance date		0	0

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 2023-2024.

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 Shire continues to consider 2 options for the site, being;

Option 1

Opening the current site to the West that would increase the estimated life of the site to 5 years.

Opening the current site to the West and have options to apply for clearing permits to expand the pits. This is likely to increase the estimated life of the site to more than 8 years.

After implementing the preferred option the Shire will review the scale of the Council's rehabilitation liability and plan to use its Waste Management Reserve to fund the liability for the close out plan.

18. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- plant & equipment purchases	0	108,700
	0	108,700
Payable:		
- not later than one year	0	108,700

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	Note	2024 Actual	2024 Budget	2023 Actual
	-	\$	\$	\$
President's annual allowance		7,500	7,500	3,750
President's meeting attendance fees		7,575	3,125	9,485
President's travel and accommodation expenses		25	0	0
		15,100	10,625	13,235
Deputy President's annual allowance		1,876	1,875	938
Deputy President's meeting attendance fees		3,575	3,125	3,962
•		5,451	5,000	4,900
All other council member's meeting attendance fees		19,225	18,750	15,701
All other council member's communications allowance		0	. 0	150
All other council member's travel and accommodation expenses		0	1,500	171
a management and a management of the second and a second		19,225	20,250	16,022
	19(b)	39,776	35,875	34,157

(b) Key Management Personnel (KMP) Compensation

		2024	2023
The total of compensation paid to KMP of the	Note	Actual	Actual
Shire during the year are as follows:		\$	\$
Short-term employee benefits		275,563	315,195
Post-employment benefits		41,485	35,142
Employee - other long-term benefits		4,509	30,987
Employee - termination benefits		74,270	0
Council member costs	19(a)	39,776	34,157
	7	435.603	415.481

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.

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	2024	2023
occurred with related parties:	Actual	Actual
	\$	\$
Purchase of goods and services	43,631	74,179
Short term employee benefits - other related parties	9,969	72,287
Post employee benefits - other related parties	2,489	13,951
Termination benefits - other related parties	11,830	0
Amounts outstanding from related parties:		
Trade and other receivables	8,973	0

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.

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.

Statement of Financial Position	2024 Actual	2023 Actual
	\$	\$
Land and Buildings	1,260,730	1,155,947
Less:accumulated depreciation	(30,393)	(139,493)
Total assets	1,230,337	1,016,454
Statement of Comprehensive Income		x
Other revenue	58,343	35,069
Depreciation	(30,393)	(27,899)
Other expense	(24,668)	(30,245)
Profit/(loss) for the period	3,282	(23,075)
Total comprehensive income for the period	3,282	(23,075)
Statement of Cash Flows		
Other revenue	49,679	34,782
Other expense	(24,668)	(30,397)
Net cash provided by (used in) operating activities	25,011	4,385

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.

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 2024 or which would require a separate disclosure.

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 Shire at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs)

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level

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

Laval 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 characteristic 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

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 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.

23. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.10300	113	1,126,451	116,024	(412)	115,612	116,024	0	116,024	132,877
Commercial	Gross rental valuation	0.10300	15	256,474	26,417	0	26,417	26,417	0	26,417	26,802
Town Rural	Gross rental valuation	0.10300	12	138,892	14,306	0	14,306	14,306	0	14,306	14,514
Other Town	Gross rental valuation	0.10300	8	33,384	3,439	0	3,439	3,439	0	3,439	3,489
Rural Farmland	Unimproved valuation	0.00562	226	211,886,000	1,190,799	(2,552)	1,188,247	1,190,587	(39)	1,190,548	1,141,973
Total general rates		Minimum Payment	374	213,441,201	1,350,985	(2,964)	1,348,021	1,350,773	(39)	1,350,734	1,319,655
Minimum payment		\$									
Residential	Gross rental valuation	849	66	445,279	56,034	0	56.034	56,034	0	56,034	39,552
Commercial	Gross rental valuation	849	17	65,470	14,433	0	14,433	14,433	0	14,433	14,008
Town Rural	Gross rental valuation	849	16	38,685	13,584	0	13,584	13,584	0	13,584	13,184
Other Town	Gross rental valuation	248	20	7,974	4,960	0	4,960	4,960	0	4,960	4,820
Rural Farmland	Unimproved valuation	849	63	5,135,300	53,487	0	53,487	53,487	0	53,487	52,736
Commercial	Unimproved valuation	849	4	500	3,396	0	3,396	3,396	0	3,396	3,296
Town Rural	Unimproved valuation	849	4	137,000	3,396	0	3,396	3,396	0	3,396	3,296
Mining	Unimproved valuation	248	16	130,350	3,968	(151)	3,817	3,968	0	3,968	4,105
Total minimum payments			206	5,960,558	153,258	(151)	153,107	153,258	0	153,258	134,997
Total general rates and mini	mum payments		580	219,401,759	1,504,243	(3,115)	1,501,128	1,504,031	(39)	1,503,992	1,454,652
Ex-gratia Rates											
CBH					57,425	0	57,425	57,425	0	57,425	55,694
Total amount raised from ra	tes (excluding general rates)		0	0	57,425	0	57,425	57,425	0	57,425	55,694
Total Rates						-	1,558,553		-	1,561,417	1,510,346

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.

24. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward
(a) Non-cash amounts excluded from operating activities		\$	\$	\$
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(b)	(44,835)	(35,122)	(67,647)
Add: Movement in liabilities associated with restricted cash Less: Fair value adjustments to financial assets at fair value through profit or		5,124	4,970	16,217
loss	4(b)	(1,261)	0	(2,764)
Add: Loss on disposal of assets	10(b)	6,091	0	0
Add: Depreciation	10(a)	2,663,168	2,185,601	2,555,534
Non-cash movements in non-current assets and liabilities:		(4.054)	0	(4.720)
Pensioner deferred rates		(4,354) 43,675	0	(1,729) 1,563
Employee benefit provisions Non-cash amounts excluded from operating activities		2,667,608	2,155,449	2,501,174
Non-cash amounts excluded from operating activities		2,007,000	2,155,449	2,501,174
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded				
from the net current assets used in the Statement of Financial Activity				
in accordance with Financial Management Regulation 32 to				
agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	26	(3,413,025)	(3,164,196)	(2,984,280)
Add: Current liabilities not expected to be cleared at end of year		(0,110,000)	(-,,)	(-11
- Current portion of borrowings	13	108,347	0	106,128
- Liability supported by reserve		119,224	119,070	114,100
Total adjustments to net current assets		(3,185,454)	(3,045,126)	(2,764,052)
Net current assets used in the Statement of Financial Activity		E 070 774	2 504 449	E 520 024
Total current assets Less: Total current liabilities		5,872,771 (1,206,446)	3,594,418 (549,292)	5,528,024 (958,201)
Less: Total adjustments to net current assets		(3,185,454)	(3,045,126)	(2,764,052)
Surplus or deficit after imposition of general rates		1,480,871	(3,045,120)	1,805,771
Surplus of deficit after imposition of general rates		1,400,071	U	1,000,771

25. BORROWINGS DETAIL

Borrowings					Actual					Bud	get	
			New Loans	Principal	7.10.1—111		Principal				Principal	
		Principal at	During 2022-	Repayments	Principal at 30	New Loans	Repayments	Principal at	Principal at 1	New Loans	Repayments	Principal at
Purpose	Note	1 July 2022	23	During 2022-23	June 2023	During 2023-24	During 2023-24	30 June 2024	July 2023	During 2023-24	During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Multi Tyre Roller		138,981	C	(20,895)	118,086	0	(21,069)	97,017	108,846	0	(21,070)	87,776
Smooth Drum Tyre Roller		122,625	C	(18,438)	104,187	. 0	(18,591)	85,596	113,432	0	(18,591)	94,841
Swimming Pool		143,716	C	(19,444)	124,272	0	(19,795)	104,477	133,849	0	(19,795)	114,054
Short Term Accommodation Project 2017		615,516	C	(34,109)	581,407	0	(35,188)	546,219	564,486	0	(35,189)	529,297
GROH house		244,136	c	(11,090)	233,046	0	(11,489)	221,557	227,550	0	(11,489)	216,061
Swimming Pool		35,000	C	(35,000)	0	0	0	0	0	0	0	0
Total		1,299,974	C	(138,976)	1,160,998	0	(106,132)	1,054,866	1,148,164	0	(106,134)	1,042,030
Borrowing Finance Cost Payments												
					Date final		Actual for year	Budget for	Actual for year			
		Loan			payment is		ending	year ending	ending			
Purpose	Note	Number	Institution		due		30 June 2024	30 June 2024	30 June 2023	_		
							\$	\$	\$	_		
Multi Tyre Roller			WATC*	1.09%	10/11/2028		(784)	(787)	(1,070)			
Smooth Drum Tyre Roller		104	WATC*	1.09%	10/11/2028		(941)	(984)	(984)			
Swimming Pool		101	WATC*	1.91%	25/06/2029		(2,142)		(2,494)			
Short Term Accommodation Project 2017		99	WATC*	3.25%	4/10/2036		(17,716)		(18,804)			
GROH house		100	WATC*	3.75%	2/10/2038		(8,117)	(8,218)	(8,520)			
Total							(29,700)	(30,120)	(31,872)			
Total Finance Cost Payments							(29,700)	(30,120)	(31,872)	ē		

^{*} WA Treasury Corporation
** Dowerin Events Management

	2024 Actual	2024 Actual	2024 Actual	2024 Actual	2024 Budget	2024 Budget	2024 Budget	2024 Budget	2023 Actual	2023 Actual	2023 Actual	2023 Actual
26. RESERVE ACCOUNTS	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	114,100	5,124	0	119,224	114,100	4,970	0	119,070	97,883	16,217	0	114,100
(b) Plant Replacement Reserve	464,535	120,861	(36,844)	548,552	464,535	20,236	(35,310)	449,461	487,477	227,117	(250,059)	464,535
(c) Sewerage Asset Preservation Reserve	907,424	40,750	(12,000)	936,174	907,424	39,529	(12,000)	934,953	912,088	45,336	(50,000)	907,424
(d) Information Technology Reserve	60,144	6,740	(40,000)	26,884	60,144	2,620	(40,000)	22,764	39,651	20,493	0	60,144
(e) Land & Building Reserve	363,390	318,745	0	682,135	363,390	268,256	0	631,646	349,816	13,574	0	363,390
(f) Swimming Pool Reserve	0	0	0	0	0	0	0	0	40,561	0	(40,561)	0
(g) Recreation Reserve	229,175	6,253	(13,200)	222,228	229,175	9,983	(41,200)	197,958	206,109	53,066	(30,000)	229,175
(h) Community Housing Reserve	60,751	2,728	0	63,479	60,751	2,646	0	63,397	60,005	746	0	60,751
(i) Economic Reserve	67,803	3,045	(30,000)	40,848	67,803	2,954	(30,000)	40,757	66,971	832	0	67,803
(j) Bowling Green Reserve	128,702	15,780	0	144,482	128,702	15,606	0	144,308	117,245	11,457	0	128,702
(k) Tennis Court Reserve	64,850	8,913	0	73,763	64,850	8,825	0	73,675	58,128	6,722	0	64,850
(I) Depot Reserve	70,264	21,502	0	91,766	70,264	3,061	0	73,325	20,015	50,249	0	70,264
(m) Waste Reserve	40,264	1,808	0	42,072	40,264	1,754	0	42,018	20,015	20,249	0	40,264
(n) Road and Infrastructure Reserve	412,878	68,540	(60,000)	421,418	412,878	17,986	(60,000)	370,864	0	412,878	0	412,878
	2,984,280	620,789	(192,044)	3,413,025	2,984,280	398,426	(218,510)	3,164,196	2,475,964	878,936	(370,620)	2,984,280

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)	Swimming Pool Reserve	-To be used for the renewal and/or upgrade and development of the swimming pool.
(g)	Recreation Reserve	-To fund future maintenance, upgrades and developments of recreation facilities, including the swimming pool.
(h)	Community Housing Reserve	-To enable participation in community housing projects such as independent living units for seniors
(i)	Economic Reserve	-To maintain a reserve to fund economic development initiatives
(j)	Bowling Green Reserve	-To be used for the replacement of the bowling greens.
(k)	Tennis Court Reserve	-To be used for the replacement of the Tennis Courts
(1)	Depot Reserve	-To be used for the purpose of construction of a new Shire of Dowerin Works Depot facility
(m)	Waste Reserve	-To be used for the renewal & development of the Shire of Dowerin Waste Facility
(n)	Road and Infrastructure Reserve	-To be used for the new construction, maintenance, renewal or upgrade of drainage, footpaths, streets and roads