



Annual Report 2023/24

CONTENTS

Acknowledgement of Country	3
Shire President’s Message	4
CEO’s Message	5
Our Vision and Values	6
Our Council and Function of Local Government	7
About Us	8
Our Community and Demographics	9
Corporate Performance 2023/24	10
Financial and Statistics Snapshot	11
New Facilities and Infrastructure	12
Event Highlights	14
Achievements	15
Strategic Community Plan:	
Objective 1: Community	16
Objective 2: Environment	20
Objective 3: Amenity	22
Objective 4: Prosperity	25
Objective 5: Leadership	27
Statutory Reports	29
Financial Reports	34
Annual Financial Statements and Auditor Report	36





Acknowledgement of Country

The Shire of Dardanup acknowledges the Noongar people as the traditional owners of the land upon which the Shire is situated. In doing this, we recognise and respect their continuing culture and contribution they make to the life of this region and pay our respects to their elders, past, present and emerging. The Shire of Dardanup also respects and celebrates all cultures of all our residents and visitors to our Shire.





It is my honour to present the Shire of Dardanup's Annual Report for 2023/24.

Serving my first full year as Shire President has been an incredible privilege. Representing and advocating for our community is a responsibility I deeply value, and I remain committed to leading with integrity and dedication.

This year, we made significant strides in driving growth and prosperity through key initiatives such as the Advocacy Plan and Strategic Community Projects documents, which provide a framework for attracting investment and securing vital support for community infrastructure.

These key initiatives serve as a cornerstone in discussions aimed at garnering support and investment for the community's future.

As a Shire we do a lot of work in the advocacy space, we are advocating on behalf of our community to see growth and prosperity for our Shire.

Collaboration with all tiers of government and stakeholders has been central to these achievements, ensuring a high quality of life and wellbeing for all who call our Shire home.

A feature of the year has been the opening of our award-winning Library, Administration, and Community Building in March 2024. This landmark timber facility, 11 years in the making, has been recognised with three prestigious awards, including the Sustainability Award at the 2024 Urban Development Institute of Australia WA (UDIA) Awards for Excellence. It marks an exciting new chapter for our community, providing a vibrant hub for connection and innovation.

A further highlight has been the new building's Make-It Space, which was officially named after our long-serving former Shire President Mick Bennett.

As Shire President and Audit and Risk Committee Chair for two years, I am proud to uphold strong financial governance, this is reflected in our positive annual audits.

This commitment continues as we were recognised by the Department of Local Government, Sport and Cultural Industries as a Best Practice entity for the 2022/23 financial year. This accolade comes from the Office of the Auditor General's annual Local Government 2022/23 Financial Audit Results report, highlighting the Shire's exemplary financial reporting practices.

I'd like to thank our community, staff and Council for their support and contributions. Together, we are striving to shape a bright and prosperous future for the Shire of Dardanup.

Cr Tyrrell Gardiner
Shire President





As I reflect on the achievements of the past year, I am proud to present the Shire of Dardanup's 2023/24 Annual Report, which showcases the collective efforts of Council, staff, and the community to achieve great outcomes for our Shire.

Once again, our commitment to good governance and financial excellence has been recognised, with an unqualified audit for the fourth consecutive year. This recognition reflects not only our sound financial management practices but also our standing as one of the Office of the Auditor General's top 20 Local Governments in WA for reporting and accounting.

Our approach to transparency and accountability has been strengthened by the introduction of quarterly reports to Council. These reports track our progress against the Corporate Business Plan and Capital Works Program, ensuring we hold ourselves accountable for delivering on our commitments to the community.

Despite economic challenges, we have continued to deliver essential infrastructure and facilities while minimising financial strain on ratepayers. This year, we achieved a rate revenue increase of 5.5% in line with our Long-Term Financial Plan. External funding support also played a pivotal role, with nearly \$2 million in grant funding enabling us to deliver key projects that enrich our community.

Some of our most notable accomplishments include:

- A robust Capital Works Program, delivering major and minor projects valued at \$16 million.
- The completion of the new Library, Administration, and Community Building in Eaton. Constructed from timber, this iconic building has garnered widespread recognition, winning three prestigious awards for its innovative design and sustainability.
- The official opening of the \$2.1 million R & J Fishwick Pavilion in February, a state-of-the-art facility that significantly enhances our sporting community.
- Installation of new night lighting at the Bunbury and Districts Softball Association Grounds.

The past year concludes my fifth year as CEO, and I am humbled by what we have collectively achieved. Our 2050 Vision continues to guide us, and it is inspiring to see our long-term plans shaping the Shire's future.

In 2020, our ICT Strategic Plan identified the need to replace our core software system. A commissioned feasibility study, completed and accepted by Council in 2021, supported moving forward with this significant upgrade. Over the next two years, this transformative project will enhance our capacity to deliver efficient and effective services, driving innovation and improving customer service delivery.

Our partnerships with organisations such as Lotterywest, Healthway, Wespine, Tronox, the Eaton Lions Club, J&P Group, and Bunbury 4x4 have enabled us to deliver community events and programs, which help foster a strong sense of community and enhance the quality of life in the Shire. Thanks to all those who partner with the Shire to deliver community projects, scholarships and events held throughout the year.

I am proud of what we have achieved over the past 12 months and throughout my tenure as CEO. The Shire of Dardanup continues to set a benchmark for excellence, and I look forward to seeing our organisation and community achieve even greater milestones in the years ahead.

André Schönfeldt
Chief Executive Officer



OUR VISION

The Shire of Dardanup is a healthy, self-sufficient and sustainable community that is connected and inclusive, and where our culture and innovation are celebrated.

OUR VALUES

The Shire of Dardanup is building a culture where openness and transparency are the norm, and where we all hold ourselves accountable to deliver excellence for our customers and community.



OUR COUNCIL

The Shire of Dardanup is established under the provisions of the Local Government Act 1995. Council is made up of nine elected members who each serve a four-year term, with elections held every two years. The term for the peer-elected Shire President and Deputy President is two years.



FUNCTION OF LOCAL GOVERNMENT

The Local Government Act 1995 gives local governments freedom to make decisions for their communities, promotes public participation, and demands accountability, efficiency and effectiveness in local government.

This requires strategic thinking by local government, including how to:

- Best respond to community needs;
- Ensure public participation and accountability in local government processes; and
- Respond to the growing demand for more efficient and effective local government.

In addition to dealing with constantly changing legislative requirements and reforms, local governments are asking themselves, "What is the best way to organise physical, financial and human resources to achieve a competitive and productive organisation that meets the needs and desires of the community we serve?"

In fulfilling its role, Council sets the Shire of Dardanup's strategic direction, oversees the Council's finances and resources, determines its policies, and ensures that the Council's statutory and community responsibilities are performed effectively and efficiently.



About Us:

The Shire of Dardanup spans over 526.6 square kilometres comprising of urban areas, commercial and industrial development, townships surrounded by rural farming, vineyards and tourism, and state forest.

The result is a diverse and unique community with varying needs, challenges and opportunities. In recognition of this, the Shire has identified five distinct places:

- Eaton/Millbridge.
- Dardanup.
- Burekup.
- Ferguson Valley and Surrounds, and
- Wanju/Waterloo.

Dardanup has a growing community with an annual growth rate of 2.64% (Forecast ID: Dardanup Population Summary 2021-2046).

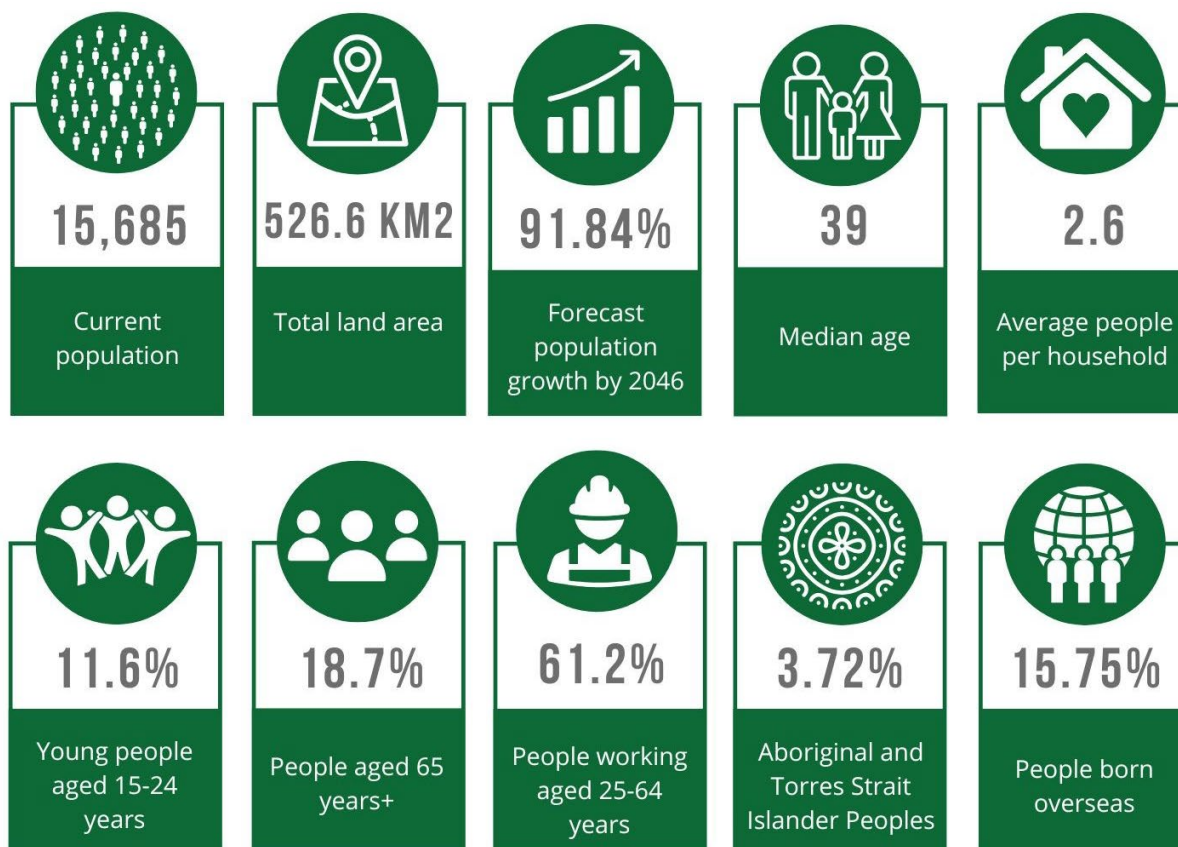
Between 2021 and 2046, the population for the Shire of Dardanup is forecast to increase by 14,174 persons (91.84% growth).



The Shire of Dardanup President Cr Tyrrell Gardiner with Aboriginal Artist Melissa G Riley and her vibrant mural “Natures Healing”, which is installed in the Shire's new Library, Administration and Community Building.



Our community:



Data source: Australian Bureau of Statistics 2021 Census of Population and Housing and 2023 Forecast id.com.au.

Demographics:

Dardanup is experiencing steady growth, with an annual population growth rate of 2.64% (Source: Dardanup Population Summary, Forecast ID, 2021-2046). Over the 25-year period from 2021 to 2046, the Shire's population is projected to rise by 14,174 people, representing a growth of 91.84%.

Australian Bureau of Statistics Census Data (2021) suggests Millbridge and Burekup have the largest number of families with children given the higher number of people per household (3 and 2.9 respectively), lower median age (29 and 35 respectively), and highest percentage of children aged 0-14 years at over 28% of the total population of each area. Conversely, Dardanup records a higher median age (42 years) and over 17% of the population over 65 years indicating an ageing population in this area.

In 2021, the dominant age structure for persons in the Shire was ages 5 to 9, which accounted for 7.3% of the total persons. The largest increase in persons between 2021 and 2031 is forecast to be in ages 75 to 79, which is expected to increase by 277 and account for 4.0% of the total persons. The largest five-year age group in 2031 is 0 to 4 years, with a total of 1,285 persons (Forecast.ID).

ID data that suggests Dardanup, Dardanup West, Picton East and surrounding areas will record the highest population growth from 2021 to 2041 at 46.5% forecast growth. The second highest growth area will be Eaton (East) 34.5%, followed by Burekup and District (22.7%), Eaton (West) 11.9% and Wanju (9.0%).



Corporate Performance 2023/24



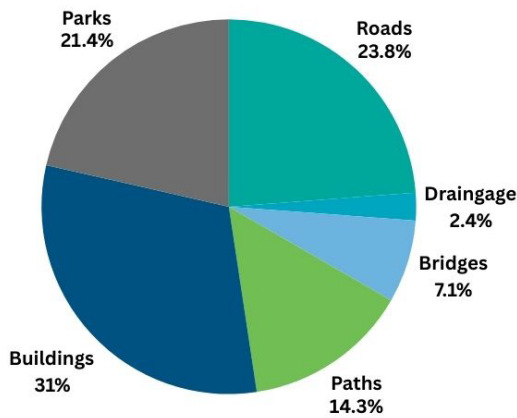
This Corporate Performance scorecard combines outcomes of initiatives listed in Council’s Corporate Business Plan plus Capital and Major Projects listed in the Annual Budget. The organisation completed or is on track with 94% of the initiatives within the Corporate Business Plan and Annual Budget within the intended timeframe. Some of those reported to be “On Hold”, “Delayed” or “Carried Forward” are waiting on external approvals, grants or processes which are not within the influence of the Shire.

The Council Plan adopted in May 2023 sets out a total of 110 initiatives/projects, 68 of which were intended to be implemented or progressed to 2023/24. During 2023/24, 64 of the 68 initiatives/projects were either completed or remained on track to be completed within the stipulated timeframe.

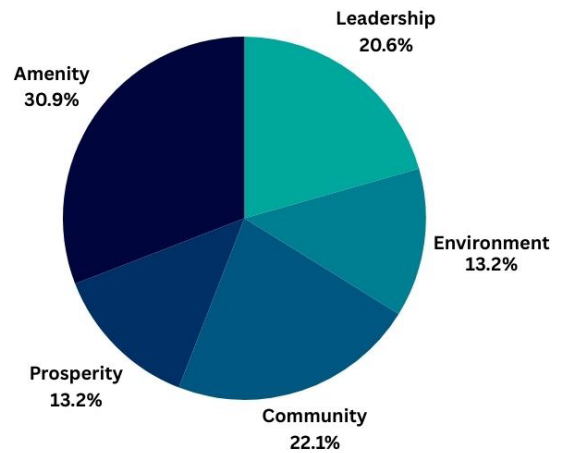
With regard to the Capital Works budget, Council set out to complete 44 projects across our various assets. During 2023/24, 37 of the 44 Capital Works projects were completed, while 38 of the 58 projects remain within budget.



Capital and Major Projects by Type



Corporate Business plan Initiatives by Objective



Financial snapshot:

The following provides a snapshot of the Council's Operating Income and Expenditure for 2023/24. More detailed information can be found in the Financial Statements at the end of this Annual Report.

Total Operating Revenue:

- Rates: \$16,132,310.
- Operating Grants and Contributions: \$2,333,129.
- Fees and Charges: \$4,244,115.
- Interest Revenue: \$1,243,081.
- Other Revenue: \$15,464.
- Profit on Asset Disposals: \$22,418.

Total Operating Expenditure:

- Employee Costs: \$11,810,080.
- Materials and Contracts: \$6,733,044.
- Utility Charges: \$646,659.
- Depreciation: \$6,780,102.
- Finance Costs: \$417,984.
- Insurance: \$380,356.
- Other Expenditure: \$537,804.
- Loss on Asset Disposals: \$2,956.

Statistics snapshot:





New facilities and infrastructure upgrades:

During the 2023/24 financial year, a number of major and minor capital works projects were commenced or completed, with capital works totaling \$16 million.

This capital expenditure included roads, bridges, paths, buildings and parks, including the Shire's new Library, Administration and Community Building.

Buildings:

- New Library, Administration and Community Building completed on time and under budget, officially opening in May 2024.
- New \$2.1 million R&J Fishwick Pavilion officially opened in February 2024, marking a significant milestone for the Shire of Dardanup sporting community.
- Major maintenance works were completed at the Dardanup Administration Office, including structural repairs, roof and ceiling maintenance, and repainting
- Extensive stage repairs and associated maintenance works were completed at Dardanup Hall, including structural improvements, drainage installation, and repainting.
- The Dardanup Community Centre has had repairs completed, including fixing brickwork cracks above the first aid station door, rendering and repainting the single toilet, storeroom, Sunshine Room 1, and therapy library.
- At Ferguson Hall, 24 load-bearing stumps were replaced due to significant decay, and drainage works were carried out to redirect water away from the building to prevent further erosion and stump deterioration.
- A new Colorbond fence was installed at the Burekup Bushfire Station, providing improved security and durability.
- A new roof was installed at the CWA Hall in Eaton, enhancing the building's structural integrity.



Transport:

- A new bus bay was constructed on Haywood Street near Dardanup Primary School to address significant subsidence. The Shire's Works crew stabilised the road base, and a local contractor resurfaced the 60-meter section with asphalt.
- Dowdells Line improvement works included road widening and shoulder enhancements to facilitate two-way traffic, significantly improving community safety.
- Ferguson Road correction works addressed surface issues through pavement reshaping, including milling existing asphalt, applying a new asphalt overlay, and reinstating line marking. These improvements resulted in reduced noise from heavy vehicles.
- Repairs to Bridge 3678 on Pile Road over Ferguson River were completed, addressing critical issues with four piles and two abutment walls to prevent the potential closure of this vital access route.

Recreational:

- Glen Huon Oval: new fencing installation, ticket box relocation, concrete path and associate works completed.
- Old Coast Road Bridge fishing platform upgrade. Platform opened to the community in May.
- Staged resurfacing of the Millars Creek footpath commenced, with Stage 1 completing the replacement of the first 150 meters with new red asphalt between Millbridge Boulevard and Cadell Park.



Event highlights:

Through our ongoing program of free community events, programs, workshops and activities held in locations throughout the Shire, 539 initiatives were completed in the 2023/24 financial year. Some of the highlights included:

- Fuel to Go & Play Summer in Your Park series including Summer Sounds and Movies by Moonlight Youth Movie Night and Storytime in the Park.
- Tronox Spring Out Festival.
- Community Open Day.
- Digital Connection Program.
- The Poppy Project – installation for Remembrance Day and community poppy craft sessions.
- Festive Auslan Course.
- Youth Week: YouthFest.
- Crafternoons with Kate at the Library.
- Author Talks.
- Seniors Day Morning Tea.
- Teddy Bears' Picnic; and
- Whitey's Family Fishing Clinic.



Achievements:

The Shire of Dardanup's Council Plan 2022/2032 was endorsed by Council in July 2022, and combines Council's 10-year Strategic Community Plan and four-year Corporate Business Plan.

The Shire updated the Council Plan 2024/2034 in May 2024.

The Council Plan sets out objectives in the following key performance areas:

- ✓ Leadership
- ✓ Environment
- ✓ Community
- ✓ Prosperity
- ✓ Amenity



Council Plan:



Objective 1: Community

We have a safe and vibrant community that is inclusive and welcoming for all ages and interests.

Summer in Your Park Series brings communities together

The 2023/2024 Fuel to Go & Play Summer in Your Park Series returned to the Shire of Dardanup from December to February.

The partnership between the Shire of Dardanup and Healthway's Fuel to Go & Play saw parks come to life in summer with exciting free family-friendly events in outdoor locations across the shire.



Across the region, 23 events were successfully hosted, with the main highlights including Summer Sounds, which showcased talented local musicians at three vibrant performances, and Movies by Moonlight, offering three evenings of family-friendly entertainment.

These events were further enriched by collaborative programs delivered by the Library and Eaton Recreation Centre (ERC), working in partnership with local businesses and community groups such as Whitey's Tackle and Camping, the Leschenault Scout Group, and X5 Academy.

The event series is funded by Council with additional support from Healthway through a \$10,000 Fuel to Go & Play grant.



Tronox Spring Out Festival transforms Eaton Foreshore

The Eaton Foreshore came alive with excitement and joy as the Tronox Spring Out Festival returned to the Shire of Dardanup for its seventh year in 2023, delighting both the young and the young at heart.

The much-loved free community festival took place on Sunday, 22 October 2023, celebrating National Children's Week and the Indigenous Kambarang season.

The Spring Out festival featured a stacked line-up of entertainment for children and families.

The festival highlighted a diverse array of local early years providers, offering the community an exceptional opportunity to connect with a wide range of local businesses.



Additionally, perennial favorites, including emergency services and their dedicated volunteers, captivated attendees of all ages with engaging and interactive activities.

The event also featured a variety of amusements, including the Army Cadets' impressive 40-metre inflatable obstacle course, bouncy castles, and mini golf, ensuring fun for all ages.

Attendees enjoyed a selection of food trucks and engaging contributions from the Library and Eaton Recreation Centre (ERC) teams, further enriching the festival experience.



Digital Connection Program offers intergenerational learning

The Digital Connection Program started in October 2023 and has successfully delivered 21 workshops across Eaton, Burekup and Dardanup for people aged 65 and over.

Presented by the Shire and funded by a Department of Communities grant, the program comprised of 14 Tech Mentor sessions where Eaton Community College (ECC) students provided one-on-one support, based on information provided by the eSafety Commission's Young Mentors program.



The Young Mentors program provided resources and information around eSafety as part of the Be Connected initiative aimed at increasing the confidence, skills and online safety of older Australians.

The second part of the Digital Connection Program was delivered by local technology support company IT Black Spot and helped participants to use applications and devices effectively and stay safe online.

The Shire then celebrated the success of the Digital Connection program by collaborating with the ECC students and IT Blackspot to create and launch customised technology support guides at the Eaton Community Library.

A total of 50 Tech Tips Booklets were created in collaboration with the mentor ECC students and inspired by the most frequently asked questions by program attendees. Plus, 150 Digital Connection Handbooks were also created with input from It Black Spot Workshop attendees. Both booklets are now available at the Eaton Community Library.

Eaton Recreation Centre hits record-breaking membership numbers

The Eaton Recreation Centre provides a range of health, fitness, sporting, childcare, and recreational opportunities, plus events for the community. Annual attendance for the facility is estimated at over 280,000.

Our Centre boasts a 24-hour gym, Group Fitness Classes, Café, Social Sports, Creche and Vacation Care program, and three competition multi-purpose courts. The Centre hit a record-breaking membership of 1095 members.



Courts utilisation has increased with availability issues in peak times for basketball and netball. The centre also hosts two major dance groups Top Jazz and Elite Eisteddfod and multiple church groups during long weekends throughout the year. Our Pickleball morning sports is increasingly popular, continuing to go from strength to strength.

The Centre is also the home to various Basketball and Netball clubs and leagues including South West Slammers (NBL 1), WABL, Eaton Basketball Association, Southwest Jets, South West Netball Football League and Eaton Netball Association, showcasing some incredible talent from our grassroots players to professional athletes.



New library location offers huge range of programs, events and services

The “big move” happened in March 2024, and for the first time in many years, the Library has joined the Shire’s Administration Office. It’s been a busy and exciting time for the Library staff.

On top of the move, the past year has seen memberships increase, the inclusion of the Mick Bennett Make-It Space, new programs offered and old favourites like Tech Bytes, Story Time and Lego Club remain on our monthly calendar of events.

Our Shire of Dardanup Libraries has again delivered a huge range of programs, events and services for the community.

The Library welcomed nationally recognised WA Authors like Rachel Johns, Anthea Hodgson and Brooke Dunnell.

School holidays programs were a highlight with Mario Cart Challenges, drawing workshops, reading challenges, craft activities, Sensory Story Times, live music and community barbecues.

The Library has provided a safe hub for the community to learn and share knowledge with our TECH 20s and “How to use your mobile phone workshops”.

Library staff provide essential services to seniors and community members who need extra support. The book Delivery Service travelled to Dardanup, Burekup, Bethanie Villages and the Ferguson Valley providing important connections.



Council Plan:

Objective 2: Environment

There is a healthy and balanced respect for the environment, while retaining our lifestyle values, community spirit and identity.

Highlight – Timber focus for sustainable buildings currently under construction

The Shire of Dardanup is leading the way in sustainable development by prioritising the use of environmentally friendly materials, particularly timber, in its major infrastructure projects.

The new Library, Administration and Community Building in Eaton which opened in March 2024, is the fourth all-timber building undertaken by the Shire, reflecting its commitment to Council's 2050 Vision and Wood Encouragement Policy.

Three key projects completed in this financial year which showcase this commitment to sustainability included:

- The Library, Administration, and Community Building in Eaton.
- The R & J Fishwick Pavilion.
- The Wells Recreation Reserve Change Rooms.

Each project has been designed with a strong emphasis on incorporating traditional and innovative sustainable building materials. This conscious approach not only aligns with the Shire's core values but also exemplifies proactive measures to address environmental challenges, while respecting the natural landscape and the community's unique identity and lifestyle.

The Library, Administration, and Community Building stands out for its exceptional design and environmental initiatives, earning three prestigious awards. These include two awards from the Institute of Public Works Engineering Australasia (IPWEA) and a Sustainability Award at the 2024 Urban Development Institute of Australia WA (UDIA) Awards for Excellence. These accolades reflect the Shire's leadership in responsible urban development and sustainable infrastructure.



Exploring hydrogen solutions for a sustainable future

The Shire of Dardanup is taking bold steps toward a cleaner, more sustainable future by exploring options for a Hydrogen Production and Refuelling Facility at the Waterloo Industrial Precinct

This initiative aligns with our commitment to fostering innovation, supporting regional industries, and driving the transition to green energy.

In 2024, Council accepted proposals from ATCO and Fortescue Industries to collaborate with the Shire on this transformative project. Together, we aim to:

- Develop a facility that will supply hydrogen as a sustainable alternative fuel for transport and industry.
- Support the decarbonisation of transport across the South West.
- Position Waterloo as a leading hub for green energy innovation in Western Australia.

This partnership marks a significant milestone in creating infrastructure that reduces emissions, promotes sustainable transport, and strengthens the region's economic future.

By working with industry leaders, the Shire is paving the way for cutting-edge energy solutions and long-term regional growth.



Coastal Hazard Risk Management and Adaption Plan (CHRMAP) adoption

In May 2024, the Shire of Dardanup adopted the Coastal Hazard Risk Management and Adaptation Plan (CHRMAP), a milestone in addressing long-term coastal hazards and planning for sustainable coastal management.

Developed through the Peron Naturaliste Partnership (PNP), the CHRMAP provides a strategic framework for managing risks associated with coastal hazards. The plan outlines practical, evidence-based recommendations to guide decision-making and ensure the resilience of coastal communities and environments.

The PNP comprises nine local government authorities in the Capel, Leschenault, and Greater Bunbury regions. This collaborative approach allows for a comprehensive response to shared challenges posed by climate change, erosion, and inundation.

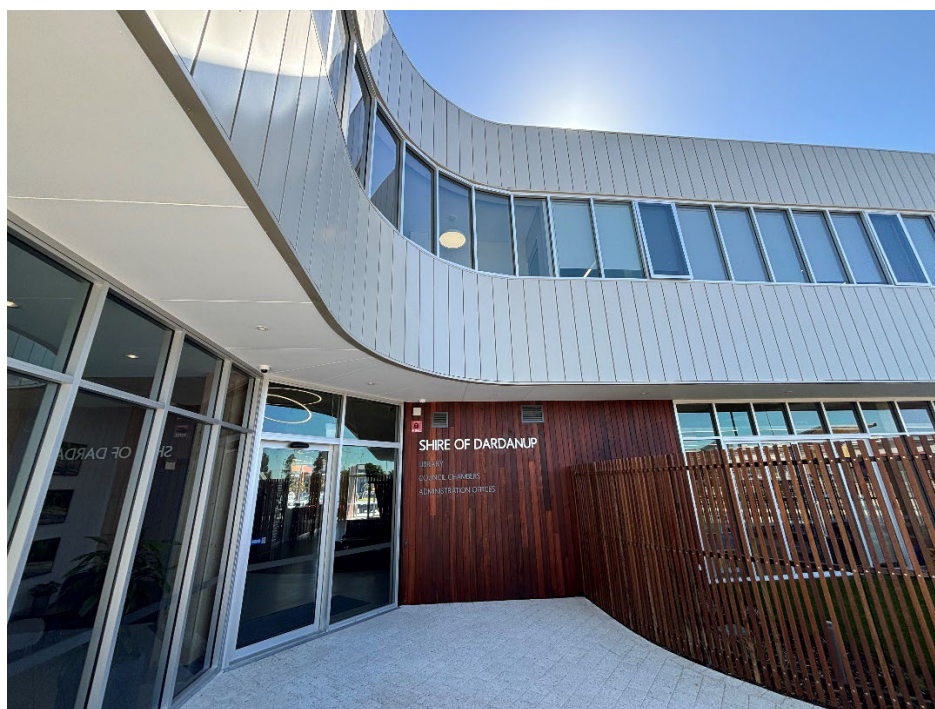
The Shire is committed to implementing the CHRMAP recommendations, ensuring sustainable coastal management for future generations. This adoption marks a critical step in safeguarding the region's natural assets and communities from evolving coastal challenges.



Council Plan:

Objective 3: Amenity

Our facilities and infrastructure make the Shire an attractive and desirable place to live, work and visit.



New Library, Administration and Community Building completed on time, under budget

The Shire of Dardanup celebrated the official opening of its new Library, Administration, and Community Building in Eaton in March 2024, marking the completion of an \$19.3 million project delivered on time and under budget.

Designed by Perth architect Peter Hobbs and constructed by Perkins Builders, the building reflects the Shire’s commitment to sustainability, innovation, and community connection. Incorporating timber as a key material under the Shire’s Wood Encouragement Policy, the building sets a benchmark in sustainable construction and environmental stewardship.

Key features include a public library, Council Chambers, community meeting spaces, and a customer service area, with a Café and state-of-the-art Mick Bennett Make-It Space — supported by funding from Lotterywest and Wespine.

The building has already earned significant recognition, winning two awards at the Institute of Public Works Engineering Australasia (IPWEA) Awards and a Sustainability Award at the 2024 Urban Development Institute of Australia WA (UDIA) Awards for Excellence.

This milestone project is a testament to the Shire’s 2050 Vision, fostering a sustainable, innovative, and connected future for the community.



Highlight: New changeroom facilities at Wells Recreation Park in Dardanup

The construction of our new \$1.1 million changeroom facilities at Wells Recreation Park in Dardanup was successfully completed in late 2023.

This project showcases Council's Wood Encouragement Policy, highlighting timber as a renewable building material with a low carbon footprint. The new changerooms provide male and female facilities for the first time, supporting the growing participation of girls and women across various local sporting clubs.

Funding was made possible by Council, with additional contributions from the Australian Cricket Infrastructure Fund and a \$50,000 bequest from the late Mr. Alexander Poad, whose lifelong dedication to community service was facilitated by the Dardanup Branch of the Australian Red Cross.



Local Planning Scheme

The Shire has been progressing the replacement of current Town Planning Scheme No. 3 (TPS3) with draft Local Planning Scheme No. 9 (LPS9), which was advertised for public comment in early 2023.

Council considered submissions and the officer's report in September 2023, and officers subsequently advised the Western Australian Planning Commission (WAPC) that Council supported the advertised LPS9 subject to modifications. The WAPC provided a confidential recommendation to the Minister for Planning; Lands; Housing and Homelessness, who is ultimately responsible to approve or refuse the new Scheme.

In May 2024, the Minister directed the Shire to make several modifications to draft LPS9 prior to final Ministerial approval of the Scheme. The Minister's decision was considered by Council at the June 2024 Ordinary Council Meeting, where Council resolved to support all modifications required by the Minister except one.

The Shire has requested that the WAPC reconsider its recommendation to the Minister and support the changes requested by Council in June. The WAPC's new, confidential recommendation is with the Minister for consideration.



Celebrating community spirit: The R & J Fishwick Pavilion opens

The Shire of Dardanup marked a momentous occasion in February 2024 with the opening of the \$2.1 million R & J Fishwick Pavilion, a state-of-the-art facility for the Eaton Junior Football Club and Eaton Cricket Club.

The pavilion, named in honour of Reg and Jocey Fishwick, stands as a testament to their decades of unwavering dedication to the Eaton community.

Since the 1950s, the Fishwicks have been synonymous with community spirit, significantly contributing to local sporting clubs, the Eaton Progress Association, and numerous initiatives that enriched the region.

Funding for the project showcased the power of collaboration between all tiers of government and the West Australian Football Commission.

The Federal Government's Local Roads and Community Infrastructure Program contributed \$500,000, while the State Government's Community Sporting and Recreation Facilities Fund provided \$700,000. A further \$50,000 came from the West Australian Football Commission, complemented by contributions from the Shire of Dardanup.

Constructed by Timberbuilt Australia using pre-fabricated engineered timber, the pavilion reflects a commitment to innovation and sustainability. Its design aligns with the Shire's vision of fostering a vibrant, active, and engaged community.

This milestone facility not only honours the legacy of Reg and Jocey Fishwick but also provides a modern, welcoming space for sports and community activities, cementing its place as a hub of connection and celebration for generations to come.



Council Plan:

Objective 4: Prosperity

The Shire has a vibrant, diversified economy built from our pillars of agriculture, forestry, manufacturing, mining and tourism.

Highlight: Youth Work experience opportunities a success at the Shire facilities

During the 2023/24 year, the Shire had nine students successfully complete work placement programs across a range of Shire Departments.

Students ranged from Year 10 students completing workplace familiarisation programs, to Year 11 and 12 students completing placement as part of their vocational certificate qualifications.

We had students from Eaton Community College, Australind Senior High School, Bunbury Catholic College, Our Lady of Mercy College, and The Australian Fitness Academy.

Many students identified a particular area of interest for their placement, with the Eaton Recreation Centre, Place and Community Engagement, and Library Services proving to be popular choices.

For students who are unsure of their career options, we provide a tailored “Taste of Local Government” program where the students are exposed to a number of different areas of interest throughout the organisation.

Our Planning Department also hosted a large group of Year 7 students from Eaton Community College as part of a liveability module included in the Australian Curriculum for Humanities and Social Sciences. Students were given an overview of the role of local government in urban development and enjoyed a snapshot of the diversity of career opportunities on offer.



Designated Area Migration Agreement for South West

The Federal Government in partnership with the Shire of Dardanup created a Designated Area Migration Agreement (DAMA) in December 2021. Now nearing the end of year three, the agreement now covers 126 occupations across 19 industries.

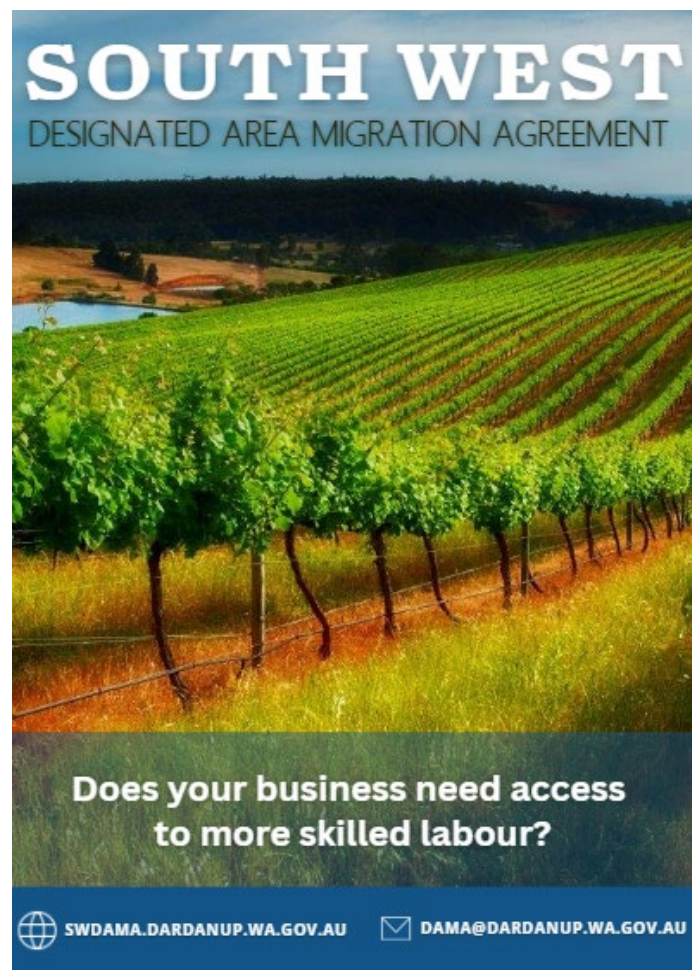
The South West was the eighth region in Australia to enter a five-year agreement with the Commonwealth aimed at ensuring skilled migrants contribute through employment in key roles where Australian workers are not available.

The DAMA allows employers to bring in skilled workers under the labour agreement stream of the Temporary Skill Shortage Visa that may provide a pathway to permanent residency, benefiting the South West region long-term in both business and community.

The Shire of Dardanup administers the process for accessing the South West DAMA which is open to businesses operating in any of the 12 local government areas covered by the agreement:

- City of Busselton
- City of Bunbury
- Shire of Capel
- Shire of Collie
- Shire of Augusta/Margaret River
- Shire of Boyup Brook
- Shire of Bridgetown/Greenbushes
- Shire of Dardanup
- Shire of Donnybrook/Balingup
- Shire of Harvey
- Shire of Manjimup
- Shire of Nannup

The Shire of Dardanup has an appointed Migration Agreement Officer and Migration Agreement Administration Officer to facilitate access for businesses to the South West DAMA.



Council Plan:

Objective 5: Leadership

We have strong civic leadership supported by responsible and transparent corporate governance.

Shire recognised for best-practice financial reporting

The Shire of Dardanup was recognised by the Department of Local Government, Sport and Cultural Industries as a Best Practice entity for the 2022/23 financial year.

This acknowledgment, detailed in the Office of the Auditor General's *Local Government 2022-23 Financial Audit Results* report, highlights the Shire's exemplary financial reporting practices.

The report reviewed 137 of 147 local government entities for the financial year ending June 30, 2023, with the Shire of Dardanup being listed among the top 20 Best Practice entities.

This achievement reflects the Shire's commitment to high standards in financial management and reporting, driven by the efforts of the Corporate and Governance team.

The evaluation considered several criteria, including the timeliness and quality of financial reports, the resolution of accounting matters, staff availability during audits, and audit outcomes.

This marks the second consecutive year that the Shire has been recognised for its financial reporting excellence.

Shire's core software system updates underway

The Shire of Dardanup's core software system is aging and was identified as part of the ICT Strategic plan as requiring replacement in 2020. A commissioned feasibility study was undertaken and accepted by Council in 2021 that recommended proceeding.

In 2022, the Shire went to the market and requested expression of interest submissions, which ultimately led to a restricted tender process being approved by Council in February 2023. Council awarded the tender to ReadyTech to implement the new system. It also appointed Strategic Directions to undertake a review of all processes and will work with ReadyTech on aligning this with their system in the 2024/25 period.

The project to roll out the new system commenced in July this year and will see the first delivery phase going live on 1 July 2025 with core financial systems, payroll and property and rates the first modules to come online.

In July 2026 we will go live with other regulatory modules including customer service, planning, building, health and ranger services.

The new system will allow the Shire to streamline processes and allow more intelligent reporting and planning.

There will also be a new customer portal designed to make it easier for rate payers and community members to do business with the Shire.



Youth Advisory Group celebrates YouthFest

Dardanup Hall was transformed into a wonderland for the young and young at heart as the Shire of Dardanup celebrated Youth Week WA.

The Shire of Dardanup's youth advisory group presented YouthFest, on Friday, 14 April 2023.

Developed by the Shire's youth advisory group after expressing a passion for ideas around personal flourishing, this year's event was centred around the theme of Becoming: With others we dream. The event showcased a range of local Youth Stallholders, selling their creative wares with this being the first opportunity for many of these youth to run their own small business stalls.

The event also provided young people opportunities to engage with local emergency services in a fun, family-friendly and interactive environment.

Attractions on the day included the RAC Rescue helicopter VR experience, Australian Army Cadets giant inflatable obstacle course, sensory zone, youth market stalls, a dunk tank run by WA Police and Cadets, food trucks and live entertainment from local musicians Dan White, Imogen Pinelli and Maya Ixchell. Over 500 people attended to support the event which was a great success.



New Library, Administration and Community Building Open Day

The Community Open Day was a vibrant celebration, showcasing the Shire's new Library, Administration, and Community Building to the public.

Attendees were invited to explore the state-of-the-art facilities through guided tours, which included the Mick Bennett Make It Space, the Library, and the upstairs office and lease spaces.

The event was made even more special through a collaboration with the Eaton Lions, who provided a free sausage sizzle, and free face painting for children, adding to the festive atmosphere.

The overwhelming community support and positive feedback highlighted the success of this milestone event and the value of these new spaces to the Shire.



Statutory Reports:

Disability Access and Inclusion Plan

Western Australian Local Governments have a legislative requirement under the Disability Services Act 1993 to develop and implement a Disability Access and Inclusion Plan (DAIP).

The DAIP's assist Local Governments to plan and implement improvements to access and inclusion across seven outcome areas: services and events | buildings and facilities | information | quality of service | complaints | consultation processes, and employment.

Other legislation underpinning access and inclusion includes the Western Australia Equal Opportunity Act (1984) and the Commonwealth Disability Discrimination Act 1992, both of which make discrimination on the basis of a person's disability unlawful. The Shire is committed to facilitating the inclusion of people with disabilities through improving access to its facilities and services.

As part of this commitment, the Shire undertook the full review of the DAIP's five-year plan. Consultation was conducted in appropriate forms, including online surveys, meetings, workshops, and comment opportunities, as needed to address any identified gaps in existing consultation data. The level and type of consultation were determined based on an evaluation of the community consultation data already obtained, which was incorporated into the DAIP process.

Community and stakeholder consultations successfully took place in March and April 2023, meeting the established timeline. A draft plan was delivered to Council for adoption in July, as planned, and the draft was advertised for public comment before its adoption at the November Council meeting.

The seven specified outcome areas in a DAIP are:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.
3. People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.
5. People with disability have the same opportunities as other people to make complaints to a public authority.
6. People with disability have the same opportunities as other people to participate in any public consultation by a public authority.
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Ensuring the needs of all community members are met is essential for fostering an inclusive and accessible future. The Shire of Dardanup has been dedicated to coordinating, implementing, and reviewing the Disability Access and Inclusion Plan, ensuring its seamless integration across the Shire.



State Records Act

The State Records Act 2000 is the legislation that governs the management of public records by all Western Australian government agencies.

This includes the requirement to have a Record Keeping Plan (RKP) that has been lodged with the State Records Commission. The Act ensures that public records are managed responsibly in order to support accountability, transparency and the preservation of historical items.

The RKP governs records creation and maintenance by the Shire, including how they are stored and when they may be disposed. It is the primary means of providing evidence of compliance with the Act and the record keeping practices that have been implemented throughout the organisation. The Shire of Dardanup and all its employees are legally required to comply with the contents of the RKP.

The Shire's Record Keeping Plan (RKP) for the period 2020 to 2025 was approved by the State Records Commission in August 2020 and reflects the Council's ongoing commitment to best practice in records management. THE RKP reflects the Shire's commitment to developing the technologies which will allow it to keep pace with the demands of an ever-increasingly complex information environment. The Shire's record keeping plan is due for review in 2025 and the reviewed and updated plan will again be lodged with State Records Commission.

Information Document Services

The Shire has developed and implemented a customised SharePoint application (TARDIS) as the approved Shire Electronic Document and Records Management System (EDRMS). The TARDIS system has been in place since 2015.

TARDIS was deployed to support a decentralised records management system, with all Shire officers managing their own information management. TARDIS uses the RecordPoint software to manage compliance with the State Records Act 2000. RecordPoint is managed by the Information Document Services office, a division of Information Services department.

The SharePoint platform that underpins TARDIS was upgraded during the previous 12 months to improve the performance of the EDRMS and to bring the platform up to more a contemporary and supported version.

The Information Document Services department continues to place strong emphasis on records training for all new and existing staff members, with the dual objectives of making it easier to effectively use the information management systems and to reduce the incidence of non-compliance with the State Records Act. Record keeping inductions occur for all new staff who will be required to manage their own records.

The training is comprised of two mandatory introductory sessions, with a follow-up session two weeks later. Content includes a written guide to each officer's record keeping responsibilities and the use of the approved record keeping system. Information Document Services staff continue to offer information management support to all staff on request, either in targeted sessions or individually.



A major project launched in 2020 to digitise the Shire's paper-based records is ongoing. To date the project has digitised over 4000 items.

This project intent is to provide Shire officers with quicker access to files, enhanced data searching and to reduce or remove storage of paper-based records. It is delivering a more efficient experience to officers at all levels in the organisation.

It is also reducing the risks associated with the storage of potentially unique and vulnerable paper documents. The IDS staff are a critical support service to the organisation, evidenced by the fact the TARDIS system is approaching having had one million records committed.

The team also manage Freedom of Information applications, privacy and a range of other activities to gatekeep and protect the Shire's Information Assets to a high standard.

Register of Minor Complaints

Section 5.121 of the Local Government Act 1995 (Register of certain complaints of minor breaches) requires the Complaints Officer for each local government to maintain a register of complaints which records all complaints that result in action under section 5.110(6)(b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2)(hb) of the Local Government Act 1995 requires that details of entries made under section 5.121 during the financial year in the register of complaints, including —

- i) The number of complaints recorded in the register of complaints; and
- ii) How the recorded complaints were dealt with;

be included in the Annual Report of Council.

The Shire of Dardanup Complaints Officer received no Complaints in 2023/24 which required referral to the Standards Panel for the Panel's attention.



Employee Remuneration

In accordance with the *Local Government (Administration) Regulations 1996 (Reg 19B(2))* set out below in bands of \$10,000, is the number of employees that are entitled to an annual Salary of \$130,000 or more.

<u>Salary Range</u>	<u>2023/24 Actual</u>	<u>2022/23 Actual</u>
\$130,000 - \$139,999	0	0
\$140,000 - \$149,999	1	0
\$150,000 - \$159,999	0	0
\$160,000 - \$169,999	1	0
\$170,000 - \$179,999	0	0
\$180,000 - \$189,999	1	1
\$190,000 - \$199,999	1	2
\$200,000 - \$209,999	0	1
\$210,000 - \$219,999	1	0

In accordance with the *Local Government (Administration) Regulations 1996 (Reg 19B(e))*, the remuneration paid to the CEO during 2023/24 was \$261,574.

Public Interest Disclosures

The Deputy CEO is appointed as Council’s Public Interest Disclosures Officer under the Public Interest Disclosures Act 2003. This legislation is often referred to as the “whistleblower” Act and provides for the reporting of serious wrongdoing within the State public sector and local government as well as providing the mechanism for responding to reports.

The Shire of Dardanup Public Interest Disclosures Officer did not receive any complaints in 2023/24.

Trading Undertakings and Major Trading Undertakings

In accordance with the *Local Government (Administration) Regulations 1996 (Reg 19BB)*, Council did not participate in any trading undertakings or major trading undertakings during the 2023/24 financial year.

Major Land Transactions

In accordance with the *Local Government (Administration) Regulations 1996 (Reg 19BC)*, Council did not undertake any Major Land Transactions during the 2023/24 financial year.

Capital Grants, Subsidies and Contributions

In accordance with the *Local Government (Administration) Regulations 1996 (Reg 19BE)*, set out below is the amount of all capital grants, subsidies and contributions, for replacing and renewing assets, that were received by the local government during the 2023/24 financial year and the previous 2 financial years:

	Capital Grants	Subsidies	Contributions
2023/24	\$1,833,819	\$0	\$ 164,679
2022/23	\$2,366,547	\$0	\$2,906,792
2021/22	\$6,024,997	\$0	\$1,413,893



President and Council Member fees, expenses, allowances, meeting attendance

In accordance with the *Local Government (Administration) Regulations 1996 (Reg 19B and 19BD)*, set out below are the fees, expenses or allowances paid during the 2023/24 financial year to Council members; the number of Council and committee meetings attended by each Council member during the financial year:

2023-24 PRESIDENT AND COUNCIL MEMBER FEES, EXPENSES, AND MEETING ATTENDANCE							
1 July 2023 to 30 June 2024							
Elected Member	Shire President/ Deputy allowance	Meeting attendance fee	Information and communication technology allowance	Travel/childcare reimbursement	Total	Council meeting attendance	Committee meeting attendance
Shire President (1/7/23 – 20/10/23) Cr. Michael Bennett –(Retired 20/10/24)	\$9,612.68	\$6,592.68	\$875.00	\$740.84	\$17,821.20	3	3
Deputy Shire President (01/07/23 – 20/10/24) Shire President (25/10/23 – 30/06/24) Cr. Tyrrell Gardiner	\$21,628.36	\$17,443.04	\$2,625.00	-	\$41,696.40	20	13
Cr. Peter Robinson (Term expired 20/10/23)	-	\$4,257.68	\$875.00	-	\$5,132.68	3	0
Cr. Patricia Perks (Term expired 20/10/23)	-	\$4,257.68	\$875.00	-	\$5,132.68	3	0
Cr. Stacey Gillespie	-	\$12,773.04	\$2,625.00	\$1,373.75	\$16,771.79	17	2
Cr. Luke Davies	-	\$12,773.04	\$2,625.00	-	\$15,398.04	16	1
Cr. Mark Hutchinson	-	\$12,773.04	\$2,625.00	-	\$15,398.04	20	9
Deputy Shire President (25/10/23 – 30/06/24) Cr. Ellen Lilly	\$4,806.00	\$12,773.04	\$2,625.00	-	\$20,204.04	16	6
Cr. Jack Manoni	-	\$8,515.36	\$1,750.00	-	\$10,265.36	15	3
Cr. Tony Jenour	-	\$8,515.36	\$1,750.00	-	\$10,265.36	16	5
Cr. Annette Webster	-	\$8,515.36	\$1,750.00	-	\$10,265.36	15	2
Cr. Taneta Bell	-	\$8,515.36	\$1,750.00	-	\$10,265.36	15	2
					\$178,616.31		

Financial Reports:

Guide to the Financial Statements

The 2023/24 financial statements show how the Shire of Dardanup performed during the financial year and the overall position at the end of the financial year, 30 June 2024.

The financial statements are prepared in accordance with the *Australian Accounting Standards* as they apply to local government and in accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*. The financial statements must be certified by the Chief Executive Officer, and audited by an independent auditor appointed through the Office of Auditor General.

Financial Statements

The financial statements consist of five financial reports, explanatory notes supporting the reports and endorsement from the Chief Executive Officer and the independent auditor's report. The five financial reports are:

- Statement of Comprehensive Income by Nature.
- Statement of Financial Position.
- Statement of Changes in Equity.
- Statement of Cash Flows.
- Statement of Financial Activity.

Statement of Comprehensive Income by Nature or Type

The Statement of Comprehensive Income measures the Council's performance over the year. The Statement of Comprehensive Income by Nature or Type provides a breakdown of the operating income and expenditure for the year, excluding the capital costs of buildings or assets. It lists the sources of revenue and expenditure incurred during the financial year in relation to the Council's 'operations'. Expenses do include an item for depreciation which is the value of the assets used up during the year.

Statement of Financial Position

The Statement of Financial Position shows the assets that the Shire of Dardanup owns and its liabilities (money that the Council owes). It is further broken down into 'Current' and 'Non-current'. Current means those assets and liabilities that are expected to be recouped, consumed or settled within the next 12 months; and Non-Current refers to those assets and liabilities that have an economic life extending beyond 12 months. The calculated difference between 'Assets' less 'Liabilities' is classified as 'Net Assets' or 'Equity'.

Statement of Changes in Equity

The Statement of Changes in Equity summarises the changes in the Council's equity for the year. A change in equity from the previous year may result from:

- A surplus or deficit from the year's operations;
- Use of money from, or transfer to, the Council's Reserve Accounts; and
- A change in value of non-current assets following a revaluation of a class of assets.

Statement of Cash Flows

The Statement of Cash Flows summarises the Council's cash payments and receipts for the year, and the level of cash at hand at the end of the financial year. Cash in this statement refers to bank deposits and investments capable of being quickly converted to cash. Cash flow arises from operating activities, investing activities and financing activities.

Statement of Financial Activity

A statement showing the level of rates raised to finance the delivery of programs and any surplus/deficit at the end of the financial year. This Statement was formerly referred to as the Rate Setting Statement.

Notes to the Statements

The Notes to the Statements are an informative section of the report and enable the reader to understand the basis on which the values shown in the statements are established. The Notes also advise if there has been any change to the Accounting Standards, Policy or Legislation that has impacted on the preparation of the statements. Within the five Financial Statements, there is a 'Note' number column to indicate which Note the reader can refer to for additional information.

Financial Ratios

Under the *Local Government (Financial Management) Regulations 1996* and the *Local Government (Audit) Regulations 1996*, financial ratios are no longer required to be reported, or audited, in the Annual Financial Report. However, a voluntary disclosure is provided in the Annual Report.

	23/24	22/23	21/22	20/21
	Actual	Actual	Actual	Actual
Current ratio	1.366	1.297	1.328	1.512
Asset consumption ratio	0.748	0.755	0.928	0.653
Asset renewal funding ratio	0.852	0.867	1.271	1.601
Asset sustainability ratio	-0.877	1.287	2.001	1.312
Debt service cover ratio	3.815	8.231	3.892	4.368
Operating surplus ratio	-0.153	-0.032	-0.182	-0.181
Own source revenue coverage ratio	0.793	0.865	0.742	0.754

Overall Council is in good financial health, and this is reflected in its financial ratios illustrated above.

Statement by the Chief Executive Officer and Independent Auditor's Report

The Annual Financial Report and supporting notes require certification by the Chief Executive Officer under the *Local Government Act 1995*; as a written declaration that the Statements fairly present the Shire of Dardanup's financial position and performance in compliance with applicable accounting standards and relevant legislation.

The Independent Audit Report provides an external and independent opinion on the Financial Statements. It provides the reader with the scope of audit work undertaken and expresses an audit opinion formed on this basis. The audit opinion relates to the fairness aspects and the statutory compliance of the Financial Statements.



SHIRE OF DARDANUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	43

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

The Shire of Dardanup is a healthy, self-sufficient and sustainable community, that is connected and inclusive, and where our culture and innovation are celebrated.

Principal place of business:
Shire of Dardanup
1 Council Drive
EATON WA 6232

**SHIRE OF DARDANUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Dardanup has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the 14th day of November 2024



André Schönfeldt
Chief Executive Officer



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	16,132,310	16,060,454	15,037,329
Grants, subsidies and contributions	2(a)	2,333,129	2,177,958	2,893,101
Fees and charges	2(a)	4,244,115	3,726,548	3,876,080
Interest revenue	2(a)	1,243,081	626,059	871,363
Other revenue	2(a)	15,464	24,711	3,352,629
		23,968,099	22,615,730	26,030,502
Expenses				
Employee costs	2(b)	(11,810,080)	(12,116,943)	(11,561,261)
Materials and contracts		(6,733,044)	(6,267,923)	(5,802,137)
Utility charges		(646,659)	(584,007)	(627,520)
Depreciation		(6,780,102)	(7,624,365)	(6,860,300)
Finance costs		(417,984)	(463,401)	(181,652)
Insurance		(380,356)	(368,081)	(355,267)
Other expenditure		(537,804)	(401,801)	(498,959)
		(27,306,029)	(27,826,521)	(25,887,096)
		(3,337,930)	(5,210,791)	143,406
Capital grants, subsidies and contributions	2(a)	1,998,499	2,655,672	5,273,339
Profit on asset disposals		22,418	0	59,645
Loss on asset disposals		(2,956)	0	(945,897)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	3,686
		2,019,642	2,655,672	4,390,773
Net result for the period		(1,318,288)	(2,555,119)	4,534,179
Other comprehensive income for the period				
Other comprehensive income		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,318,288)	(2,555,119)	4,534,179

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



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

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	18,240,105	29,585,676
Trade and other receivables	5	1,028,095	715,261
Inventories	6	40,325	38,783
Other assets	7	493,460	334,497
TOTAL CURRENT ASSETS		19,801,985	30,674,217
NON-CURRENT ASSETS			
Trade and other receivables	5	159,549	139,769
Other financial assets	4(b)	83,171	81,490
Property, plant and equipment	8	62,105,668	50,025,332
Infrastructure	9	214,260,285	217,130,036
Right-of-use assets	11(a)	91,431	230,739
TOTAL NON-CURRENT ASSETS		276,700,104	267,607,366
TOTAL ASSETS		296,502,089	298,281,583
CURRENT LIABILITIES			
Trade and other payables	12	2,284,044	3,486,035
Other liabilities	13	1,115,469	964,271
Lease liabilities	11(b)	84,009	141,270
Borrowings	14	502,125	456,556
Employee related provisions	15	1,627,182	1,664,462
TOTAL CURRENT LIABILITIES		5,612,829	6,712,594
NON-CURRENT LIABILITIES			
Other liabilities	13	0	261,660
Lease liabilities	11(b)	11,724	96,117
Borrowings	14	9,297,809	8,299,934
Employee related provisions	15	220,180	242,262
Other provisions	16	195,729	186,910
TOTAL NON-CURRENT LIABILITIES		9,725,442	9,086,883
TOTAL LIABILITIES		15,338,271	15,799,477
NET ASSETS		281,163,818	282,482,106
EQUITY			
Retained surplus		66,745,487	57,684,519
Reserve accounts	28	14,216,760	24,596,016
Revaluation surplus	17	200,201,571	200,201,571
TOTAL EQUITY		281,163,818	282,482,106

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



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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		58,694,264	19,052,092	200,201,571	277,947,927
Comprehensive income for the period					
Net result for the period		4,534,179	0	0	4,534,179
Total comprehensive income for the period		4,534,179	0	0	4,534,179
Transfers from reserve accounts	28	7,491,066	(7,491,066)	0	0
Transfers to reserve accounts	28	(13,034,990)	13,034,990	0	0
Balance as at 30 June 2023		57,684,519	24,596,016	200,201,571	282,482,106
Comprehensive income for the period					
Net result for the period		(1,318,288)	0	0	(1,318,288)
Total comprehensive income for the period		(1,318,288)	0	0	(1,318,288)
Transfers from reserve accounts	28	17,726,556	(17,726,556)	0	0
Transfers to reserve accounts	28	(7,347,300)	7,347,300	0	0
Balance as at 30 June 2024		66,745,487	14,216,760	200,201,571	281,163,818

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



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

NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	16,275,529	15,168,037
Grants, subsidies and contributions	2,209,878	3,180,935
Fees and charges	4,269,133	3,871,581
Interest revenue	1,243,081	871,363
Goods and services tax received	0	216,095
Other revenue	15,464	3,352,629
	<u>24,013,085</u>	<u>26,660,640</u>
Payments		
Employee costs	(11,843,147)	(11,455,602)
Materials and contracts	(8,218,661)	(5,381,711)
Utility charges	(646,659)	(627,520)
Finance costs	(417,984)	(181,652)
Insurance paid	(380,356)	(355,267)
Goods and services tax paid	(253,828)	0
Other expenditure	(528,985)	(498,959)
	<u>(22,289,620)</u>	<u>(18,500,711)</u>
Net cash provided by operating activities	1,723,465	8,159,929
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	8(a) (13,754,309)	(7,997,353)
Payments for construction of infrastructure	9(a) (2,190,980)	(3,582,886)
Capital grants, subsidies and contributions	1,861,069	2,948,250
Proceeds for financial assets at amortised cost	0	7,114,531
Proceeds from sale of property, plant & equipment	114,684	1,776,083
Net cash provided by (used in) investing activities	(13,969,536)	258,625
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	27(a) (456,556)	(392,533)
Payments for principal portion of lease liabilities	27(d) (142,944)	(191,514)
Proceeds from new borrowings	27(a) 1,500,000	6,700,000
Net cash provided by financing activities	900,500	6,115,953
Net increase (decrease) in cash held	(11,345,571)	14,534,507
Cash at beginning of year	29,585,676	15,051,169
Cash and cash equivalents at the end of the year	18,240,105	29,585,676

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



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	15,749,930	15,671,662	14,660,639
Rates excluding general rates	25	382,380	388,792	376,690
Grants, subsidies and contributions		2,333,129	2,177,958	2,893,101
Fees and charges		4,244,115	3,726,548	3,876,080
Interest revenue		1,243,081	626,059	871,363
Other revenue		15,464	24,711	3,352,629
Profit on asset disposals		22,418	0	59,645
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	3,686
		<u>23,992,198</u>	<u>22,615,730</u>	<u>26,093,833</u>
Expenditure from operating activities				
Employee costs		(11,810,080)	(12,116,943)	(11,561,261)
Materials and contracts		(6,733,044)	(6,267,923)	(5,802,137)
Utility charges		(646,659)	(584,007)	(627,520)
Depreciation		(6,780,102)	(7,624,365)	(6,860,300)
Finance costs		(417,984)	(463,401)	(181,652)
Insurance		(380,356)	(368,081)	(355,267)
Other expenditure		(537,804)	(401,801)	(498,959)
Loss on asset disposals		(2,956)	0	(945,897)
		<u>(27,308,985)</u>	<u>(27,826,521)</u>	<u>(26,832,993)</u>
Non cash amounts excluded from operating activities	26(a)	6,275,663	7,624,365	7,747,809
Amount attributable to operating activities		<u>2,958,876</u>	<u>2,413,574</u>	<u>7,008,649</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,998,499	2,655,672	5,273,339
Proceeds from disposal of assets		114,684	314,667	1,776,083
		<u>2,113,183</u>	<u>2,970,339</u>	<u>7,049,422</u>
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(13,754,309)	(13,147,419)	(9,243,253)
Purchase and construction of infrastructure	9(a)	(2,190,980)	(5,004,644)	(4,823,303)
		<u>(15,945,289)</u>	<u>(18,152,063)</u>	<u>(14,066,556)</u>
Non-cash amounts excluded from investing activities	26(b)	0	0	(460,870)
Amount attributable to investing activities		<u>(13,832,106)</u>	<u>(15,181,724)</u>	<u>(7,478,004)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	1,500,000	1,500,000	6,700,000
Transfers from reserve accounts	28	17,726,556	16,341,090	7,491,066
		<u>19,226,556</u>	<u>17,841,090</u>	<u>14,191,066</u>
Outflows from financing activities				
Repayment of borrowings	27(a)	(456,556)	(478,810)	(392,533)
Payments for principal portion of lease liabilities	27(d)	(142,944)	(177,784)	(191,514)
Transfers to reserve accounts	28	(7,347,300)	(4,569,168)	(13,034,990)
		<u>(7,946,800)</u>	<u>(5,225,762)</u>	<u>(13,619,037)</u>
Amount attributable to financing activities		<u>11,279,756</u>	<u>12,615,328</u>	<u>572,029</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(c)	278,067	332,558	175,393
Amount attributable to operating activities		2,958,876	2,413,574	7,008,649
Amount attributable to investing activities		(13,832,106)	(15,181,724)	(7,478,004)
Amount attributable to financing activities		11,279,756	12,615,328	572,029
Surplus or deficit after imposition of general rates	26(c)	<u>684,593</u>	<u>179,736</u>	<u>278,067</u>

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



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

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Other Provisions	28
Note 17	Revaluation Surplus	29
Note 18	Restrictions Over Financial Assets	30
Note 19	Undrawn Borrowing Facilities and Credit Standby Arrangements	30
Note 20	Contingent Liabilities	31
Note 21	Capital Commitments	31
Note 22	Related Party Transactions	32
Note 23	Events Occurring After the End of the Reporting Period	33
Note 24	Other Material Accounting Policies	34
Information required by legislation		
Note 25	Rating Information	35
Note 26	Determination of Surplus or Deficit	36
Note 27	Borrowing and Lease Liabilities	37
Note 28	Reserve accounts	40
Note 29	Trust Funds	42

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Dardanup which is a Class 3 government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

Critical accounting estimates and judgements (continued)

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Assets held for sale - note 7
- Impairment losses of non-financial assets - note
- Investment property - note 11
- Estimated useful life of intangible assets - note 11
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

Fair value hierarchy information can be found in note 24

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

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

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

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	15,749,930	382,380	16,132,310
Grants, subsidies and contributions	2,333,129	0	0	0	2,333,129
Fees and charges	0	0	199,367	4,044,748	4,244,115
Interest revenue	0	0	150,390	1,092,691	1,243,081
Other revenue	15,464	0	0	0	15,464
Capital grants, subsidies and contributions	0	1,998,499	0	0	1,998,499
Total	2,348,593	1,998,499	16,099,687	5,519,819	25,966,598

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	14,660,639	376,690	15,037,329
Grants, subsidies and contributions	2,893,101	0	0	0	2,893,101
Fees and charges	0	0	199,827	3,676,253	3,876,080
Interest revenue	0	0	116,199	755,164	871,363
Other revenue	3,331,270	0	0	21,359	3,352,629
Capital grants, subsidies and contributions	0	5,273,339	0	0	5,273,339
Total	6,224,371	5,273,339	14,976,665	4,829,466	31,303,841

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Assets and services acquired below fair value		
Contributed assets	0	2,486,317
	0	2,486,317
Interest revenue		
Interest on reserve account	770,515	489,090
Trade and other receivables overdue interest	150,390	116,199
Other interest revenue	322,176	266,074
	1,243,081	871,363
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$134,946.		
Fees and charges relating to rates receivable		
Charges on instalment plan	86,730	81,964
The 2024 original budget estimate in relation to: Charges on instalment plan was \$83,564.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	60,600	39,090
	60,600	39,090
Employee Costs		
Employee benefit costs	11,213,340	10,962,507
Other employee costs	596,740	598,754
	11,810,080	11,561,261
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	417,984	181,652
	417,984	181,652

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	18,240,105	29,585,676
Total cash and cash equivalents	18,240,105	29,585,676
Held as		
- Unrestricted cash and cash equivalents	3,089,280	4,368,396
- Restricted cash and cash equivalents	18 15,150,825	25,217,280
	18,240,105	29,585,676

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(b) Non-current assets

Financial assets at fair value through profit or loss

Note	2024	2023
	\$	\$
	83,171	81,490
	83,171	81,490
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	81,490	77,804
Movement attributable to fair value increment	1,681	3,686
Units in Local Government House Trust - closing balance	83,171	81,490

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

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

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

5. TRADE AND OTHER RECEIVABLES

	Note	2024	2023
		\$	\$
Current			
Rates and statutory receivables		373,780	420,195
Trade receivables		207,234	98,094
GST receivable		414,244	160,416
Allowance for credit losses of trade receivables	22(b)	0	(1,950)
Fuel tax credits		3,518	6,036
Pensioner rates rebate		29,319	32,470
		1,028,095	715,261
Non-current			
Pensioner rates and ESL deferred		159,549	139,769
		159,549	139,769

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade receivables	99,970	41,862	312,180
Allowance for credit losses of trade receivables	0	(1,950)	(5,543)
Total trade and other receivables from contracts with customers	99,970	39,912	306,637

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Materials - depot	32,002	32,002
Trading stock - Eaton Recreation Centre	8,323	6,781
	<u>40,325</u>	<u>38,783</u>
The following movements in inventories occurred during the year:		
Balance at beginning of year	38,783	14,282
Additions to inventory	1,542	24,501
Balance at end of year	<u>40,325</u>	<u>38,783</u>

MATERIAL ACCOUNTING POLICIES

General

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

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

**SHIRE OF DARDANUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024**

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	176,567	68,997
Accrued income	316,893	265,500
	493,460	334,497

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease				Plant and equipment			Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - work in progress	Total Property	Furniture and equipment	Plant and equipment	Motor vehicles	
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	7,160,000	32,650,436	2,339,572	42,150,008	265,960	447,929	2,460,565	45,324,462
Additions	1,246,000	753,597	6,561,236	8,560,833	98,066	5,215	579,139	9,243,253
Disposals	0	(2,307,325)	(19,374)	(2,326,699)	0	0	(50,687)	(2,377,386)
Depreciation	0	(1,284,487)	0	(1,284,487)	(69,787)	(52,053)	(283,926)	(1,690,253)
Transfers	0	547,281	(1,022,025)	(474,744)	0	0	0	(474,744)
Balance at 30 June 2023	8,406,000	30,359,502	7,859,409	46,624,911	294,239	401,091	2,705,091	50,025,332
Comprises:								
Gross balance amount at 30 June 2023	8,406,000	49,565,874	7,859,409	65,831,283	1,726,907	598,659	5,253,992	73,410,841
Accumulated depreciation at 30 June 2023	0	(19,206,372)	0	(19,206,372)	(1,432,668)	(197,568)	(2,548,901)	(23,385,509)
Balance at 30 June 2023	8,406,000	30,359,502	7,859,409	46,624,911	294,239	401,091	2,705,091	50,025,332
Additions	0	13,203,242	50,749	13,253,991	129,995	11,079	359,244	13,754,309
Disposals	0	0	0	0	0	0	(92,266)	(92,266)
Depreciation	0	(1,192,796)	0	(1,192,796)	(87,484)	(52,571)	(248,856)	(1,581,707)
Transfers	0	7,854,829	(7,854,829)	0	0	0	0	0
Balance at 30 June 2024	8,406,000	50,224,777	55,329	58,686,106	336,750	359,599	2,723,213	62,105,668
Comprises:								
Gross balance amount at 30 June 2024	8,406,000	70,623,945	55,329	79,085,274	1,856,902	609,738	5,421,206	86,973,120
Accumulated depreciation at 30 June 2024	0	(20,399,168)	0	(20,399,168)	(1,520,152)	(250,139)	(2,697,993)	(24,867,452)
Balance at 30 June 2024	8,406,000	50,224,777	55,329	58,686,106	336,750	359,599	2,723,213	62,105,668

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2023	1,245,900	0	0	1,245,900	0	0	0	1,245,900
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**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2021	Price per hectare / market borrowing rate
Buildings - non-specialised	3	Market approach using recent observable market data for properties	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - bridges	Infrastructure - car parks	Infrastructure - lighting	Roads - work in progress	Footpaths - work in progress	Drainage - work in progress	Parks and ovals - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	142,784,826	13,809,679	22,215,071	10,294,857	23,770,451	2,003,611	2,218,055	0	0	0	0	217,096,550
Additions	990,668	122,288	722,718	755,146	627,885	68,522	482,647	817,505	26,671	13,349	195,904	4,823,303
(Disposals)	0	0	0	(269,566)	0	0	0	(7,133)	0	0	0	(276,699)
Depreciation	(2,941,041)	(457,307)	(410,611)	(522,112)	(429,549)	(76,925)	(142,066)	0	0	0	0	(4,979,611)
Transfers	165,024	5,572	0	150,351	0	552	3,036	135,405	4,394	0	2,159	466,493
Balance at 30 June 2023	140,999,477	13,480,232	22,527,178	10,408,676	23,968,787	1,995,760	2,561,672	945,777	31,065	13,349	198,063	217,130,036
Comprises:												
Gross balance at 30 June 2023	165,540,177	19,246,047	31,642,195	15,952,205	39,586,885	3,979,893	3,327,011	945,777	31,065	13,349	198,063	280,462,667
Accumulated depreciation at 30 June 2023	(24,540,700)	(5,765,815)	(9,115,017)	(5,543,529)	(15,618,098)	(1,984,133)	(765,339)	0	0	0	0	(63,332,631)
Balance at 30 June 2023	140,999,477	13,480,232	22,527,178	10,408,676	23,968,787	1,995,760	2,561,672	945,777	31,065	13,349	198,063	217,130,036
Additions	1,222,757	93,086	29,089	105,043	324,000	0	0	305,989	2,230	0	108,786	2,190,980
(Disposals)	0	0	0	0	0	0	0	0	(2,956)	0	0	(2,956)
Depreciation	(2,961,727)	(460,365)	(420,208)	(533,442)	(437,397)	(78,285)	(166,351)	0	0	0	0	(5,057,775)
Transfers	937,977	28,110	13,349	160,295	0	0	0	(937,977)	(28,110)	(13,349)	(160,295)	0
Balance at 30 June 2024	140,198,484	13,141,063	22,149,408	10,140,572	23,855,390	1,917,475	2,395,321	313,789	2,229	0	146,554	214,260,285
Comprises:												
Gross balance at 30 June 2024	167,700,911	19,367,243	31,684,633	16,217,543	39,910,885	3,979,893	3,327,011	313,789	2,229	0	146,554	282,650,691
Accumulated depreciation at 30 June 2024	(27,502,427)	(6,226,180)	(9,535,225)	(6,076,971)	(16,055,495)	(2,062,418)	(931,690)	0	0	0	0	(68,390,406)
Balance at 30 June 2024	140,198,484	13,141,063	22,149,408	10,140,572	23,855,390	1,917,475	2,395,321	313,789	2,229	0	146,554	214,260,285
* Asset additions included additions received at substantially less than fair value:												
During the year ended 30 June 2023	484,943	89,817	665,657	0	0	0	0	0	0	0	0	1,240,417

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using current replacement cost	Independent valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - car parks	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - lighting	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings - non-specialised	
- sub-structure	18 to 90 years
- super-structure	15 to 75 years
- roof	14 to 68 years
- finishing & fittings	8 to 38 years
- services	11 to 53 years
- site surround works	30 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
- earthwork	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years
Gravel Roads	
- earthwork	Not depreciated
- pavement	10 to 20 years
Infrastructure Assets - Pathways	
- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years
Infrastructure - Stormwater Drainage	50 to 75 years
Infrastructure - Parks and Reserves	
- playgrounds	15 years
- furniture	15 years
- turf	20 years
- gardens	15 years
- irrigation	12 to 40 years
- sporting infrastructure	15 to 25 years
- rubbish bin enclosures	15 years
- marine structures	20 years
- other structures	15 to 80 years
Infrastructure - Bridges	
- timber	80 years
- other	100 years
Infrastructure - Car Parks	
- earthwork	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years
Infrastructure - Lighting	5 to 25 years
Right of use - land	Based on the remaining lease term
Right of use - buildings	Based on the remaining lease term
Right of use - plant and equipment	Based on the remaining lease term
Right of use - furniture and fittings	Based on the remaining lease term
Right of use - motor vehicles	Based on the remaining lease term

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - land and buildings \$	Right-of-use assets - furniture and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2022	133,431	313,882	447,313
Gains/(losses) from sale and leaseback transactions	(26,138)	0	(26,138)
Depreciation	(48,653)	(141,783)	(190,436)
Balance at 30 June 2023	58,640	172,099	230,739
Gross balance amount at 30 June 2023	158,758	595,648	754,406
Accumulated depreciation at 30 June 2023	(100,118)	(423,549)	(523,667)
Balance at 30 June 2023	58,640	172,099	230,739
Gains/(losses) from sale and leaseback transactions	(14)	1,326	1,312
Depreciation	(39,742)	(100,878)	(140,620)
Balance at 30 June 2024	18,884	72,547	91,431
Gross balance amount at 30 June 2024	72,285	357,794	430,079
Accumulated depreciation at 30 June 2024	(53,401)	(285,247)	(338,648)
Balance at 30 June 2024	18,884	72,547	91,431

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

	2024 Actual \$	2023 Actual \$
Depreciation on right-of-use assets	(140,620)	(190,436)
Finance charge on lease liabilities	(3,674)	(7,360)
Gains/(losses) from sale and leaseback transactions	1,312	(26,138)
Total amount recognised in the statement of comprehensive income	(142,982)	(223,934)
Total cash outflow from leases	(146,618)	(198,874)

27(d)

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

11. LEASES (Continued)

(b) Lease Liabilities

Current
Non-current

27(d)

2024 Actual	2023 Actual
\$	\$
84,009	141,270
11,724	96,117
95,733	237,387

The Shire has one land lease that has been recognised as a lease liability. The term of the lease is for 10 years.

The Shire has five furniture and equipment leases. The term for these leases are between three to five years. The furniture and equipment leases have fixed lease periods, however, the land lease is reviewed each year.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 27(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
ATO liabilities	
Bonds and deposits held	
Accrued interest on long term borrowings	
Accrued expenses	
Prepaid revenue	

2024	2023
\$	\$
445,839	1,624,075
1,067,491	970,687
238,712	218,644
36,373	30,146
362,683	538,979
102,280	101,879
28,127	0
2,539	1,625
2,284,044	3,486,035

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities from contracts with customers - Grant Revenue	934,065	621,264
Capital grant/contributions liabilities - Developer Contributions	126,198	314,769
Other Liabilities from contracts with customers - Revenue	55,206	28,238
	1,115,469	964,271
Non-current		
Capital grant/contributions liabilities - Developer Contributions	0	261,660
	0	261,660
Reconciliation of changes in contract liabilities		
Opening balance	621,264	598,305
Additions	934,065	621,264
Revenue from contracts with customers included as a contract liability at the start of the period	(621,264)	(598,305)
	934,065	621,264
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$2,036,990 (2023: \$1,597,393)		
The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	576,429	511,660
Additions	9,022	588,332
Revenue from capital grant/contributions held as a liability at the start of the period	(459,253)	(523,563)
	126,198	576,429
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	126,198	314,769
1 to 2 years	0	261,660
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	126,198	576,429

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		502,125	9,297,809	9,799,934	456,556	8,299,934	8,756,490
Total secured borrowings	27(a)	502,125	9,297,809	9,799,934	456,556	8,299,934	8,756,490

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of Dardanup.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	743,610	793,334
Long service leave	853,713	830,521
Other employee leave provisions - rostered days off	29,859	40,607
Total current employee related provisions	1,627,182	1,664,462
Non-current provisions		
Employee benefit provisions		
Long service leave	220,180	242,262
Total non-current employee related provisions	220,180	242,262
Total employee related provisions	1,847,362	1,906,724

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. OTHER PROVISIONS

	Provision for rehabilitation on leased land (Transfer Station)	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	186,910	186,910
	186,910	186,910
Additional provision	8,819	8,819
Balance at 30 June 2024	195,729	195,729
Comprises		
Non-current	195,729	195,729
	195,729	195,729

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

MATERIAL ACCOUNTING POLICIES

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. REVALUATION SURPLUS

	2024	Total	2024	2023	Total	2023
	Opening	Movement on	Closing	Opening	Movement on	Closing
	Balance	Revaluation	Balance	Balance	Revaluation	Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	5,876,608	0	5,876,608	5,876,608	0	5,876,608
Revaluation surplus - Buildings - non-specialised	21,289,894	0	21,289,894	21,289,894	0	21,289,894
Revaluation surplus - Furniture and equipment	141,852	0	141,852	141,852	0	141,852
Revaluation surplus - Plant and equipment	61,467	0	61,467	61,467	0	61,467
Revaluation surplus - Motor vehicles	308,205	0	308,205	308,205	0	308,205
Revaluation surplus - Infrastructure - roads	108,194,691	0	108,194,691	108,194,691	0	108,194,691
Revaluation surplus - Infrastructure - footpaths	12,432,829	0	12,432,829	12,432,829	0	12,432,829
Revaluation surplus - Infrastructure - drainage	25,129,986	0	25,129,986	25,129,986	0	25,129,986
Revaluation surplus - Infrastructure - parks and ovals	4,201,118	0	4,201,118	4,201,118	0	4,201,118
Revaluation surplus - Infrastructure - bridges	19,147,883	0	19,147,883	19,147,883	0	19,147,883
Revaluation surplus - Infrastructure - car parks	1,289,053	0	1,289,053	1,289,053	0	1,289,053
Revaluation surplus - Infrastructure - lighting	2,127,985	0	2,127,985	2,127,985	0	2,127,985
	200,201,571	0	200,201,571	200,201,571	0	200,201,571

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	15,150,825	25,217,280
		15,150,825	25,217,280
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	14,216,760	24,596,016
Contract liabilities	13	934,065	621,264
Total restricted financial assets		15,150,825	25,217,280

19. UNDRAWN BORROWING FACILITIES AND CREDIT

STANDBY ARRANGEMENTS

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		15,000	15,000
Credit card balance at balance date		0	0
Total amount of credit unused		15,000	15,000

Loan facilities

Loan facilities - current		502,125	456,556
Loan facilities - non-current		9,297,809	8,299,934
Total facilities in use at balance date		9,799,934	8,756,490
Unused loan facilities at balance date		Nil	Nil

**SHIRE OF DARDANUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024**

20. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities at year end.

21. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	42,130	1,067,335
	42,130	1,067,335
Payable:		
- not later than one year	42,130	1,067,335
Administration Building/Library Project	42,130	945,828
Eaton Oval Clubrooms	0	121,507

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

	Note	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
President's annual allowance		28,838	28,838	28,411
President's meeting attendance fees		19,778	19,778	19,482
President's annual allowance for ICT expenses		2,625	2,625	2,625
President's travel and accommodation expenses		741	666	981
		51,982	51,907	51,499
Deputy President's annual allowance		7,209	7,209	7,103
Deputy President's meeting attendance fees		12,773	12,773	12,582
Deputy President's annual allowance for ICT expenses		2,625	2,625	2,625
Deputy President's travel and accommodation expenses		0	666	0
		22,607	23,273	22,310
All other council member's meeting attendance fees		85,153	89,411	83,880
All other council member's child care expenses		1,374	0	1,565
All other council member's annual allowance for ICT expenses		17,500	18,375	17,500
All other council member's travel and accommodation expenses		0	4,668	0
		104,027	112,454	102,945
	22(b)	178,616	187,634	176,754

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

	Note	2024 Actual	2023 Actual
		\$	\$
Short-term employee benefits		2,211,578	1,880,532
Post-employment benefits		274,596	225,334
Employee - other long-term benefits		59,018	53,490
Employee - termination benefits		38,515	78,501
Council member costs	22(a)	178,616	176,754
		2,762,323	2,414,611

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Events may occur between the end of the reporting period and the date when financial statements are verified by the Council. The Shire is not aware of, or in receipt of, any information or events that may impact or lead to any adjustment in the financial statements after the reporting period.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
(i) General rates											
General Rates - GRV: Residential	Gross rental valuation	0.109420	4,429	80,548,294	8,813,594	33,554	8,847,148	8,813,594	100,359	8,913,953	7,770,947
General Rates - GRV: Commercial	Gross rental valuation	0.109420	62	14,851,106	1,625,008	63,436	1,688,444	1,625,008	0	1,625,008	1,518,351
General Rates - GRV: Industrial	Gross rental valuation	0.109420	71	9,441,903	1,033,133	20,929	1,054,062	1,033,133	0	1,033,133	958,767
General Rates - GRV: Small Holding	Gross rental valuation	0.109420	387	9,064,228	991,808	12,388	1,004,196	991,808	0	991,808	904,639
General Rates - UV: Broad Acre Rural	Unimproved valuation	0.005974	493	315,390,094	1,884,140	(3,939)	1,880,201	1,884,140	0	1,884,140	1,755,198
General Rates - UV: Mining	Unimproved valuation	0.005974	0	0	0	0	0	0	0	0	0
Total general rates			5,442	429,295,625	14,347,683	126,368	14,474,051	14,347,683	100,359	14,448,042	12,907,902
				Minimum Payment							
				\$							
(ii) Minimum payment											
General Rates - GRV: Residential	Gross rental valuation	1,547.50	523	5,242,376	809,343	67,675	877,018	809,343	0	809,343	1,333,408
General Rates - GRV: Commercial	Gross rental valuation	1,547.50	9	67,360	13,928	0	13,928	13,928	0	13,928	13,928
General Rates - GRV: Industrial	Gross rental valuation	1,547.50	43	425,600	66,542	0	66,542	66,543	0	66,543	75,954
General Rates - GRV: Small Holding	Gross rental valuation	1,547.50	76	553,300	117,610	12,157	129,767	117,610	0	117,610	134,464
General Rates - UV: Broad Acre Rural	Unimproved valuation	1,640.35	121	20,079,028	198,482	3,282	201,764	198,482	0	198,482	172,154
General Rates - UV: Mining	Unimproved valuation	1,640.35	16	267,980	26,246	6,912	33,158	26,245	0	26,245	59,547
Total minimum payments			788	26,635,644	1,232,151	90,026	1,322,177	1,232,151	0	1,232,151	1,789,455
Total general rates and minimum payments			6,230	455,931,269	15,579,834	216,394	15,796,228	15,579,834	100,359	15,680,193	14,697,357
				Rate in							
				\$							
(iii) Specified Area Rates											
Bulk Waste Collection	Gross rental valuation	0.001315	4,747	84,123,610	110,622	1,119	111,741	112,447	0	112,447	110,233
Eaton Landscaping	Gross rental valuation	0.002925	4,508	91,394,796	267,331	3,308	270,639	276,345	0	276,345	266,457
Total amount raised from rates (excluding general rates)			9,255	175,518,406	377,953	4,427	382,380	388,792	0	388,792	376,690
Discounts							(1,485)			0	(2,204)
Concessions							(44,813)			(8,531)	(34,514)
Total Rates							16,132,310			16,060,454	15,037,329
Rate instalment interest							70,839			66,837	65,185
Rate overdue interest							79,551			68,109	51,014

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

*Rateable Value at time of raising of rate.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

26. DETERMINATION OF SURPLUS OR DEFICIT

	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(22,418)	0	(59,645)
Less: Movement in liabilities associated with restricted cash	(450,231)	0	(72,665)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,681)	0	(3,686)
Less: Gains/(losses) from sale and leaseback transactions	(22)	0	(43)
Add: Loss on disposal of assets	2,956	0	945,897
Add: Depreciation	6,780,102	7,624,365	6,860,300
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(19,780)	0	3,828
Employee benefit provisions	(22,082)	0	(29,254)
Other provisions	8,819	0	103,077
Non-cash amounts excluded from operating activities	6,275,663	7,624,365	7,747,809
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Movement in current unspent non-operating grants associated with restricted cash	0	0	(516,334)
Movement in current unspent non-operating developer contributions associated with restricted cash	0	0	55,464
Non-cash amounts excluded from investing activities	0	0	(460,870)
(c) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	28 (14,216,760)	(8,475,949)	(24,596,016)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 502,125	541,021	456,556
- Current portion of unspent non-operating grants held in reserve - grants	0	1,954,476	0
- Current portion of contract liability held in reserve - developer contributions	126,198	0	314,769
- Current portion of lease liabilities	11(b) 84,009	80,478	141,270
- Adjustment to current portion of lease liabilities	(135)	0	(135)
Total adjustments to net current assets	(13,504,563)	(5,899,974)	(23,683,556)
Net current assets used in the Statement of Financial Activity			
Total current assets	19,801,985	12,543,353	30,674,217
Less: Total current liabilities	(5,612,829)	(6,463,643)	(6,712,594)
Less: Total adjustments to net current assets	(13,504,563)	(5,899,974)	(23,683,556)
Surplus or deficit after imposition of general rates	684,593	179,736	278,067
(d) Determination of surplus or deficit			
The end of year surplus for the Shire is reported at \$684,593, against an adopted budgeted surplus of \$179,736 for the 2023/24 financial year. The surplus can be attributed to underspent expenditure and / or higher than budgeted revenue.			

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities												
Wanju Developer Contribution Plan/Waterloo Ind Park - Loan 70		679,751	0	(71,265)	608,486	0	(72,295)	536,191	608,486	0	(72,295)	536,191
Waste Bins (3 Bin System) - Loan 71		320,000	0	(43,150)	276,850	0	(43,977)	232,873	276,850	0	(43,978)	232,872
Recreation and culture												
Eaton Recreation Centre - Loan 59		99,118		(99,118)	0	0	0	0	0	0	0	0
Glen Huon Oval Club Rooms - Loan 69		881,525	0	(44,429)	837,096	0	(46,151)	790,945	837,096	0	(46,151)	790,945
Eaton Oval Club Rooms - Loan 72		0	700,000	0	700,000	0	(21,826)	678,174	700,000	0	(21,826)	678,174
Transport												
Depot Land - Loan 66		383,438	0	(63,548)	319,890	0	(66,161)	253,729	319,890	0	(66,161)	253,729
Economic services												
Gravel Pit Land - Panizza Road - Loan 61		41,220	0	(27,052)	14,168	0	(14,168)	0	14,168	0	(14,167)	1
Other property and services												
Administration Building Extensions - Loan 65		43,971	0	(43,971)	0	0	0	0	0	0	0	0
Library/Admin Centre, Eaton (#1) - Loan 73		0	6,000,000	0	6,000,000	0	(191,978)	5,808,022	6,000,000	0	(191,978)	5,808,022
Library/Admin Centre, Eaton (#2) - Loan 74		0	0	0	0	1,500,000	0	1,500,000	0	1,500,000	(22,254)	1,477,746
Total		2,449,023	6,700,000	(392,533)	8,756,490	1,500,000	(456,556)	9,799,934	8,756,490	1,500,000	(478,810)	9,777,680

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
					30 June 2024	30 June 2024	30 June 2023
					\$	\$	\$
Community amenities							
Wanju Developer Contribution Plan/Waterloo Ind Park - Loan 70	70	WATC	1.44%	2/06/2031	(12,525)	(12,680)	(14,045)
Waste Bins (3 Bin System) - Loan 71	71	WATC	1.91%	5/02/2029	(6,480)	(6,660)	(7,614)
Recreation and culture							
Eaton Recreation Centre - Loan 59	59	WATC	5.87%	4/04/2023	0	0	(3,342)
Glen Huon Oval Club Rooms - Loan 69	69	WATC	3.84%	9/01/2037	(36,504)	(37,347)	(38,559)
Eaton Oval Club Rooms - Loan 72	72	WATC	4.66%	30/01/2043	(36,742)	(36,822)	(15,726)
Transport							
Depot Land - Loan 66	66	WATC	4.07%	2/08/2027	(13,401)	(14,511)	(16,439)
Economic services							
Gravel Pit Land - Panizza Road - Loan 61	61	WATC	6.19%	30/10/2023	(320)	(471)	(2,062)
Other property and services							
Administration Building Extensions - Loan 65	65	WATC	7.03%	27/03/2023	0	0	(1,844)
Library/Admin Centre, Eaton (#1) - Loan 73	73	WATC	4.45%	3/04/2043	(302,215)	(304,276)	(74,661)
Library/Admin Centre, Eaton (#2) - Loan 74	74	WATC	5.27%	6/06/2044	(6,123)	(42,756)	0
Total Finance Cost Payments					(414,310)	(455,523)	(174,292)

* WA Treasury Corporation

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
				%	\$	\$	\$	\$	\$	\$
Library/Admin Centre, Eaton (#2) - Loan 74	WATC	Debenture	20	5.27%	1,500,000	1,500,000	(1,500,000)	(1,500,000)	1,070,661	0
					1,500,000	1,500,000	(1,500,000)	(1,500,000)	1,070,661	0

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance	Borrowed	Expended	Unspent Balance
			1 July 2023	During Year	During Year	30 June 2024
			\$	\$	\$	\$
Wanju Developer Contribution Plan/Waterloo Ind Park - Loan 70	Debenture	1/06/2021	570,582	0	(68,917)	501,665
Eaton Oval Club Rooms - Loan 72	Debenture	30/01/2023	519,530	0	(519,530)	0
Eaton Administration/Library Building - Loan 73	Debenture	3/04/2023	124,200	0	(124,200)	0
			1,214,312	0	(712,647)	501,665

* WA Treasury Corporation

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. BORROWING AND LEASE LIABILITIES (Continued)

Purpose	Note	Actual								Budget				
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Adjustment to Lease During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Adjustment to Lease During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$
Community amenities														
Land Lease 2		41,630	0	(11,020)	1,250	31,860	0	(11,680)	(4)	20,176	29,928	0	(12,358)	17,570
Recreation and culture														
Cardio Fitness Equipment Lease 18		138,521	0	(45,169)	0	93,352	0	(46,159)	(14)	47,179	93,352	0	(45,254)	48,098
Other property and services														
Transportable Building Lease 1 / 26		93,553	0	(37,504)	(27,430)	28,619	0	(28,619)	0	0	52,232	0	(42,767)	9,465
IT Equipment Lease 4		8,412	0	(7,758)	0	654	0	(1,962)	1,308	0	705	0	(705)	0
IT Equipment Lease 7		29,118	0	(29,118)	0	0	0	0	0	0	259	0	(259)	0
IT Equipment Lease 19		23,997	0	(6,663)	0	17,334	0	(6,815)	0	10,519	17,000	0	(16,514)	486
IT Equipment Lease 20		9,397	0	(5,328)	0	4,069	0	(4,069)	0	0	4,033	0	(4,033)	0
IT Equipment Lease 21		11,439	0	(4,508)	0	6,931	0	(4,598)	0	2,333	6,839	0	(5,506)	1,333
IT Equipment Lease 22		43,517	0	(15,551)	0	27,966	0	(15,861)	0	12,105	27,569	0	(25,464)	2,105
IT Equipment Lease 23		12,302	0	(4,396)	0	7,906	0	(4,485)	0	3,421	7,794	0	(6,373)	1,421
IT Equipment Lease 25		43,195	0	(24,499)	0	18,696	0	(18,696)	0	0	18,551	0	(18,551)	0
Total Lease Liabilities	11(b)	455,081	0	(191,514)	(26,180)	237,387	0	(142,944)	1,290	95,733	258,262	0	(177,784)	80,478

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
					\$	\$	\$	
Community amenities								
Land Lease 2	2	Simple Leasing	2.00%	16/04/2026	(710)	(1,033)	(1,010)	120 months
Recreation and culture								
Cardio Fitness Equipment Lease 18	18	Simple Leasing	2.20%	30/06/2025	(1,580)	(2,486)	(2,570)	60 months
Other property and services								
Transportable Building Lease 1 / 26	26	Simple Leasing	2.00%	31/03/2024	(239)	(1,446)	(973)	27 months
IT Equipment Lease 4	4	Simple Leasing	2.20%	20/07/2023	(4)	(104)	(107)	60 months
IT Equipment Lease 7	7	Simple Leasing	2.10%	30/06/2023	0	0	(330)	48 months
IT Equipment Lease 19	19	Simple Leasing	2.30%	30/12/2025	(325)	(825)	(477)	72 months
IT Equipment Lease 20	20	Simple Leasing	2.10%	31/03/2024	(36)	(239)	(145)	48 months
IT Equipment Lease 21	21	Simple Leasing	2.00%	1/04/2025	(96)	(296)	(186)	48 months
IT Equipment Lease 22	22	Simple Leasing	2.00%	1/04/2025	(412)	(612)	(722)	48 months
IT Equipment Lease 23	23	Simple Leasing	2.00%	1/04/2025	(116)	(366)	(204)	48 months
IT Equipment Lease 25	25	Simple Leasing	2.00%	1/04/2024	(156)	(471)	(636)	36 months
Total Finance Cost Payments					(3,674)	(7,878)	(7,360)	

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

28. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Eaton Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(b) Dardanup Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(c) Burekup Public Open Space Reserve	73,582	1,152	0	74,734	73,045	747	0	73,792	72,651	931	0	73,582
(d) Eaton Drive - Access Construction Reserve	144,008	2,254	(107,649)	38,613	0	0	0	0	0	144,008	0	144,008
(e) Eaton Drive - Scheme Construction Reserve	248,625	3,891	(199,224)	53,292	0	0	0	0	0	248,625	0	248,625
(f) Colлие River (Eaton Drive) Bridge Construction Reserve	183,796	2,877	(152,380)	34,293	5,067	52	0	5,119	514,376	192,983	(523,563)	183,796
(g) Unspent Specified Area Rate - Bulk Waste Collection Reserve	73,385	1,148	0	74,533	90,139	922	(1,000)	90,061	89,662	1,149	(17,426)	73,385
(h) Unspent Specified Area Rate - Eaton Landscaping Reserve	344,351	105,389	0	449,740	340,828	103,487	(437,667)	6,648	239,565	104,786	0	344,351
(i) Dardanup Expansion Developer Contribution Plan Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	1,067,747	116,711	(459,253)	725,205	509,079	105,208	(438,667)	175,620	916,254	692,482	(540,989)	1,067,747
Restricted by council												
(i) Employee Relief Reserve	274,028	9,289	0	283,317	266,613	7,728	(5,000)	269,341	265,626	8,402	0	274,028
(j) Information Technology Reserve	701,085	360,973	(235,193)	826,865	606,709	356,208	(501,259)	461,658	699,457	408,959	(407,331)	701,085
(k) Road Safety Programs Reserve	27,122	5,824	0	32,946	26,924	275	0	27,199	26,779	343	0	27,122
(l) Tourism Reserve	11,928	187	0	12,115	11,841	121	0	11,962	11,777	151	0	11,928
(m) Executive & Compliance Vehicle Reserve	369,044	125,776	(144,247)	350,573	340,899	123,488	(273,520)	190,867	223,903	145,141	0	369,044
(n) Employee Leave Entitlements Reserve	49,880	1,281	0	51,161	49,520	1,007	0	50,527	48,756	1,124	0	49,880
(o) Refuse Site Environmental Works Reserve	188,411	11,768	0	200,179	84,713	867	0	85,580	84,255	104,156	0	188,411
(p) Recycling Education Reserve	54,777	25,857	(22,270)	58,364	54,328	25,556	(23,395)	56,489	44,211	10,566	0	54,777
(q) Eaton Recreation Centre - Equipment Reserve	327,026	105,117	(105,020)	327,123	327,317	103,349	(139,647)	291,019	303,650	83,889	(60,513)	327,026
(r) Council Land Development Reserve	32,972	516	(5,000)	28,488	27,777	284	(5,000)	23,061	22,681	10,291	0	32,972
(s) Sale of Land Reserve	1,371,662	21,468	0	1,393,130	1,354,336	13,857	0	1,368,193	2,341,667	29,995	(1,000,000)	1,371,662
(t) Accrued Salaries Reserve	512,081	13,015	0	525,096	503,387	10,151	(5,000)	508,538	500,668	11,413	0	512,081
(u) Carried Forward Projects Reserve	2,432,628	1,214,001	(2,207,721)	1,438,908	1,848,743	307,931	(1,498,645)	658,029	3,235,514	441,702	(1,244,588)	2,432,628
(v) Strategic Planning Studies Reserve	108,411	1,696	(2,000)	108,107	107,499	1,100	(2,000)	106,599	109,508	6,403	(7,500)	108,411
(w) Town Planning Consultancy Reserve	31,432	50,492	(20,000)	61,924	18,225	50,186	(20,000)	48,411	28,072	10,360	(7,000)	31,432
(x) Parks & Reserves Upgrades Reserve	157,786	322,390	(301,672)	178,504	183,988	251,883	(311,383)	124,488	145,854	201,868	(189,936)	157,786
(y) Election Expenses Reserve	36,800	50,576	(52,175)	35,201	36,714	50,376	(58,182)	28,908	11,651	25,149	0	36,800
(ab) Pathways Reserve	199,213	126,504	(100,123)	225,594	191,965	101,964	(172,116)	121,813	174,198	102,231	(77,216)	199,213
(ac) Asset / Rates Revaluation Reserve	219,031	73,428	(23,701)	268,758	230,074	73,654	(43,510)	260,218	184,811	72,367	(38,147)	219,031
(ad) Refuse & Recycling Bin Replacement Reserve	65,687	6,028	0	71,715	64,946	5,665	0	70,611	59,920	5,767	0	65,687
(ae) Storm Water Reserve	153,957	27,410	(29,089)	152,278	104,914	26,073	(50,430)	80,557	183,642	27,352	(57,037)	153,957
(af) Fire Control Reserve	11,742	184	0	11,926	11,657	119	0	11,776	11,594	148	0	11,742
(ag) Contribution to Works Reserve	935,140	24,495	0	959,635	946,813	9,688	0	956,501	921,807	26,707	(13,374)	935,140
(ah) Unspent Grants Reserve	2,116,662	1,404,742	(1,857,154)	1,664,250	1,208,845	1,187,011	(1,752,642)	643,214	2,837,639	1,704,413	(2,425,390)	2,116,662
(ai) Swimming Pool Inspection Reserve	4,569	4,516	0	9,085	4,535	46	0	4,581	4,511	58	0	4,569
(aj) Plant & Engineering Equipment Reserve	661,288	260,350	(115,234)	806,404	659,449	256,747	(290,911)	625,285	585,646	133,502	(57,860)	661,288
(ak) Road Construction and Major Maintenance Reserve	1,338,700	1,339,798	(455,485)	2,223,013	920,820	659,422	(793,289)	786,953	801,284	910,264	(372,848)	1,338,700
(al) Building Maintenance Reserve	9,920,895	1,623,903	(10,859,567)	685,231	8,327,718	833,909	(8,906,494)	255,133	3,550,218	6,645,475	(274,798)	9,920,895
(am) Car Park Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(am) Lighting Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(ao) Unspent Loan Reserve	1,214,312	19,005	(731,652)	501,665	1,217,523	5,295	(1,050,000)	172,818	0	1,214,312	0	1,214,312
(ap) Wanju Developer Contribution Plan - Unspent Loan Reserve	0	0	0	0	0	0	0	0	716,539	0	(716,539)	0
	23,528,269	7,230,589	(17,267,303)	13,491,555	19,738,792	4,463,960	(15,902,423)	8,300,329	18,135,838	12,342,508	(6,950,077)	23,528,269
	24,596,016	7,347,300	(17,726,556)	14,216,760	20,247,871	4,569,168	(16,341,090)	8,475,949	19,052,092	13,034,990	(7,491,066)	24,596,016

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserve accounts.

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

28. RESERVE ACCOUNTS (Continued)

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
(a) Eaton Public Open Space Reserve	Established to account for cash-in-lieu of Public Open Space contributions in Eaton in accordance with the Planning and Development Act 1995.
(b) Dardanup Public Open Space Reserve	Established to account for cash-in-lieu of Public Open Space contributions in Dardanup in accordance with the Planning and Development Act 1995.
(c) Burekup Public Open Space Reserve	Established to account for cash-in-lieu of Public Open Space contributions in Burekup in accordance with the Planning and Development Act 1995.
(d) Eaton Drive - Access Construction Reserve	Established for the construction of Eaton Drive Access Road from developer contributions.
(e) Eaton Drive - Scheme Construction Reserve	Established for the future construction of Eaton Drive from developer contributions.
(f) Collie River (Eaton Drive) Bridge Construction Reserve	Established for the future construction of a bridge over the Collie River and extend Eaton Drive.
(g) Unspent Specified Area Rate - Bulk Waste Collection Reserve	Established to hold unspent specified area rates for bulk waste collection.
(h) Unspent Specified Area Rate - Eaton Landscaping Reserve	Established to hold unspent specified area rates for Eaton landscaping.
(i) Dardanup Expansion Developer Contribution Plan Reserve	Established to hold funds for the design and construction of community facilities in Dardanup associated with the implementation of DCA2 – Dardanup Expansion Area Developer Contribution Plan.
Restricted by council	
(i) Employee Relief Reserve	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
(j) Information Technology Reserve	Established for the acquisition or lease of software and computer equipment.
(k) Road Safety Programs Reserve	Established to hold contributions from road transport permits which are to be used for general road safety programs in the Shire.
(l) Tourism Reserve	Established to fund the development of tourism projects including the implementation of works associated with the Gnomesville Master Plan.
(m) Executive & Compliance Vehicle Reserve	To fund the purchase, replacement or lease of Council's executive and compliance vehicles.
(n) Employee Leave Entitlements Reserve	To provide funds for employee purchased leave entitlements under Policy.
(o) Refuse Site Environmental Works Reserve	Established to provide funds for environmental works at the Banksia Road Refuse Site.
(p) Recycling Education Reserve	Unspent recycling education funds for use in special education programs and as a contribution toward the shared Waste Education Officer's salary.
(q) Eaton Recreation Centre - Equipment Reserve	Established for the acquisition, replacement or lease of furniture, fittings, plant or gym equipment at the Eaton Recreation Centre.
(r) Council Land Development Reserve	Established for funding the acquisition or development of Council land for resale.
(s) Sale of Land Reserve	Established to hold funds from the sale of Council land.
(t) Accrued Salaries Reserve	This fund consts of cash backed salaries and wages allocation paid annually into this reserve over a period of 10 financial years to meet the additional cash flow in each eleventh year when 27 pay periods occur (all other years have 26 pay periods).
(u) Carried Forward Projects Reserve	Established to hold unspent project funds to be carried forward into future financial years. Project funds that are not expended within 2 financial years of their initial allocation to this reserve are to be reallocated to the Municipal Fund.
(v) Strategic Planning Studies Reserve	Established for funding strategic studies.
(w) Town Planning Consultancy Reserve	Established to fund the engagement of consultants to undertake Town Planning Studies.
(x) Parks & Reserves Upgrades Reserve	Established to fund the development of Parks and Reserves.
(y) Election Expenses Reserve	Established to fund Council elections.
(ab) Pathways Reserve	Established to provide funds for the creation, upgrade and renewal of the Shire's pathway infrastructure.
(ac) Asset / Rates Revaluation Reserve	Established to provide funds for asset and rating revaluations.
(ad) Refuse & Recycling Bin Replacement Reserve	Established to provide funds for replacement of refuse and recycling bins.
(ae) Storm Water Reserve	Established to ensure preservation of Council's transport storm water infrastructure network independent of grants and contributions.
(af) Fire Control Reserve	For the purchase, construction and development of fire fighting equipment and buildings.
(ag) Contribution to Works Reserve	Established to account for contributions and donations received from external sources.
(ah) Unspent Grants Reserve	Established to identify unexpended grants and special projects funding.
(ai) Swimming Pool Inspection Reserve	Established to account for unspent Swimming Pool Inspection Levy.
(aj) Plant & Engineering Equipment Reserve	To fund the purchase, replacement or lease of Council's heavy plant and engineering equipment.
(ak) Road Construction and Major Maintenance Reserve	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
(al) Building Maintenance Reserve	For the purchase, construction and maintenance of Council buildings.
(am) Car Park Reserve	Established to provide funds for the upgrade and renewal of the Council's car parking infrastructure.
(am) Lighting Reserve	Established to provide funds for the upgrade and renewal of the Council's lighting infrastructure.
(ao) Unspent Loan Reserve	Established to hold unspent loan funds.
(ap) Wanju Developer Contribution Plan - Unspent Loan Reserve	Established to hold unspent loan funds raised for the Wanju Developer Contribution Plan planning and development costs.

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

29. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Eaton POS	141,185	5,821	0	147,006
Dardanup POS	99,962	4,122	0	104,084
Burekup POS	283,548	11,691	0	295,239
Trust Funds for Land Transaction	40,982	1,690	0	42,672
Auspicing Grant	25,612	1,056	(21,904)	4,764
	<u>591,289</u>	<u>24,380</u>	<u>(21,904)</u>	<u>593,765</u>



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Dardanup

To the Council of the Shire of Dardanup

Opinion

I have audited the financial report of the Shire of Dardanup (Shire) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Dardanup for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



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



Administration Centre, Eaton:

1 Council Drive,
Eaton WA 6232
(08) 9724 0000
records@dardanup.wa.gov.au

Office hours:
8am-4pm: Mon-Fri
Cashier hours:
8.30am-4pm: Mon-Fri

Dardanup Office:

3 Little Street,
Dardanup WA 6236
records@dardanup.wa.gov.au

Office and cashier hours:
9am-4pm: Mon-Fri

www.dardanup.wa.gov.au

After hours emergency:
(08) 9724 0000
(calls diverted)

Eaton Community Library:

1 Council Drive,
Eaton WA 6232
(08) 9724 0471
www.library.dardanup.wa.gov.au
Open: 9am-5.30pm: Mon-Fri;
9am-1pm: Sat

Dardanup Public Library:

3 Little Street,
Dardanup WA 6236
Open: 9am-4pm, Mon-Fri

Eaton Recreation Centre:

18 Recreation Drive,
Eaton WA 6232
(08) 9724 0400
eatonrec@dardanup.wa.gov.au

Centre hours:
5.30am-8pm: Mon-Fri;
7.45am-11am: Sat.
(The centre may be open beyond
these times for
bookings/programs).

Creche hours:
8.45-11.45am: Mon-Fri;
7.45am-10.45am: Sat;
Closed Sunday and public
holidays.

