



Shire of Dardanup

Corporate & Governance

Directorate

# APPENDICES

Item 12.5.1 – 12.5.5

## ORDINARY COUNCIL MEETING

To Be Held

Thursday, 25<sup>th</sup> September 2025

Commencing at 5.00pm

At

Shire of Dardanup  
ADMINISTRATION CENTRE EATON  
1 Council Drive - EATON

This document is available in alternative formats such as:

- ~ Large Print
- ~ Electronic Format [disk or emailed]  
Upon request.



| RISK ASSESSMENT TOOL   |  |                                   |              |                      |  |                            |               |                      |
|--|--|-----------------------------------|--------------|----------------------|--|----------------------------|---------------|----------------------|
| <b>OVERALL RISK EVENT:</b> Shire of Dardanup Administration Building – Commercial Space Lease<br><b>RISK THEME PROFILE:</b><br>6 - Community Engagement Choose an item.<br>10 - Management of Facilities, Venues, Events and Services Choose an item.<br><b>RISK ASSESSMENT CONTEXT:</b> Operational |  |                                   |              |                      |  |                            |               |                      |
| CONSEQUENCE CATEGORY   | RISK EVENT   | PRIOR TO TREATMENT OR CONTROL     |              |                      | RISK ACTION PLAN<br>(Treatment or controls proposed) | AFTER TREATMENT OR CONTROL |               |                      |
|  |  | CONSEQUENCE                       | LIKELIHOOD   | INHERENT RISK RATING |  | CONSEQUENCE                | LIKELIHOOD    | RESIDUAL RISK RATING |
| HEALTH   | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| FINANCIAL IMPACT   | Failure to establish a Lease Agreement could lead to financial implications to the Shire.              | Minor (2)                         | Unlikely (2) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |
| SERVICE INTERRUPTION   | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| LEGAL AND COMPLIANCE   | Failure to establish a lease could lead to implications to the Shire.                                  | Minor (2)                         | Possible (3) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |
| REPUTATIONAL   | Council may be seen in a negative light if they failed to capitalise on revenue raising opportunities. | Minor (2)                         | Possible (3) | Moderate (5 - 11)    | Not required.  | Not required.              | Not required. | Not required.        |
| ENVIRONMENT  | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| PROPERTY   | Failure to lease the space may incur ongoing maintenance expenses to the Shire.                        | Minor (2)                         | Unlikely (2) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |

Location Plan





**Chantal Shorter**

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**From:** Amy Bywaters  
**Sent:** Thursday, 24 July 2025 8:48 AM  
**To:** Chantal Shorter  
**Subject:** FW: Request for Reconsideration of Palm Tree Removal at Eaton Bowling and Social Club

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

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**From:** Eaton Bowling & Social Club <[sec@eatonbowling.com.au](mailto:sec@eatonbowling.com.au)>  
**Sent:** Wednesday, 16 July 2025 9:59 AM  
**To:** Tyrrell Gardiner <[tyrrellg@dardanup.wa.gov.au](mailto:tyrrellg@dardanup.wa.gov.au)>  
**Subject:** Request for Reconsideration of Palm Tree Removal at Eaton Bowling and Social Club

You don't often get email from [sec@eatonbowling.com.au](mailto:sec@eatonbowling.com.au). [Learn why this is important](#)

**⚠ CAUTION:** This email originated from outside the Shire of Dardanup.  
Do NOT click links or open attachments unless you recognize the sender and know the content is safe. Do NOT enter any username or passwords and report any suspicious content.

Dear Tyrrell

I hope this finds you well.

On behalf of the Eaton Bowling and Social Club I would like to formally request that the Shire of Dardanup reconsider a council resolution that we understand was made in 2022 regarding the removal of Palm trees located at our club.

We are not seeking the removal of all the palm trees on site. However we are requesting the Council remove four specific palm trees that are located near the new walkway on Pratt Road leading to the club entrance.

These particular trees are causing safety concerns, especially for our elderly members and visitors. The berries that fall from the palms regularly scatter across the walkway, creating a slippery and hazardous surface. As the walkway is frequently used by older members of the community the risks of slips and falls is a growing concern.

We respectfully ask the council to revisit this matter, considering the safety and insurance claim implications and the limited scope of our request.

Thank you for your time and consideration. We would be pleased to discuss this further or meet with you or relevant Shire staff at the site if that would be helpful.

**Regards,**  
**Terry Bright**  
**President**

**EATON BOWLING AND SOCIAL CLUB INC.**

Pratt Road EATON WA 6232

ABN 65 634 667 792

Phone: (08) 9725 1074

**President:** Terry Bright

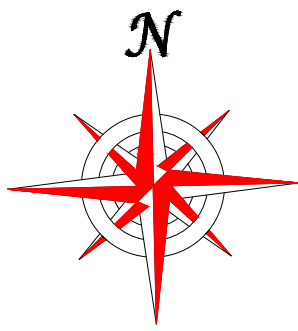
**Secretary:** Greg Rogers

Email: [sec@eatonbowling.com](mailto:sec@eatonbowling.com)

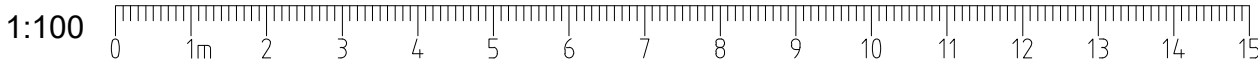



| RISK ASSESSMENT TOOL   |  |                                   |              |                      |  |                            |               |                      |
|--|--|-----------------------------------|--------------|----------------------|--|----------------------------|---------------|----------------------|
| <b>OVERALL RISK EVENT:</b> Eaton Bowling and Social Club – Request to Remove Palm Trees<br><b>RISK THEME PROFILE:</b><br>7 - Environment Management Choose an item.<br>10 - Management of Facilities, Venues, Events and Services Choose an item.<br><b>RISK ASSESSMENT CONTEXT:</b> Operational |  |                                   |              |                      |  |                            |               |                      |
| CONSEQUENCE CATEGORY   | RISK EVENT   | PRIOR TO TREATMENT OR CONTROL     |              |                      | RISK ACTION PLAN<br>(Treatment or controls proposed) | AFTER TREATMENT OR CONTROL |               |                      |
|  |  | CONSEQUENCE                       | LIKELIHOOD   | INHERENT RISK RATING |  | CONSEQUENCE                | LIKELIHOOD    | RESIDUAL RISK RATING |
| HEALTH   | Increased risk of trips and falls, especially for the elderly due to the fallen debris on the walkways | Moderate (3)                      | Likely (4)   | Moderate (5 - 11)    | Not required.  | Not required.              | Not required. | Not required.        |
| FINANCIAL IMPACT   | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| SERVICE INTERRUPTION   | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| LEGAL AND COMPLIANCE   | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| REPUTATIONAL   | Reputational impact of removing established trees  | Minor (2)                         | Likely (4)   | Moderate (5 - 11)    | Not required.  | Not required.              | Not required. | Not required.        |
| ENVIRONMENT  | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| PROPERTY   | On going maintenance expenses for the Lessee of the premises should Council not support the removal    | Minor (2)                         | Unlikely (2) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |



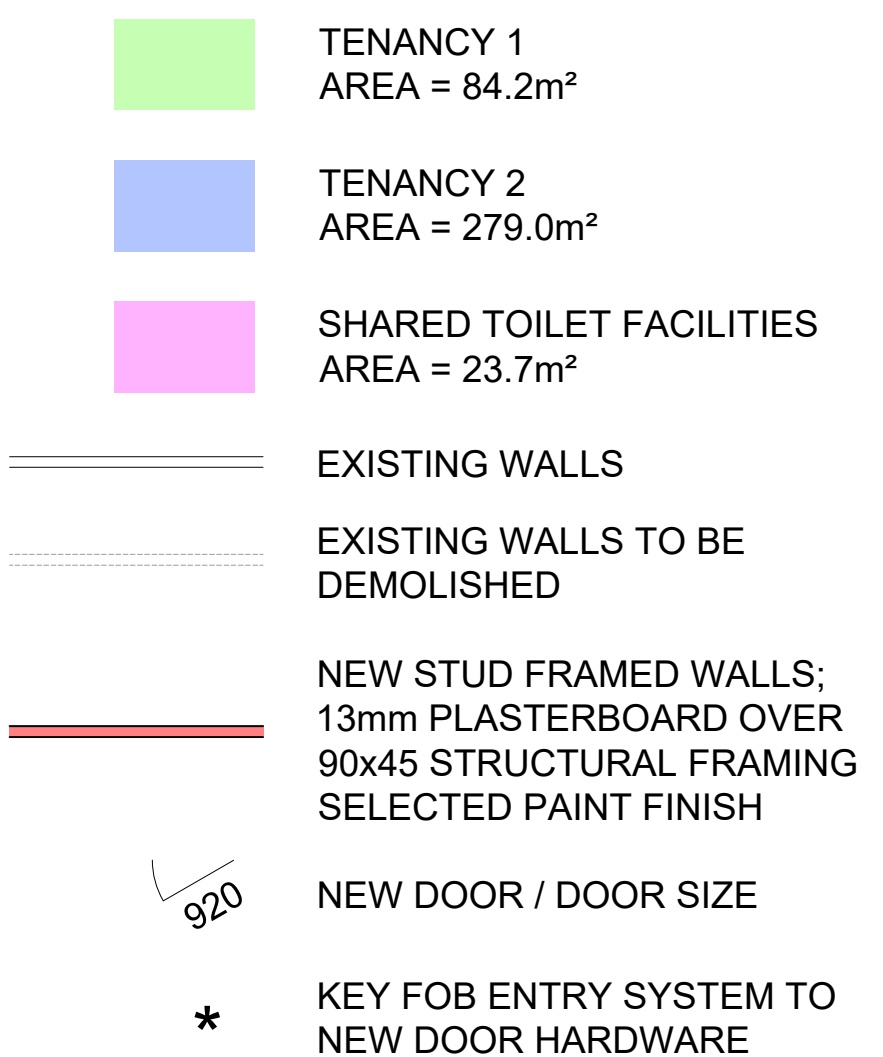


EXISTING FLOOR PLAN




| AMENDMENT DESCRIPTION |                        |  |  | BY   | DATE       | APPROVED | REVIEWED FOR CONSTRUCTION   | AUTHORISED FOR APPROVAL  | APPROVED FOR CONSTRUCTION | DRAWING TITLE  | INFRASTRUCTURE                        |                       |              | <br><b>Shire of Dardanup</b><br><div>Administration Centre Eaton<br/>P.O Box 7017- 1 Council Drive<br/>Eaton Western Australia 6232<br/>ABN: 57 305 829 653</div> <div>Telephone 08 9724 0000<br/>Facsimile 08 9724 0091<br/>Online www.dardanup.wa.gov.au</div> |            |  |
|-----------------------|------------------------|--|--|------|------------|----------|---|--------------------------|---------------------------|--|---------------------------------------|-----------------------|--------------|---|------------|--|
| A                     | PRELIMINARY            |  |  | B.B. | 13.06.2023 |          |   |                          |                           | DARDANUP SHIRE OFFICES - CONCEPT DRAWINGS<br>LITTLE STREET, DARDANUP | DRAWING NO.<br><b>2023-CPT-067-01</b> |                       |              |   |            |  |
| B                     | CONCEPT DESIGN REVISED |  |  | B.B. | 02.09.2024 |          | DRAWN<br>B.B.   | DRAWN DATE<br>27.08.2024 | TARDIS RECORD NUMBER      |  | EXISTING FLOOR PLAN                   | DATUM.<br>GRID SYSTEM | AHD<br>GDA94 | SHEET NO.   | SHEET SIZE |  |
| C                     | ISSUED FOR COMMENT     |  |  | B.B. | 14.01.2025 |          | THIS DRAWING IS AND SHALL REMAIN THE SOLE PROPERTY OF 'THE SHIRE OF DARDANUP'. THE DRAWING MAY ONLY BE USED FOR THE PURPOSE FOR WHICH IT WAS COMMISSIONED, AND MAY NOT BE LENT, SHOWN, COPIED OR OTHERWISE DUPLICATED WITHOUT THE WRITTEN AUTHORISATION OF THE OWNER. |                          |                           |  |                                       |                       |              |   |            |  |
| D                     | ISSUED FOR APPROVAL    |  |  | B.B. | 16.01.2025 |          |   |                          |                           |  |                                       |                       |              |   |            |  |
|                       |                        |  |  |      |            |          |   |                          |                           |  |                                       |                       |              |   |            |  |
|                       |                        |  |  |      |            |          |   |                          |                           |  |                                       |                       |              |   |            |  |
|                       |                        |  |  |      |            |          |   |                          |                           |  |                                       |                       |              |   |            |  |
|                       |                        |  |  |      |            |          |   |                          |                           |  |                                       |                       |              |   |            |  |





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| AMENDMENT DESCRIPTION |                        | BY   | DATE       | APPROVED | REVIEWED FOR CONSTRUCTION   | AUTHORISED FOR APPROVAL | APPROVED FOR CONSTRUCTION | DRAWING TITLE  | INFRASTRUCTURE                        |  | <br><b>Shire of Dardanup</b><br><small>Administration Centre Eaton<br/>P.O Box 7017- 1 Council Drive<br/>Eaton Western Australia 6232<br/>ABN: 57 305 829 653</small><br><small>Telephone 08 9724 0000<br/>Facsimile 08 9724 0091<br/>Online www.dardanup.wa.gov.au</small> |
|-----------------------|------------------------|------|------------|----------|---|-------------------------|---------------------------|--|---------------------------------------|--|--|
| A                     | PRELIMINARY            | B.B. | 13.06.2023 |          | DRAWN   | DRAWN DATE              | TARDIS RECORD NUMBER      | DARDANUP SHIRE OFFICES - CONCEPT DRAWINGS<br>LITTLE STREET, DARDANUP | DRAWING NO.<br><b>2023-CPT-067-02</b> |  |  |
| B                     | CONCEPT DESIGN REVISED | B.B. | 02.09.2024 |          | B.B.  | 27.08.2024              |                           | PROPOSED FLOOR PLAN  | DATUM, AHD<br>GRID SYSTEM GDA94       |  |  |
| C                     | ISSUED FOR COMMENT     | B.B. | 14.01.2025 |          | THIS DRAWING IS AND SHALL REMAIN THE SOLE PROPERTY OF<br>'THE SHIRE OF DARDANUP'. THE DRAWING MAY ONLY BE USED FOR<br>THE PURPOSE FOR WHICH IT WAS COMMISSIONED, AND MAY NOT BE<br>LENT, SHOWN, COPIED OR OTHERWISE DUPLICATED WITHOUT THE<br>WRITTEN AUTHORISATION OF THE OWNER. |                         |                           |  | SHEET NO.                             |  |  |
| D                     | ISSUED FOR APPROVAL    | B.B. | 16.01.2025 |          |   |                         |                           |  | SHEET SIZE                            |  |  |
|                       |                        |      |            |          |   |                         |                           |  |                                       |  |  |



## FACILITY USER AGREEMENT

|                               |  |   |  |
|-------------------------------|--|---|--|
| <b>USAGE PERIOD:</b>          | <b>Occasional</b> <input type="checkbox"/>             | <b>Annual</b> <input checked="" type="checkbox"/> | (TICK <input checked="" type="checkbox"/> ONE)         |
| <b>TYPE OF FACILITY:</b>      | <b>Building(s)</b> <input checked="" type="checkbox"/> | <b>Grounds</b> <input type="checkbox"/>           | (TICK ONE <input checked="" type="checkbox"/> OR BOTH) |
| <b>NAME OF USER:</b>          | <u>Dardanup Heritage Collective</u>                    |   |  |
| <b>NAME OF FACILITY:</b>      | <u>Shire of Dardanup – Dardanup Office</u>             |   |  |
| <b>LOCATION:</b>              | <u>Part of Lot 34, Little Street, Dardanup WA 6236</u> |   |  |
| <b>DETAILS:</b>               | <u>Refer to General Conditions</u>                     |   |  |
| <b>ANY CONDITIONS OF USE:</b> | <u>Refer to Special Conditions</u>                     |   |  |
| <b>USAGE DATE:</b>            | <b>Start Date:</b> <u>1 July 2023</u>                  | <b>End Date:</b> <u>30 June 2026</u>              |  |
| <b>USAGE TIME:</b>            | <b>Start Time:</b> <u>9.30am</u>                       | <b>Finish Time:</b> <u>3.30pm</u>                 |  |

|                                  |                                     |               |  |
|----------------------------------|-------------------------------------|---------------|--|
| <b>Primary Contact Name:</b>     | <u>Jill Cross</u>                   |               |  |
| <b>Primary Contact Position:</b> | <u>Chairperson</u>                  |               |  |
| <b>Address:</b>                  | <u>PO Box 204, Dardanup WA 6236</u> |               |  |
| <b>Phone:</b>                    | <b>Mobile:</b> <u>0418 281 201</u>  | <b>Other:</b> |  |
| <b>Email:</b>                    | <u>jill.cross@bigpond.co</u>        |               |  |

|                             |   |               |  |
|-----------------------------|---|---------------|--|
| <b>Second Contact Name:</b> | <u>Janice Calcei</u>                        |               |  |
| <b>Position:</b>            | <u>Secretary</u>                            |               |  |
| <b>Address:</b>             | <u>PO Box 204, Dardanup WA 6236</u>         |               |  |
| <b>Phone:</b>               | <b>Mobile:</b> <u>0402 783 019</u>          | <b>Other:</b> |  |
| <b>Email:</b>               | <u>dardanupheritagecollective@gmail.com</u> |               |  |

|                            |                                     |               |  |
|----------------------------|-------------------------------------|---------------|--|
| <b>Third Contact Name:</b> | <u>Jenny Trigwell</u>               |               |  |
| <b>Position:</b>           | <u>Treasurer</u>                    |               |  |
| <b>Address:</b>            | <u>PO Box 204, Dardanup WA 6236</u> |               |  |
| <b>Phone:</b>              | <b>Mobile:</b> <u>0428 315 083</u>  | <b>Other:</b> |  |
| <b>Email:</b>              | <u>jennytrigwell@bigpond.com</u>    |               |  |

### FOR OFFICE USE ONLY

*Building Property Management Officer to Complete*

| GOVERNANCE INFORMATION               |  |                                      |  |
|--------------------------------------|--|--------------------------------------|--|
| User Notified – Date                 |  | Tardis Link                          |  |
| Booking Register Updated             |  | Usage Fee entered in Synergy         |  |
| Keys Provided – Key Register Updated |  | Keys Returned – Key Register Updated |  |
| Bond Paid (if applicable)            |  | Bond Refunded (if applicable)        |  |

**GENERAL CONDITIONS**

- The User means the (Insert Name In Full) **DARDANUP HERITAGE COLLECTIVE**
- The User is the person, business, company, school, group or association using the Shire of Dardanup facility.
- The Facility means the facilities located at  
(Insert name and address of facility) **Part Lot 34 Little Street, Dardanup**

Including:

**DETAIL HERE AREA OF HIRE:**

- *(for example: Sports Pavilion / Clubrooms – kitchen, toilets amenities, foyer, meeting rooms and outdoor area; Canteen; Change Rooms – Showers, toilets, change areas, umpires room; Bar; etc)*

Front office only, as highlighted in red on Appendix B.

**Note:** The following rooms are not available for use:

- Reception area and adjoining rooms
- Staff kitchen

- For SEASONAL HIRE ONLY, please provide date(s)/time(s) of specific activities and functions:

| DATE | TIMES | SPECIFIC ACTIVITY AND FUNCTIONS |
|------|-------|---------------------------------|
|      |       |                                 |
|      |       |                                 |
|      |       |                                 |
|      |       |                                 |
|      |       |                                 |
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|      |       |                                 |
|      |       |                                 |
|      |       |                                 |
|      |       |                                 |

*Note: Any requests to vary the scheduled date/times of usage will be made through the Shire of Dardanup, who will confirm availability of the buildings before accepting any variations.*

- The Agreement means this Facility Usage Agreement including all attachments, conditions and requirements.
- The Facilities means the Facilities to be used by the User as set out in this Agreement.

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**1. Right to Refuse or Cancel a Booking**

The Shire of Dardanup reserves the right to refuse an application or to cancel a confirmed booking at any time, if in its opinion the User or the activity contravenes the Vision and Values of the Shire of Dardanup, or does not comply with any legal requirements or the Conditions of Use.

**2. Usage Periods**

Usage Period(s) are to be detailed within the approved Facility User Agreement (ie: times/dates) - refer to

For Occasional Usage bookings, if a specific starting time/date has been agreed between the Shire of Dardanup and User, the User must not change the starting time/date without prior written consent of the Building Property Management Officer. The facilities are to be used by the User only at the agreed times/dates.

For Seasonal Usage bookings, the time/date of the commencement and cessation of the Seasonal Usage Period must be specified in the Facility User Agreement, including the time/date of specific activities and functions where the Facilities will be utilised during that Seasonal Usage Period (ie: dates/times of games, training nights, social events, etc). If a specific starting time/date has been agreed between the Shire of Dardanup and User, the User must not change the starting time/date without prior written consent of the Building Property Management Officer. The facilities are to be used by the User only at the agreed times/dates.

**3. User Responsibilities**

The User shall have the sole responsibility of managing and supervising all of the events/activities it undertakes pursuant to its rights under this Agreement, including but not limited to the hiring of all necessary staff and officials, conducted on the premises, and for the enforcement of the policies, rules and regulations associated with this Agreement together with those prescribed by any governing body or applicable legislation. The User must use the Facilities in a safe, proper and efficient manner.

**4. Damages**

The User shall be responsible for any damage to the facilities caused by the User, its officers, directors, employees, volunteers, agents or contractors, invitees, spectators, members, participants in or at any event or activity hosted/planned/conducted/sponsored by the User.

Any damage caused to the Facility as a result of inappropriate use by the User groups, is the responsibility of the relevant User. This includes repairs required due to misuse, deliberate damage or unreasonable wear and tear. The Shire of Dardanup will invoice the User for damage caused to the Facilities, where such damage is considered to be excessive and greater than would be expected from normal wear and tear.

Where it is determined by the Shire of Dardanup that the User has caused excessive damage by misuse, repair to the facility will not be a priority for the Shire of Dardanup maintenance staff – unless the damage is a safety issue. In such circumstances the Shire of Dardanup gives no guarantee that damage to the facility will be repaired by the next game/event within the current season of the respective sport/activity.

Modifications or alterations to the Facility will not be permitted without the express prior written approval from the Shire of Dardanup.

**5. Supervision**

The User shall have the sole responsibility for the supervision, control and safety of all persons entering the facility or attending a function of the User, including but not limited to, its officers, directors, employees, volunteers, agents or contractors, invitees, spectators, members, participant in or at any event or activity hosted/planned/conducted/sponsored by the User.

## **6. Inspection of Facilities**

The User shall ensure that the facilities are thoroughly inspected, including but not limited to the structures, prior to use to ensure safe conditions. The Shire of Dardanup will carry out quarterly inspections of the facilities. The User will be notified by the Shire of Dardanup prior to the inspection and will be invited to have a representative present if they wish. Following these inspections, a report will be generated identifying any issues that require action.

## **7. Reporting Maintenance Issues / Manager**

The User shall immediately report all unsafe conditions to the Shire of Dardanup. The User shall undertake appropriate interim safety measure and report all unsafe conditions to the Shire of Dardanup. Any issues identified by the User are to be reported to the Shire of Dardanup via email to [aly.smith@dardanup.wa.gov.au](mailto:aly.smith@dardanup.wa.gov.au)  
**Urgent repair issues should be reported to Council on 9724 0000 (including after hours).**

## **8. Maintenance Responsibilities**

For a breakdown of maintenance responsibilities during seasonal use, please refer to Appendix A.

Requests to upgrade, improve or add facilities (outside maintenance/repair) need to be submitted to the Shire of Dardanup Building Property Management Officer in writing and emailed to [aly.smith@dardanup.wa.gov.au](mailto:aly.smith@dardanup.wa.gov.au). Any approved upgrades, improvements or additions to the Shire of Dardanup facilities eg. Canteen infrastructure/equipment etc are to be made available for any eligible user with an approved booking from the Shire of Dardanup.

All upgrades, improvements or additions to the Shire of Dardanup facilities will be considered contributed assets (Council owned) unless agreed otherwise in writing. The User understands that there is no entitlement for compensation if the organisation relocates to another venue.

## **9. Sale and/or Consumption of Alcohol**

Alcohol is not to be consumed or sold at facilities unless agreement has been provided in writing by the Shire of Dardanup, and any provisions and permits required under the Liquor Licensing Act have been obtained by the User. Where approval has been obtained from the Shire of Dardanup for a liquor license, it is the Users responsibility to ensure that all provisions and conditions under the *Liquor Licensing Act 1988* are complied with at all times.

## **10. Signage**

When considering the installation of any type of signage, ie: fixed or temporary, an application to the Shire of Dardanup is required. Considerations/requirements of Council's Local Laws may apply. The User is responsible for the installation, removal, maintenance of all approved signage. Where a User is requested in writing to remove or maintain a sign and the User does not do so within 7 days (within 24hrs if deemed dangerous), the Shire of Dardanup may remove the sign and the User will be responsible for reimbursing to Council the costs associated with the signs removal and disposal.

## **11. Carpark / Vehicles**

Where applicable, the carpark area must be left in a clean, tidy, safe and proper condition. It is the Users responsibility to ensure that Users vehicles are parked in an orderly manner in the designated parking bays.

## **12. Hiring / Sub-letting**

All Facility bookings are the responsibility of the Shire of Dardanup. The User is not permitted to hire or sub-let any approved Facility or part thereof to a third party or organisation.

## **13. Working with Children Check**

It is the responsibility of all Users of Shire of Dardanup facilities who participate in events or services in a paid or volunteer capacity, to comply with the *Working with Children Act 2004*.



**14. Keys**

Keys to a facility will be issued to Users by the Building Property Management Officer prior to the commencement of use, and attracts a Key Bond per set of keys issued in accordance with Council's Schedule of Fees and Charges (currently \$40.00). Keys will enable access to the facility and relevant areas noted within the Special Conditions. Keys are to be returned by Users following the period of hire. Seasonal Users are required to return the keys within one week of the end of the period of Use noted in the User Agreement. The key bond will be refunded once the key(s) have been returned to the Shire of Dardanup based on a satisfactory final inspection of the Facility.

One set of keys will be provided to Occasional Users, with two sets of keys provided to Seasonal Users. Additional sets of keys will not be provided unless stated otherwise in the Special Conditions. Keys will remain the property of the Shire of Dardanup and no unauthorised copies of the keys are to be made.

**15. Litter and Rubbish**

All garbage and individual garbage bins must be emptied into the wheelie bins (not to use the skip bin) located within the fenced enclosure or allocated area of the facilities. Waste is to be stored in the correct containers/bins by the User and cleared regularly. Bins are to be clean and tidy at all times. All litter must be picked up and placed in bins provided, otherwise a cleaning fee will be charged on inspection of the facility. Arrangements for additional bins if required must be made between the User and the Shire of Dardanup (fees may apply).

**16. Behaviour**

The nominated User is not to permit any anti-social behaviour in or around the facilities or reserve, including but not limited to loud music, foul language, drunken behaviour, uncontrollable actions, fighting, acts of physical violence, littering, public urination and unwanted entry onto neighbouring properties. The User shall be responsible for recognising the need for assistance to address unacceptable behaviour during any activity/event, and for requesting assistance from the designated Shire of Dardanup staff and/or the Police.

**17. Security**

It is the responsibility of each User to ensure that each area of the Facility (ie: building, toilets, etc) is secured at the end of the usage period. Upon leaving the Facility, it is the Users responsibility to make certain that windows and doors are secured and lights / air conditioning, heating systems are switched off and alarms are set (where applicable). The User will incur call-out charges if the Security Company is required to secure the facility after hours due to alarms not being turned on.

**18. Insurances**

Upon confirmation of Occasional or Seasonal Usage bookings by any incorporated group, club, business, company or organisation, the User undertakes to hold the Shire of Dardanup indemnified against all claims which may be made against them for damages or otherwise in respect of any loss, damage, death or injury arising from the use of the Facility. These Occasional and Seasonal Users shall, at their own expense, obtain and keep in force during the Term of this Usage Agreement, the following insurances:

- Public Liability Insurance Policy for an amount of not less than \$10M
- An Insurance Policy covering all Volunteer Works
- Contents Insurance Policy (Council is unable to insure another party's equipment). The Hirer is encouraged to obtain a policy but this is not mandatory.

All copies of relevant Certificates of Currency are to be provided to the Shire of Dardanup prior to the commencement of the Usage period.

Occasional Users of facilities (other than incorporated groups, clubs, businesses, companies or organisations) are not required to obtain these insurances and are covered by Council's Public Liability insurance policy.

**19. Cleaning of Facility**

The User must vacate the Facility (including removing all rubbish, equipment and all other goods of any kind brought into the Facility by the User) at the end of the Usage Period(s). The User must ensure that the Facility is left clean, tidy, safe and in proper condition. Any additional cleaning charges will be taken out of the Bond charged to the User, or where no bond has been paid by the User, the User agrees to reimburse the Shire of Dardanup reasonable costs incurred in cleaning the facility.

**20. Fees & Charges**

There will be no fee for this User Agreement.

**21. Shared Use**

The User acknowledges that the Facility may be utilised by other User groups for other authorised activities/events. The User agrees that the Shire of Dardanup shall have full, complete and absolute authority to establish booking and schedules for the use and availability of its Facilities. The User agrees to comply with any bookings and schedules established and to cooperate and not impeded any sharing arrangements so determined by the Shire of Dardanup.

**22. Smoking**

Smoking is not permitted within the Facility at any times or within 5 metres of a building entrance. Smoking is not permitted within 10 metres of outdoor sporting venues during an under 18 sporting event, including training and competition.

**23. First Aid and Incident Report**

A Seasonal User must maintain an appropriately stocked first aid kit at the Facility. The User must have a documented first aid and incident reporting system to ensure all incidents are recorded.

**24. Termination Clause – Non Compliance**

In the event that the Shire of Dardanup determines, in its sole discretion, that the undersigned, its employees, contractors, agents, invitees and any other persons attending the facility have not complied with the prevailing Conditions, Policies, Order or Directives associated with the Occasional or Seasonal Usage, then the Shire of Dardanup may forthwith terminate the Usage Agreement by providing the undersigned with written notice of termination and such termination shall be effective immediately or on the date stipulated in the Notice.

Upon serving of this Notice on the User or nominated representatives of the User, the undersigned will forfeit all existing bookings of the facility, and the Shire of Dardanup shall have no further liability towards or obligation to accommodate the undersigned. Following termination, the Shire of Dardanup will have no further responsibilities for any penalties and fines as may be levied by other government officials and entities. It is agreed by the parties to this Agreement that the Shire of Dardanup termination right hereunder may be exercised by the Shire of Dardanup without advance written notice to the undersigned, and while the undersigned's event is being held.

**25. COVID-19 Directions**

- (a) Notwithstanding any other provision of this Agreement, the User must be informed and allow for the impacts of COVID-19 on the use and activities of the Facility after having made all reasonable enquiries.
- (b) The User warrants that where required under any State or Commonwealth Health Directions or Laws, that immediately before the date of this Agreement, the User obtains any required written notice from each of its officers/volunteers regarding their COVID-19 vaccination status.
- (c) To the extent that the User or any of its officers/volunteers are required by law to be fully vaccinated against COVID-19, the Council may require a Statutory Declaration (or any other documentary evidence to the satisfaction of the Council) from the User confirming the vaccination status of its personnel as a precondition to any booking confirmation.

**SPECIAL CONDITIONS****1. Access while office attended only**

The office can only be utilised by the Dardanup Heritage Collective while the Dardanup Administration Building is open and attended by Shire of Dardanup staff and never outside of the hours of 9.30am-3.30pm. Access to areas of the Dardanup Administration Building that are not open to the public, and are outside of the office space highlighted in red in Appendix B is not permitted, except use of the toilets facilities when access is provided by Council staff.

**2. Keys will be provided for the Facility which provide access to:**

- i.) the former CEO's office at the Dardanup Administration Building – (1) one key;  
Keys will remain the property of the Shire of Dardanup and no unauthorised copies of the keys are to be made.

**3. Shared use**

The Dardanup Heritage Collective acknowledge that this is a shared space with the Dardanup Residents Association and consideration for the other parties activities, resources and materials should be given at all times. The lockable metal cupboard and photocopier within the room belong to the Dardanup Residents Association, and the use of any of these items will be at the discretion of the Dardanup Residents Association.


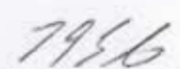
**Related Policies, Processes and Guidelines**

The following Shire of Dardanup Policies may apply to your Usage of the facility. Please consult with Shire of Dardanup staff further clarification:


- Temporary Food Stall / Selling Food
- Noise Light and Dust

The undersigned have read, and on behalf of the User, agree to be bound the Terms of this Agreement and all applicable Policies, Procedures and Local Laws of the Shire of Dardanup, including relevant Laws and Regulations of the State and Commonwealth Governments of Australia, and hereby warrants and represents that he/she executes this Agreement on behalf of the User and has sufficient power, authority a capacity to bind the User with his/her signature.

**DARDANUP HERITAGE COLLECTIVE**

|               |   |      |         |
|---------------|---|------|---------|
| NAME:         | JILL CROSS  | Date | 12/6/23 |
| SIGNATURE:    |  |      |         |
| WITNESS NAME: | TERRENCE EATON  | Date | 12/6/23 |
| SIGNATURE:    |  |      |         |

**SHIRE OF DARDANUP**

|               |   |      |            |
|---------------|---|------|------------|
| NAME:         | Aly Smith   | Date | 26.07.2023 |
| SIGNATURE:    |  |      |            |
| WITNESS NAME: |   | Date |            |
| SIGNATURE:    |   |      |            |

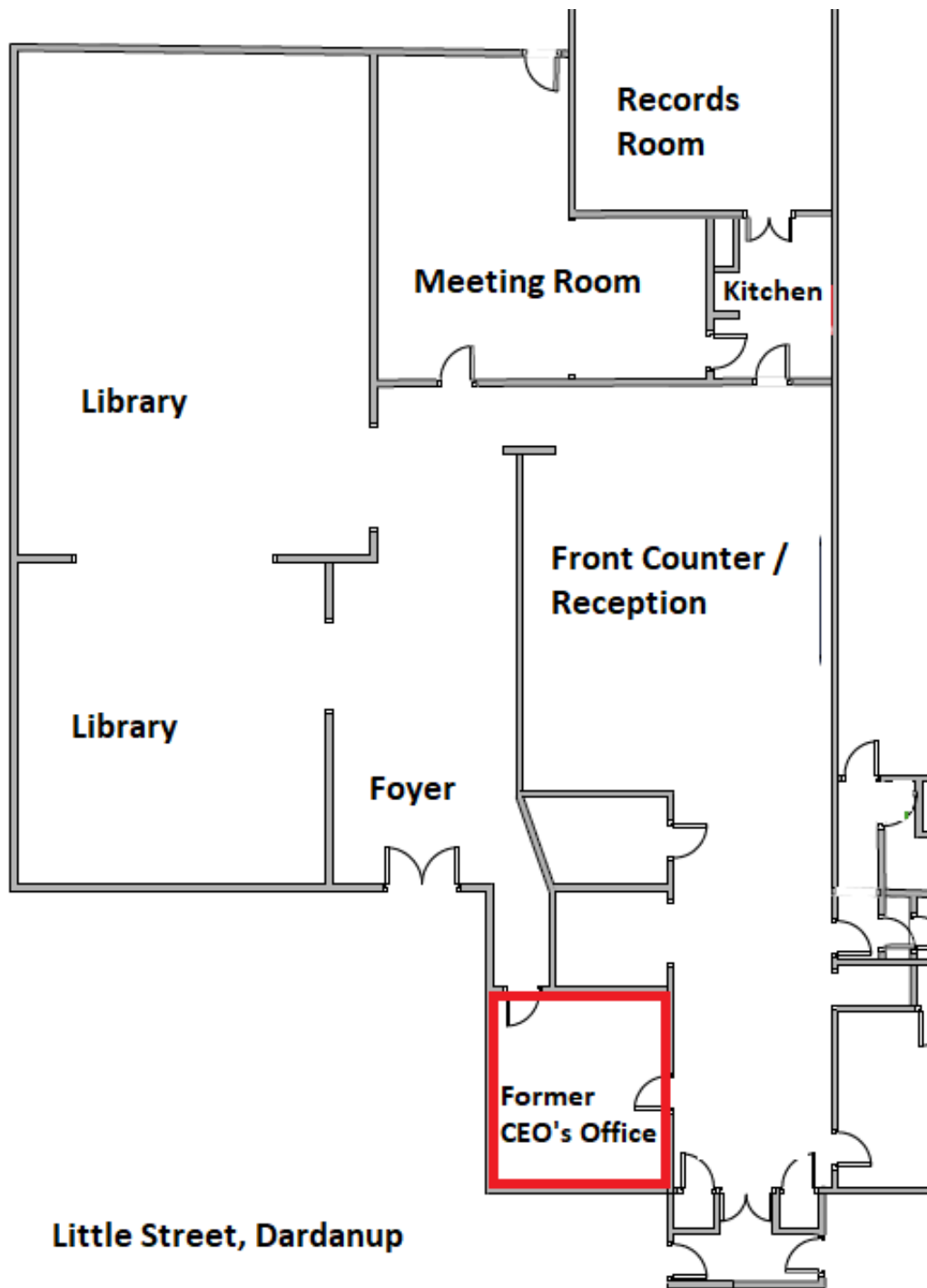
**APPENDIX A - Building Maintenance Responsibilities**

| <b>BUILDING MAINTENANCE RESPONSIBILITIES</b>  |  |   |
|---|--|---|
| <b>ITEM</b>   | <b>USER</b>  | <b>SHIRE OF DARDANUP</b>                                      |
| <b>AMENITIES</b>  |  |   |
| User groups to keep clean and tidy over the period, but specifically after each activity or function                          | X  |   |
|   |  |   |
| <b>BUILDING</b>   |  |   |
| Ceilings and walls (unless associated with malicious damage by User)  |  | X   |
| Doors, windows, frames, glass (unless associated with malicious damage by User)   |  | X   |
| External Building structure (eg handrails, ramps, paving, pathway lighting) (unless associated with malicious damage by user) |  | X   |
| Floor Surfaces and coverings (unless associated with malicious damage by user)  |  | X   |
| Insulation  |  | X   |
| Painting  |  | X   |
| Electrical Wiring   | Report any defects or damage.                                  | X   |
|   |  |   |
| <b>BUILDING FITTINGS</b>  |  |   |
| Blinds, curtains, window treatments   | Keep clean and tidy  | SOD responsible for repairs to any initial fittings installed |
| Furniture (tables, chairs etc) within Facility  | Keep clean and tidy, and maintained in a serviceable condition |   |
| Light Globes and fittings (external)  |  | X   |
| Light Globes and fittings (internal)  | X  |   |
| Ventilation, heating and air conditioning   |  | SOD responsibility if present                                 |
| Electrical Equipment  | Clean maintain, inspect and service, repair.                   | Repair and replace as required.                               |
| Cupboards, benches & shelving   | Keep clean and in good condition                               | Repair and replace as required.                               |
|   |  |   |
| <b>CLEANING</b>   |  |   |
| Cleaning (exterior of building)   |  | X   |
| Cleaning (internal – during and end of season)  | X  |   |
| Vandalism and Graffiti  |  | X   |
|   |  |   |
| <b>DRAINAGE AND PLUMBING</b>  |  |   |



| BUILDING MAINTENANCE RESPONSIBILITIES   |                                    |                                       |
|---|------------------------------------|---------------------------------------|
| ITEM  | USER                               | SHIRE OF DARDANUP                     |
| Storm Water& General Drainage   |                                    | X                                     |
| Guttering (including down pipes)  |                                    | X                                     |
| Internal blockages – sinks and user group use only<br>Public toilets are SOD responsibility | X                                  | Public toilets are SOD responsibility |
| Roof plumbing   |                                    | X                                     |
| Heating and hot water system  |                                    | X                                     |
|   |                                    |                                       |
| <b>SAFETY</b>   |                                    |                                       |
| Emergency Evacuation procedures   | X                                  |                                       |
| Fire Extinguishers, Fire hydrants and hose reels  |                                    | X                                     |
| Smoke Detectors and Emergency Lighting  |                                    | X                                     |
|   |                                    |                                       |
| <b>SECURITY</b>   |                                    |                                       |
| Keys / Locks  |                                    | X                                     |
| Security to building (lights, doors, locks, security system)                                |                                    | X                                     |
|   |                                    |                                       |
| <b>SERVICES</b>   |                                    |                                       |
| Gas   |                                    | X                                     |
| Electricity   |                                    | X                                     |
| Telephone   | X                                  |                                       |
| Water   |                                    | X                                     |
| Internet connection   | X                                  |                                       |
|   |                                    |                                       |
| <b>HIRER EQUIPMENT</b>  |                                    |                                       |
| General Equipment   | Clean, maintain, inspect, service. | No responsibility                     |

APPENDIX B – Approved Area of User Agreement



## (Appendix ORD: 12.5.3C)

| RISK ASSESSMENT TOOL   |   |                                   |              |                      |  |                            |               |                      |
|--|---|-----------------------------------|--------------|----------------------|--|----------------------------|---------------|----------------------|
| <b>OVERALL RISK EVENT:</b> Dardanup Heritage Collective – Extension to User Agreement<br><b>RISK THEME PROFILE:</b><br>6 - Community Engagement Choose an item.<br>10 - Management of Facilities, Venues, Events and Services Choose an item.<br><b>RISK ASSESSMENT CONTEXT:</b> Operational |   |                                   |              |                      |  |                            |               |                      |
| CONSEQUENCE CATEGORY   | RISK EVENT  | PRIOR TO TREATMENT OR CONTROL     |              |                      | RISK ACTION PLAN<br>(Treatment or controls proposed) | AFTER TREATMENT OR CONTROL |               |                      |
|  |   | CONSEQUENCE                       | LIKELIHOOD   | INHERENT RISK RATING |  | CONSEQUENCE                | LIKELIHOOD    | RESIDUAL RISK RATING |
| HEALTH   | No risk event identified for this category.   | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| FINANCIAL IMPACT   | Council will be responsible for all of the project expenses, including on-going maintenance costs for the term of the user agreement                  | Minor (2)                         | Unlikely (2) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |
| SERVICE INTERRUPTION   | No risk event identified for this category.   | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| LEGAL AND COMPLIANCE   | No risk event identified for this category.   | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| REPUTATIONAL   | Utilising the Building Maintenance Reserve to fund a project that has little benefit to the community may viewed negatively from the wider community. | Minor (2)                         | Possible (3) | Moderate (5 - 11)    | Not required.  | Not required.              | Not required. | Not required.        |
| ENVIRONMENT  | No risk event identified for this category.   | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| PROPERTY   | Council may be seen in a negative light if they fail to utilise the Dardanup Office Space, by   | Minor (2)                         | Unlikely (2) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |

| CONSEQUENCE<br>CATEGORY | RISK EVENT                       | PRIOR TO TREATMENT OR CONTROL |            |                         | RISK ACTION PLAN<br>(Treatment or controls proposed) | AFTER TREATMENT OR CONTROL |            |                         |
|-------------------------|----------------------------------|-------------------------------|------------|-------------------------|--|----------------------------|------------|-------------------------|
|                         |                                  | CONSEQUENCE                   | LIKELIHOOD | INHERENT<br>RISK RATING |  | CONSEQUENCE                | LIKELIHOOD | RESIDUAL<br>RISK RATING |
|                         | declining the proposed extension |                               |            |                         |  |                            |            |                         |



# DARDANUP

## HERITAGE COLLECTIVE

11 September 2024

Andre Schonfeldt  
CEO, Shire of Dardanup  
1 Council Drive  
Eaton WA 6232

Dear Andre

Thank you for meeting with Jill Cross, Jenny Trigwell and me on 21 August to discuss the office space needs of the Dardanup Heritage Collective (DHC) within the Shire's Little St location.

As you know, we currently have a lease for an office at this location until 2026. The DHC would like to request the use of additional office space, shaded green on the attached plan. This was referred to in our recent meeting as Stage 1, covering the back office area.

The proposed length of lease for the extended office area would ideally be 10 years + 5 years + 5 years.

We would like the additional area to ensure we have:

- enough physical space to store archive items
- a secure room for the archive
- capacity for visitors and/or the community to access the archive at prescribed times with the oversight of DHC volunteers
- a separate area to display collected materials for the community and visitors. At minimum, this would include wall hanging for prepared information boards and a digital display screen to show collected images, videos and documents.

The DHC is now collecting and storing items and maintaining them in locked cabinets in the leased office. We will begin cataloguing the collection towards the end of 2024 when we have purchased cataloguing software. These activities will be continuous after this time.

# DARDANUP

## HERITAGE COLLECTIVE

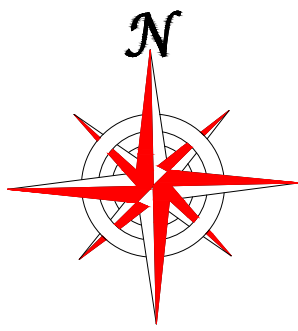
The proposed floor plan/building modifications to allow the DHC to extend into the entire back office area could commence at any time provided the DHC could move its collecting and archiving work into the office shown at the south of the building on the plan, formerly the old Clerk's Office.

The DHC would also welcome the assistance of the Shire's Library services in beginning to set up a Local Studies collection and guidance on collecting and cataloguing historical items.

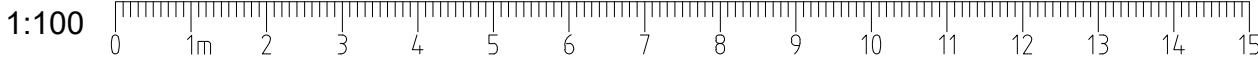
Kind regards,


Janice Calcei  
Secretary – Dardanup Heritage Collective.



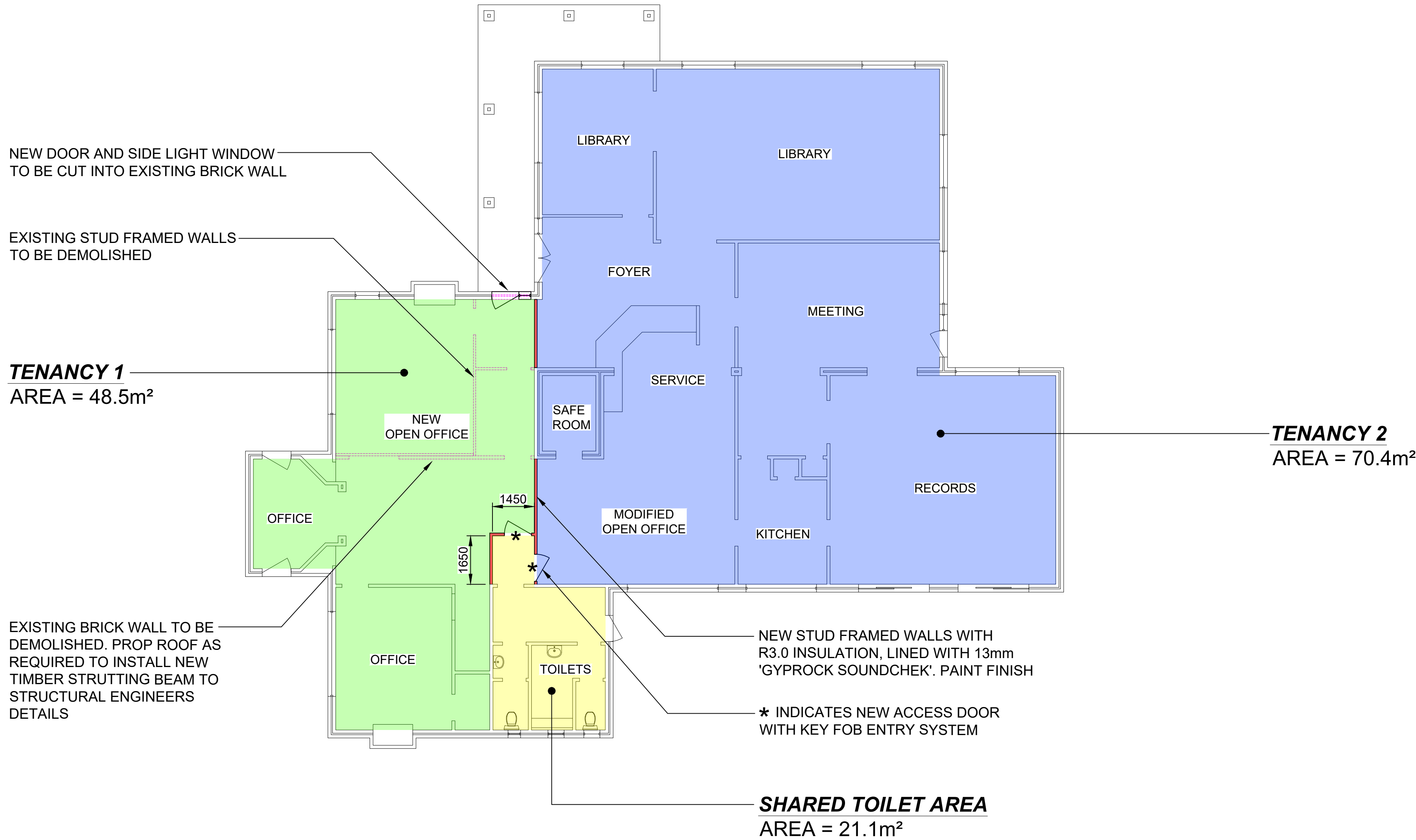
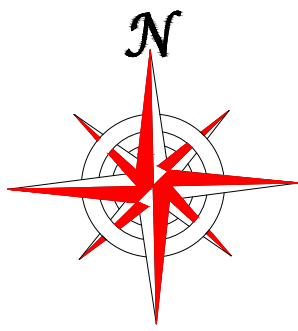


EXISTING FLOOR PLAN





| AMENDMENT DESCRIPTION |                        | BY   | DATE       | APPROVED | REVIEWED FOR CONSTRUCTION   | AUTHORISED FOR APPROVAL  | APPROVED FOR CONSTRUCTION | DRAWING TITLE                             | INFRASTRUCTURE        |              |            | <br><b>Shire of Dardanup</b><br><small>Administration Centre Eaton<br/>P.O Box 7017- 1 Council Drive<br/>Eaton Western Australia 6232<br/>ABN: 57 305 829 653</small><br><small>Telephone 08 9724 0000<br/>Facsimile 08 9724 0091<br/>Online www.dardanup.wa.gov.au</small> |
|-----------------------|------------------------|------|------------|----------|---|--------------------------|---------------------------|---|-----------------------|--------------|------------|--|
| A                     | PRELIMINARY            | B.B. | 13.06.2023 |          |   |                          |                           | DARDANUP SHIRE OFFICES - CONCEPT DRAWINGS | DRAWING NO.           |              |            |  |
| B                     | CONCEPT DESIGN REVISED | B.B. | 02.09.2024 |          | DRAWN<br>B.B.   | DRAWN DATE<br>27.08.2024 | TARDIS RECORD NUMBER      | LITTLE STREET, DARDANUP                   | 2023-CPT-067-01       |              |            |  |
|                       |                        |      |            |          | THIS DRAWING IS AND SHALL REMAIN THE SOLE PROPERTY OF 'THE SHIRE OF DARDANUP'. THE DRAWING MAY ONLY BE USED FOR THE PURPOSE FOR WHICH IT WAS COMMISSIONED, AND MAY NOT BE LENT, SHOWN, COPIED OR OTHERWISE DUPLICATED WITHOUT THE WRITTEN AUTHORISATION OF THE OWNER. |                          |                           | EXISTING FLOOR PLAN                       | SHEET NO.             |              |            |  |
|                       |                        |      |            |          |   |                          |                           |   | DATUM.<br>GRID SYSTEM | AHD<br>GDA94 | SHEET SIZE |  |





PROPOSED FLOOR PLAN

1:100 0 1m 2 3 4 5 6 7 8 9 10 11 12 13 14 15

|  |                        |      |            |          |   |                          |                           |   |                |                 |   |  |
|--|------------------------|------|------------|----------|---|--------------------------|---------------------------|---|----------------|-----------------|---|--|
|  |                        |      |            |          |   |                          |                           |   |                |                 |   |  |
| AMENDMENT DESCRIPTION  |                        | BY   | DATE       | APPROVED | REVIEWED FOR CONSTRUCTION   | AUTHORISED FOR APPROVAL  | APPROVED FOR CONSTRUCTION | DRAWING TITLE                             | INFRASTRUCTURE |                 | <br>Administration Centre Eaton<br>P.O Box 7017- 1 Council Drive<br>Eaton Western Australia 6232<br>ABN: 57 305 829 653<br>Telephone 08 9724 0000<br>Facsimile 08 9724 0091<br>Online www.dardanup.wa.gov.au |  |
| A  | PRELIMINARY            | B.B. | 13.06.2023 |          |   |                          |                           | DARDANUP SHIRE OFFICES - CONCEPT DRAWINGS |                |                 |   |  |
| B  | CONCEPT DESIGN REVISED | B.B. | 02.09.2024 |          | DRAWN<br>B.B.   | DRAWN DATE<br>27.08.2024 | TARDIS RECORD NUMBER      | LITTLE STREET, DARDANUP                   |                |                 |   |  |
|  |                        |      |            |          | THIS DRAWING IS AND SHALL REMAIN THE SOLE PROPERTY OF 'THE SHIRE OF DARDANUP'. THE DRAWING MAY ONLY BE USED FOR THE PURPOSE FOR WHICH IT WAS COMMISSIONED, AND MAY NOT BE LENT, SHOWN, COPIED OR OTHERWISE DUPLICATED WITHOUT THE WRITTEN AUTHORISATION OF THE OWNER. |                          |                           | PROPOSED FLOOR PLAN                       |                |                 |   |  |
|  |                        |      |            |          |   |                          |                           | DRAWING NO.                               |                | 2023-CPT-067-02 |   |  |
|  |                        |      |            |          |   |                          |                           | DATUM.                                    | AHD            | SHEET NO.       | SHEET SIZE  |  |
|  |                        |      |            |          |   |                          |                           | GRID SYSTEM                               | GDA94          |                 |   |  |



**Monthly Financial Report**

**For the Period**

**1 July 2025 to 31 August 2025**

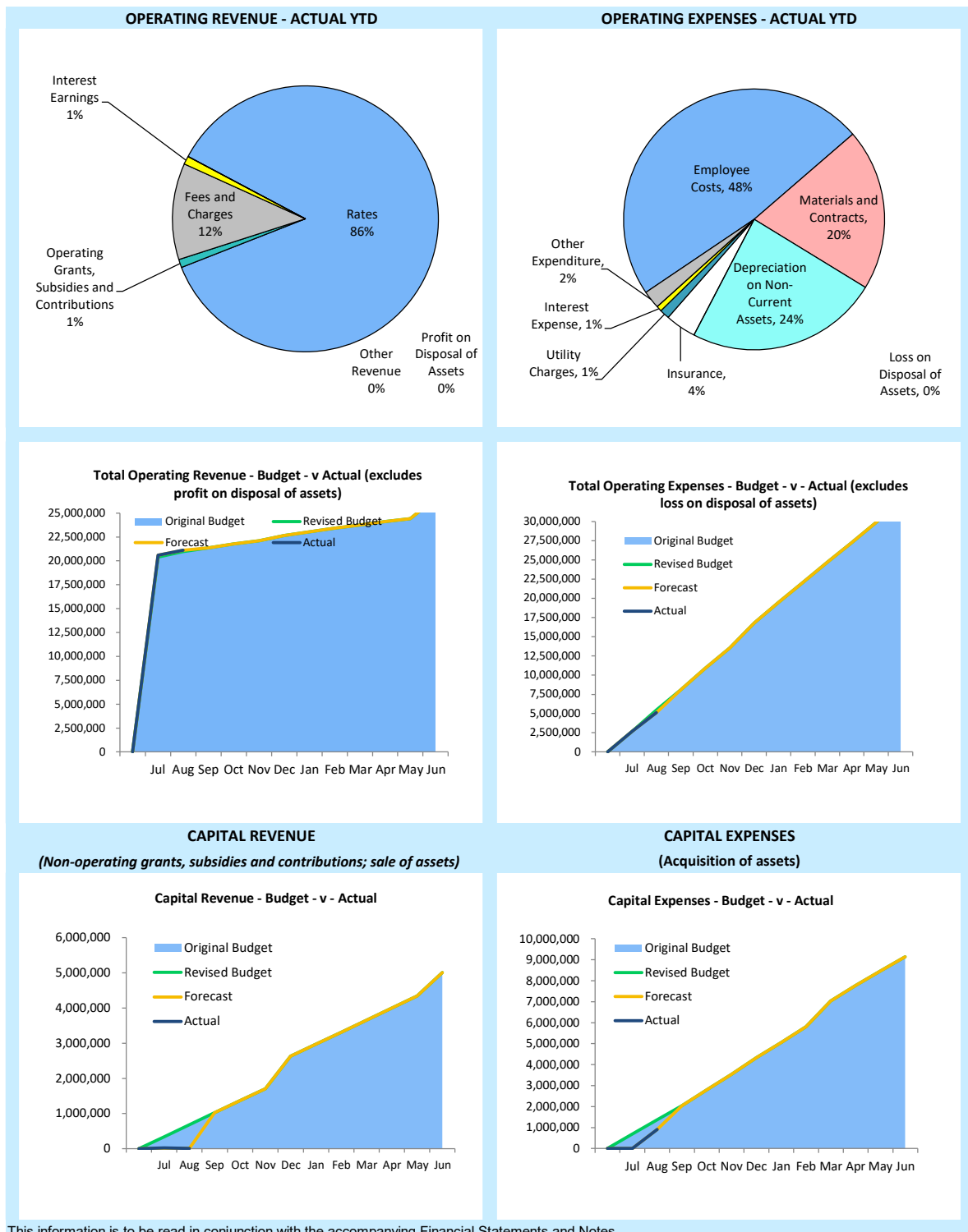
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**Monthly Financial Report**  
For the Period Ended 31 August 2025

**SUMMARY GRAPHS**



This information is to be read in conjunction with the accompanying Financial Statements and Notes



# (Appendix ORD: 12.5.4A)



## Statement of Financial Activity by Nature For the Period Ended 31 August 2025 (Covering 2 months or 17% of the year)

|  | 2025/26<br>Adopted<br>Budget<br>\$ | 2025/26<br>Revised<br>Budget<br>\$ | 2025/26<br>Y-T-D<br>Revised<br>Budget<br>\$ | 2025/26<br>Y-T-D<br>Actual<br>\$ | Variance Y-T-D                       |                                     | 2025/26<br>Forecast<br>\$ | 2024/25<br>Last Year<br>Actual<br>\$ |
|--|------------------------------------|------------------------------------|---|----------------------------------|--------------------------------------|-------------------------------------|---------------------------|--------------------------------------|
|  |                                    |                                    |   |                                  | Actual to<br>Revised<br>Budget<br>\$ | Actual to<br>Revised<br>Budget<br>% |                           |                                      |
| <b>OPERATING ACTIVITIES</b>  |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| <b>Operating revenue</b>   |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| Rates  | 18,372,417                         | 18,372,417                         | 18,207,246                                  | 18,237,897                       | 30,651                               | 0.2%                                | 18,372,417                | 17,260,271                           |
| Grants, subsidies & contributions (other than capital grants, subsidies and contributions) | 2,609,938                          | 2,609,938                          | 307,106                                     | 275,827                          | (31,279)                             | (10.2%)                             | 2,609,938                 | 1,874,192                            |
| Fees and charges   | 4,637,847                          | 4,637,847                          | 2,326,224                                   | 2,477,739                        | 151,515                              | 6.5%                                | 4,637,847                 | 4,656,507                            |
| Interest earnings  | 913,828                            | 913,828                            | 129,860                                     | 126,953                          | (2,907)                              | (2.2%)                              | 913,828                   | 1,215,636                            |
| Other revenue  | 13,250                             | 13,250                             | 0   | 1                                | 1                                    | 0.0%                                | 13,250                    | 16,051                               |
| Profit on asset disposal   | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 90,113                               |
| <b>Total Operating Revenue</b>   | <b>26,547,280</b>                  | <b>26,547,280</b>                  | <b>20,970,436</b>                           | <b>21,118,418</b>                | <b>147,982</b>                       | <b>0.7%</b>                         | <b>26,547,280</b>         | <b>25,112,770</b>                    |
| <b>Operating expenses</b>  |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| Employee costs   | (14,075,900)                       | (14,075,900)                       | (2,411,257)                                 | (2,462,753)                      | (51,496)                             | (2.1%)                              | (14,075,900)              | (12,745,391)                         |
| Materials and contracts  | (9,181,203)                        | (9,181,203)                        | (1,312,648)                                 | (1,027,643)                      | 285,005                              | 21.7% ▲                             | (9,181,203)               | (7,605,313)                          |
| Utility charges  | (693,118)                          | (693,118)                          | (113,750)                                   | (61,877)                         | 51,873                               | 45.6% ▲                             | (693,118)                 | (679,238)                            |
| Depreciation on non-current assets   | (7,346,244)                        | (7,346,244)                        | (1,224,386)                                 | (1,224,378)                      | 8                                    | 0.0%                                | (7,346,244)               | (7,118,508)                          |
| Finance costs  | (557,363)                          | (557,363)                          | (92,896)                                    | (35,080)                         | 57,816                               | 62.2% ▲                             | (557,363)                 | (497,902)                            |
| Insurance expenses   | (453,165)                          | (453,165)                          | (123,003)                                   | (195,261)                        | (72,258)                             | (58.7%) ▼                           | (453,165)                 | (417,451)                            |
| Other expenses   | (538,640)                          | (538,640)                          | (183,339)                                   | (113,113)                        | 70,226                               | 38.3% ▲                             | (538,640)                 | (451,993)                            |
| Loss on asset disposals  | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | (68,290)                             |
| <b>Total operating expenditure</b>   | <b>(32,845,633)</b>                | <b>(32,845,633)</b>                | <b>(5,461,279)</b>                          | <b>(5,120,105)</b>               | <b>341,174</b>                       | <b>6.2%</b>                         | <b>(32,845,633)</b>       | <b>(29,584,086)</b>                  |
| <b>Adjustments of non cash items</b>   |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| (Profit)/Loss on Asset Disposals   | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | (21,823)                             |
| Movement in non-current assets and liabilities   | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | (38,422)                             |
| Movement in contract liabilities held in Reserves  | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 0                                    |
| Depreciation on Assets   | 7,346,244                          | 7,346,244                          | 1,224,386                                   | 1,224,378                        | (8)                                  | (0.0%)                              | 7,346,244                 | 7,118,509                            |
| Non-cash amounts excluded from operating activities  | 7,346,244                          | 7,346,244                          | 1,224,386                                   | 1,224,378                        | (8)                                  | (0.0%)                              | 7,346,244                 | 7,058,264                            |
| <b>Adjusted net operating activities</b>   | <b>1,047,891</b>                   | <b>1,047,891</b>                   | <b>16,733,543</b>                           | <b>17,222,691</b>                | <b>489,148</b>                       | <b>2.9%</b>                         | <b>1,047,891</b>          | <b>2,586,948</b>                     |
| <b>INVESTING ACTIVITIES</b>  |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| Capital grants, subsidies & contributions  | 4,756,404                          | 4,756,404                          | 642,160                                     | 0                                | (642,160)                            | (100.0%) ▼                          | 4,756,404                 | 1,058,648                            |
| Proceeds from disposal of assets   | 248,098                            | 248,098                            | 41,350                                      | 9,341                            | (32,009)                             | (77.4%)                             | 248,098                   | 1,120,940                            |
| Payments for land and buildings  | (1,923,665)                        | (1,923,665)                        | (320,612)                                   | (7,129)                          | 313,483                              | 97.8% ▲                             | (1,923,665)               | (2,255,430)                          |
| Payments for transport infrastructure  | (5,327,471)                        | (5,327,471)                        | (887,916)                                   | (899,997)                        | (12,081)                             | (1.4%)                              | (5,327,471)               | (829,485)                            |
| Payments for parks and reserves infrastructure   | (392,523)                          | (392,523)                          | (65,420)                                    | (2,454)                          | 62,966                               | 96.2% ▲                             | (392,523)                 | (647,086)                            |
| Payments for motor vehicles  | (940,170)                          | (940,170)                          | 0   | 0                                | 0                                    | 0.0%                                | (940,170)                 | (1,069,658)                          |
| Payments for plant & equipment   | (10,000)                           | (10,000)                           | (1,666)                                     | 0                                | 1,666                                | 100.0%                              | (10,000)                  | (10,902)                             |
| Payments for furniture & fittings  | (550,227)                          | (550,227)                          | (91,706)                                    | 0                                | 91,706                               | 100.0% ▲                            | (550,227)                 | (171,367)                            |
| <b>Amount attributable to investing activities</b>   | <b>(4,139,554)</b>                 | <b>(4,139,554)</b>                 | <b>(683,810)</b>                            | <b>(900,238)</b>                 | <b>(216,428)</b>                     | <b>(31.7%)</b>                      | <b>(4,139,554)</b>        | <b>(2,804,340)</b>                   |
| <b>Non-cash amounts excluded from investing activities</b>                                 |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| Movement in non-current developer contributions  | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 0                                    |
| Movement in non-current other provisions   | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 0                                    |
| Movement in non-operating grants and contributions associated with restricted cash         | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 0                                    |
| <b>Adjusted amount attributable to investing activities</b>                                | <b>(4,139,554)</b>                 | <b>(4,139,554)</b>                 | <b>(683,810)</b>                            | <b>(900,238)</b>                 | <b>(216,428)</b>                     | <b>(31.7%)</b>                      | <b>(4,139,554)</b>        | <b>(2,804,340)</b>                   |
| <b>FINANCING ACTIVITIES</b>  |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| Proceeds from borrowings   | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 1,600,000                            |
| Transfers from reserves  | 7,920,353                          | 7,920,353                          | 0   | 862,401                          | 862,401                              | 100.0% ▲                            | 7,920,353                 | 4,757,105                            |
| Principal repayment  | (594,447)                          | (594,447)                          | (94,717)                                    | (94,718)                         | (1)                                  | (0.0%)                              | (594,447)                 | (502,125)                            |
| Principal portion of lease liabilities   | (63,253)                           | (63,253)                           | 0   | (10,535)                         | (10,535)                             | 0.0%                                | (63,253)                  | (67,046)                             |
| Transfers to reserves  | (4,933,105)                        | (4,933,105)                        | 0   | (66,218)                         | (66,218)                             | (100.0%) ▼                          | (4,933,105)               | (5,560,464)                          |
| <b>Amount attributable to financing activities</b>   | <b>2,329,548</b>                   | <b>2,329,548</b>                   | <b>(94,717)</b>                             | <b>690,930</b>                   | <b>785,647</b>                       | <b>829.5%</b>                       | <b>2,329,548</b>          | <b>227,470</b>                       |
| <b>FUNDING SOURCES</b>   |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| Surplus/(Deficit) July 1 B/Fwd   | 936,114                            | 936,114                            | 936,114                                     | 694,671                          | (241,443)                            | (25.8%) ▼                           | 936,114                   | 684,593                              |
| <b>CLOSING FUNDS (A+B+C+D)</b>   | <b>173,999</b>                     | <b>173,999</b>                     | <b>16,891,130</b>                           | <b>17,708,054</b>                | <b>816,924</b>                       | <b>4.8%</b>                         | <b>173,999</b>            | <b>694,671</b>                       |

### KEY INFORMATION

▲ ▼ Indicates a significant variance between Year-to-Date (YTD) Revised Budget and YTD Actual data as per the adopted materiality threshold.

▲ indicates a positive impact on the surplus/deficit position. ▼ indicates a negative impact on the surplus/deficit position.

Refer to Note 2 for an explanation of the reasons for the variance.

This statement to be read in conjunction with the accompanying Financial Statements and Notes

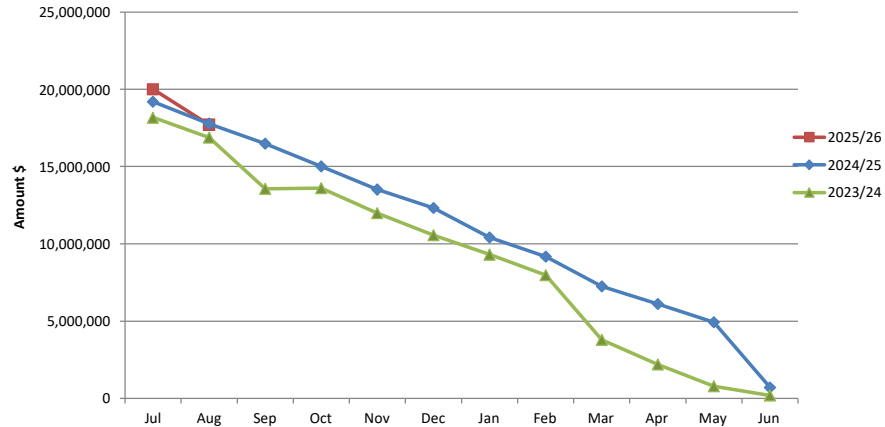
# (Appendix ORD: 12.5.4A)



## Statement of Financial Activity by Nature For the Period Ended 31 August 2025 NET CURRENT ASSETS

| Note  | Year to Date<br>Actual<br>31-Jul-2025<br>\$ | Same Time Last Year'<br>Actual<br>31-Jul-2024 | Last Year<br>Closing<br>30-Jun-2025<br>\$ |
|---|---|---|---|
| Represented By:   |   |   |   |
| <b>CURRENT ASSETS</b>   |   |   |   |
| Cash and cash equivalents   | 22,245,145                                  | 16,959,359                                    | 20,641,918                                |
| Trade and other receivables                                       | 16,140,049                                  | 19,429,085                                    | 995,535                                   |
| Other financial assets  | 0   | 0   | 0   |
| Inventories   | 7,899                                       | 40,325  | 39,900                                    |
| Other assets  | 230,892                                     | 309,059                                       | 171,339                                   |
| <b>TOTAL CURRENT ASSETS</b>                                       | <b>38,623,984</b>                           | <b>36,737,828</b>                             | <b>21,848,692</b>                         |
| <b>CURRENT LIABILITIES</b>  |   |   |   |
| Trade and other payables  | (1,877,191)                                 | (1,327,055)                                   | (2,592,122)                               |
| Other liabilities   | (3,373,502)                                 | (1,693,325)                                   | (1,996,322)                               |
| Lease liabilities   | (84,009)                                    | (141,270)                                     | (84,009)                                  |
| Borrowings  | (500,462)                                   | (410,689)                                     | (521,102)                                 |
| Employee related provision  | (1,762,797)                                 | (1,697,960)                                   | (1,671,657)                               |
| Other provisions  | 0   | 0   | (173,565)                                 |
| <b>TOTAL CURRENT LIABILITIES</b>                                  | <b>(7,597,960)</b>                          | <b>(5,270,299)</b>                            | <b>(7,038,777)</b>                        |
| <b>NET CURRENT ASSETS</b>   | <b>31,026,024</b>                           | <b>31,467,529</b>                             | <b>14,809,915</b>                         |
| Less: Restricted Assets / Reserve Funds                           | (12,903,695)                                | (12,947,230)                                  | (15,020,119)                              |
| Add: Current - Leased Transfer - Leases                           |   |   | 173,565                                   |
| Add: Current Portion - Borrowings                                 | 500,462                                     | 410,689                                       | 521,102                                   |
| Add/Less: Current - Contract Liabilities held in Reserve accounts | (998,746)                                   | 117,177                                       | 126,199                                   |
| Add: Current - Contract Liabilities - Leases                      | 84,009                                      | 141,270                                       | 84,009                                    |
| <b>NET CURRENT ASSETS AS PER STATEMENT OF FINANCIAL ACTIVITY</b>  | <b>17,708,054</b>                           | <b>19,189,435</b>                             | <b>694,671</b>                            |

Liquidity Over The Year



# (Appendix ORD: 12.5.4A)



## Statement of Comprehensive Income by Program For the Period Ended 31 August 2025 (Covering 2 months or 17% of the year)

|  | 2025/26<br>Adopted<br>Budget<br>\$ | 2025/26<br>Revised<br>Budget<br>\$ | 2025/26<br>Y-T-D<br>Revised<br>Budget<br>\$ | 2025/26<br>Y-T-D<br>Actual<br>\$ | Variance Y-T-D                       |                                     | 2025/26<br>Forecast<br>\$ | 2024/25<br>Last Year<br>Actual<br>\$ |
|--|------------------------------------|------------------------------------|---|----------------------------------|--------------------------------------|-------------------------------------|---------------------------|--------------------------------------|
|  |                                    |                                    |   |                                  | Actual to<br>Revised<br>Budget<br>\$ | Actual to<br>Revised<br>Budget<br>% |                           |                                      |
| <b>Revenue</b>                                       |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| General Purpose Funding                              | 20,851,367                         | 20,851,367                         | 18,108,531                                  | 19,090,381                       | 981,850                              | 5.4%                                | 20,851,367                | 19,305,692                           |
| Governance   | 800                                | 800                                | 134   | 1,403                            | 1,269                                | 947.0%                              | 800                       | 13,243                               |
| Law, Order, Public Safety                            | 344,219                            | 344,219                            | 74,887                                      | 71,320                           | (3,567)                              | (4.8%)                              | 344,219                   | 516,803                              |
| Health   | 29,300                             | 29,300                             | 4,874                                       | 1,611                            | (3,263)                              | (66.9%)                             | 29,300                    | 25,682                               |
| Education and Welfare                                | 11,114                             | 11,114                             | 0   | 0                                | 0                                    | 0.0%                                | 11,114                    | 78,939                               |
| Community Amenities                                  | 2,651,329                          | 2,651,329                          | 2,050,181                                   | 2,139,837                        | 89,656                               | 4.4%                                | 2,651,329                 | 2,331,084                            |
| Recreation and Culture                               | 1,962,251                          | 1,962,251                          | 421,434                                     | 305,483                          | (115,951)                            | (27.5%)                             | 1,962,251                 | 2,038,499                            |
| Transport  | 217,655                            | 217,655                            | 199,229                                     | 899                              | (198,330)                            | (99.5%)                             | 217,655                   | 223,233                              |
| Economic Services                                    | 210,492                            | 210,492                            | 69,502                                      | 121,338                          | 51,836                               | 74.6%                               | 210,492                   | 222,732                              |
| Other Property and Services                          | 271,253                            | 271,253                            | 41,664                                      | 28,736                           | (12,928)                             | (31.0%)                             | 271,253                   | 266,749                              |
|  | <u>26,549,780</u>                  | <u>26,549,780</u>                  | <u>20,970,436</u>                           | <u>21,761,008</u>                | <u>790,572</u>                       | <u>3.8%</u>                         | <u>26,549,780</u>         | <u>25,022,656</u>                    |
| <b>Expenses</b>                                      |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| General Purpose Funding                              | (607,714)                          | (607,714)                          | (93,456)                                    | (4,800)                          | 88,656                               | 94.9%                               | (607,714)                 | (648,600)                            |
| Governance   | (1,985,162)                        | (1,985,162)                        | (298,325)                                   | (37,865)                         | 260,460                              | 87.3%                               | (1,985,162)               | (1,601,296)                          |
| Law, Order, Public Safety                            | (2,417,128)                        | (2,417,128)                        | (391,561)                                   | (95,219)                         | 296,342                              | 75.7%                               | (2,417,128)               | (2,134,748)                          |
| Health   | (778,972)                          | (778,972)                          | (130,034)                                   | (34,339)                         | 95,695                               | 73.6%                               | (778,972)                 | (669,944)                            |
| Education and Welfare                                | (1,304,597)                        | (1,304,597)                        | (242,601)                                   | (49,585)                         | 193,016                              | 79.6%                               | (1,304,597)               | (1,034,619)                          |
| Community Amenities                                  | (5,253,807)                        | (5,253,807)                        | (778,748)                                   | (180,891)                        | 597,857                              | 76.8%                               | (5,253,807)               | (4,215,593)                          |
| Recreation & Culture                                 | (11,146,781)                       | (11,146,781)                       | (1,793,891)                                 | (826,632)                        | 967,259                              | 53.9%                               | (11,146,781)              | (9,977,519)                          |
| Transport  | (8,481,012)                        | (8,481,012)                        | (1,405,008)                                 | (687,461)                        | 717,547                              | 51.1%                               | (8,481,012)               | (8,381,104)                          |
| Economic Services                                    | (644,758)                          | (644,758)                          | (185,451)                                   | (18,611)                         | 166,840                              | 90.0%                               | (644,758)                 | (599,945)                            |
| Other Property and Services                          | (228,202)                          | (228,202)                          | (142,204)                                   | (1,236,178)                      | (1,093,974)                          | (769.3%)                            | (228,202)                 | (252,427)                            |
|  | <u>(32,848,133)</u>                | <u>(32,848,133)</u>                | <u>(5,461,279)</u>                          | <u>(3,171,581)</u>               | <u>2,289,698</u>                     | <u>41.9%</u>                        | <u>(32,848,133)</u>       | <u>(29,515,795)</u>                  |
| <b>Operational Surplus / (Deficit)</b>               | <b>(6,298,353)</b>                 | <b>(6,298,353)</b>                 | <b>15,509,157</b>                           | <b>18,589,427</b>                | <b>3,080,270</b>                     | <b>(19.9%)</b>                      | <b>(6,298,353)</b>        | <b>(4,493,139)</b>                   |
| Grants & Contributions for the Development of Assets | 4,756,404                          | 4,756,404                          | 642,160                                     | 10,902                           | (631,258)                            | (98.3%)                             | 4,756,404                 | 1,058,648                            |
| Profit on Asset Disposals                            | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 90,113                               |
| Loss on Asset Disposals                              | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | (68,290)                             |
|  | <u>4,756,404</u>                   | <u>4,756,404</u>                   | <u>642,160</u>                              | <u>10,902</u>                    | <u>(631,258)</u>                     | <u>98.3%</u>                        | <u>4,756,404</u>          | <u>1,080,471</u>                     |
| <b>NET RESULT</b>                                    | <b>(1,541,949)</b>                 | <b>(1,541,949)</b>                 | <b>16,151,317</b>                           | <b>18,600,329</b>                | <b>2,449,012</b>                     | <b>15.2%</b>                        | <b>(1,541,949)</b>        | <b>(3,412,668)</b>                   |
| <b>Other Comprehensive Income</b>                    |                                    |                                    |   |                                  |                                      |                                     |                           |                                      |
| Changes on Revaluation of Non-Current Assets         | 0                                  | 0                                  | 0   | 0                                | 0                                    | 0.0%                                | 0                         | 0                                    |
| <b>TOTAL COMPREHENSIVE INCOME</b>                    | <b><u>(1,541,949)</u></b>          | <b><u>(1,541,949)</u></b>          | <b><u>16,151,317</u></b>                    | <b><u>18,600,329</u></b>         | <b><u>2,449,012</u></b>              | <b><u>(15.2%)</u></b>               | <b><u>(1,541,949)</u></b> | <b><u>(3,412,668)</u></b>            |

# (Appendix ORD: 12.5.4A)



## Statement of Financial Position as at 31 July 2025

|                                      | Current Year<br>\$ | 30-Jun-25<br>\$    |
|--------------------------------------|--------------------|--------------------|
| <b>CURRENT ASSETS</b>                |                    |                    |
| Cash and cash equivalents            | 22,245,145         | 20,641,917         |
| Trade and other receivables          | 16,140,049         | 918,068            |
| Other financial assets               | 0                  | 0                  |
| Inventories                          | 7,899              | 39,901             |
| Other assets                         | 230,892            | 171,340            |
| <b>TOTAL CURRENT ASSETS</b>          | <b>38,623,984</b>  | <b>21,771,226</b>  |
| <b>NON-CURRENT ASSETS</b>            |                    |                    |
| Trade and other receivables          | 0                  | 159,549            |
| Other financial assets               | 79,620             | 79,620             |
| Property, plant and equipment        | 62,387,177         | 61,448,394         |
| Infrastructure                       | 211,030,911        | 208,462,432        |
| Right-of-use assets                  | 72,099             | 91,431             |
| <b>TOTAL NON-CURRENT ASSETS</b>      | <b>273,569,807</b> | <b>270,241,426</b> |
| <b>TOTAL ASSETS</b>                  | <b>312,193,791</b> | <b>292,012,652</b> |
| <b>CURRENT LIABILITIES</b>           |                    |                    |
| Trade and other payables             | 1,877,191          | 3,014,999          |
| Other liabilities                    | 3,373,502          | 1,495,979          |
| Lease liabilities                    | 84,009             | 84,009             |
| Borrowings                           | 500,462            | 595,179            |
| Employee related provisions          | 1,762,797          | 1,671,657          |
| Other provisions                     | 0                  | 173,565            |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>7,597,960</b>   | <b>7,035,388</b>   |
| <b>NON-CURRENT LIABILITIES</b>       |                    |                    |
| Other Liabilities                    | 0                  | 0                  |
| Lease liabilities                    | 11,724             | 11,724             |
| Borrowings                           | 10,302,629         | 10,302,629         |
| Employee related provisions          | 200,371            | 200,371            |
| Other provisions                     | 0                  | 0                  |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>10,514,725</b>  | <b>10,514,724</b>  |
| <b>TOTAL LIABILITIES</b>             | <b>18,112,685</b>  | <b>17,550,112</b>  |
| <b>NET ASSETS</b>                    | <b>294,081,106</b> | <b>274,462,540</b> |
| <b>EQUITY</b>                        |                    |                    |
| Retained surplus                     | 81,771,663         | 60,036,672         |
| Reserve accounts                     | 12,903,695         | 15,020,119         |
| Revaluation surplus                  | 199,405,749        | 199,405,749        |
| <b>TOTAL EQUITY</b>                  | <b>294,081,106</b> | <b>274,462,540</b> |



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2025

### 1. NATURE CLASSIFICATIONS

#### REVENUE

##### Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

##### Grants, subsidies & contributions (other than capital grants, subsidies and contributions)

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

##### Capital grants, subsidies & contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

##### Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

##### Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

##### Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity, water and neighbourhood surveillance services. Exclude rubbish removal charges.

##### Interest on Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

##### Profit on Asset Disposal

Excess of assets received over the net book value for assets on their disposal.

#### EXPENSES

##### Employee Costs

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

##### Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

##### Utilities (Gas, Electricity, Water)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

##### Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

##### Loss on Asset Disposal

Shortfall between the value of assets received over the net book value for assets on their disposal.

##### Depreciation on Non-Current Assets

Depreciation expense raised on all classes of assets. Excluding Land.

##### Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation, leasing and refinancing expenses.

##### Other Expenditure

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.



**Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025**

**2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY**

The material variances adopted by the Shire of Dardanup for reporting in the 2025/26 year is 10% or \$50,000, whichever is the greater.  
All variances are between Year-to-Date Actual and Year-to-Date Revised Budget values.

|   | 2025/26<br>Y-T-D<br>Revised Budget<br>\$ | 2025/26<br>Y-T-D<br>Actual<br>\$ | Variance to<br>Y-T-D<br>Revised Budget<br>\$ | Variance to<br>Y-T-D<br>Revised Budget<br>% | Timing /<br>Permanent | Material Variance - Explanation  |
|---|--|----------------------------------|--|---|-----------------------|--|
| <b>OPERATING ACTIVITIES</b>               |  |                                  |  |   |                       |  |
| <b>Revenue</b>                            |  |                                  |  |   |                       |  |
| Rates                                     | 18,207,246                               | 18,237,897                       | 30,651                                       | 0.2%  |                       |  |
| Grants, subsidies & contributions (other) | 307,106                                  | 275,827                          | (31,279)                                     | (10.2%)                                     |                       |  |
| Fees and charges                          | 2,326,224                                | 2,477,739                        | 151,515                                      | 6.5%  |                       |  |
| Interest earnings                         | 129,860                                  | 126,953                          | (2,907)                                      | (2.2%)                                      |                       |  |
| Other revenue                             | 0  | 1                                | 1  | 0.0%  |                       |  |
| Profit on asset disposal                  | 0  | 0                                | 0  | 0.0%  |                       |  |
| <b>Total Operating Revenue</b>            | <b>20,970,436</b>                        | <b>21,118,418</b>                | <b>147,982</b>                               | <b>0.7%</b>                                 |                       |  |
| <b>Operating Expenses</b>                 |  |                                  |  |   |                       |  |
| Employee costs                            | (2,411,257)                              | (2,462,753)                      | (51,496)                                     | (2.1%)                                      |                       |  |
| Materials and contracts                   | (1,312,648)                              | (1,027,643)                      | 285,005                                      | 21.7%                                       | ▲ Timing              | Material and contracts are related to timing of works and projects carried out in the current year, as well as timing of receipt of supplier invoices.             |
| Utility charges                           | (113,750)                                | (61,877)                         | 51,873                                       | 45.6%                                       | ▲ Timing              | Some utility periodic charges for the first two months of this year are expected to be paid in September.  |
| Depreciation on non-current assets        | (1,224,386)                              | (1,224,378)                      | 8  | 0.0%  |                       |  |
| Finance costs                             | (92,896)                                 | (35,080)                         | 57,816                                       | 62.2%                                       | ▲ Timing              | Loan interest repayments are made at half yearly intervals whereas the budget is phased for an even spread of costs over the year.                                 |
| Insurance expenses                        | (123,003)                                | (195,261)                        | (72,258)                                     | (58.7%)                                     | ▼ Timing              | 50% of annual insurance premium paid in July whereas the Budget has most of the buildings and bridge insurance costs evenly spread over the year.                  |
| Other expenses                            | (183,339)                                | (113,113)                        | 70,226                                       | 38.3%                                       | ▲ Timing              | Elected members fees & allowances for August to be paid in the first week of September; some community and regional subsidies/grants not paid as at 31 August 2025 |
| Loss on asset disposals                   | 0  | 0                                | 0  | 0.0%  |                       |  |
| <b>Total Operating Expenditure</b>        | <b>(5,461,279)</b>                       | <b>(5,120,105)</b>               | <b>341,174</b>                               | <b>(6.2%)</b>                               |                       |  |
| <b>Net Operating Activities</b>           | <b>15,509,157</b>                        | <b>15,998,313</b>                | <b>489,156</b>                               | <b>3.2%</b>                                 |                       |  |

(continued next page)





Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

|  | 2025/26<br>Y-T-D<br>Revised Budget<br>\$ | 2025/26<br>Y-T-D<br>Actual<br>\$ | Variance to<br>Y-T-D<br>Revised Budget<br>\$ | Variance to<br>Y-T-D<br>Revised Budget<br>% | Timing /<br>Permanent | Material Variance - Explanation   |
|--|--|----------------------------------|--|---|-----------------------|---|
| <b>ADJUSTMENTS OF NON CASH ITEMS</b>   |  |                                  |  |   |                       |   |
| (Profit)/Loss on Asset Disposals   | 0  | 0                                | 0  | 0.0%  |                       |   |
| Fair value adjustment to financial assets  | 0  | 0                                | 0  | 0.0%  |                       |   |
| Depreciation on non-current assets   | 1,224,386                                | 1,224,378                        | (8)  | (0.0%)                                      |                       |   |
| <b>Adjusted Net Operating Activities</b>   | <b>16,733,543</b>                        | <b>17,222,691</b>                | <b>489,148</b>                               | <b>2.9%</b>                                 |                       |   |
| <b>INVESTING ACTIVITIES</b>  |  |                                  |  |   |                       |   |
| <b>Revenue</b>   |  |                                  |  |   |                       |   |
| Capital grants, subsidies & contributions  | 642,160                                  | 0                                | (642,160)                                    | (100.0%) ▼                                  | Timing                | Grant revenue is recognised in proportion to the related expenditure on asset acquisition or construction. To date, most of the capital works are still in the early stages. Revenue for the 1st quarter of the year will be allocated by end of September. |
| Proceeds from disposal of assets   | 41,350                                   | 9,341                            | (32,009)                                     | (77.4%)                                     |                       |   |
| Payments for land and buildings  | (320,612)                                | (7,129)                          | 313,483                                      | 97.8% ▲                                     | Timing                | The upgrade of the Ferguson Bushfire Station is pending commencement. Works at the Eaton Administration Building and Burekup Pavilion are planned for later in the year.  |
| Payments for transport infrastructure assets                                       | (887,916)                                | (899,997)                        | (12,081)                                     | (1.4%)                                      |                       |   |
| Payments for parks infrastructure assets   | (65,420)                                 | (2,454)                          | 62,966                                       | 96.2% ▲                                     | Timing                | No significant payments have occurred to date on upgrade and renewal of parks infrastructure assets.  |
| Payments for motor vehicles  | 0  | 0                                | 0  | 0.0%  |                       |   |
| Payments for plant & equipment   | (1,666)                                  | 0                                | 1,666  | 100.0%                                      |                       |   |
| Payments for furniture & fittings  | (91,706)                                 | 0                                | 91,706                                       | 100.0% ▲                                    | Timing                | No costs have yet occurred for furniture and equipment asset acquisition.   |
| <b>Net investing activities</b>  | <b>(683,810)</b>                         | <b>(900,238)</b>                 | <b>(216,428)</b>                             | <b>(31.7%)</b>                              |                       |   |
| <b>Non-cash amounts excluded from investing activities</b>                         |  |                                  |  |   |                       |   |
| Movement in non-operating grants and contributions associated with restricted cash | 0  | 0                                | 0  | 0.0%  |                       |   |
| <b>Adjusted net investing activities</b>   | <b>(683,810)</b>                         | <b>(900,238)</b>                 | <b>(216,428)</b>                             | <b>(31.7%)</b>                              |                       |   |

(continued next page)



Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

|  | 2025/26<br>Y-T-D<br>Revised Budget<br>\$ | 2025/26<br>Y-T-D<br>Actual<br>\$ | Variance to<br>Y-T-D<br>Revised Budget<br>\$ | Variance to<br>Y-T-D<br>Revised Budget<br>% | Timing /<br>Permanent |   |
|--|--|----------------------------------|--|---|-----------------------|---|
| <b>FINANCING ACTIVITIES</b>            |  |                                  |  |   |                       |   |
| <b>Revenue</b>                         |  |                                  |  |   |                       |   |
| Proceeds from new debentures           | 0  | 0                                | 0  | 0.0%  |                       |   |
| Transfers from reserves                | 0  | 862,401                          | 862,401                                      | 100.0%                                      | ▲ Timing              | The variance is primarily due to the early receipt of the 2025/26 FAGS grant in June 2025, which was transferred from the Unspent Grants reserve in July. However, the budget allocation is scheduled for March 2026. |
| Repayment of debentures                | (94,717)                                 | (94,718)                         | (1)  | (0.0%)                                      |                       |   |
| Principal portion of lease liabilities | 0  | (10,535)                         | (10,535)                                     | (100.0%)                                    |                       |   |
| Transfers to Reserves                  | 0  | (66,218)                         | (66,218)                                     | (100.0%)                                    | ▼ Timing              | Interest earned on Reserve account cash investments are transferred to reserves on a monthly basis. The budgeted timing is for all transfers to be made in March.   |
| <b>Total financing activities</b>      | <b>(94,717)</b>                          | <b>690,930</b>                   | <b>785,647</b>                               | <b>(829.5%)</b>                             |                       |   |
| <b>FUNDING SOURCES</b>                 |  |                                  |  |   |                       |   |
| Surplus/(Deficit) July 1 B/Fwd         | 936,114                                  | 694,671                          | (241,443)                                    | (25.8%)                                     | ▼ Timing              | The brought forward surplus is subject to adjustment - pending finalisation of 24/25 annual accounts.   |
| <b>CLOSING FUNDS (A+B+C+D)</b>         | <b>16,891,130</b>                        | <b>17,708,054</b>                | <b>816,924</b>                               | <b>4.8%</b>                                 |                       |   |



Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025

### 3. TRUST FUNDS

Funds held at reporting date over which the Shire has no control and which are not included in the financial statements are as follows:

| NAME   | BALANCE<br>1 JULY | RECEIPTS | INTEREST     | PAYMENTS | ADJUSTMENTS<br>(TRANSFERS) | CLOSING<br>BALANCE |
|--|-------------------|----------|--------------|----------|----------------------------|--------------------|
|  | \$                | \$       | \$           | \$       | \$                         | \$                 |
| Ross & Deborah Bevan   | 44,458            | 0        | 0            | 0        | 0                          | 44,458             |
| Public Open Space  | 569,196           | 0        | 0            | 0        | 0                          | 569,196            |
| Dept Communities Grant - Auspicing for Goodstart Eaton Child Care Centre | 0                 | 0        | 0            | 0        | 0                          | 0                  |
| Accrued Interest   | 0                 | 0        | 3,749        | 0        | 0                          | 3,749              |
| Plus: Outstanding Creditors  | 0                 | 0        | 0            | 0        | 0                          | 0                  |
| Less: Outstanding Debtors  | 0                 | 0        | 0            | 0        | 0                          | 0                  |
| <b>TOTAL</b>   | <b>613,654</b>    | <b>0</b> | <b>3,749</b> | <b>0</b> | <b>0</b>                   | <b>617,403</b>     |

### 4. RESERVES - CASH BACKED

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

| NAME  | BALANCE<br>1 JULY | RECEIPTS | INTEREST      | PAYMENTS         | ADJUSTMENTS<br>(TRANSFERS) | CLOSING<br>BALANCE |
|---|-------------------|----------|---------------|------------------|----------------------------|--------------------|
|   | \$                | \$       | \$            | \$               | \$                         | \$                 |
| <b><i>Council Restricted</i></b>                            |                   |          |               |                  |                            |                    |
| Executive & Compliance Vehicles Reserve                     | 195,415           | 0        | 0             | 0                | 0                          | 195,415            |
| Plant & Engineering Equipment Reserve                       | 916,592           | 0        | 0             | 0                | 0                          | 916,592            |
| Eaton Recreation Centre - Equipment Reserve                 | 414,802           | 0        | 0             | 0                | 0                          | 414,802            |
| Building Maintenance Reserve                                | 1,364,437         | 0        | 0             | 0                | 0                          | 1,364,437          |
| Employee Relief Reserve                                     | 305,017           | 0        | 0             | 0                | 0                          | 305,017            |
| Employee Leave Entitlements Reserve                         | 59,176            | 0        | 0             | 0                | 0                          | 59,176             |
| Refuse Site Environmental Works Reserve                     | 189,814           | 0        | 0             | 0                | 0                          | 189,814            |
| Information Technology Reserve                              | 967,088           | 0        | 0             | 0                | 0                          | 967,088            |
| Roadwork Construction & Major Maintenance Reserve           | 1,533,929         | 0        | 0             | 0                | 0                          | 1,533,929          |
| Accrued Salaries Reserve                                    | 561,047           | 0        | 0             | 0                | 0                          | 561,047            |
| Tourism Reserve   | 12,829            | 0        | 0             | 0                | 0                          | 12,829             |
| Recycling Education Reserve                                 | 62,747            | 0        | 0             | 0                | 0                          | 62,747             |
| Road Safety Programs Reserve                                | 38,788            | 0        | 0             | 0                | 0                          | 38,788             |
| Council Land Development Reserve                            | 36,811            | 0        | 0             | 0                | 0                          | 36,811             |
| Carried Forward Projects Reserve                            | 1,225,158         | 0        | 0             | 0                | 0                          | 1,225,158          |
| Election Expenses Reserve                                   | 77,276            | 0        | 0             | 0                | 0                          | 77,276             |
| Town Planning Consultancy Reserve                           | 67,780            | 0        | 0             | 0                | 0                          | 67,780             |
| Parks & Reserves Upgrades Reserve                           | 409,155           | 0        | 0             | 0                | 0                          | 409,155            |
| Strategic Planning Studies Reserve                          | 114,479           | 0        | 0             | 0                | 0                          | 114,479            |
| Pathways Reserve  | 162,758           | 0        | 0             | 0                | 0                          | 162,758            |
| Asset / Rates Revaluation Reserve                           | 169,855           | 0        | 0             | 0                | 0                          | 169,855            |
| Refuse & Recycling Bin Replacement Reserve                  | 80,943            | 0        | 0             | 0                | 0                          | 80,943             |
| Sale of Land Reserve  | 275,246           | 0        | 0             | 0                | 0                          | 275,246            |
| Storm Water Reserve   | 191,253           | 0        | 0             | 0                | 0                          | 191,253            |
|   | <b>9,432,395</b>  | <b>0</b> | <b>0</b>      | <b>0</b>         | <b>0</b>                   | <b>9,432,395</b>   |
| <b><i>Statute Restricted</i></b>                            |                   |          |               |                  |                            |                    |
| Contribution to Works Reserve                               | 1,024,053         | 0        | 0             | 0                | 0                          | 1,024,053          |
| Eaton Drive - Access Construction Reserve                   | 64,658            | 0        | 0             | 0                | 0                          | 64,658             |
| Eaton Drive - Scheme Construction Reserve                   | 100,423           | 0        | 0             | 0                | 0                          | 100,423            |
| Fire Control Reserve  | 12,629            | 0        | 0             | 0                | 0                          | 12,629             |
| Collie River (Eaton Drive) Bridge Construction Reserve      | 69,960            | 0        | 0             | 0                | 0                          | 69,960             |
| Unspent Grants Reserve                                      | 1,020,126         | 0        | 0             | (862,401)        | 0                          | 157,725            |
| Swimming Pool Inspection Reserve                            | 9,620             | 0        | 0             | 0                | 0                          | 9,620              |
| Burekup - Public Open Space                                 | 79,139            | 0        | 0             | 0                | 0                          | 79,139             |
| Unspent Specified Area Rate - Bulk Waste Collection Reserve | 78,926            | 0        | 0             | 0                | 0                          | 78,926             |
| Unspent Specified Area Rate - Eaton Landscaping Reserve     | 38,582            | 0        | 0             | 0                | 0                          | 38,582             |
| Unspent Loans Reserve                                       | 1,769,274         | 0        | 0             | 0                | 0                          | 1,769,274          |
| Dardanup Expansion Developer Contribution Plan Reserve      | 0                 | 0        | 0             | 0                | 0                          | 0                  |
|   | <b>4,267,389</b>  | <b>0</b> | <b>0</b>      | <b>(862,401)</b> | <b>0</b>                   | <b>3,404,988</b>   |
| Interest  | 0                 | 0        | 66,218        | 0                | 0                          | 66,218             |
| Less: Outstanding Debtors                                   | 0                 | 0        | 0             | 0                | 0                          | 0                  |
| <b>TOTAL</b>  | <b>13,699,784</b> | <b>0</b> | <b>66,218</b> | <b>(862,401)</b> | <b>0</b>                   | <b>12,903,601</b>  |



Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025

5. MUNICIPAL LIABILITIES

Funds held at reporting date for bonds and deposits not required to be held in the Trust Fund and classified as restricted to recognise that they are owed to developers/hirers and others. These are now classified as Municipal Liabilities as follows:

|  | BALANCE<br>1 JULY | RECEIPTS       | INTEREST | PAYMENTS         | ADJUSTMENTS<br>(TRANSFERS) | CLOSING<br>BALANCE |
|--|-------------------|----------------|----------|------------------|----------------------------|--------------------|
|  | \$                | \$             | \$       | \$               | \$                         | \$                 |
| Total - Retention Bonds                          | 280,116           | 0              | 0        | (13,815)         | 0                          | 266,301            |
| Total - Construction Contract Retention          | 0                 | 0              | 0        | 0                | 0                          | 0                  |
| Total - Extractive Industry Rehabilitation Bonds | 153,159           | 0              | 0        | 0                | 0                          | 153,159            |
| Total - Sundry Deposits                          | 48,806            | 0              | 0        | 0                | 0                          | 48,806             |
| Election Deposits                                | 0                 | 0              | 0        | 0                | 0                          | 0                  |
| Key Bonds  | 820               | 240            | 0        | (200)            | 0                          | 860                |
| Hire Bonds                                       | 3,050             | 4,540          | 0        | (4,830)          | 0                          | 2,760              |
| Kerb Bonds                                       | 3,346             | 0              | 0        | 0                | 0                          | 3,346              |
| Construction Training Fund                       | 3,286             | 144,303        | 0        | (72,229)         | 0                          | 75,359             |
| Building Services Levy                           | 7,761             | 117,425        | 0        | (57,673)         | 0                          | 67,513             |
| Development Assessment Panel                     | 0                 | 0              | 0        | 0                | 0                          | 0                  |
| Less Outstanding Debtors                         | 0                 | 0              | 0        | 0                | 0                          | 0                  |
| <b>TOTAL</b>                                     | <b>500,344</b>    | <b>266,508</b> | <b>0</b> | <b>(148,748)</b> | <b>0</b>                   | <b>618,104</b>     |

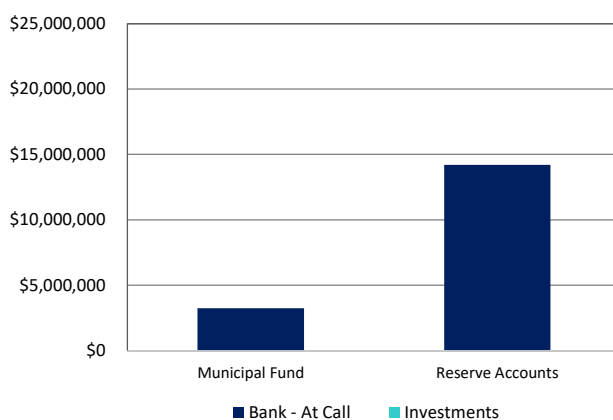


Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025

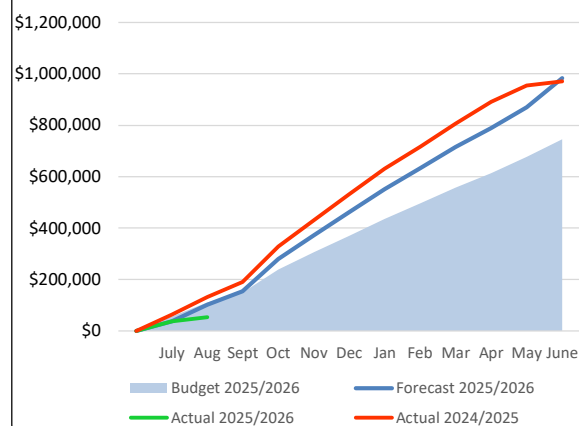
6. STATEMENT OF INVESTMENTS

| BANK                           | TYPE                                  | AMOUNT                  | RATE  | DAYS | COMMENCE | MATURITY | ESTIMATED INTEREST | INTEREST CREDITED 2025-2026 |
|--------------------------------|---------------------------------------|-------------------------|-------|------|----------|----------|--------------------|-----------------------------|
| <b><u>MUNICIPAL FUND</u></b>   |                                       |                         |       |      |          |          |                    |                             |
| CBA                            | Municipal Fund Bank Account           | \$ 3,062,222.83         | 3.40% |      |          |          |                    | \$ 1,939.12                 |
| CBA                            | Municipal - Business Online Saver     | \$ 191,292.89           | 3.45% |      |          |          |                    | \$ 21,292.89                |
|                                | Interest received on matured deposits | <u>\$ 3,253,515.72</u>  |       |      |          |          | \$ -               | \$ 23,232.01                |
| <b><u>TRUST FUND</u></b>       |                                       |                         |       |      |          |          |                    |                             |
| CBA                            | Trust Fund Bank Account               | <u>\$ 615,495.45</u>    | 3.40% |      |          |          |                    | \$ 3,749.00                 |
|                                |                                       | <u>\$ 615,495.45</u>    |       |      |          |          |                    | \$ 3,749.00                 |
| <b><u>RESERVE ACCOUNTS</u></b> |                                       |                         |       |      |          |          |                    |                             |
| CBA                            | Reserve Bank Account                  | \$ 18,627.18            | 3.40% |      |          |          |                    | \$ 202.43                   |
| CBA                            | Reserve - Business Online Saver       | \$ 14,180,383.91        | 3.45% |      |          |          |                    | \$ 66,016.01                |
|                                | Interest received on matured deposits | <u>\$ 14,199,011.09</u> |       |      |          |          | \$ -               | \$ 66,218.4                 |
| <b>Total Interest Received</b> |                                       |                         |       |      |          |          |                    | <b>\$ 93,199.5</b>          |

Cash & Investments as at 31 August 2025



Interest Earned to 31 August 2025





Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025

## 6. STATEMENT OF INVESTMENTS (continued)

### Total Funds Invested

Total Funds Invested as at Reporting Date -

|                                     |    |   |
|-------------------------------------|----|---|
| Municipal Fund Investment Portfolio | \$ | - |
| Trust Fund Investment Portfolio     | \$ | - |
| Reserve Fund Investment Portfolio   | \$ | - |
|                                     | \$ | - |

### Investment Policy - Portfolio Risk Exposure

Council's investment policy provides a framework to manage the risks associated with financial investments.

### Portfolio - Terms of Maturity

Limits are placed on the term to maturity thereby reducing the impact of any significant change in interest rate markets and to provide liquidity.

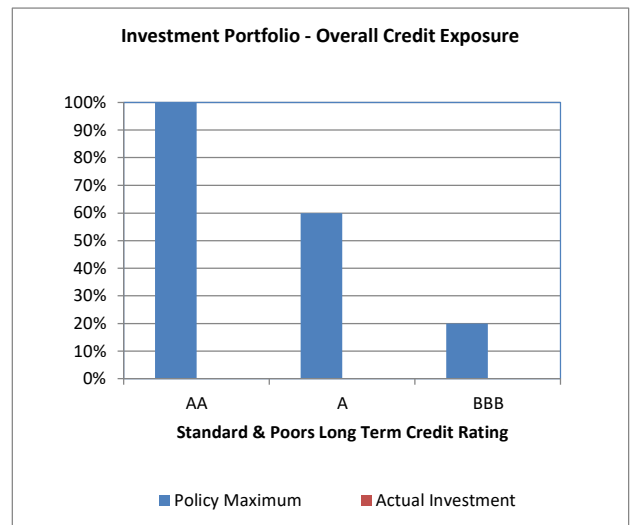
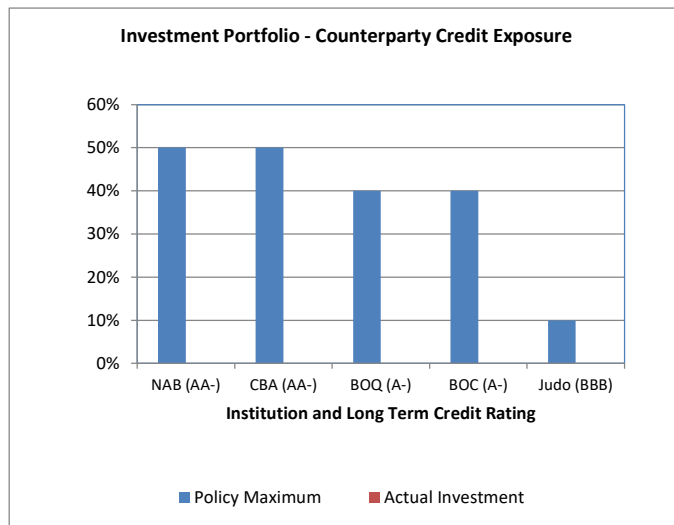
### Counterparty Credit Exposure

Exposure to an individual authorised deposit-taking institution (ADI) counterparty will be restricted by their credit rating so that single entity exposure is limited.

### Overall Credit Exposure

To control the credit quality on the entire portfolio, limits are placed on the percentage exposed to any particular credit rating category.

The following charts demonstrate the current portfolio diversity and risk compliance with the policy framework.







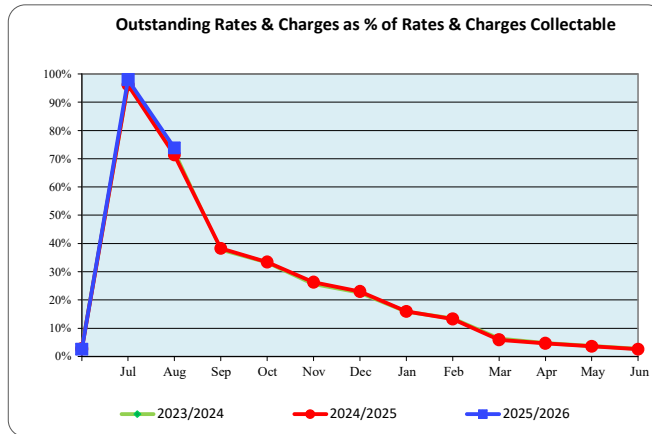
**Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025**

**7. Accounts Receivable as at 31 August 2025**

**Rates and Charges Outstanding**

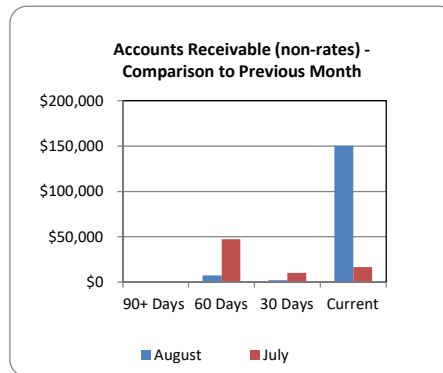
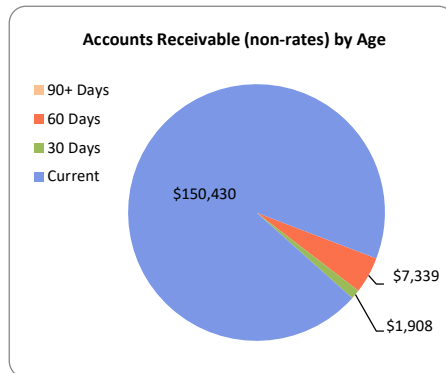
2025/26 annual rates were raised on 31 July 2025 and were due 10 September 2025 for payment in full or for the first of four instalments. The final instalment is due on 18 March 2026.

As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$16,101,871. This represents 73.8% of the rates and charges collectible and is similar to previous years' collection rates. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



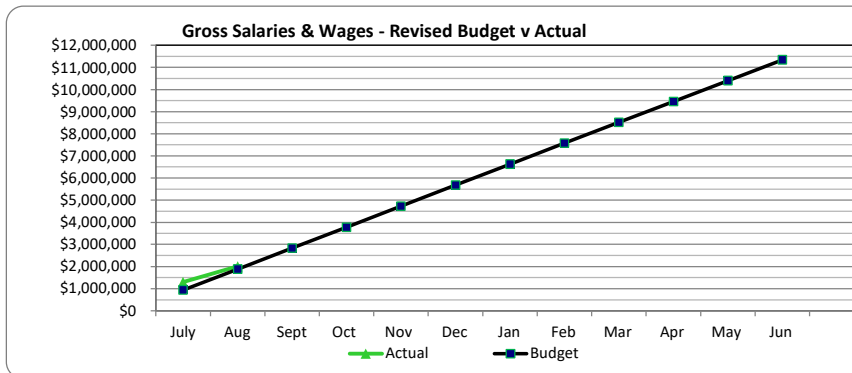
**Sundry Debtors Outstanding (non-rates)**

As at the reporting date, the total outstanding Sundry Debtors amount to \$159,677. There are no significant overdue debts.



**8. Salaries and Wages to 31 August 2025**

At the reporting date, total salaries and wages expenditure is \$2,009,971 (17.73%) of the annual budget of \$11,333,405 for the 2025/26 financial year.





Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025

9. RATING INFORMATION

| RATE TYPE  | Rate in  | Number<br>of<br>properties | Rateable<br>value | 2025/26<br>Budget<br>rate<br>revenue | 2025/26<br>Budget<br>interim<br>rates | 2025/26<br>Budget<br>back<br>rates | 2025/26<br>Budget<br>total<br>revenue | 2025/26<br>Actual<br>total<br>revenue | 2024/25<br>Actual<br>total<br>revenue | 2024/25<br>Budget<br>total<br>revenue |
|--|----------|----------------------------|-------------------|--------------------------------------|---------------------------------------|------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|  | \$       |                            | \$                | \$                                   | \$                                    | \$                                 | \$                                    |                                       | \$                                    | \$                                    |
| <b>Differential general rate or general rate</b>       |          |                            |                   |                                      |                                       |                                    |                                       |                                       |                                       |                                       |
| <b>Gross rental valuations</b>                         |          |                            |                   |                                      |                                       |                                    |                                       |                                       |                                       |                                       |
| Residential (including residential vacant)             | 0.081460 | 5,078                      | 126,382,898       | 10,295,151                           | 201,207                               | 0                                  | 10,496,358                            | 10,318,835                            | 9,673,413                             | 9,560,498                             |
| Commercial (including commercial vacant)               | 0.112180 | 68                         | 16,086,221        | 1,804,488                            | 0                                     | 0                                  | 1,804,488                             | 1,804,488                             | 1,706,019                             | 1,706,020                             |
| Industrial (including industrial vacant)               | 0.115950 | 119                        | 12,244,204        | 1,313,289                            | 0                                     | 0                                  | 1,313,289                             | 1,313,289                             | 1,148,399                             | 1,148,399                             |
| Rural residential (including rural residential vacant) | 0.081260 | 524                        | 12,504,021        | 1,016,102                            | 0                                     | 0                                  | 1,016,102                             | 1,016,102                             | 1,083,248                             | 1,082,858                             |
| Accommodation  | 0.115950 | 2                          | 460,980           | 53,452                               | 0                                     | 0                                  | 53,452                                | 53,452                                | 50,922                                | 50,922                                |
| UV Rural (including UV1, UV2, UV3 and Mining)          | 0.005520 | 644                        | 388,400,235       | 2,143,581                            | 0                                     | 0                                  | 2,143,581                             | 2,143,581                             | 2,006,728                             | 2,005,967                             |
| <b>Sub-Totals</b>                                      |          | 6,435                      | 556,078,559       | 16,626,063                           | 201,207                               | 0                                  | 16,827,270                            | 16,649,746                            | 15,668,729                            | 15,554,664                            |
| <b>Minimum</b>   |          |                            |                   |                                      |                                       |                                    |                                       |                                       |                                       |                                       |
| <b>Minimum payment</b>                                 | \$       |                            |                   |                                      |                                       |                                    |                                       |                                       |                                       |                                       |
| <b>Gross rental valuations</b>                         |          |                            |                   |                                      |                                       |                                    |                                       |                                       |                                       |                                       |
| Residential (including residential vacant)             | 1,724.00 | 451                        | 5,754,233         | 777,524                              | 0                                     | 0                                  | 777,524                               | 798,212                               | 825,500                               | 830,375                               |
| Commercial (including commercial vacant)               | 1,827.00 | 7                          | 54,438            | 12,789                               | 0                                     | 0                                  | 12,789                                | 12,789                                | 12,054                                | 12,054                                |
| Industrial (including industrial vacant)               | 1,827.00 | 13                         | 189,750           | 23,751                               | 0                                     | 0                                  | 23,751                                | 23,751                                | 79,212                                | 79,212                                |
| Rural residential (including rural residential vacant) | 1,827.00 | 127                        | 1,276,080         | 232,029                              | 0                                     | 0                                  | 232,029                               | 232,029                               | 136,038                               | 136,038                               |
| Accommodation  | 1,827.00 | 0                          | 0                 | 0                                    | 0                                     | 0                                  | 0                                     | 0                                     | 0                                     | 0                                     |
| UV Rural (including UV1, UV2, UV3 and Mining)          | 1,827.00 | 127                        | 23,381,567        | 232,029                              | 0                                     | 0                                  | 232,029                               | 232,029                               | 220,416                               | 220,416                               |
| <b>Sub-Totals</b>                                      |          | 725                        | 30,656,068        | 1,278,122                            | 0                                     | 0                                  | 1,278,122                             | 1,298,810                             | 1,273,220                             | 1,278,095                             |
|  |          | 7,160                      | 586,734,627       | 17,904,185                           | 201,207                               | 0                                  | 18,105,392                            | 17,948,556.00                         | 16,941,949                            | 16,832,759                            |
| Concession on general rates                            |          |                            |                   |                                      |                                       |                                    | (41,500)                              | (20,112)                              | (18,414)                              | (20,596)                              |
| Rates write-off  |          |                            |                   |                                      |                                       |                                    |                                       | (75)                                  | (1,141)                               |                                       |
| Total amount raised from general rates                 |          |                            |                   |                                      |                                       |                                    | 18,063,892                            | 17,928,369                            | 16,922,394                            | 16,812,163                            |
| Specified area rates - bulk waste collection           | 0.001186 | 4,872                      | 130,899,663       | 155,247                              |                                       |                                    | 155,247                               | 155,724                               | 110,918                               | 147,869                               |
| Specified area rates - Eaton landscaping               | 0.001130 | 4,648                      | 135,644,248       | 153,278                              |                                       |                                    | 153,278                               | 153,803                               | 268,148                               | 186,017                               |
| Total specified area and ex gratia rates               |          |                            |                   |                                      |                                       |                                    | 308,525                               | 309,527                               | 379,066                               | 333,886                               |
| Interim Back Rates                                     |          |                            |                   |                                      |                                       |                                    |                                       |                                       |                                       |                                       |
| <b>Total rates</b>                                     |          |                            |                   |                                      |                                       |                                    | 18,372,417                            | 18,237,896                            | 17,301,460                            | 17,146,049                            |



**Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025**

**10. INFORMATION ON BORROWINGS**

Debenture Repayments

| Particulars                         | Loan No. | Principal<br>Opening Balance<br>1 July 2025 | New<br>Loans<br>2025/26 |                   | Principal<br>Repayments<br>2025/26 |                   | Interest<br>Repayments<br>2025/26 |                   | Principal<br>Outstanding<br>31 July 2025 |                   |
|-------------------------------------|----------|---|-------------------------|-------------------|------------------------------------|-------------------|-----------------------------------|-------------------|--|-------------------|
|                                     |          |   | Actual                  | Adopted<br>Budget | Actual                             | Adopted<br>Budget | Actual                            | Adopted<br>Budget | Actual                                   | Adopted<br>Budget |
|                                     |          | \$  | \$                      | \$                | \$                                 | \$                | \$                                | \$                | \$                                       | \$                |
| <b>Community Amenities</b>          |          |   |                         |                   |                                    |                   |                                   |                   |  |                   |
| Wanju/Waterloo Industrial Park      |          |   |                         |                   |                                    |                   |                                   |                   |  |                   |
| Developer Contribution Plans        | 70       | 462,850                                     | 0                       | 0                 | 0                                  | 74,401            | 0                                 | 6,400             | 462,850                                  | 537,251           |
| Waste Bins (3 Bin System)           | 71       | 188,051                                     | 0                       | 0                 | 22,732                             | 45,681            | 1,795                             | 3,375             | 165,319                                  | 233,733           |
| <b>Recreation and Culture</b>       |          |   |                         |                   |                                    |                   |                                   |                   |  |                   |
| Glen Huon Oval Club Rooms           | 69       | 743,005                                     | 0                       | 0                 | 24,663                             | 49,799            | 14,266                            | 28,058            | 718,342                                  | 792,804           |
| Eaton Oval Club Rooms               | 72       | 655,320                                     | 0                       | 0                 | 11,828                             | 23,930            | 15,257                            | 30,238            | 643,493                                  | 679,251           |
| <b>Transport</b>                    |          |   |                         |                   |                                    |                   |                                   |                   |  |                   |
| Depot Land                          | 66       | 184,848                                     | 0                       | 0                 | 35,495                             | 71,713            | 3,762                             | 6,801             | 149,353                                  | 256,561           |
| <b>Other Property and Services</b>  |          |   |                         |                   |                                    |                   |                                   |                   |  |                   |
| Library / Adminstration Centre (#1) | 73       | 5,607,473                                   | 0                       | 0                 | 0                                  | 209,501           | 0                                 | 245,299           | 5,607,473                                | 5,816,974         |
| Library / Adminstration Centre (#2) | 74       | 1,456,260                                   | 0                       | 0                 | 0                                  | 46,077            | 0                                 | 76,209            | 1,456,260                                | 1,502,337         |
| ERP                                 | 75       | 1,600,000                                   | 0                       | 0                 | 0                                  | 73,345            | 0                                 | 80,360            | 1,600,000                                | 1,673,345         |
|                                     |          | 10,897,809                                  | 0                       | 0                 | 94,718                             | 594,447           | 35,080                            | 476,740           | 10,803,091                               | 11,492,256        |

All debenture repayments are financed by general purpose revenue.



**Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2025**

**11. BUDGET AMENDMENTS**

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

| GL/JOB Code | Description            | Council Resolution | Classification  | Non Cash<br>Adjustment | Increase in<br>Available<br>Cash | Decrease in<br>Available<br>Cash | Revised<br>Budget<br>Running<br>Balance |
|-------------|------------------------|--------------------|---|------------------------|----------------------------------|----------------------------------|---|
|             |                        |                    |   | \$                     | \$                               | \$                               | \$                                      |
|             | <b>Budget Adoption</b> |                    | Opening Surplus (Budgeted)  |                        |                                  |                                  | 173,999                                 |
|             |                        |                    |   |                        |                                  |                                  | 173,999                                 |
|             |                        |                    | <i>Note: No Budget Amendments to report as at 31 August 2025.</i> |                        |                                  |                                  | 173,999                                 |
|             |                        |                    |   |                        |                                  |                                  | <b>173,999</b>                          |

**RISK ASSESSMENT TOOL****OVERALL RISK EVENT:** Monthly Statement of Financial Activity for the Period Ended on the 31<sup>st</sup> August 2025**RISK THEME PROFILE:**

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

**RISK ASSESSMENT CONTEXT:** Operational

| CONSEQUENCE<br>CATEGORY     | RISK EVENT   | PRIOR TO TREATMENT OR CONTROL     |              |                         | RISK ACTION PLAN<br>(Treatment or controls proposed) | AFTER TREATMENT OR CONTROL |               |                         |
|-----------------------------|--|-----------------------------------|--------------|-------------------------|--|----------------------------|---------------|-------------------------|
|                             |  | CONSEQUENCE                       | LIKELIHOOD   | INHERENT<br>RISK RATING |  | CONSEQUENCE                | LIKELIHOOD    | RESIDUAL<br>RISK RATING |
| <b>HEALTH</b>               | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                     | Not required.  | Not required.              | Not required. | Not required.           |
| <b>FINANCIAL IMPACT</b>     | Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.                     | Moderate (3)                      | Unlikely (2) | Moderate (5 - 11)       | Not required.  | Not required.              | Not required. | Not required.           |
| <b>SERVICE INTERRUPTION</b> | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                     | Not required.  | Not required.              | Not required. | Not required.           |
| <b>LEGAL AND COMPLIANCE</b> | Non-compliance with the legislative requirements that results in a qualified audit.  | Minor (2)                         | Unlikely (2) | Low (1 - 4)             | Not required.  | Not required.              | Not required. | Not required.           |
| <b>REPUTATIONAL</b>         | Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively. | Insignificant (1)                 | Unlikely (2) | Low (1 - 4)             | Not required.  | Not required.              | Not required. | Not required.           |
| <b>ENVIRONMENT</b>          | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                     | Not required.  | Not required.              | Not required. | Not required.           |

## (Appendix ORD: 12.5.5)

| RISK ASSESSMENT TOOL   |  |                                   |              |                      |  |                            |               |                      |
|--|--|-----------------------------------|--------------|----------------------|--|----------------------------|---------------|----------------------|
| <b>OVERALL RISK EVENT:</b> Schedule of Paid Accounts as at the 31st August 2025<br><b>RISK THEME PROFILE:</b><br>3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 6 - Community Engagement<br><b>RISK ASSESSMENT CONTEXT:</b> Operational |  |                                   |              |                      |  |                            |               |                      |
| CONSEQUENCE CATEGORY   | RISK EVENT   | PRIOR TO TREATMENT OR CONTROL     |              |                      | RISK ACTION PLAN<br>(Treatment or controls proposed) | AFTER TREATMENT OR CONTROL |               |                      |
|  |  | CONSEQUENCE                       | LIKELIHOOD   | INHERENT RISK RATING |  | CONSEQUENCE                | LIKELIHOOD    | RESIDUAL RISK RATING |
| HEALTH   | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| FINANCIAL IMPACT   | Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.                     | Moderate (3)                      | Unlikely (2) | Moderate (5 - 11)    | Not required.  | Not required.              | Not required. | Not required.        |
| SERVICE INTERRUPTION   | : No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| LEGAL AND COMPLIANCE   | Non-compliance with the legislative requirements that results in a qualified audit.  | Minor (2)                         | Unlikely (2) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |
| REPUTATIONAL   | Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively. | Insignificant (1)                 | Unlikely (2) | Low (1 - 4)          | Not required.  | Not required.              | Not required. | Not required.        |
| ENVIRONMENT  | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |
| PROPERTY   | No risk event identified for this category.  | Not Required - No Risk Identified | N/A          | N/A                  | Not required.  | Not required.              | Not required. | Not required.        |