



SHIRE OF

**Chapman Valley**

*love the rural life!*

# ANNUAL REPORT 2024/2025



3270 Chapman Valley Road, Nabawa WA 6532  
Tel: (08) 9920 5011  
Email: [cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)

Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au)







## Contents

Acknowledgement of Country .....	3
Disclaimer.....	3
Shire Vision .....	3
Presidents Message.....	4
Council Elections .....	6
Elected Member Attendance & Training .....	6
Annual Meeting of Electors .....	10
Council Delegates to Committees.....	11
Councillor Expenses .....	18
Register of Complaints .....	19
Public Interest Disclosures (PIDs) .....	19
National Competition Policy (NCP).....	20
Competitive Neutrality .....	20
Freedom of Information .....	21
Record Keeping .....	21
Local Laws .....	22
Federal Government Financial Assistance Grants.....	22
Register of Financial Interest for Elected Members and Senior Staff.....	22
Equal Opportunity .....	23
Remuneration .....	23
Remuneration Paid or Provided to the Chief Executive Officer .....	24
Disability Access and Inclusion.....	24
Strategic Community Plan/Corporate Business Plan Overview .....	26
Chief Executive Officers Report.....	1





# Acknowledgement of Country

The Shire of Chapman Valley would like to respectfully acknowledge the Naaguja peoples who are the traditional owners and first people of the land on which we stand.

We would like to pay our respect to the elders' past, present and emerging for they hold the memories, the traditions, the culture and hopes of the Naaguja peoples.

## Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Chapman Valley for any act, omission or statement or intimation occurring during Council Meeting. The Shire of Chapman Valley disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council Meeting does so at that person's or legal entity's own risk.

The Shire of Chapman Valley warns that anyone who has any application or request with the Shire of Chapman Valley must obtain and should rely on WRITTEN CONFIRMATION of the outcome of the application or request of the decision made by the Shire of Chapman.

## Shire Vision

A thriving and diverse community, embracing our coastline, ranges and rural settings to support growth and prosperity, while enjoying our peaceful and quiet lifestyle.





# Presidents Message

Together with Jamie Criddle, CEO of the Shire of Chapman Valley, I am delighted to present this message for the 2024–2025 Annual Report.

Partway through the year, I had the honour of assuming the role of Shire President following Kirrilee Warr’s successful campaign and subsequent election as the Member for Geraldton. I extend my sincere thanks to Kirrilee for her profound commitment to Chapman Valley during her time as councillor and President. Her leadership and dedication have left a lasting legacy for our community.


The 2024–2025 financial year unfolded against a backdrop of widespread economic pressures that continue to challenge communities, and in Chapman Valley, we have remained committed to our people, our assets, and infrastructure. This is essential to ensure we all remain connected, and resilient.

Throughout the year, the Shire continued to support local groups through the long-standing Community Growth Fund, empowering community-driven projects and events. Set against the backdrop of Chapman Valley’s picturesque landscapes, our community has flourished as a vibrant hub of activity and celebration. From the lively Chapman Valley Music Festival to the exhilarating Backroads Gravel Bike Race and the much-loved Chapman Valley Show, these events showcase the Valley’s spirit, creativity, and natural beauty, reinforcing its reputation as a place where people come together to enjoy and thrive.

We have been successful in sourcing funds to invest in projects such as the Nabawa Recreation Centre Upgrade, which will deliver modern facilities for sport, recreation, and community gatherings, as well as the development of our Tourism and Economic Development Plan, designed to strengthen local business, attract visitors, and create sustainable opportunities for growth.

The State Government Regional Roads Grant continues to be instrumental in enabling the Shire to deliver significant road construction projects to a high standard, ensuring safe and reliable infrastructure for our residents and visitors.





Achieving our goals is only possible through collaboration. We are sincerely grateful for the support of our community volunteers, local businesses, regional organisations, neighbouring councils, all levels of government, and private partners. Your contributions throughout the 2024–2025 financial year have been vital to our success. It is your passion, dedication, and generosity that make Chapman Valley such a remarkable place to live.

A special thank you also goes to our staff and the members of the Audit and Risk Improvement Committee for their efforts in achieving another excellent audit result.

To all our residents, I encourage you to keep celebrating our rural lifestyle and supporting our shared vision of a thriving community. Together, we can embrace our coastline, ranges, and landscapes to grow with pride and purpose.

Nicole Batten  
SHIRE PRESIDENT



# Council Elections

Councillors are elected for four-year terms with Council elections held every two years on the third Saturday in October.

The Shire of Chapman Valley held an election on 21 October 2023.

Councillors Kirrilee Warr (President), Nicole Batten (Deputy President), Trevor Royce, Liz Elliott-Lockhart, Catherine Low retained their positions on council. And the newly elected members from 21 October election being Emma Rodney & Philip Blakeway.

The next Council elections will be held in October 2025.

Elected Member	Gender	Linguistic background	Country of Birth	Aboriginal or Torres Strait Islander
Kirrilee Warr	F	English	Australia	No
Nicole Batten	F	English	Australia	No
Trevor Royce	M	English	Australia	No
Liz Elliott-Lockhart	F	English	Australia	No
Catherine Low	F	English	Australia	No
Emma Rodney	F	English	Australia	No
Philip Blakeway	M	English	Australia	No

Members Age Range	Between 18-24	Between 25-34	Between 34-44	Between 45-54	Between 55-64	Over 64
			2	1	3	1

## Elected Member Attendance & Training

Ordinary Council Meetings are generally held on the third Thursday of each month (except January) in the Council Chambers at the Shire Administration



Office, 3270 Chapman Valley Road, Nabawa from 9.00 am. All meetings are open to the public.

Minutes of the meetings are available on the Shire's website.

ORDINARY COUNCIL MEETINGS 24/25	Cr Batten	Cr Blakeway	Cr Elliott-Lockhart	Cr Low	Cr Rodney	Cr Royce	Cr Warr
19/07/24		✓	✓	✓	✓	✓	✓
15/08/24	✓		✓	✓	✓	✓	✓
19/09/24	✓	✓	✓	✓	✓	✓	✓
17/10/24	✓	✓	✓		✓	✓	✓
21/11/24	✓		✓	✓	✓	✓	✓
12/12/24	✓	✓		✓	✓	✓	✓
January 2025							
20/02/25	✓	✓	✓	✓	✓	✓	
20/03/25	✓	✓	✓	✓	✓	✓	
28/04/25	✓	✓	✓	✓	✓	✓	
22/05/25	✓	✓	✓	✓	✓	✓	
19/06/25	✓	✓	✓	✓	✓		
<b>Total Meetings</b>	<b>10</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>10</b>	<b>6</b>

SPECIAL COUNCIL MEETINGS 2024/2025	Cr Batten	Cr Blakeway	Cr Elliott-Lockhart	Cr Low	Cr Rodney	Cr Royce	Cr Warr
23 December 2024	✓	✓	✓	✓	✓	✓	✓

	No Meeting/s Held
	Apology
	Approved Leave of Absence
	Not a Current Councillor



COMMITTEE MEETINGS	Cr Batten	Cr Blakeway	Cr Elliott-Lockhart	Cr Low	Cr Rodney	Cr Royce	Cr Warr
Finance, Audit & Risk Management Committee	✓		✓		✓		✓
Road Infrastructure Committee	✓	✓	✓	✓	✓	✓	
Building & Disability Committee		✓	✓			✓	
Tourism & Events Advisory Committee			✓	✓			
<b>Total Meetings</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>



## SHIRE OF CHAPMAN VALLEY ELECTED MEMBER TRAINING REPORT 2024/2025

(Local Government Act, 1995 – Section 5.127)

Elected Member	Training Course	Universal Training Y/N	Due Date to complete Universal Training	Date Completed Universal Training	Training Provider
Kirrilee Warr (President)	Understanding Local Government (C)	Y	31/10/2022	18/10/2022	WALGA
	Meeting Procedures (C)	Y	31/10/2022	27/10/2022	WALGA
	Conflicts of Interest (C)	Y	31/10/2022	27/10/2022	WALGA
	Serving on Council (C)	Y	31/10/2022	18/10/2022	WALGA
	Understanding Financial Reports & Budgeting (C)	Y	31/10/2022	31/10/2022	WALGA
Nicole Batten (Deputy President)	Understanding Local Government (C)	Y	31/10/2022	02/12/2021	WALGA
	Meeting Procedures (C)	Y	31/10/2022	27/04/2022	WALGA
	Conflicts of Interest (C)	Y	31/10/2022	08/03/2022	WALGA
	Serving on Council (C)	Y	31/10/2022	25/10/2022	WALGA
	Understanding Financial Reports & Budgeting (C)	Y	31/10/2022	01/10/2022	WALGA
Trevor Royce	Understanding Local Government (P)	Y	26/11/2020		WALGA
	Meeting Procedures (C)	Y	26/11/2020	08/11/2020	WALGA
	Conflicts of Interest (C)	Y	26/11/2020	05/11/2020	WALGA
	Serving on Council (C)	Y	26/11/2020	03/11/2020	WALGA
	Understanding Financial Reports & Budgeting (P)	Y	26/11/2020		WALGA
Katie Low	Understanding Local Government (P)	Y	31/10/2022		WALGA
	Meeting Procedures (P)	Y	31/10/2022		WALGA
	Conflicts of Interest (P)	Y	31/10/2022	24/09/2024	WALGA
	Serving on Council (P)	Y	31/10/2022		WALGA
	Understanding Financial Reports & Budgeting (P)	Y	31/10/2022	24/09/2024	WALGA
Liz Elliott-Lockhart	Understanding Local Government (C)	Y	31/10/2022	05/10/2022	WALGA
	Meeting Procedures (C)	Y	31/10/2022	29/09/2022	WALGA
	Conflicts of Interest (C)	Y	31/10/2022	27/09/2022	WALGA
	Serving on Council (C)	Y	31/10/2022	03/10/2022	WALGA
	Understanding Financial Reports & Budgeting (C)	Y	31/10/2022	04/10/2022	WALGA
Philip Blakeway	Serving on Council (N)	Y			WALGA
	Understanding Local Government (N)	Y			WALGA
	Meeting Procedures (P)	Y	13/12/2024		WALGA
	Conflicts of Interest (N)	Y			WALGA
	Understanding Financial Reports & Budgeting (N)	Y			WALGA
Emma Rodney	Understanding Local Government (N)	Y			WALGA
	Meeting Procedures (C)	Y	13/12/2024	13/12/2023	WALGA
	Conflicts of Interest (N)	Y			WALGA
	Serving on Council (N)	Y			WALGA
	Understanding Financial Reports & Budgeting (N)	Y			WALGA

WALGA – Western Australian Local Government Association; C – Completed; P – Participating yet not finished; N – Not Started





# Annual Meeting of Electors

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

The previous Annual Meeting of Electors was held on 17 February 2025 at the Council Chambers 3270 Chapman Valley Road, Nabawa.



# Council Delegates to Committees

Council (Min Ref 2025/03-8) endorsed & reviewed the following representatives on the internal Committees established in accordance with the Local Government Act, 1995, Section 5.9(2)(a):

**Council (Min Ref OCM 2025/03-8)** endorsed & reviewed the following representatives on the internal Committees established in accordance with the *Local Government Act, 1995, Section 5.9(2)(a)*:

<b>Council Committees - Council Members Only – Local Government Act 1995 – Section 5.9(2)(a)</b> (ABSOLUTE MAJORITY REQUIRED FOR COMMITTEE APPOINTMENTS) (Must be 3 or More Representatives)		
	Purpose/Delegations	Representatives
<b>Building &amp; Disability Services Committee</b>	Purpose: Will meet at least annually to inspect all Shire Buildings/Properties and then subsequently to: ~ Review preliminary costings for proposed works for consideration in draft Council Budget. ~ Review the Capital & Building Works Program. ~ Disability Access & Inclusion Plan; and ~ Any other building/property items referred to the Committee by Council.  <b>Delegation – Nil</b>	<u>4 x Councillors</u> <ul style="list-style-type: none"> <li>• Cr Royce</li> <li>• Cr Blakeway</li> <li>• Cr Elliott-Lockhart</li> <li>• Cr Rodney</li> </ul> <u>Observers:</u> <ul style="list-style-type: none"> <li>~ CEO</li> </ul> Building Surveyor
<b>Finance Audit &amp; Risk Management Committee</b>	Purpose: To provide a review of Council's ongoing financial situation, provide a forum for ongoing review of strategic management plan for Council operations and discuss the Audit System.  <b>Delegation - Nil</b>	<u>4 x Councillors</u> <ul style="list-style-type: none"> <li>• Cr Elliott-Lockhart</li> <li>• Cr Batten</li> <li>• Cr Rodney</li> <li>• Cr Blakeway</li> <li>• Grant Middleton CPA (External, Independent Member)</li> </ul> <u>Observers:</u> <ul style="list-style-type: none"> <li>~ CEO</li> <li>~ Manager Finance &amp; Corporate Services</li> </ul>



<b>Road Infrastructure Committee</b>	<p>Purpose: Undertake an annual review the following:</p> <ul style="list-style-type: none"> <li>~ Road Works Program.</li> <li>~ Road Hierarchy.</li> <li>~ Heavy Haulage Vehicle Permit Roads; and</li> <li>~ Any other works infrastructure item referred to the Committee by Council.</li> <li>~ Review the plant replacement program</li> </ul> <ul style="list-style-type: none"> <li>• <b>Delegation – Nil</b></li> </ul>	<ul style="list-style-type: none"> <li>• All Councillors</li> </ul> <p><u>Observers:</u></p> <ul style="list-style-type: none"> <li>~ CEO</li> <li>~ Manager Works &amp; Services</li> <li>~ Deputy CEO</li> <li>~ Works Supervisor</li> </ul>
--------------------------------------	--	--

<b>Representation on Internal Groups - Working, Advisory, Steering, etc.</b> (SIMPLE MAJORITY REQUIRED) (Numbers not legislated)		
	<b>Purpose/Delegations</b>	<b>Representatives</b>
<b>Bush Fire Brigades Group Management Advisory Committee</b>	<p>Purpose: Meet at least annually to:</p> <ul style="list-style-type: none"> <li>~ Elect Office Bearers.</li> <li>~ Review previous year fire season.</li> <li>~ Review the Shire's Fire Notice.</li> <li>~ Liaise with external organisations (e.g. DFES, DBCA);</li> <li>~ Review the DFES Capital &amp; Operational Grants.</li> <li>~ Any other bush fire related items referred to the Committee by Council.</li> </ul> <p><b>Delegation – Nil</b></p>	<p><u>President (Presiding Member) and 2 x Councillor</u></p> <ul style="list-style-type: none"> <li>• Cr Batten (President)</li> <li>• Cr Royce</li> <li>• Cr Blakeway</li> </ul> <ul style="list-style-type: none"> <li>~ CBFCO</li> <li>~ DCBFCO</li> <li>~ All Brigade FCOs</li> <li>~ Chief Executive Officer</li> <li>~ Senior Ranger</li> </ul> <p><u>Observers</u> 1 x DFES Rep.</p>



<p><b>Batavia Local Emergency Management Committee (BLEMC)</b></p>	<p>Purpose: Meet as required in accordance with legislation and Council endorsed Local Emergency Management Arrangements (LEMA) to:</p> <ul style="list-style-type: none"> <li>~ Review the LEMA &amp; Recovery Plan.</li> <li>~ Implement Emergency Exercises as required.</li> <li>~ Any other emergency management related items referred to the Committee by Council.</li> </ul> <p><b>Delegation – Nil</b></p>	<p><u>2 x Councillor</u></p> <ul style="list-style-type: none"> <li>~ Cr Royce</li> <li>~ Cr Blakeway</li> <li>~ Chief Executive Officer;</li> </ul>
<p><b>CEO Performance Review Advisory Group</b></p>	<p>Division 3 — Standards for review of performance of CEOs of Local Government (Administration) Regulations 1996 A council must ensure that the:</p> <ul style="list-style-type: none"> <li>• process by which the CEO's performance will be reviewed has been agreed to between the council and the CEO in writing (clause 16(3))</li> <li>• performance criteria to be assessed is part of the CEO's contract and any additional criteria was agreed to in writing (clause 16(1)(b) and 16(3))</li> <li>• review was carried out in an impartial and transparent manner (for example by using an independent consultant and/or a panel with an independent observer) (clause 17(1))</li> <li>• evidence of the CEO's performance was collected in a thorough and comprehensive manner (clause 17(2)(a))</li> <li>• CEO's performance was reviewed based on the evidence collected (clause 17(2)(b)).</li> </ul> <p><b>Delegation – Nil</b></p>	<ul style="list-style-type: none"> <li>• All Councillors</li> </ul> <p><u>Observers:</u></p> <ul style="list-style-type: none"> <li>~ CEO</li> <li>~ Manager Works &amp; Services</li> <li>~ Deputy CEO</li> <li>~ Works Supervisor</li> </ul> <p>Advisory Group endorsed 28 April OCM – Reference OCM 2025/04-9</p>



<b>Community Growth Fund Advisory Group</b>	<p>Purpose: Evaluate application received for funding under the Shire of Chapman Valley Community Growth Fund program in accordance with guideline, policies and procedures set by Council and make recommendations to Council to allocate funds</p> <p><b>Delegation – Nil</b></p>	<p><u>President (Presiding Member) &amp; 3 x Councillors (Members)</u></p> <ul style="list-style-type: none"> <li>• Cr Batten (President)</li> <li>• Cr Low</li> <li>• Cr Rodney</li> <li>• Cr Royce</li> </ul> <p>~ Chief Executive Officer ~ Manager Finance &amp; Corp Svc ~ Community Development Officer</p>
<b>Tourism &amp; Events Advisory Group</b>	<p>Purpose: Will meet on an ‘as needs’ basis only to:</p> <ul style="list-style-type: none"> <li>~ Evaluate annual Australia Day Award Nominations and submitting these to Council in readiness for presenting the awards at the Shire's annual Australia Day Function.</li> <li>~ Assist with coordinating the annual Australia Day function(s);</li> <li>~ Discuss all other item(s) in the areas of tourism and events.</li> <li>~ Liaise with external organisations</li> </ul> <p><b>Delegation – Nil</b></p>	<p><u>3 x Councillors</u></p> <ul style="list-style-type: none"> <li>• Cr Elliott-Lockhart</li> <li>• Cr Low</li> <li>• Cr Blakeway</li> </ul> <p>~ CEO ~ Deputy CEO ~ Comm. Development Officer ~ Up to 2 x Community Representatives for Australia Day award nominations (recommend past winner as one rep.)</p>
<b>Coronation Beach Masterplan Steering Group (Reactivated)</b>	<p>Purpose: To review the Coronation Beach Masterplan.</p> <p><b>Delegation – Nil</b></p>	<p><u>1x Councillor</u></p> <ul style="list-style-type: none"> <li>• Cr Blakeway (Chairperson)</li> </ul> <p>~ DCEO ~ Department of Sport &amp; Recreations ~ Neighbouring Landowners ~ Community / User Group Representatives</p>



<b>Future Industries &amp; Renewable Energy Advisory Group</b>	<p>Purpose: Proactively subcommittee of council designed to specifically work with stakeholders of future industries and assist with advising council about benefits, opportunities, challenges, and threats existing to the Chapman Valley Community.</p> <p><b>Delegation – Nil</b></p>	<ul style="list-style-type: none"> <li>• Shire President</li> <li>• Deputy President</li> <li>• Cr Rodney</li> <li>• Cr Elliott-Lockhart</li> <li>• Chief Executive Officer</li> <li>• Deputy Chief Executive Officer</li> </ul>
<b>Chapman Valley Regional Trails Master Group</b>	<p>Purpose: As determined by lead agency/organisation.</p> <p><b>Delegation – Nil</b></p>	<ul style="list-style-type: none"> <li>• Cr Batten</li> <li>• Cr Blakeway</li> <li>• Deputy Chief Executive Officer</li> <li>• Community / User Group Representatives x 2</li> </ul>
<b>Nabawa Recreation Centre User Group</b>	<p>Purpose To work with the external consultants (Teakle &amp; Laylor) &amp; others to progress the Nabawa Community &amp; Recreational Precinct Plan and Concept design drawings for the Recreation Centre rebuild.</p> <p><b>Delegation – Nil</b></p>	<ul style="list-style-type: none"> <li>• Cr Elliott-Lockhart</li> <li>• Cr Rodney</li> <li>• Chief Executive Officer</li> <li>• Community / User Group Representatives x 4</li> </ul>
<p align="center"><b>Representatives on External Organisations</b> (SIMPLE MAJORITY REQUIRED) (Numbers pre-determined)</p>		
<b>Northern Country Zone (WALGA)</b>	<p>Purpose: As determined by lead agency/organisation.</p> <p><b>Delegation – Nil</b></p>	<p><u>2 x Councillors</u></p> <ul style="list-style-type: none"> <li>• Cr Batten</li> <li>• Cr Royce</li> </ul> <p>~ Chief Executive Officer (To act as Proxy in absence of Elected Members not attending)</p>



<b>Sub-Regional Road Group Committee</b>	<p>Purpose: As determined by lead agency/organisation.</p> <p><b>Delegation – Nil</b></p>	<p><u>2 x Councillors</u></p> <ul style="list-style-type: none"> <li>• Cr Royce</li> <li>• Cr Rodney</li> </ul> <p>~ Chief Executive Officer</p> <p>~ Manager Works &amp; Services</p>
<b>Mid West Development Assessment Panel (DAP)</b>	<p>Purpose: As determined by lead agency/organisation.</p> <p><b>Delegation – Nil</b></p> <p>Note: Mandatory training must be undertaken prior to serving on panel.</p>	<p><u>2 x Councillors (Members)</u></p> <ul style="list-style-type: none"> <li>• Cr Batten</li> <li>• Cr Elliott-Lockhart</li> </ul> <p><u>2 x Councillors (Proxies)</u></p> <p>~ Cr Low</p> <p>~ Cr Rodney</p>
<b>Chapman Valley Northampton Local Recovery Coordination Group</b>	<p>Purpose:</p> <ol style="list-style-type: none"> <li>1. Inform the stakeholder engagement process for the development of the Regional Drought Resilience Plan: Midwest Region;</li> <li>2. Review and advise on content of the Regional Drought Resilience Plan: Midwest Region, including the regional Drought Vulnerability Assessment, with a view to informing drought resilience investment in the region;</li> <li>3. Provide a technical review and assessment of community drought resilience priorities and project ideas arising from the stakeholder engagement process; and</li> <li>4. Advise on new and emerging information relevant to the Regional Drought Resilience Plan: Midwest Region.</li> </ol> <p><b>Delegation – Nil</b></p>	<p><u>1 x Councillors</u></p> <ul style="list-style-type: none"> <li>• Vacant</li> </ul> <p>~ Chief Executive Officer</p> <p><u>1 x Proxy Councillor</u> Cr Batten (Proxy)</p>



<b>Midwest Drought Resilient Working Group</b>	<p>Purpose: To enable the Midwest Drought Resilient Working Group to position the Mid West region to take advantage of emerging opportunities to continue to build sustainable agri-businesses, landscapes and communities, and for regional organisations, local government, community and industry to work in Partnership.</p> <p><b>Delegation – Nil</b></p>	<p><u>1 x Councillors</u></p> <ul style="list-style-type: none"> <li>• Cr Batten</li> </ul> <p>~ Chief Executive Officer</p> <p>1 x Proxy Councillor</p> <p>Cr Royce (Proxy)</p>
--	---	--



# Councillor Expenses

It is important that Councillors can carry out their role without being unduly financially disadvantaged. The Shire's Councillor Allowances, Expenses and Recognition policy outlines what support will be provided by the Shire taking into account the responsibilities and commitment of serving as community representatives. The policy provides for electronic equipment, training, travel and reimbursement of expenses. Allowances, expenses and fees paid by the Shire of Chapman Valley to Councillors for the financial year are outlined below:

<b>Councillor</b>	<b>Member's Allowance/fee</b>	<b>Travelling Allowance</b>	<b>ICT Allowances</b>	<b>Total</b>
Nicole Batten	\$16,715	\$50	\$3500	\$20,265
Philip Blakeway	\$10,286	\$50	\$3500	\$13,836
Liz Elliott-Lockhart	\$10,286	\$50	\$3500	\$13,836
Catherine Low	\$10,286	\$50	\$3500	\$13,836
Emma Rodney	\$10,286	\$50	\$3500	\$13,836
Trevor Royce	\$11,572	\$50	\$3500	\$15,122
Kirrilee Warr	\$10,286	\$25	\$1750	\$12,061

\*ICT = Information and communications technology, also referred to as telecommunications allowance





# Register of Complaints

All complaints against the Shire of Chapman Valley's elected members that result in a finding by a standards panel (under Section 5.110(2) (a) of the Local Government Act 1995) and where a minor breach has occurred must be recorded in a Register of Complaints.

Section 5.121(3) requires the CEO to publish an up-to-date version of the register of complaints on the Shire's official website.

There were no complaints included on the Shire of Chapman Valley's Register of Complaints, made under Section 5.121 of the Local Government Act 1995 during the 2024/2025 financial year.

The Local Government Standards Panel found that no minor breach of regulation 19 & 20 had occurred, and no sanction was imposed.

More information can be found in the Shire of Chapman Valley's Register of Complaints, available on the Shire's website.


## Public Interest Disclosures (PIDs)

The Public Interest Disclosure Act was established by the Commissioner for Public Sector Standards under Section 20 of the Public Interest Disclosure Act 2003. One of the principles of the legislation is not just to provide protection to those who make disclosures (and those who are the subject of disclosures) but also to encourage a system of transparency and accountability in the way government officials act and utilise public monies.

Matters that fall into the category of Public Interest include:

- Improper Conduct (irregular or unauthorised use of public resources)
- An offence under State Law including corruption (substantial unauthorised or irregular use of, or substantial mismanagement of, public resources).



- 
- Administration matters generally (conduct involving a substantial risk of injury to public health, prejudice to public safety or harm to the environment).

Matters that relate to the Shire of Chapman Valley should be referred to the Shire's Public Interest Disclosure Officer (PID Officer). Disclosures made can be made not just about officers of a local authority but also about its elected members.

There is an obligation on the PID Officer in the Public Interest Disclosure Act to ensure that the disclosure is confidential and that the person making a disclosure is provided adequate protection from reprisals, civil and criminal liability, dismissal or breach of confidentiality.

The Shire of Chapman Valley had no public interest disclosures during the year-ended 30th June 2025.


## National Competition Policy (NCP)

The Competition Principles Agreement (CPA) is a contractual agreement between Federal Government and all State and Territory Governments which aims to ensure that all public enterprises operate in a transparent manner in the best interests of the public. Under the CPA, public enterprises are required to review their operations to ensure they have no competitive advantage or disadvantage as a result of their public status.

## Competitive Neutrality

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or suffer a disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralize any net competitive advantage flowing from government ownership.





Competitive neutrality should apply to all business activities that generate a user pays income of over \$200,000 per annum, unless it can be shown it is not in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest. This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

The Shire of Chapman Valley does not control any business activity with a user pays income in excess of \$200,000 in 2024/2025.

## Freedom of Information

The Shire of Chapman Valley is subject to the provisions of the Freedom of Information Act 1992, which gives individuals and organisations a general right of access to information held by the Shire. The Act also provides the right to appeal in relation to decisions made by the Shire to refuse access to information applied under the Act.

The Shire of Chapman Valley received one (1) request for information during the period of 2024/2025.

In accordance with section 5.53 of the Local Government Act and the associated Local Government (Rules of Conduct) Regulations 2007, no complaints made against councillors for 2024/2025.

Number of entries in register - Nil

How the complaints were handled – Not Applicable

## Record Keeping

Under the State Records Act 2000, the Shire and its employees are obliged to comply with the Shire's Record Keeping Plan. A revised plan was endorsed by the State Records Office of WA in March 2020 and remains valid.





## Local Laws

The Shire currently has three (3) Local Laws:

- Standing Orders Local Law 2016
- Activities in Thoroughfares in Public Places and Trading Local Law 2016
- Dog Local Law 2016

Pursuant to section 3.16 of the Local Government Act 1995, local governments are required to commence a periodic review of local laws every eight (8) years. The next review is due in 2024.

## Federal Government Financial Assistance Grants

The Shire of Chapman Valley received \$1,048,403 in Financial Assistance Grants in 2024/2025. These grants contribute to annual maintenance of community infrastructure and general operations of the local government and are a vital source of revenue to support the Shire's operations.

## Register of Financial Interest for Elected Members and Senior Staff

In accordance with the requirements of the Local Government Act 1995, this register is held in the Shire's administration office and is also available on the shire website for viewing by the public.





# Equal Opportunity

The Shire supports, and is committed to, the achievement of its diversity management and equal opportunity goals. That means the Shire is continually aiming to ensure that it provides a workplace free from all forms of discrimination, harassment and bullying and that there are equality and fairness in all aspects of employment and customer service delivery in the organisation.

Policies, practices and services are adapted to meet the needs of a diverse and evolving community and the Shire reviews and updates all relevant policies annually to ensure they align with legislative requirements and the needs of the workforce.

These policies are:


- Equal Employment Opportunity Policy
- Discrimination, Harassment and Bullying Policy
- Information and Communication Technology Use Policy

# Remuneration

Regulation 19B (2) of Local Government (Administration) Regulations 1996 requires the Annual Report to detail the number of employees who are entitled to an annual salary of \$130,000 or more and to break those employees down into bands of \$10,000.

As of 30 June 2025, the Shire of Chapman Valley had the following:





Salary Range	No. Employees
\$130,000 - \$139,999	
\$140,000 - \$149,999	2
\$150,000 - \$159,999	1
\$160,000 - \$169,999	
\$180,000 - \$189,999	1

## Remuneration Paid or Provided to the Chief Executive Officer


The Shire of Chapman Valley Chief Executive Officer was paid a total reward package of \$217,645 in the 2024/2025 financial year. The Total Reward Package is comprised of Base Salary, Association Membership Fees, Personal Benefit Value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.

## Disability Access and Inclusion

Western Australian local governments are required under the Disability Services Act 1993 to develop and implement a Disability Access and Inclusion Plan (DAIP). The purpose of a DAIP is to help local governments plan and deliver improvements to access and inclusion across seven key outcome areas: services and events, buildings and facilities, information, quality of service, complaints, consultation processes, and employment.

Additional legislation supporting access and inclusion includes the Western Australia Equal Opportunity Act 1984 and the Commonwealth Disability Discrimination Act 1992, both of which make it unlawful to discriminate against a person on the basis of disability.





The Shire is committed to promoting inclusion and accessibility for people with disability by continually improving access to its services, facilities, and information. Council recognises the importance of providing equitable access for residents and visitors of all abilities. The DAIP provides the framework for achieving this commitment through targeted strategies that ensure services, events, facilities, information, and employment opportunities are available to everyone in the community.


Each year, local governments must submit a report to the Disability Services Commission outlining progress toward the DAIP outcomes. This reporting includes achievements such as enhanced accessibility to services, improved built infrastructure, accessible communication methods, quality service delivery, effective consultation processes, and equitable employment practices.

The seven outcome areas of a DAIP are:

1. People with disability have the same opportunities as others to access the services and events of a public authority.
2. People with disability have the same opportunities as others to access public buildings and facilities.
3. People with disability receive information from a public authority in formats that are as accessible as those available to others.
4. People with disability receive the same level and quality of service from staff as other community members.
5. People with disability have the same opportunities as others to make complaints to a public authority.
6. People with disability have the same opportunities as others to participate in public consultation processes.
7. People with disability have the same opportunities as others to obtain and maintain employment with a public authority.

Ensuring the needs of all community members are met is vital to building an inclusive and accessible future. The Shire of Chapman Valley remains committed to implementing, monitoring, and reviewing its DAIP to ensure accessibility and inclusion are embedded across all facets of its operations.





The Local Government Act requires each local government to have an Integrated Planning and Reporting Framework (IPRF), which has three levels of strategic planning, informed and supported by appropriate resourcing and asset management plans. The key components of the IPRF are:

- Strategic Community Plan (Level 1)
- Corporate Business Plan (Level 2)

The Annual Report measures our progress against priorities and aspirations that were developed in consultation with the community and documented in the Shires long term vision, the Strategic Community Plan 2022/2032.

The Shires Corporate Business Plan 2022-2027 provides clarity on the initiatives and services that the Shire is planning or implementing over the next five years, with emphasis on the delivery of the strategic priorities outlined in our Strategic Community Plan 2022-2032.

## Strategic Community Plan/Corporate Business Plan Overview

This report is based on the Strategic Community Plan that was adopted in 2022 and in review 2024 and the accompanying Corporate Business Plan that was updated in 2023.

Section 5.53(i) of the Local Government Act 1995 requires the Annual Report to include “an overview of the Plan for the Future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or continue in the next financial year.



# Strategic Community Plan Snapshot

## Strategic Community Plan 2022-2032



### Snapshot

#### OUR VISION

"A thriving and diverse community, embracing our coastline, ranges and rural settings to support growth and prosperity, while enjoying our peaceful and quiet lifestyle."

#### OUR VALUES

Ethical, Honest, Integrity,  
Leadership, Respectful, Trustful



#### COMMUNITY, HEALTH & LIFESTYLE

- 11 Nurture the sense of community and unity across the Shire, while supporting towns and their volunteers in local issues
- 12 Address identified ageing population issues
- 13 Strengthen our role in regional partnerships and advocacy for continuity of local services/ facilities
- 14 Maintain and enhance safety and security in the Shire
- 15 Maximise health and lifestyle outcomes through environmental and public health strategies



#### ECONOMY & POPULATION

- 21 Build population and business activity through targeted strategies  
Provide support for business development and local employment
- 22 Embrace local tourism and regional strategies and trails
- 23 Ensure town planning compliments economic and business development, population retention and growth strategies
- 24 Develop marketing plan to promote Chapman Valley as place to live, invest, work or visit



#### ENVIRONMENT & SUSTAINABILITY

- 31 Preserve and protect the natural environment and address environmental risks as they arise
- 32 Maintain the rural identity of the Shire
- 33 Build the green canopy of the Shire's town areas
- 34 Address weed and vermin control
- 35 Fire mitigation and control



#### PHYSICAL & DIGITAL INFRASTRUCTURE

- 41 Develop, manage, and maintain built infrastructure
- 42 Manage and maintain roads, drainage, and other essential infrastructure assets
- 43 Aspire to robust communication and digital infrastructure in the Shire through strong partnerships and alliances
- 44 Advocate for improved power networks
- 45 Advocate for improved water security within the Shire



#### GOVERNANCE & ACCOUNTABILITY

- 51 Ensure governance and administration systems, policies and processes are current and relevant
- 52 Be accountable and transparent while managing human and physical resources effectively
- 53 Make informed decisions within resources and areas of responsibility
- 54 Ensure robust processes and guidelines for development



**CORPORATE BUSINESS PLAN OVERVIEW AND STATUS UPDATE**

CORPORATE BUSINESS PLAN

**Shire of Chapman Valley Corporate Business Plan & Progress Report (Green= SCP timeline goal)**

**Shire of Chapman Valley Corporate Business Plan & Progress Report - Council Endorsed February 2023 OCM (Minute Reference: 2023/02-11)**

	Objective	Strategy	Action	Completed Projects	Status Report	Short Term 2023-2024	Medium Term 2024-25	Long Term 2025 & beyond	Ongoing
<b>COMMUNITY, HEALTH &amp; LIFESTYLE</b>									
1.1	Nurture the sense of community throughout the Shire while maintaining / supporting the differing residential groups and volunteers	Development of plans and strategies relevant to emerging population needs	Review existing plans and develop new plans as required	Nabawa Rec Centre Redevelopment planning complete	Identify and role out plans with the assistance of the DFES Funding. Update DAIP.	Monitor existing plans to ensure they remain current & pursue funding opportunities should they arise	ongoing	Policies & Plans remain relevant & implemented as funding becomes available	
		Determine a whole of Shire community integration approach	Seize opportunities to promote a sense of community	Nabawa Rec Centre Redevelopment planning complete, Stage 1 funding sourced	Continued collaboration with Backroads Gravel. Development of a community event raising awareness on remote isolation mental health awareness.	High – Rural Areas Low – Other Areas	ongoing	Higher than existing levels	
		Identify all volunteers and determine their support needs	Administrative and community development support, resources & programs	CDO continues to offer ongoing support to community groups.	Appointment of CDO additional hours to assist in liaising with community groups to understand their collective needs and devising a strategy to provide support.	Numbers reducing and indications of burnout among volunteers and groups	ongoing	Volunteer numbers and support for admin and activities is increase and burnout reduces	
1.2	Address identified ageing population issues	Advocate for current and future services and housing needs	Review level of need and range of services or accommodation needed	Library Grant for technology availability and education wprooved and implimented.	Revise DAIP	Ageing population in parts and availability of suitable accommodation limited	ongoing	People can age in place and access relevant services	
1.3	Strengthen our role in regional partnerships and advocacy for continuity of local services/ facilities	Maintain close relationships with neighbouring shires and regional bodies	Participate in and advocate for regional resources sharing and cross- boundary cooperation	Drought Resilience group with NR & CGG	Implemented WHS partnership with Northampton	Continue to explore and participate in regional resource sharing where this is of benefit to the Shire & community	ongoing	Increased resource sharing to deliver services	
		Engage in conversations related to the provision of essential and desired services for Chapman Valley residents and visitors	Participate in and advocate for regional resource sharing and cross-boundary cooperation	Creation of Priority Projects & Advocacy document	Approval of CESM with Northampton	Ongoing. Planning for services and resources to be shared with several LGAs	ongoing	Increased resource sharing to deliver services	
1.4	Maintain and enhance community safety and security	Maintain safe roads and infrastructure	Continue annual review of Road Hierarchy, Roadworks Program, and Plant Replacement Program. Advocate for continual improvement of Shire & State owned road infrastructure	Nanson-Howatharra Road Reseal, Durawah Road, East Nabawa Road, continual electrical improvements at Showgrounds	Additional roads added to RRG 2040 plan to attract funding - Nolba Route	Good planning and review structure	ongoing	Improved planning. Continual improvement of road infrastructure	
		Enhance community and property security	Encourage improved communications and security across the Shire	CCTV at Coro Beach, Yuna Golf Club, Fig Tree & Rec Centre	Installed CCTV to high risk areas	SMS Rural Watch service & Community Network	ongoing	Improved security	
1.5	To maximise health and lifestyle outcomes through environment and public health strategies	To adopt an integrated approach to the provision of services to address the wider health and wellbeing of the community	To develop and adopt a public health plan for the Shire of Chapman Valley	Public Health Plan completed	Public Health Plan completed and implemented	Health Plan development in progress	ongoing	There is a plan for public health that will support strategies and projects	

**3270 Chapman Valley Road, Nabawa WA 6532**

**Tel: (08) 9920 5011**

**Email: [cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)**

**Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au)**



ECONOMY & POPULATION									
2.1	Build population and business activity with targeted strategies	Support business development, lifestyle changes and short/term accommodation	Ensure Planning is in place to encourage business development, promoting investment opportunities. Facilitate collaborative approach to attract staff within communities	Engage a consultant to create an Economic Development & Tourism Strategy	CDO position to provide upskilling opportunities for local Businesses. Social Platforms and Website to be used to promote local businesses and their activities.	Solid and appropriate Planning is in place.	Continual improvement	Retain and improve where necessary	
2.2	Provide support for business development and local employment	Research mixed land use opportunities	Investigate possible planning improvements			Solid and appropriate Planning is in place.	Continual improvement	Retain and improve where necessary	
		Consider business start-up incentives	Investigate possible planning improvements	Engage a consultant to create an Economic Development & Tourism Strategy		Planning in place	Continual improvement	Planning retained and enhanced if needed	
		Build on digital network development in the Valley	Continue advocating for improvements to digital infrastructure	Install emergency Starlink to Community infrastructure		Mobile Phone and internet services improved	ongoing	Continue advocating for improvements to existing digital infrastructure and communication channels	
2.3	Embrace local tourism & regional strategies and trails	Research a local tourism plan/initiatives & integrate with regional tourism plans	Work with local tourism network and regional groups to enhance opportunities and visitor numbers	Engage a consultant to create an Economic Development & Tourism Strategy	Develop a solid digital communication platform to reach targeted tourism groups.	Working with Tourism Operators/Community organisations to develop more regular events	ongoing	Established Plan owned and implemented by Tourism Operators.	
		Explore support needed by local tourism industries	Facilitate assistance for local tourism operators	Engage a consultant to create an Economic Development & Tourism Strategy	Initiate Economic Development & Tourism Strategy	Assistance for local events, new ideas i.e. Backroads bike race	ongoing	Support for tourism operators	
		Seek opportunities to establish more recreational trails in the Shire for local population and visitors	Determine potential trail sites and carry out feasibility studies that include types of users, costs, and environmental risks	Engage a consultant to create an Economic Development & Tourism Strategy	Contributed to Morseyby Range Development Plan, assisting user groups with rail trail project	Reviews of potential sites and feasibility studies to be considered such as Moresby Ranges & Coronation Beach	ongoing	More trails established and promoted to community and visitors	
2.4	Ensure town planning scheme allows for economic development / population retention / growth	Town Planning review for residential land, aged care facilities or business / industrial development opportunities	Ensure planning is in place to encourage economic dev. activities, owned and rental accommodation and short stay opportunities			Solid and appropriate planning is in place	ongoing	Retain and improve growth opportunities where indicated	
2.5	Develop marketing plan to promote Chapman Valley as place to live, invest, work or visit	To develop and resource physical and digital marketing resources to promote Chapman valley as a tourist or day trip destination or for lifestyle changing relocations	Determine strategy and key success indicators and seek skills and capacity in a short-term project to deliver on expectations	CDO has Implimentated a Solid Digital Strategy as well as social policies and Procedures that aline with the Shires objectives.	Development of a solid digital marketing strategy in place. Development of physical marketing and town beautifucation including entry statements and Streets Alice artwork in progress.	Limited marketing resources in the Shire	ongoing	Chapman Valley is well promoted, widely acknowledged as a destination, with visitor and population numbers increasing	

3270 Chapman Valley Road, Nabawa WA 6532

Tel: (08) 9920 5011

Email: [cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)

Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au)



ENVIRONMENT & SUSTAINABILITY									
3.1	Protect & nurture the Natural Environment	Manage the impact of waste, water, weeds, vermin, and human activities on the Environment	To develop a risk management plan for known tourist trails and hotspots	Engage a consultant to create an Economic Development & Tourism Strategy	Implemented increased mowing, baiting & spraying in Shire owned problem areas	Identifying key hotspot locations and Investigate funding for installation of CCTV systems	ongoing	Mitigation strategies in place for fragile natural areas of the Shire	
			Investigate possible planning improvements		Investigate Graveling Bridle Trails	No further action to date. CCTV coverage appears to be addressing illegal issues	ongoing	Improved controls and monitoring. May not need to be a manned site	
3.2	Maintain the rural identity of the Shire	Develop western peri-urban environment in context to rural lifestyle	Ensure Planning is in place to encourage peri-urban development activities.			Solid and appropriate Planning is in place	ongoing	Retain and improve where necessary	
		Ensure recreational, tourism activities on lifestyle blocks have minimal impact on sustainable farming	Ensure Planning is in place to encourage tourism activities or lifestyle blocks, acknowledging WAPC Policies and State direction on protecting prime agricultural land			Solid and appropriate Planning is in place	ongoing	Retain and improve where necessary	
3.3	Build the green canopy of the Shires towns public facilities and rural areas	To increase the green canopy in building applications, facility development or upgrades, and incentive schemes to get more trees planted	Commit to planning and planting of shade trees in towns and public buildings and facilities encourage residents to plant shade trees on their properties	2024 Tree Planting initiative complete. Local seedlings and saplings were given to all rate payers.	Integrated native tree giveaways, partner with local groups in reveg programs	Desire from the Community for more shade trees	ongoing	Increased number of trees in towns and on rural properties	
3.4	Manage the impact of waste, water, weed and vermin control on the environment	Continue to review and allocate resources to control declared weeds and vermin control on Shire owned/controlled land. And encourage landowners to manage their environmental issues	Develop a weed and vermin education and management plan and resource plan implementation		Integrated weed & vermin control program	Current resource allocations adequate for declared weeds. Not in place for nuisance weeds	ongoing	Resource allocation appropriate to the level of control considered appropriate for weeds (declared and/or nuisance)	
		Address weed and vermin control	Lobby responsible agencies and departments and to control weeds and vermin on their properties		Increased social media & website communication	Improving controls in place	ongoing	Improved controls introduced by external agencies, departments, and landowners	
3.5	Fire mitigation and control	Monitor and manage water supply and quality	Advocate Water Corporation to continue to manage and monitor water supply and quality		ongoing	Monitor and supply in place	ongoing	Retain supply and monitoring	
		Install renewable initiatives on new and existing buildings	Encourage landowners to install renewable initiative to new and existing buildings. Shire to lead by example		Implement with new builds	Advocacy role only	ongoing	Increase take-up of rainwater tanks, solar panels installed on new and existing buildings	

3270 Chapman Valley Road, Nabawa WA 6532  
Tel: (08) 9920 5011  
Email: [cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)

Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au)



PHYSICAL & DIGITAL INFRASTRUCTURE									
4.1	Develop, manage, and maintain built infrastructure	Asset Management Plan	Review Asset Management Plan regularly and maintain integration with other Strategic Plans within the Shire	CSP Review undertaken (Desktop)	currently under review	Plans up to date and in place	ongoing	Retain level and improve where necessary.	
		Development Projects	Review Strategic Community Plan to identify possible development projects and advocate and encourage public private investment	CSP Review undertaken (Desktop)	Plans up to date and in place	Plans up to date and in place	ongoing	Retain level and improve where necessary.	
4.2	Manage and maintain roads, drainage, and other essential infrastructure	Capital Road Works Programs	Review Road Hierarchy and 10 Year Road Works Program/ Widen roads and improve storm drainage where practicable	Durawah Rd ongoing, East Nabawa complete, Nanson-Howatharra complete	Plans up to date and in place	Plans up to date and in place	Retain level and improve where necessary	Retain level and improve where necessary	
		Plant Replacement Programs	Review Plant Replacement Program	Continual Updates	Plans up to date and in place	Plans up to date and in place	ongoing	Retain level and improve where necessary	
4.3	Aspire to develop robust communication and digital infrastructure in the Shire	Ongoing engagement with infrastructure and service providers	Continue advocating for improvements to existing infrastructure and introduction of new infrastructure for digital communications wherever practicable		Continual Advocacy for battery backup	Good progress with mobile phone towers. Still requiring battery backups for power outages	ongoing	Mobile Phone and internet services at an acceptable level wherever it can be facilitated	
4.4	Advocate for improved power networks	To liaise and advocate with Western Power to strengthen power infrastructure in the Shire	Determine number and length of power outages in Chapman Valley and explore potential for alternative power supplies into the future		Constant dialogue with Western Power	Frequent Power outages in some areas	ongoing	Reliable power sources in the Valley wherever practicable	
4.5	Advocate for improved scheme water supply to townsites	To liaise and advocate with Water Corporation to increase water security with the Shire	Continue advocating for reticulated scheme water supply to various townsites			Existing scheme water carting is not sufficient	ongoing	Improved water supply and quality to all communities	

**3270 Chapman Valley Road, Nabawa WA 6532**  
**Tel: (08) 9920 5011**  
**Email: [cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)**

**Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au)**



GOVERNANCE & ACCOUNTABILITY									
5.1.1	Ensure governance and administration systems, policies and processes are current and relevant	Review policy categories and set ongoing accountability for review processes	Review current Council and Management policies and formalise update process and timelines	Ongoing processes	FMR Complete, Risk review underway, policy & delegation underway Reg 17 Review completed	Governance and management policies are reviewed by Council annually	ongoing	Clear separation between Council and Management Policies. Monitoring and review carried out with relevant topic expertise	
5.2	Be accountable and transparent while managing human and physical resources effectively	Asset Management	Review Asset Management Plan regularly and maintain integration with other Strategic Plans within the Shire	Ongoing processes	Cycle of review	Plans up to date and in place	ongoing	Retain level and improve where necessary	
		Long Term Financial Management	Review Long Term Financial Plan regularly and maintain integration with other Strategic Plans of the Shire	Ongoing processes	Cycle of review	Plans up to date and in place	ongoing	Retain level and improve where necessary	
		Workforce Planning	Review Workforce Plan WFP regularly and maintain integration with other Strategic Plans of the Shire	Ongoing processes	Currently Underway	Plans up to date and in place	ongoing	Retain level and improve where necessary	
		Effectively Engage and communicate with the community	Implement Community Communication plan/ Stakeholder Engagement policy	Continual improvement	Increased social media presence & continual Web improvements, Newsletter	Continual website upgrades, consider external media consultants	ongoing	Maintain and improve communications with community	
		To ensure all residents can be engaged in communication and issue notifications, especially those not on social media.	Consultation with the community to determine best methods of delivering information or addressing issues across the Shire	Quarterly Newsletter initiated	Impliment Snap, Send, Solve. Quarterly Newsletter	Communication online and through social media can be exclusive to those who don't use those mediums.	ongoing	Communication is delivered to the community in a manner appropriate to the methods they can receive	
5.3	Make informed decisions within resources and areas of responsibility	Council and Shire process formally incorporate integrated plans as references	Reference SCP, CBP, Asset AMP, LTFP and WP regularly as part of decision-making process	implemented	ongoing	Plans up to date and in place	ongoing	Retain level and improve where necessary	
		Regular and relevant briefings to Elected Members	Continue with Staff Information Reports and Concept Forum Sessions with Council	implemented	ongoing	Reports in place and referenced at monthly Council meeting	ongoing	Retain and improve where necessary	
5.4	Ensure robust process for economic and infrastructure development	Town Planning Review/ Initiatives	Ensure Planning is in place to encourage economic development activities	implemented	ongoing	Solid and appropriate Planning is in place	ongoing	Retain and improve where necessary	

**3270 Chapman Valley Road, Nabawa WA 6532**  
**Tel: (08) 9920 5011**  
**Email: [cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)**

**Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au)**





# Chief Executive Officers Report

It is with great pleasure that I present the Chief Executive Officer's Report for the Shire of Chapman Valley for the financial year ended 30 June 2025. This report encapsulates the achievements, challenges, and strategic steps that the Council and our dedicated workforce have undertaken in our commitment to serving the residents of this valued community.

## Summary of the Year

### Achievements and Highlights

- Delivery of projects and services in accordance with the 2024/25 adopted budget, maintaining financial sustainability while investing in vital infrastructure and community initiatives.
- Progress in Economic Development & Tourism Strategy, advancing local business opportunities and regional visitation, including targeted marketing and event support.
- Successful review of the Disability Access & Improvement Plan which will play a key role in improving access to public facilities, ensuring more inclusive community participation.
- Grant success securing DFES Community Benefit funding for emergency management enhancements, and LRCIP funding used to upgrade local roads and recreational infrastructure.

### Challenges

- Workforce and skills retention remain ongoing priorities, particularly in specialised infrastructure and community services roles. The Shire has continued recruitment improvements and provided professional development support for staff.
- Rural and remote service delivery presents logistical challenges, but strong partnerships with neighbouring councils and agencies, together with robust community feedback mechanisms, have fostered resilience and adaptive solutions.

### Strategic Direction and Performance

- Strategic Community Plan 2022–2032: All major projects and initiatives have been mapped to community priorities in our ten-year plan, with strong progress in transport, rural service upgrades, local business growth, and social infrastructure.
- Corporate Business Plan objectives: Performance targets for asset renewals, financial management, and service delivery are being met, with ongoing review against operational benchmarks.
- Disability Access and Inclusion Plan: Improvements to Shire website accessibility, enhanced community consultation processes, and physical infrastructure upgrades ensure equitable access for all residents.





## Financial Performance

- The Shire has maintained prudent fiscal management, holding appropriate reserve balances for future needs and delivering services within adopted budget parameters resulting in the finance team who were awarded one of the top 20 Best Practice Entities in the State for the 23/24 financial year based on their financial reporting practices such as timeliness, quality of financial report, quality of working papers and clear audit opinion.
- External grant funding (DFES, LRCIP, CSRFF, DRF) has enabled capital works and community initiatives without undue pressure on rates, supporting sustainability and economic diversification.

## Community Engagement

- The Shire conducted extensive community engagement, including workshops and surveys on key projects, Economic Development & Tourism Strategy actions, Strategic Community Plan 2022-2032 and the Disability Access and Inclusion Plan 2024-2029.
- Feedback directly influenced delivery priorities, accessibility improvements, and informed Council's approach to youth, aged care, and agricultural development.

## Looking Ahead

- Planned priorities for 2025/26 include major transport asset upgrades.
- Continued advancement of the Economic Development & Tourism Strategy.
- The redevelopment of the Nabawa Recreation Centre. Stage 1 is expected to commence in the new year with grant applications submitted for Stage 2.

I would like to express my sincere gratitude to:

**The Council and Elected Members:** For their leadership, strategic direction, and governance of the Shire throughout the year. Their commitment to community service and good governance sets the standard for our organisation.


**The Shire's Staff:** For their professionalism, dedication, and commitment to service excellence. The delivery of quality services to our community depends entirely on the competence and commitment of our workforce.

**Our Community:** For their engagement, feedback, and support. Community participation in local government strengthens our decision-making and ensures that the Shire remains responsive to community needs.

As we move forward, the Shire remains committed to:

- Delivering quality, responsive local government services;
- Managing our financial and physical assets responsibly;
- Engaging meaningfully with our community;
- Supporting regional economic development and sustainability;
- Maintaining governance best practice and accountability.






I am confident that with continued focus on these priorities and the ongoing support of our Council, staff, and community, the Shire of Chapman Valley will further strengthen its position as a sustainable, inclusive, and vibrant regional community for all.

**Jamie Criddle**  
**CHIEF EXECUTIVE OFFICER**





# **ANNUAL FINANCIAL REPORTS**

## **AUDITED FINANCIAL STATEMENTS**

### **INDEPENDENT AUDIT REPORT**

#### **MANAGEMENT REPORT**

I



**SHIRE OF CHAPMAN VALLEY**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**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	40

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

*A thriving community, making the most of our coastline, ranges and rural settings  
to support us to grow and prosper.*

Principal place of business:  
3270 Chapman Valley Road  
Nabawa WA 6532



**SHIRE OF CHAPMAN VALLEY  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

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

**Statement by Chief Executive Officer**

The accompanying financial report of the Shire of Chapman Valley has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the third day of December 2025

  
\_\_\_\_\_  
Chief Executive Officer Signature

Jameon Criddle  
\_\_\_\_\_  
Name of Chief Executive Officer





**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Revenue</b>				
Rates	2(a),24	3,388,199	3,379,967	3,181,495
Grants, subsidies and contributions	2(a)	1,090,745	805,739	1,935,006
Fees and charges	2(a)	474,811	446,677	430,210
Interest revenue	2(a)	102,765	83,600	86,488
Other revenue	2(a)	18,979	21,125	19,554
		5,075,499	4,737,108	5,652,753
<b>Expenses</b>				
Employee costs	2(b)	(2,076,531)	(2,485,582)	(2,165,128)
Materials and contracts		(2,385,299)	(3,554,220)	(2,604,708)
Utility charges		(61,512)	(57,113)	(57,333)
Depreciation		(6,778,919)	(5,937,251)	(6,639,692)
Finance costs	2(b)	(36,324)	(34,126)	(2,302)
Insurance		(199,070)	(218,519)	(282,777)
Other expenditure	2(b)	(125,652)	(141,310)	(116,703)
		(11,663,307)	(12,428,121)	(11,868,643)
		(6,587,808)	(7,691,013)	(6,215,890)
Capital grants, subsidies and contributions	2(a)	2,392,461	4,377,214	1,527,329
Profit on asset disposals		83,565	93,756	134,729
Loss on asset disposals		0	(20,000)	0
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(2,663)	0	1,261
		2,473,363	4,450,970	1,663,319
<b>Net result for the period</b>		<b>(4,114,445)</b>	<b>(3,240,043)</b>	<b>(4,552,571)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(4,114,445)</b>	<b>(3,240,043)</b>	<b>(4,552,571)</b>

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





**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	5,207,092	5,721,554
Trade and other receivables	5	301,635	278,034
Inventories	6	4,019	2,419
Other assets	7	54,752	54,570
<b>TOTAL CURRENT ASSETS</b>		<b>5,567,498</b>	<b>6,056,577</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	8,342	8,342
Other financial assets	4(a)	59,715	62,378
Property, plant and equipment	8	20,003,278	19,277,324
Infrastructure	9	182,837,731	187,060,057
Right-of-use assets	11(a)	24,236	32,336
<b>TOTAL NON-CURRENT ASSETS</b>		<b>202,933,302</b>	<b>206,440,437</b>
<b>TOTAL ASSETS</b>		<b>208,500,800</b>	<b>212,497,014</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,065,789	732,872
Contract liabilities	13	93,711	0
Capital grant/contributions liabilities	13	950,000	1,150,000
Lease liabilities	11(b)	8,517	8,301
Borrowings	14	100,478	95,932
Employee related provisions	15	563,638	581,836
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,782,133</b>	<b>2,568,941</b>
<b>NON-CURRENT LIABILITIES</b>			
Contract liabilities	13	289,999	289,999
Lease liabilities	11(b)	17,703	26,220
Borrowings	14	480,614	581,092
Employee related provisions	15	33,528	19,494
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>821,844</b>	<b>916,805</b>
<b>TOTAL LIABILITIES</b>		<b>3,603,977</b>	<b>3,485,746</b>
<b>NET ASSETS</b>		<b>204,896,823</b>	<b>209,011,268</b>
<b>EQUITY</b>			
Retained surplus		25,193,578	29,326,894
Reserve accounts	27	1,616,777	1,597,906
Revaluation surplus	16	178,086,468	178,086,468
<b>TOTAL EQUITY</b>		<b>204,896,823</b>	<b>209,011,268</b>

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





**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Note</b>	<b>Retained surplus</b>	<b>Reserve accounts</b>	<b>Revaluation surplus</b>	<b>Total equity</b>
		\$	\$	\$	\$
<b>Balance as at 1 July 2023</b>		<b>34,145,894</b>	<b>1,331,477</b>	<b>178,086,468</b>	<b>213,563,839</b>
Comprehensive income for the period					
Net result for the period		(4,552,571)	0	0	(4,552,571)
Total comprehensive income for the period		(4,552,571)	0	0	(4,552,571)
Transfers to reserve accounts	27	(266,429)	266,429	0	0
<b>Balance as at 30 June 2024</b>		<b>29,326,894</b>	<b>1,597,906</b>	<b>178,086,468</b>	<b>209,011,268</b>
Comprehensive income for the period					
Net result for the period		(4,114,445)	0	0	(4,114,445)
Total comprehensive income for the period		(4,114,445)	0	0	(4,114,445)
Transfers to reserve accounts	27	(18,871)	18,871	0	0
<b>Balance as at 30 June 2025</b>		<b>25,193,578</b>	<b>1,616,777</b>	<b>178,086,468</b>	<b>204,896,823</b>

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





**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		3,415,298	3,094,810
Grants, subsidies and contributions		1,024,534	2,053,218
Fees and charges		474,811	430,210
Interest revenue		102,765	86,488
Goods and services tax received		550,024	476,071
Other revenue		18,979	19,554
		5,586,411	6,160,351
<b>Payments</b>			
Employee costs		(2,071,311)	(2,095,551)
Materials and contracts		(2,410,303)	(2,895,359)
Utility charges		(61,512)	(57,333)
Finance costs		(36,324)	(2,302)
Insurance paid		(199,070)	(282,777)
Goods and services tax paid		(187,758)	(156,269)
Other expenditure		(125,652)	(88,450)
		(5,091,930)	(5,578,041)
<b>Net cash provided by operating activities</b>		494,481	582,310
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment		(1,253,977)	(967,370)
Payments for construction of infrastructure	9(a)	(1,540,619)	(1,477,321)
Proceeds from capital grants, subsidies and contributions		1,790,895	2,677,329
Proceeds from sale of property, plant & equipment		98,991	157,329
<b>Net cash provided by (used in) investing activities</b>		(904,710)	389,967
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(95,932)	0
Payments for principal portion of lease liabilities	26(c)	(8,301)	(8,087)
Proceeds from new borrowings	26(a)	0	677,024
<b>Net cash provided by (used in) financing activities</b>		(104,233)	668,937
<b>Net increase (decrease) in cash held</b>		(514,462)	1,641,214
Cash at beginning of year		5,721,554	4,080,340
<b>Cash and cash equivalents at the end of the year</b>		5,207,092	5,721,554

Non-cash investing movements are disclosed at note 8(a)

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





**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	3,225,629	3,217,397	3,045,186
Rates excluding general rates	24	162,570	162,570	136,309
Grants, subsidies and contributions		1,090,745	805,739	1,935,006
Fees and charges		474,811	446,677	430,210
Interest revenue		102,765	83,600	86,488
Other revenue		18,979	21,125	19,554
Profit on asset disposals		83,565	93,756	134,729
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	0	0	1,261
		5,159,064	4,830,864	5,788,743
<b>Expenditure from operating activities</b>				
Employee costs		(2,076,531)	(2,485,582)	(2,165,128)
Materials and contracts		(2,385,299)	(3,554,220)	(2,604,708)
Utility charges		(61,512)	(57,113)	(57,333)
Depreciation		(6,778,919)	(5,937,251)	(6,639,692)
Finance costs		(36,324)	(34,126)	(2,302)
Insurance		(199,070)	(218,519)	(282,777)
Other expenditure		(125,652)	(141,310)	(116,703)
Loss on asset disposals		0	(20,000)	0
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(2,663)	0	0
		(11,665,970)	(12,448,121)	(11,868,643)
Non-cash amounts excluded from operating activities	25(a)	6,693,853	5,965,284	6,716,277
<b>Amount attributable to operating activities</b>		186,947	(1,651,973)	636,377
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		2,392,461	4,377,214	1,527,329
Proceeds from disposal of assets		197,327	224,500	157,329
		2,589,788	4,601,714	1,684,658
<b>Outflows from investing activities</b>				
Acquisition of property, plant and equipment	8(a)	(1,847,590)	(5,098,201)	(967,370)
Acquisition of infrastructure	9(a)	(1,540,619)	(1,406,032)	(1,477,321)
		(3,388,209)	(6,504,233)	(2,444,691)
<b>Amount attributable to investing activities</b>		(798,421)	(1,902,519)	(760,033)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	26(a)	0	650,000	677,024
Transfers from reserve accounts	27	0	906,063	0
		0	1,556,063	677,024
<b>Outflows from financing activities</b>				
Repayment of borrowings	26(a)	(95,932)	(95,932)	0
Payments for principal portion of lease liabilities	26(c)	(8,301)	(8,301)	(8,087)
Transfers to reserve accounts	27	(18,871)	(473,137)	(266,429)
		(123,104)	(577,370)	(274,516)
<b>Amount attributable to financing activities</b>		(123,104)	978,693	402,508
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	25(b)	2,575,799	2,575,799	2,296,947
Amount attributable to operating activities		186,947	(1,651,973)	636,377
Amount attributable to investing activities		(798,421)	(1,902,519)	(760,033)
Amount attributable to financing activities		(123,104)	978,693	402,508
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>1,841,221</b>	<b>0</b>	<b>2,575,799</b>

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





**SHIRE OF CHAPMAN VALLEY**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**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	23
Note 13	Other liabilities	24
Note 14	Borrowings	25
Note 15	Employee related provisions	26
Note 16	Revaluation surplus	27
Note 17	Restrictions over financial assets	28
Note 18	Undrawn borrowing facilities and credit standby arrangements	28
Note 19	Contingent liabilities	29
Note 20	Capital commitments	29
Note 21	Related party transactions	30
Note 22	Events occurring after the end of the reporting period	32
Note 23	Other material accounting policies	33

**Information required by legislation**

Note 24	Rating information	34
Note 25	Determination of surplus or deficit	35
Note 26	Borrowing and lease liabilities	36
Note 27	Reserve accounts	38
Note 28	Trust funds	39



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

**1. BASIS OF PREPARATION**

The financial report of the Shire of Chapman Valley which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

**The local government reporting entity**

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

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

**Initial application of accounting standards**

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

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

These amendments did not have a 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*

The Shire will apply AASB 2022-10 prospectively in the year of revaluation for relevant assets.

**New accounting standards for application in future years**

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

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

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



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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
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
Capital grants, subsidies and contributions	Community developments, facilities and infrastructure, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed project milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
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	Refuse site charges (Non-residents only)	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 - other services	Venue hire, administration services, PO box, inspections.	Single point in time	Full payment prior to issue	None	At point of service
Fees and charges - sale of stock	Petroleum based fuel stocks	Single point in time	Monthly in arrears	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

**Revenue recognition**

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

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

**For the year ended 30 June 2025**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,388,199	0	3,388,199
Grants, subsidies and contributions	930,822	0	0	159,923	1,090,745
Fees and charges	0	0	474,811	0	474,811
Interest revenue	0	0	38,188	64,577	102,765
Other revenue	0	0	0	18,979	18,979
Capital grants, subsidies and contributions	0	2,392,461	0	0	2,392,461
<b>Total</b>	<b>930,822</b>	<b>2,392,461</b>	<b>3,901,198</b>	<b>243,479</b>	<b>7,467,960</b>

**For the year ended 30 June 2024**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,181,495	0	3,181,495
Grants, subsidies and contributions	1,162,499	0	0	772,507	1,935,006
Fees and charges	0	0	430,210	0	430,210
Interest revenue	0	0	31,354	55,134	86,488
Other revenue	0	0	0	19,554	19,554
Capital grants, subsidies and contributions	0	1,527,329	0	0	1,527,329
<b>Total</b>	<b>1,162,499</b>	<b>1,527,329</b>	<b>3,643,059</b>	<b>847,195</b>	<b>7,180,082</b>



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

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

Note	2025 Actual \$	2024 Actual \$
<b>Interest revenue</b>		
Interest on reserve account	18,868	19,866
Trade and other receivables overdue interest	38,188	31,354
Other interest revenue	45,709	35,268
	102,765	86,488
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$31,000.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	4,945	4,086
The 2025 original budget estimate in relation to: Charges on instalment plan was \$3,600.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	52,308	49,000
- Other services – grant acquittals	2,900	3,250
	55,208	52,250
<b>Employee Costs</b>		
Employee benefit costs	1,753,764	1,763,980
Other employee costs	322,767	401,148
	2,076,531	2,165,128
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	35,534	1,003
Lease liabilities	790	1,299
	36,324	2,302
<b>Other expenditure</b>		
Sundry expenses	125,652	116,703
	125,652	116,703



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

**3. CASH AND CASH EQUIVALENTS**

Cash at bank and on hand

**Total cash and cash equivalents**

Held as

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

Note	2025	2024
	\$	\$
	5,207,092	5,721,554
	5,207,092	5,721,554
	2,256,605	2,683,649
17	2,950,487	3,037,905
	5,207,092	5,721,554

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Non-current assets**

Financial assets at fair value through profit or loss

**Financial assets at fair value through profit or loss**

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

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

**MATERIAL ACCOUNTING POLICIES**

**Financial assets at fair value through profit or loss**

The Shire classifies the following financial assets at fair value through profit or loss:

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



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

**5. TRADE AND OTHER RECEIVABLES**

**Current**

Rates and statutory receivables  
Trade receivables  
GST receivable

**Non-current**

Rates and statutory receivables

Note	2025	2024
	\$	\$
	227,287	239,977
	71,070	4,859
	3,278	33,198
	301,635	278,034
	8,342	8,342
	8,342	8,342

**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:

Trade and other receivables from contracts with customers  
Total trade and other receivables from contracts with customers

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
	71,070	4,859	20,840
	71,070	4,859	20,840

**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.

**GST receivable**

GST receivable represents the net amount of Goods and Services Tax (GST) paid by the Shire on eligible goods and services during the reporting period that is recoverable from the Australian Taxation Office (ATO).

**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. 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 CHAPMAN VALLEY  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

	Note	2025	2024
<b>Current</b>		\$	\$
Liquid Fuels - Diesel		4,019	2,419
		4,019	2,419
The following movements in inventories occurred during the year:			
<b>Balance at beginning of year</b>		2,419	5,931
Inventories expensed during the year		(144,825)	(149,767)
Additions to inventory		146,425	146,255
<b>Balance at end of year</b>		4,019	2,419

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 CHAPMAN VALLEY  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

Other assets - current

Prepayments

2025	2024
\$	\$
54,752	54,570
54,752	54,570

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 CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in balances**

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

	Assets not subject to operating lease		Total property			Plant and equipment			Total property, plant and equipment	
Note	Land	Buildings	Land	Buildings	Total property	Furniture and equipment	Plant and equipment	Tools and equipment		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2023	2,508,331	12,790,427	2,508,331	12,790,427	15,298,758	189,766	3,715,647	72,868	19,277,039	
Additions	0	102,486	0	102,486	102,486	0	864,884	0	967,370	
Disposals	0	0	0	0	0	0	(22,600)	0	(22,600)	
Depreciation	0	(398,996)	0	(398,996)	(398,996)	(5,227)	(528,584)	(11,678)	(944,485)	
Balance at 30 June 2024	2,508,331	12,493,917	2,508,331	12,493,917	15,002,248	184,539	4,029,347	61,190	19,277,324	
Comprises:										
Gross balance amount at 30 June 2024	2,508,331	19,339,428	2,508,331	19,339,428	21,847,759	208,498	6,287,139	110,823	28,454,219	
Accumulated depreciation at 30 June 2024	0	(6,845,511)	0	(6,845,511)	(6,845,511)	(23,959)	(2,257,792)	(49,633)	(9,176,895)	
Balance at 30 June 2024	8(b)	2,508,331	12,493,917	2,508,331	12,493,917	15,002,248	184,539	4,029,347	61,190	19,277,324
Additions*	0	712,591	0	712,591	712,591	0	1,122,339	12,660	1,847,590	
Disposals	0	0	0	0	0	0	(113,762)	0	(113,762)	
Depreciation	0	(403,787)	0	(403,787)	(403,787)	(5,226)	(589,783)	(9,078)	(1,007,874)	
Balance at 30 June 2025	2,508,331	12,802,721	2,508,331	12,802,721	15,311,052	179,313	4,448,141	64,772	20,003,278	
Comprises:										
Gross balance amount at 30 June 2025	2,508,331	20,052,019	2,508,331	20,052,019	22,560,350	208,498	7,088,478	123,483	29,980,809	
Accumulated depreciation at 30 June 2025	0	(7,249,298)	0	(7,249,298)	(7,249,298)	(29,185)	(2,640,337)	(58,711)	(9,977,531)	
Balance at 30 June 2025	8(b)	2,508,331	12,802,721	2,508,331	12,802,721	15,311,052	179,313	4,448,141	64,772	20,003,278

\* Asset additions included non-cash additions of \$593,613 representing contributed assets from the Department of Fire and Emergency Services.



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

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying amount measurements**

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair value - as determined at the last valuation date</b>								
<b>Land and buildings</b>								
Land - market value		2,508,331	2,508,331	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Direct comparison to similar type recently sold properties.
Total land	8(a)	2,508,331	2,508,331					
Buildings - specialised		12,802,721	12,493,917	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2022	Residual value, useful life, pattern of consumption and asset condition in relation to level of remaining service potential of the depreciable amount, valuers professional judgement.
Total buildings	8(a)	12,802,721	12,493,917					
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.								
<b>(ii) Cost</b>								
<b>Furniture and equipment</b>				N/A	Not Applicable	Cost	Not Applicable	Not Applicable
<b>Plant and equipment</b>				N/A	Not Applicable	Cost	Not Applicable	Not Applicable
<b>Tools and equipment</b>				N/A	Not Applicable	Cost	Not Applicable	Not Applicable



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

**9. INFRASTRUCTURE**

**(a) Movements in balances**

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - carparks	Total infrastructure
	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	186,270,857	162,204	4,742,906	93,876	191,269,843
Additions	1,270,769	0	206,552	0	1,477,321
Depreciation	(5,627,803)	(6,250)	(51,251)	(1,803)	(5,687,107)
<b>Balance at 30 June 2024</b>	181,913,823	155,954	4,898,207	92,073	187,060,057
<b>Comprises:</b>					
Gross balance at 30 June 2024	212,666,630	312,500	6,833,384	102,703	219,915,217
Accumulated depreciation at 30 June 2024	(30,752,807)	(156,546)	(1,935,177)	(10,630)	(32,855,160)
<b>Balance at 30 June 2024</b>	181,913,823	155,954	4,898,207	92,073	187,060,057
Additions	1,319,085	0	221,534	0	1,540,619
Depreciation	(5,703,128)	(6,250)	(51,759)	(1,808)	(5,762,945)
<b>Balance at 30 June 2025</b>	177,529,780	149,704	5,067,982	90,265	182,837,731
<b>Comprises:</b>					
Gross balance at 30 June 2025	213,985,715	312,500	7,054,918	102,703	221,455,836
Accumulated depreciation at 30 June 2025	(36,455,935)	(162,796)	(1,986,936)	(12,438)	(38,618,105)
<b>Balance at 30 June 2025</b>	177,529,780	149,704	5,067,982	90,265	182,837,731



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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying amount measurements**

<b>Asset class</b>	<b>Fair value hierarchy</b>	<b>Valuation technique</b>	<b>Basis of valuation</b>	<b>Date of last valuation</b>	<b>Inputs used</b>
<b>(i) Fair value - as determined at the last valuation date</b>					
<b>Infrastructure - roads</b>	3	Cost approach using depreciated replacement cost	Management Value based around Independent Registered Valuer Report	June 2023	Construction costs, current conditions, residual values and remaining useful life assessments.
<b>Infrastructure - footpaths</b>	3	Cost approach using depreciated replacement cost	Management Value based around Independent Registered Valuer Report	June 2023	Construction costs, current conditions, residual values and remaining useful life assessments.
<b>Infrastructure - drainage</b>	3	Cost approach using depreciated replacement cost	Management Value based around Independent Registered Valuer Report	June 2023	Construction costs, current conditions, residual values and remaining useful life assessments.
<b>Infrastructure - carparks</b>	3	Cost approach using depreciated replacement cost	Management Value based around Independent Registered Valuer Report	June 2023	Actual construction costs, residual values, asset conditions and remaining useful life assessments

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 CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset class</b>	<b>Sub Class</b>	<b>Component</b>	<b>Useful life</b>
Land - freehold land			Not depreciated
Buildings - specialised			10 to 100 years
Furniture and equipment			2 to 10 years
Plant and equipment			2 to 15 years
Tools and equipment			2 to 15 years
Right of Use - Land and building			Based on remaining lease
Infrastructure - Roads	Sealed	Pavement	80 years
Infrastructure - Roads	Sealed	Formation	Not depreciated
Infrastructure - Roads	Sealed	Surface	15 to 60 years
Infrastructure - Roads	Unsealed	Pavement	10 years
Infrastructure - Roads	Unsealed	Formation (Formed/Unformed)	Not depreciated
Infrastructure - Roads	Drainage	Kerbs	40 years
Infrastructure - Roads	Drainage	Table Drains	Not depreciated
Infrastructure - Footpaths			50 years
Infrastructure - Drainage	Culvert	Box	80 years
Infrastructure - Drainage	Culvert	Circular	80 years



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

**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable value**

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

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

**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.

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**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.



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

**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	Total right-of-use assets
	\$	\$
<b>Balance at 1 July 2023</b>	40,436	40,436
Depreciation	(8,100)	(8,100)
<b>Balance at 30 June 2024</b>	32,336	32,336
Gross balance amount at 30 June 2024	72,973	72,973
Accumulated depreciation at 30 June 2024	(40,637)	(40,637)
<b>Balance at 30 June 2024</b>	32,336	32,336
Depreciation	(8,100)	(8,100)
<b>Balance at 30 June 2025</b>	24,236	24,236
Gross balance amount at 30 June 2025	72,973	72,973
Accumulated depreciation at 30 June 2025	(48,737)	(48,737)
<b>Balance at 30 June 2025</b>	24,236	24,236

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

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(8,100)	(8,100)
Finance charge on lease liabilities	(790)	(1,003)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>(8,890)</b>	<b>(9,103)</b>
Total cash outflow from leases	(9,091)	(9,090)
<b>(b) Lease liabilities</b>		
Current	8,517	8,301
Non-current	17,703	26,220
	<b>26,220</b>	<b>34,521</b>

**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 26(c).

**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 CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 Bonds and deposits held  
 Accrued expenditure  
 Accrued interest

2025	2024
\$	\$
773,518	476,046
76,309	61,900
82,781	73,397
96,441	95,202
35,757	25,184
983	1,143
1,065,789	732,872

**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 CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**13. OTHER LIABILITIES**

**Current**

Contract liabilities

Capital grant/contributions liabilities

**Non-current**

Contract liabilities

**Reconciliation of changes in contract liabilities**

Opening balance

Additions

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 to 60 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance

Additions

Reductions

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year

	2025	2024
	\$	\$
Contract liabilities	93,711	0
Capital grant/contributions liabilities	950,000	1,150,000
	1,043,711	1,150,000
Contract liabilities	289,999	289,999
	289,999	289,999
Opening balance	289,999	159,515
Additions	93,711	130,484
	383,710	289,999
Opening balance	1,150,000	0
Additions	0	1,150,000
Reductions	(200,000)	0
	950,000	1,150,000
Less than 1 year	950,000	1,150,000
	950,000	1,150,000

**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.



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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		100,478	480,614	581,092	95,932	581,092	677,024
<b>Total secured borrowings</b>	26(a)	100,478	480,614	581,092	95,932	581,092	677,024

**Secured liabilities and assets pledged as security**

Debentures were secured by a floating charge over the assets of the Shire of Chapman Valley during the 2025 financial year.

The Shire of Chapman Valley has complied with the financial covenants of its borrowing facilities during the 2025 financial year.

**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 hierachy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**Risk**

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



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

**15. EMPLOYEE RELATED PROVISIONS**

**Employee related provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**Total current employee related provisions**

**Non-current provisions**

**Employee benefit provisions**

Long service leave

**Total non-current employee related provisions**

**Total employee related provisions**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
	307,127	298,528
	256,511	283,308
	563,638	581,836
	563,638	581,836
	33,528	19,494
	33,528	19,494
	33,528	19,494
	597,166	601,330

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 CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. REVALUATION SURPLUS**

	<b>2025 Opening balance</b>	<b>Total Movement on revaluation</b>	<b>2025 Closing balance</b>	<b>2024 Opening balance</b>	<b>Total Movement on revaluation</b>	<b>2024 Closing balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land	8,824,751	0	8,824,751	8,824,751	0	8,824,751
Revaluation surplus - Buildings	1,361,504	0	1,361,504	1,361,504	0	1,361,504
Revaluation surplus - Plant and equipment	496,127	0	496,127	496,127	0	496,127
Revaluation surplus - Infrastructure - roads	167,404,086	0	167,404,086	167,404,086	0	167,404,086
	178,086,468	0	178,086,468	178,086,468	0	178,086,468



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

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

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

<b>Note</b>	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
3	2,950,487	3,037,905
	2,950,487	3,037,905
27	1,616,777	1,597,906
13	383,710	289,999
13	950,000	1,150,000
	2,950,487	3,037,905

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts

Contract liabilities

Capital grant liabilities

**Total restricted financial assets**

**18. UNDRAWN BORROWING FACILITIES AND CREDIT  
STANDBY ARRANGEMENTS**

**Credit standby arrangements**

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

**Total amount of credit unused**

**Loan facilities**

Loan facilities - current

Loan facilities - non-current

**Total facilities in use at balance date**

**Unused loan facilities at balance date**

250,000	250,000
0	0
10,000	10,000
(3,322)	(1,400)
256,678	258,600
100,478	95,932
480,614	581,092
581,092	677,024
NIL	NIL



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

**19. CONTINGENT LIABILITIES**

The Shire did not have any contingent liabilities during the 2025 financial year. (June 2024: Nil)

**20. CAPITAL COMMITMENTS**

The Shire did not have any capital commitments outstanding at the end of the 2025 financial year. (June 2024: Nil)



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

**21. RELATED PARTY TRANSACTIONS**

**(a) Council member remuneration**

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

<b>Note</b>	<b>2025 Actual</b>	<b>2025 Budget</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
President's annual allowance	10,286	10,286	10,000
President's meeting attendance fees	10,286	10,286	9,742
President's annual allowance for ICT expenses	3,500	3,500	500
President's annual allowance for travel and accommodation expenses	50	50	50
	<b>24,122</b>	<b>24,122</b>	<b>20,292</b>
Deputy President's annual allowance	2,572	2,571	2,500
Deputy President's meeting attendance fees	10,286	10,286	9,742
Deputy President's annual allowance for ICT expenses	3,500	3,500	500
Deputy President's annual allowance for travel and accommodation expenses	50	50	50
	<b>16,408</b>	<b>16,407</b>	<b>12,792</b>
All other council member's meeting attendance fees	46,287	51,430	51,145
All other council member's annual allowance for ICT expenses	15,750	17,500	2,625
All other council member's annual allowance for travel and accommodation expenses	225	250	263
	<b>62,262</b>	<b>69,180</b>	<b>54,033</b>
<b>21(b)</b>	<b>102,792</b>	<b>109,709</b>	<b>87,117</b>

**(b) Key management personnel (KMP) compensation**

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

Short-term employee benefits	808,760	768,335
Post-employment benefits	150,638	126,995
Employee - other long-term benefits	81,376	77,513
Council member costs	<b>102,792</b>	<b>87,117</b>
	<b>1,143,566</b>	<b>1,059,960</b>

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Council member costs*

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



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

**21. RELATED PARTY TRANSACTIONS (Continued)**

**(c) Transactions with related parties**

No transactions between related parties have occurred during the 2024/2025 financial year. If any transactions were to occur in future financial years, they will be subject to normal commercial terms and conditions, no more favourable than those available to other parties.

**(d) Related parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

*ii. Other Related Parties*

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

*iii. Entities subject to significant influence by the Shire*

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



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

**22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Shire of Chapman Valley did not have any events occurring after the reporting date that have a significant effect on the financial statements.



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

**23. OTHER MATERIAL ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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

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

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



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

**24. RATING INFORMATION**

**(a) General rates**

<b>RATE TYPE</b>		<b>Rate in \$</b>	<b>Number of properties</b>	<b>2024/25 Actual rateable value*</b>	<b>2024/25 Actual rate revenue</b>	<b>2024/25 Actual interim rates</b>	<b>2024/25 Actual total revenue</b>	<b>2024/25 Budget rate revenue</b>	<b>2024/25 Budget interim rate</b>	<b>2024/25 Budget total revenue</b>	<b>2023/24 Actual total revenue</b>
<b>Rate description</b>	<b>Basis of valuation</b>			\$	\$	\$	\$	\$	\$	\$	\$
General Rate GRV	Gross rental valuation	0.071019	301	7,424,878	527,307	7,985	535,292	527,307	0	527,307	512,737
General Rate UV	Unimproved valuation	0.006683	428	370,746,500	2,477,699	570	2,478,269	2,477,699	0	2,477,699	2,333,020
Oakagee Industrial Estate Buffer Zo	Unimproved valuation	0.012231	2	17,365,000	212,391	0	212,391	212,391	0	212,391	199,429
<b>Total general rates</b>			731	395,536,378	3,217,397	8,555	3,225,952	3,217,397	0	3,217,397	3,045,186
<b>Minimum payment</b>		<b>\$</b>									
General Rate GRV	Gross rental valuation	771.50	197	1,275,117	151,986	0	151,986	151,986	0	151,986	126,787
General Rate UV	Unimproved valuation	441.00	24	287,363	10,584	0	10,584	10,584	0	10,584	9,522
<b>Total minimum payments</b>			221	1,562,480	162,570	0	162,570	162,570	0	162,570	136,309
<b>Total general rates and minimum payments</b>			952	397,098,858	3,379,967	8,555	3,388,522	3,379,967	0	3,379,967	3,181,495
Write Offs							(323)			0	0
<b>Total rates</b>							3,388,199			3,379,967	3,181,495
<b>(b) Rates related information</b>											
Rates instalment interest							7,539			6,000	6,306
Rates instalment plan charges							4,945			3,600	4,086
Rates overdue interest							30,649			25,000	25,048
Rates written off							323			0	0

\*Rateable Value at time of raising of rate.



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

**25. DETERMINATION OF SURPLUS OR DEFICIT**

		<b>2024/25</b>	<b>2024/25</b>	<b>2023/24</b>
	<b>Note</b>	<b>(30 June 2025</b>	<b>Budget</b>	<b>(30 June 2024</b>
		<b>carried</b>	<b>(30 June 2025</b>	<b>(30 June 2024</b>
		<b>forward)</b>	<b>carried</b>	<b>carried</b>
		<b>\$</b>	<b>forward)</b>	<b>forward)</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Non-cash amounts excluded from operating activities</b>				
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> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(83,565)	(93,756)	(134,729)
Less: Movement in liabilities associated with restricted cash		(18,198)	7,434	84,494
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	0	(1,261)
Add: Loss on disposal of assets		0	20,000	0
Add: Depreciation	10(a)	6,778,919	5,937,251	6,639,692
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		14,034	407	(2,403)
Contract liabilities		0	93,948	130,484
<b>Non-cash amounts excluded from operating activities</b>		<b>6,693,853</b>	<b>5,965,284</b>	<b>6,716,277</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
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.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	27	(1,616,777)	(1,164,982)	(1,597,906)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	100,478	175,837	95,932
- Current portion of lease liabilities	11(b)	8,517	8,517	8,301
- Employee benefit provisions		563,638	570,000	581,836
<b>Total adjustments to net current assets</b>		<b>(944,144)</b>	<b>(410,628)</b>	<b>(911,837)</b>
<b>Net current assets used in the Statement of financial activity</b>				
Total current assets		5,567,498	1,894,813	6,056,577
Less: Total current liabilities		(2,782,133)	(1,484,185)	(2,568,941)
Less: Total adjustments to net current assets		(944,144)	(410,628)	(911,837)
<b>Surplus or deficit after imposition of general rates</b>		<b>1,841,221</b>	<b>0</b>	<b>2,575,799</b>



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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual							Budget			
	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot Building	0	267,024	0	267,024	0	(21,238)	245,786	267,024	0	(21,238)	245,786
Road Plant Capital - 23/24	0	410,000	0	410,000	0	(74,694)	335,306	410,000	0	(74,694)	335,306
Disaster Recovery Centre	0	0	0	0	0	0	0	0	500,000	0	500,000
Road Plant Capital - 24/25	0	0	0	0	0	0	0	0	150,000	0	150,000
<b>Total</b>	0	677,024	0	677,024	0	(95,932)	581,092	677,024	650,000	(95,932)	1,231,092

Borrowing finance cost payments					Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
Purpose	Loan number	Institution	Interest rate	Date final payment is due	\$	\$	\$
Depot Building	99	WATC*	4.93%	18/06/2034	(14,784)	(13,167)	(469)
Road Plant Capital - 23/24	100	WATC*	4.61%	18/06/2029	(20,750)	(18,919)	(674)
<b>Total</b>					(35,534)	(32,086)	(1,143)
<b>Total finance cost payments</b>					(35,534)	(32,086)	(1,143)

\* Western Australian Treasury Corporation



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

**26. BORROWING AND LEASE LIABILITIES (Continued)**

**(b) New borrowings - 2024/25**

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
				%	\$	\$	\$	\$	\$	\$
Disaster Recovery Centre	WATC*	Fixed Rate	10	4.61%	0	500,000	0	(500,000)	0	0
Road Plant Capital - 24/25	WATC*	Fixed Rate	4	4.61%	0	150,000	0	(150,000)	0	0
					0	650,000	0	(650,000)	0	0

\* Western Australian Treasury Corporation

**(c) Lease liabilities**

Purpose	Note	Actual							Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Nabawa Fuel Station		42,608	0	(8,087)	34,521	0	(8,301)	26,220	34,521	0	(8,301)	26,220
<b>Total lease liabilities</b>	11(b)	42,608	0	(8,087)	34,521	0	(8,301)	26,220	34,521	0	(8,301)	26,220

**Lease finance cost payments**

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term
					\$	\$	\$	
Nabawa Fuel Station	LE01	Searange Holdings Pty Ltd	2.60%	30/06/2028	(790)	(790)	(1,003)	10 Years
<b>Total finance cost payments</b>					(790)	(790)	(1,003)	



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

**27. RESERVE ACCOUNTS**

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
(a) Cash-in-lieu of public open space reserve	187,464	2,214	0	189,678	187,465	0	(187,464)	1	0	187,464	0	187,464
	187,464	2,214	0	189,678	187,465	0	(187,464)	1	0	187,464	0	187,464
<b>Restricted by council</b>												
(b) Leave reserve	169,811	2,006	0	171,817	169,811	2,000	(17,601)	154,210	167,427	2,384	0	169,811
(c) Water reserve	14,597	173	0	14,770	14,597	200	0	14,797	14,392	205	0	14,597
(d) Communication & information technologies reserve	100,749	1,190	0	101,939	100,749	500	0	101,249	40,177	60,572	0	100,749
(e) Plant & light vehicle reserve	532,082	6,283	0	538,365	532,082	462,937	(532,000)	463,019	524,609	7,473	0	532,082
(f) Legal reserve	41,028	485	0	41,513	41,028	500	0	41,528	40,452	576	0	41,028
(g) Land development reserve	73,884	872	0	74,756	73,884	500	(68,998)	5,386	72,846	1,038	0	73,884
(h) Infrastructure reserve	289,537	3,419	0	292,956	289,538	4,000	0	293,538	285,471	4,066	0	289,537
(i) Building reserve	188,754	2,229	0	190,983	188,754	2,500	(100,000)	91,254	186,103	2,651	0	188,754
	1,410,442	16,657	0	1,427,099	1,410,443	473,137	(718,599)	1,164,981	1,331,477	78,965	0	1,410,442
	1,597,906	18,871	0	1,616,777	1,597,908	473,137	(906,063)	1,164,982	1,331,477	266,429	0	1,597,906

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by legislation/agreement</b>	
(a) Cash-in-lieu of public open space reserve	To be used to set aside funds received from developers in lieu of land. The funds are to be used to purchase land open spaces including parks, recreation grounds and general spaces.
<b>Restricted by council</b>	
(b) Leave reserve	To be used to fund annual and long service leave requirements.
(c) Water reserve	To be used for the construction and operational costs of facilities for fire fighting purposes.
(d) Communication & information technologies reserve	To be used to replace Information and Communications Technology equipment.
(e) Plant & light vehicle reserve	To be used for the purchase of and/or major repair of major plant and light vehicles.
(f) Legal reserve	To be used to fund legal expenses incurred as a result of tribunals, hearings, litigation etc.
(g) Land development reserve	To be used for further subdivisional development in the Shire of Chapman Valley.
(h) Infrastructure reserve	To be used to fund road and building infrastructure projects, including yet not limited to, natural disasters upfront or insurance excess costs, annual roadworks maintenance and construction works.
(i) Building reserve	To be used for the construction of shire buildings or capital upgrades of existing buildings, including yet not limited to, covering insurance excess component of claims for repair/replace buildings.



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

**28. 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:

	<b>1 July 2024</b>	<b>Amounts received</b>	<b>Amounts paid</b>	<b>30 June 2025</b>
	\$	\$	\$	\$
Construction Training Fund Levies	3,271	12,198	(11,815)	3,654
Building Commission Levies	2,300	11,595	(10,248)	3,647
Unclaimed Monies	0	1,000	(950)	50
Nomination Deposits	700	0	(700)	0
	6,271	24,793	(23,713)	7,351