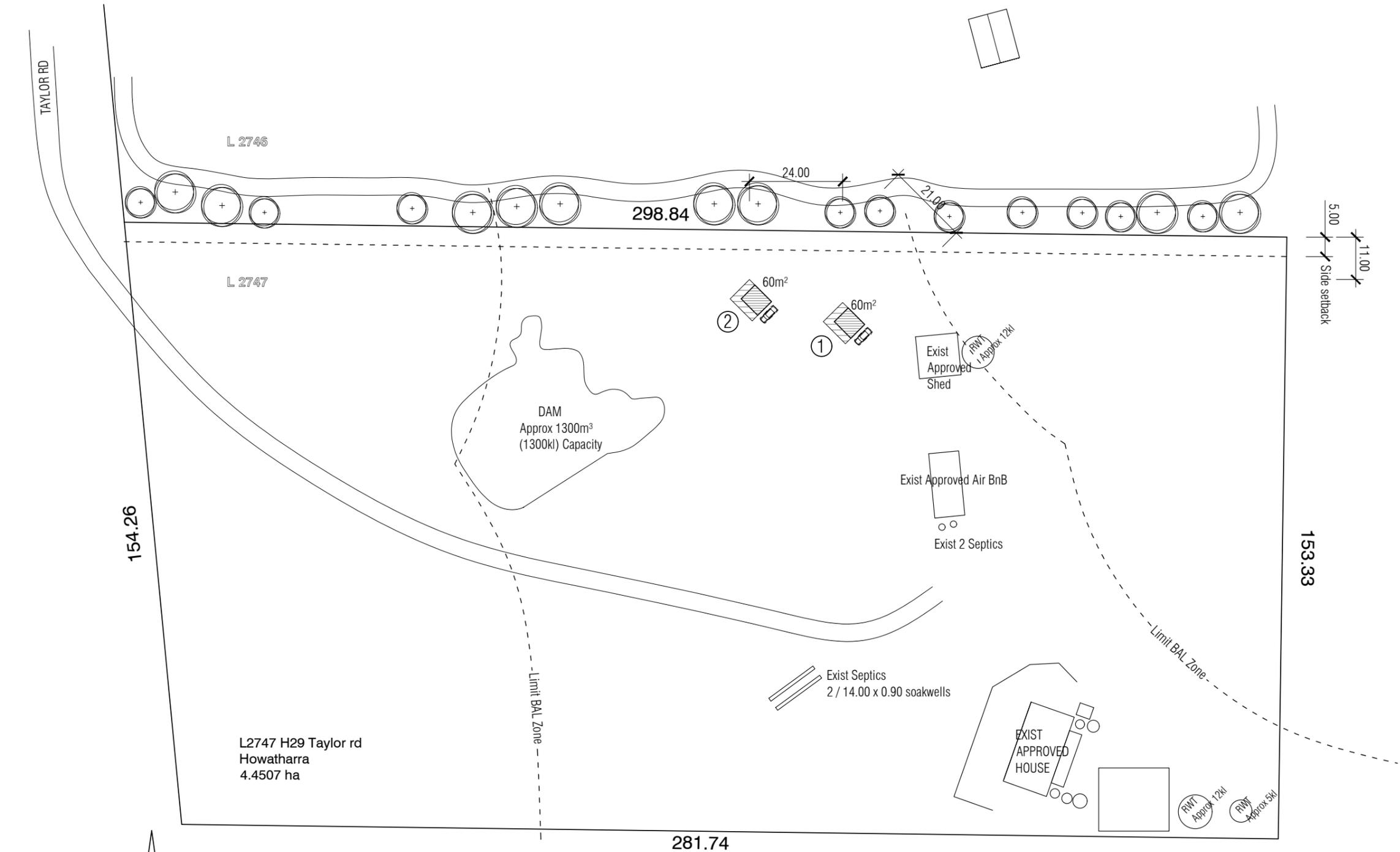


## Ordinary Council Meeting - 19 February 2026 Attachments

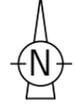
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10mm = 1.00m



**BUILDING CODE ANALYSIS**  
 NCC: CLASS 1a HABITABLE PROPOSAL  
 SITE: RURAL 4.4507 ha  
 SOIL CLASS: SANDY Soil Class A/S  
 WIND REGION: B2  
 SETBACKS: Side 5.0 / Others TBD  
 OPEN SPACE : N/A  
 BUILD HT: N/A  
 BAL: NO (Applies to part of site not considered)

**SCOPE OF WORKS**  
 1. NEW Class 10a (2 OF) TOURIST + VISITOR ACCOMMODATION  
 31.5m<sup>2</sup> HABITABLE 29m<sup>2</sup> DECKS ROOF COVER 77m<sup>2</sup>  
 TOTAL SITE COVER 60.5m<sup>2</sup>



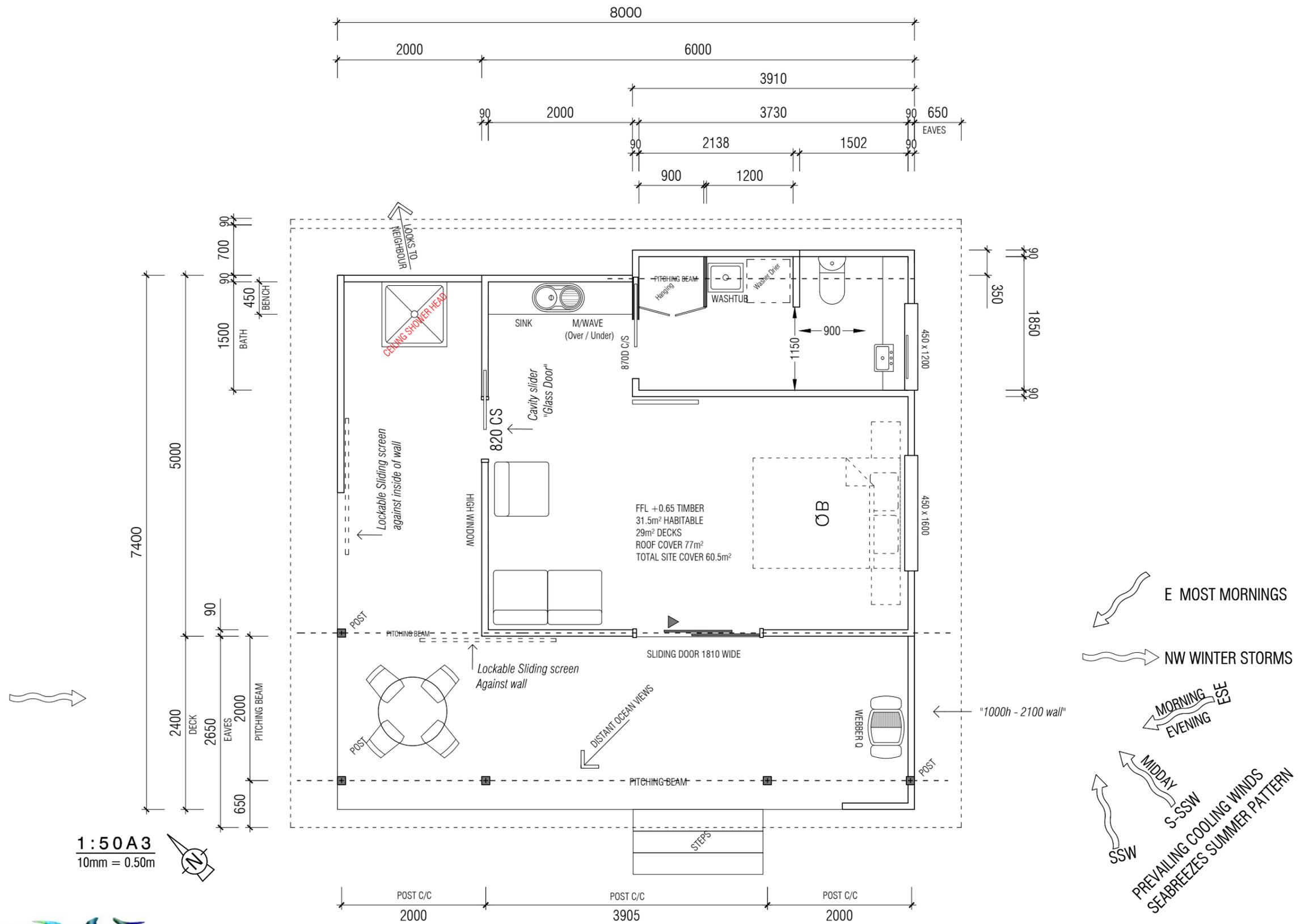
**"Tourist + Visitor Accommodation"**  
 CLIENT The TRUSTEE for T&F Trust  
 CORONATION HILLVIEW STAY  
 SITE L29 / H29 Taylor Rd Howatharra  
 SERIES ARCH. DWGS  
 DWG SITE PLAN

**DA01**  
 REV: 10DEC25

1. Use figured dimensions only - do not scale.
2. Comply with the authorised requirements of statutory and local authorities.
3. All dimensions and levels are to be checked on site. Any discrepancies in any documents to be referred to designer prior to commencement of any work on site.
4. All work to be carried out in accordance with the latest Australian Standards including amendments.
5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.

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 DEC 2025

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| 1 | 4 |
|---|---|



**ENVIRONMENTAL DESIGN**  
 ARCHITECTURAL DESIGN & DRAFTING  
 SOLAR PASSIVE AND ENVIRONMENTALLY SUSTAINABLE BUILDING SOLUTIONS  
 M 0423228041 P 08 99643851 E rolybrando@bigpond.com

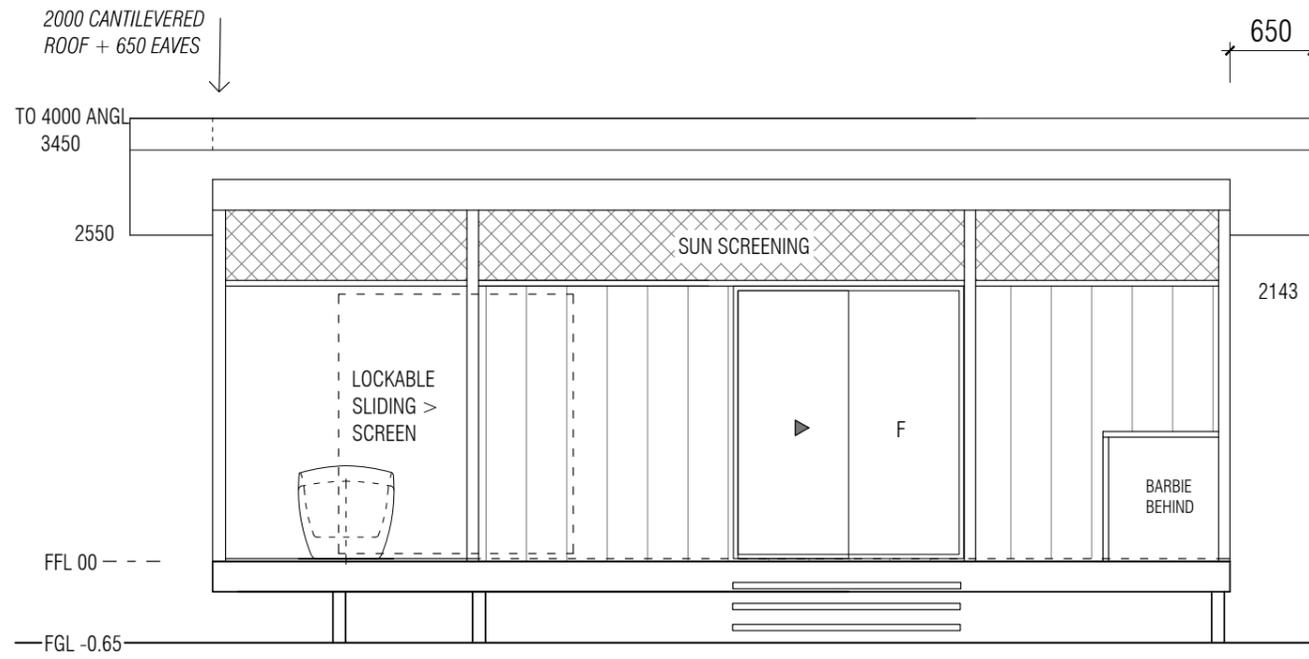
**ROLY BRANDO**  
 B. ENV. DES. UWA 2006

**"Tourist + Visitor Accommodation"**  
 CLIENT The TRUSTEE for T&F Trust  
 SITE CORONATION HILLVIEW STAY  
 L29 / H29 Taylor Rd Howatharra  
 SERIES ARCH. DWGS  
 DWG PLAN

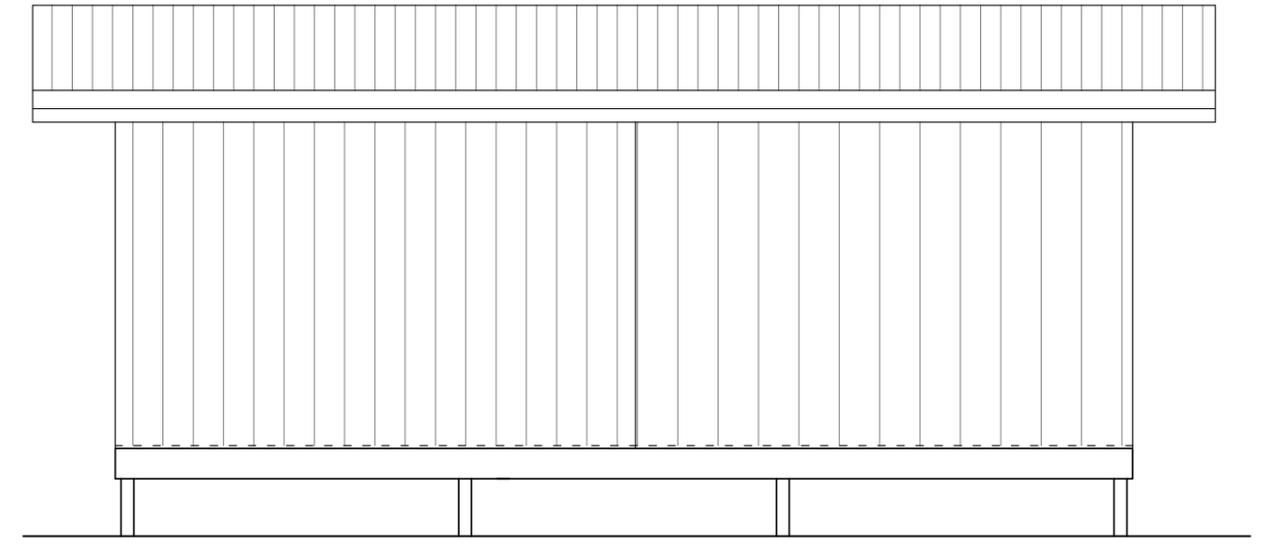
**DA02**  
 REV: 10DEC25

1. Use figured dimensions only - do not scale.
2. Comply with the authorised requirements of statutory and local authorities.
3. All dimensions and levels are to be checked on site. Any discrepancies in any documents to be referred to designer prior to commencement of any work on site.
4. All work to be carried out in accordance with the latest Australian Standards including amendments.
5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.

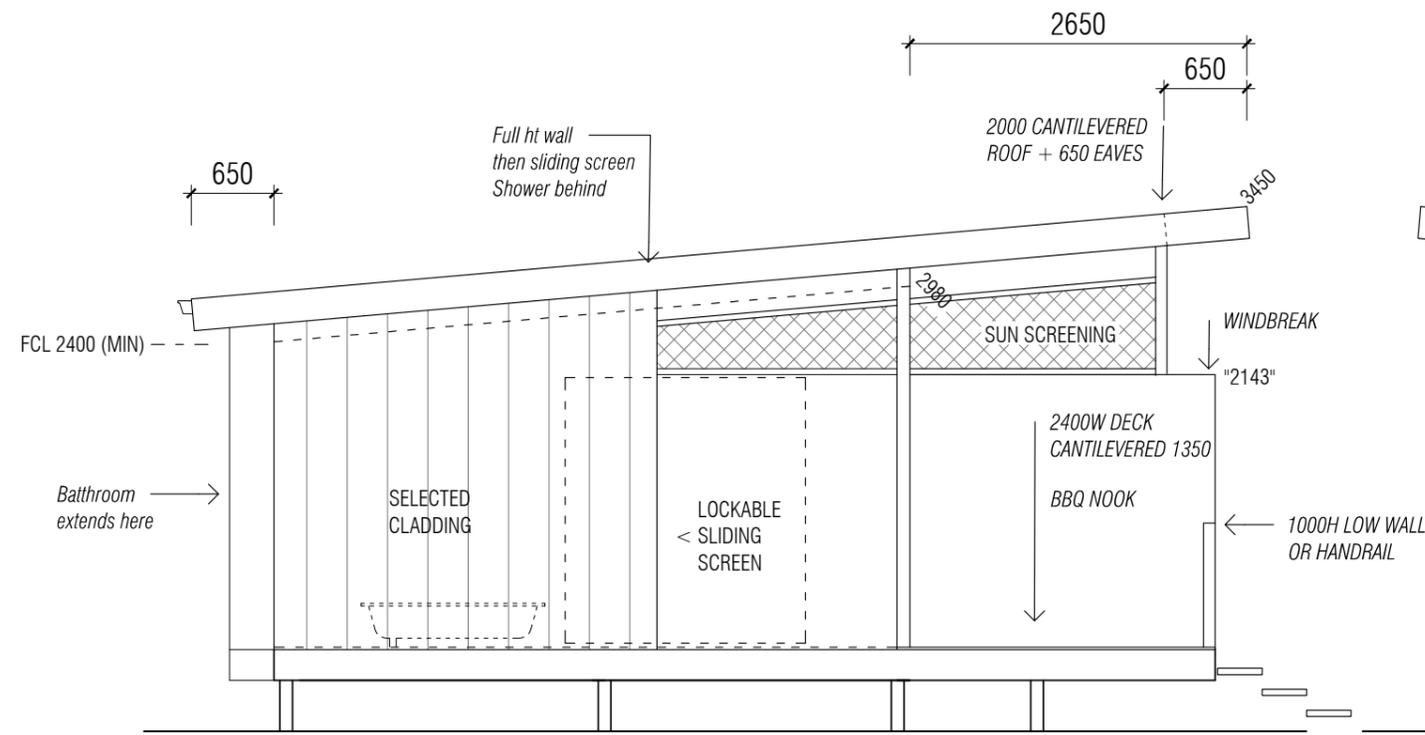
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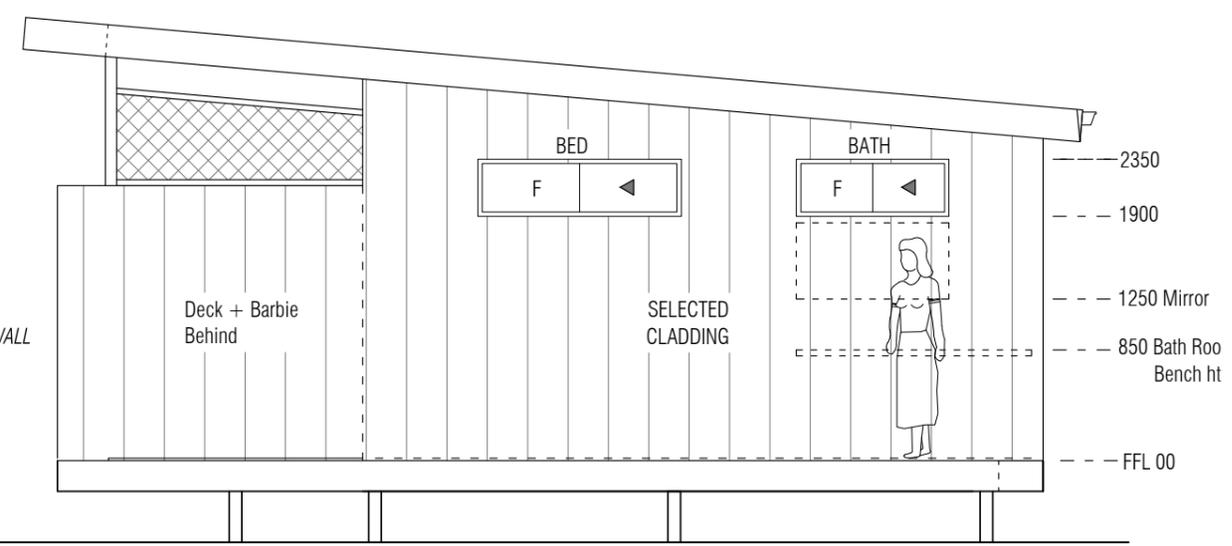
**SOUTHWEST FRONT**  
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**SOUTHWEST REAR**  
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**NORTHWEST**  
1:50 A3



**SOUTHEAST**  
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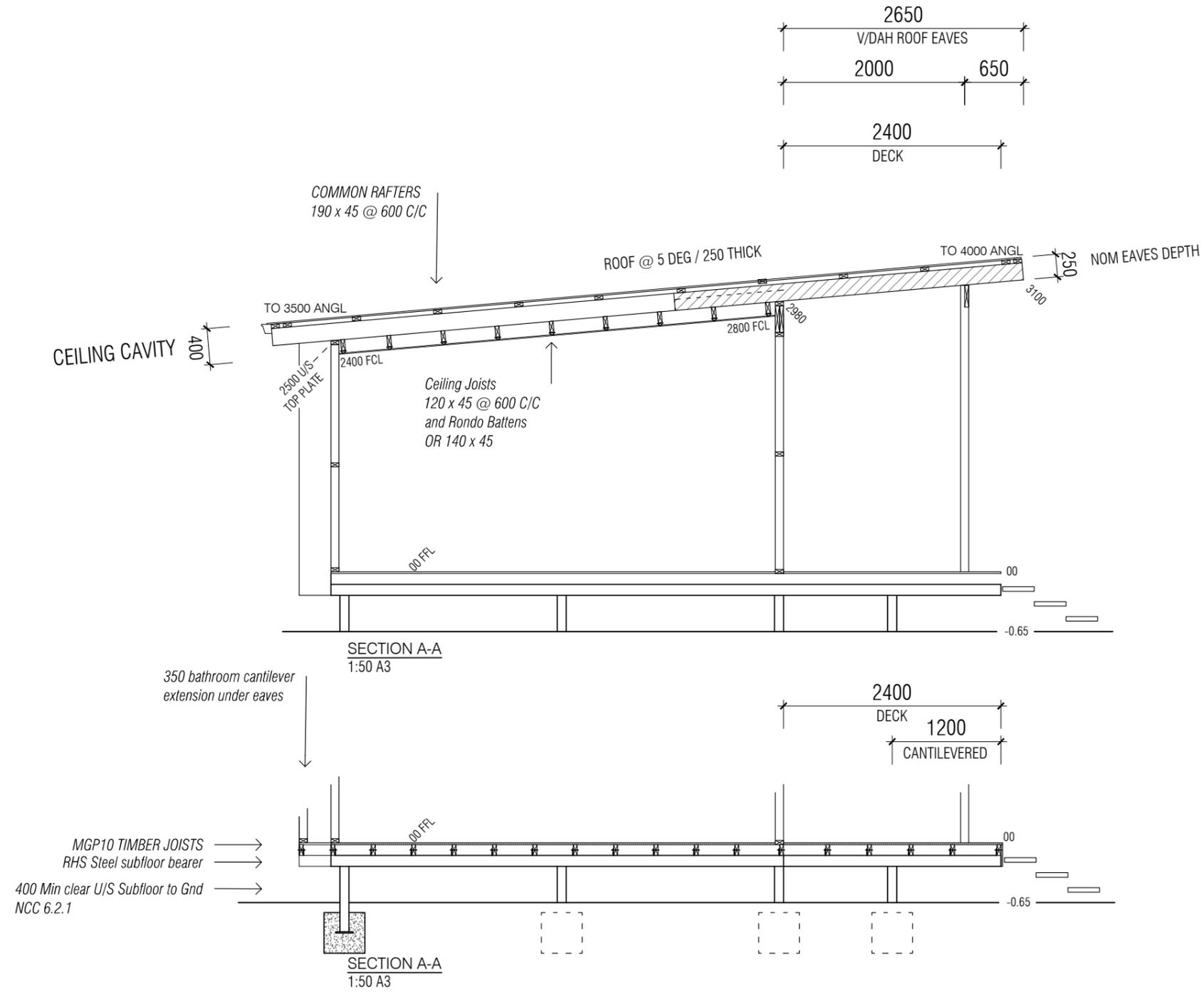
**"Tourist + Visitor Accommodation"**  
 CLIENT The TRUSTEE for T&F Trust  
 SITE CORONATION HILLVIEW STAY  
 L29 / H29 Taylor Rd Howatharra  
 SERIES ARCH. DWGS  
 DWG ELEVATIONS

**DA03**  
REV: 10DEC25

1. Use figured dimensions only - do not scale.
2. Comply with the authorised requirements of statutory and local authorities.
3. All dimensions and levels are to be checked on site. Any discrepancies in any documents to be referred to designer prior to commencement of any work on site.
4. All work to be carried out in accordance with the latest Australian Standards including amendments.
5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.

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DEC 2025

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4



**"Tourist + Visitor Accommodation"**  
 CLIENT The TRUSTEE for T&F Trust  
 CORONATION HILLVIEW STAY  
 SITE L29 / H29 Taylor Rd Howatharra  
 SERIES ARCH. DWGS  
 DWG SECTION

**DA04**  
 REV: 10DEC25

1. Use figured dimensions only - do not scale.
2. Comply with the authorised requirements of statutory and local authorities.
3. All dimensions and levels are to be checked on site. Any discrepancies in any documents to be referred to designer prior to commencement of any work on site.
4. All work to be carried out in accordance with the latest Australian Standards including amendments.
5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.

|                     |        |
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|---------------------|--------|

## SHORT STAY ACCOMMODATION MANAGEMENT STATEMENT

**NAME OF BUSINESS:** The Trustee for T&F; Trust ABN 21 531 318 587  
operating as Coronation Hillview Stay

**PROPERTY ADDRESS:** L2747 / H29 Taylor rd Howatharra

**PROPERTY OWNER:** Tristan Jenkin and Felicia Stedtler

**PROPERTY MANAGER:** Tristan Jenkin and Felicia Stedtler

**CONTACT DETAILS: (mobile)** 0447 121 444 or 0423 217 428

**(email)** admin@jenkinmanufacturing.com

**MAXIMUM OCCUPANCY:** 2 Adults / unit

**Bedding configuration:** 1 x King BED Open plan studio apartment

### **FACILITIES & CARPARKING:**

**Proposed:** 2 / 1 Bedroom stand alone units separated by more than 10.0m.

The units comply with NCC Class 1a requirements.

- A bath or shower

- A kitchen sink

- Facilities for the preparation of food

- Clothes washing facilities including a washtub (in addition to a kitchen sink) and space for a washing machine

- A closet pan (WC) and a handbasin

- All set aside for the exclusive use of the occupants

**Parking:** Onsite informal parking for one car per unit located immediately adjacent to the proposed development (s).

**DAY TO DAY MANAGEMENT** (outlining how premises will be managed on a day-to-day basis, including how keys are accessed for entry, provision of on-site assistance, cleaning & waste management):

The accommodation will be managed the same way as our current approved Airbnb at the same address, which has been running smoothly for almost a year. All bookings, guest communication and admin are handled by us through the Airbnb platform.

Guests access the unit via a secure wall-mounted lockbox, with the code sent before arrival.

Because we live on the same 10-acre property, we are available for any questions or issues. If something needs a licensed professional, we organise that straight away, as we have done in the past.

We handle all cleaning and turnovers ourselves. Our existing Airbnb has over 130 reviews with a 5-star rating, which reflects the standard we maintain. Waste is separated into general waste, recyclables and paper/cardboard, and disposed of responsibly through the local waste and recycling system.

**FIRE & EMERGENCY MANAGEMENT:** The proposed location of the units is not in a designated Bushfire "BAL" Zone.

Each dwelling has compliant smoke alarms, fire blankets and extinguishers, which are checked regularly. Our 10-acre block provides clear access for emergency vehicles. The emergency assembly point is at the main driveway entrance. Emergency contact details and instructions are displayed inside each unit. As we live on site, we can respond immediately if needed.

There is an approximately 1300kl dam (Fed by seasonal stormwater / overland flow) within 40m of the proposed units and portable diesel pump and firefighting hose (50m) is kept in a shed nearby. There is rainwater stored in tanks (Approx 250kl)

**Nuisance, Noise & Complaint Management:** The property is on a rural block (10 acres) well out of town and with considerable distance between neighbours. There is permanent tree planting on the Norther boundary (inside L2746) where the nearest house is over 40m to that boundary and over 70m to the nearest proposed accommodation unit. The tree screening and distances ensure noise attenuation.

Our existing Airbnb has operated for nearly a year with no issues or complaints. Guests are reminded to respect noise and the rural setting. If a concern were ever raised, we can respond quickly as we live on site. We maintain good relationships with neighbours and are committed to keeping things trouble-free.



VIEW FROM THE PROPOSED UNITS  
SITE ACROSS TO THE EXISTING DAM  
APPROX 40M AWAY

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the required statement of financial activity and statement of financial position)**  
**For the period ended 31 December 2025**

*LOCAL GOVERNMENT ACT 1995*  
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

| Note  | Adopted<br>Budget<br>Estimates<br>(a)<br>\$ | YTD<br>Budget<br>Estimates<br>(b)<br>\$ | YTD<br>Actual<br>(c)<br>\$ | Variance*<br>\$<br>(c) - (b)<br>\$ | Variance*<br>%<br>((c) - (b))/(b)<br>% | Var.     |
|---|---|---|----------------------------|------------------------------------|--|----------|
| <b>OPERATING ACTIVITIES</b>                                 |   |   |                            |                                    |  |          |
| <b>Revenue from operating activities</b>                    |   |   |                            |                                    |  |          |
| General rates   | 3,333,274                                   | 3,333,274                               | 3,340,334                  | 7,060                              | 0.21%                                  |          |
| Rates excluding general rates                               | 273,000                                     | 273,000                                 | 273,000                    | 0                                  | 0.00%                                  |          |
| Grants, subsidies and contributions                         | 803,834                                     | 517,064                                 | 799,878                    | 282,814                            | 54.70%                                 | ▲        |
| Fees and charges  | 481,645                                     | 356,734                                 | 373,187                    | 16,453                             | 4.61%                                  |          |
| Interest revenue  | 88,600                                      | 44,034                                  | 37,257                     | (6,777)                            | (15.39%)                               |          |
| Other revenue   | 21,125                                      | 10,566                                  | 9,806                      | (760)                              | (7.19%)                                |          |
| Profit on asset disposals                                   | 163,000                                     | 0                                       | 0                          | 0                                  | 0.00%                                  |          |
|   | <b>5,164,478</b>                            | <b>4,534,672</b>                        | <b>4,833,462</b>           | <b>298,790</b>                     | <b>6.59%</b>                           |          |
| <b>Expenditure from operating activities</b>                |   |   |                            |                                    |  |          |
| Employee costs  | (2,805,938)                                 | (1,260,800)                             | (1,147,900)                | 112,900                            | 8.95%                                  |          |
| Materials and contracts                                     | (3,447,192)                                 | (1,623,242)                             | (1,287,664)                | 335,578                            | 20.67%                                 | ▲        |
| Utility charges   | (58,957)                                    | (30,112)                                | (20,920)                   | 9,192                              | 30.53%                                 |          |
| Depreciation  | (5,938,030)                                 | (2,969,028)                             | (3,470,378)                | (501,350)                          | (16.89%)                               | ▼        |
| Finance costs   | (28,469)                                    | (14,810)                                | (13,162)                   | 1,648                              | 11.13%                                 |          |
| Insurance   | (230,645)                                   | (204,768)                               | (197,268)                  | 7,500                              | 3.66%                                  |          |
| Other expenditure   | (160,508)                                   | (78,630)                                | (66,560)                   | 12,070                             | 15.35%                                 | ▲        |
| Loss on asset disposals                                     | (7,000)                                     | 0                                       | (5,950)                    | (5,950)                            | 0.00%                                  |          |
|   | <b>(12,676,739)</b>                         | <b>(6,181,390)</b>                      | <b>(6,209,802)</b>         | <b>(28,412)</b>                    | <b>(0.46%)</b>                         |          |
| Non cash amounts excluded from operating activities         | 2(c) 5,774,030                              | 2,976,466                               | 3,483,766                  | 507,300                            | 17.04%                                 | ▲        |
| <b>Amount attributable to operating activities</b>          | <b>(1,738,231)</b>                          | <b>1,329,748</b>                        | <b>2,107,426</b>           | <b>777,678</b>                     | <b>58.48%</b>                          |          |
| <b>INVESTING ACTIVITIES</b>                                 |   |   |                            |                                    |  |          |
| <b>Inflows from investing activities</b>                    |   |   |                            |                                    |  |          |
| Proceeds from capital grants, subsidies and contributions   | 4,071,271                                   | 511,685                                 | 374,941                    | (136,744)                          | (26.72%)                               | ▼        |
| Proceeds from disposal of assets                            | 443,600                                     | 14,000                                  | 12,773                     | (1,227)                            | (8.76%)                                |          |
|   | <b>4,514,871</b>                            | <b>525,685</b>                          | <b>387,714</b>             | <b>(137,971)</b>                   | <b>(26.25%)</b>                        |          |
| <b>Outflows from investing activities</b>                   |   |   |                            |                                    |  |          |
| Payments for property, plant and equipment                  | (5,099,777)                                 | (909,765)                               | (299,846)                  | 609,919                            | 67.04%                                 | ▲        |
| Payments for construction of infrastructure                 | (1,042,019)                                 | (928,319)                               | (381,337)                  | 546,982                            | 58.92%                                 | ▲        |
|   | <b>(6,141,796)</b>                          | <b>(1,838,084)</b>                      | <b>(681,183)</b>           | <b>1,156,901</b>                   | <b>62.94%</b>                          |          |
| <b>Amount attributable to investing activities</b>          | <b>(1,626,925)</b>                          | <b>(1,312,399)</b>                      | <b>(293,469)</b>           | <b>1,018,930</b>                   | <b>77.64%</b>                          |          |
| <b>FINANCING ACTIVITIES</b>                                 |   |   |                            |                                    |  |          |
| <b>Inflows from financing activities</b>                    |   |   |                            |                                    |  |          |
| Proceeds from new borrowings                                | 950,000                                     | 0                                       | 0                          | 0                                  | 0.00%                                  |          |
| Transfer from reserves                                      | 884,000                                     | 0                                       | 0                          | 0                                  | 0.00%                                  |          |
|   | <b>1,834,000</b>                            | <b>0</b>                                | <b>0</b>                   | <b>0</b>                           | <b>0.00%</b>                           |          |
| <b>Outflows from financing activities</b>                   |   |   |                            |                                    |  |          |
| Payments for principal portion of lease liabilities         | (8,301)                                     | (4,152)                                 | (4,229)                    | (77)                               | (1.85%)                                |          |
| Repayment of borrowings                                     | (100,479)                                   | (49,657)                                | (49,657)                   | 0                                  | 0.00%                                  |          |
| Transfer to reserves  | (297,800)                                   | 0                                       | (30,491)                   | (30,491)                           | 0.00%                                  |          |
|   | <b>(406,580)</b>                            | <b>(53,809)</b>                         | <b>(84,377)</b>            | <b>(30,568)</b>                    | <b>(56.81%)</b>                        |          |
| <b>Amount attributable to financing activities</b>          | <b>1,427,420</b>                            | <b>(53,809)</b>                         | <b>(84,377)</b>            | <b>(30,568)</b>                    | <b>(56.81%)</b>                        |          |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                       |   |   |                            |                                    |  |          |
| Surplus or deficit at the start of the financial year       | 2(a) 1,937,736                              | 1,937,736                               | 1,841,221                  | (96,515)                           | (4.98%)                                |          |
| Amount attributable to operating activities                 | (1,738,231)                                 | 1,329,748                               | 2,107,426                  | 777,678                            | 58.48%                                 | ▲        |
| Amount attributable to investing activities                 | (1,626,925)                                 | (1,312,399)                             | (293,469)                  | 1,018,930                          | 77.64%                                 | ▲        |
| Amount attributable to financing activities                 | 1,427,420                                   | (53,809)                                | (84,377)                   | (30,568)                           | (56.81%)                               | ▼        |
| <b>Surplus or deficit after imposition of general rates</b> | <b>0</b>                                    | <b>1,901,276</b>                        | <b>3,570,801</b>           | <b>1,669,525</b>                   | <b>87.81%</b>                          | <b>▲</b> |

**KEY INFORMATION**

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
  - ▲ Indicates a variance with a positive impact on the financial position.
  - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

|                                      | Actual<br>30 June 2025 | Actual as at<br>31 December 2025 |
|--------------------------------------|------------------------|----------------------------------|
|                                      | \$                     | \$                               |
| <b>CURRENT ASSETS</b>                |                        |                                  |
| Cash and cash equivalents            | 5,207,092              | 6,393,966                        |
| Trade and other receivables          | 301,635                | 613,948                          |
| Inventories                          | 4,019                  | 4,860                            |
| Other assets                         | 54,752                 | 29,406                           |
| <b>TOTAL CURRENT ASSETS</b>          | <b>5,567,498</b>       | <b>7,042,180</b>                 |
| <b>NON-CURRENT ASSETS</b>            |                        |                                  |
| Trade and other receivables          | 8,342                  | 8,342                            |
| Other financial assets               | 59,715                 | 59,715                           |
| Property, plant and equipment        | 20,003,278             | 19,455,635                       |
| Infrastructure                       | 182,837,731            | 179,900,358                      |
| Right-of-use assets                  | 24,236                 | 20,153                           |
| <b>TOTAL NON-CURRENT ASSETS</b>      | <b>202,933,302</b>     | <b>199,444,203</b>               |
| <b>TOTAL ASSETS</b>                  | <b>208,500,800</b>     | <b>206,486,383</b>               |
| <b>CURRENT LIABILITIES</b>           |                        |                                  |
| Trade and other payables             | 1,065,789              | 385,145                          |
| Other liabilities                    | 1,043,711              | 1,438,971                        |
| Lease liabilities                    | 8,517                  | 8,517                            |
| Borrowings                           | 100,478                | 100,478                          |
| Employee related provisions          | 563,638                | 563,638                          |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>2,782,133</b>       | <b>2,496,749</b>                 |
| <b>NON-CURRENT LIABILITIES</b>       |                        |                                  |
| Other liabilities                    | 289,999                | 297,437                          |
| Lease liabilities                    | 17,703                 | 17,703                           |
| Borrowings                           | 480,614                | 480,614                          |
| Employee related provisions          | 33,528                 | 33,528                           |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>821,844</b>         | <b>829,282</b>                   |
| <b>TOTAL LIABILITIES</b>             | <b>3,603,977</b>       | <b>3,326,031</b>                 |
| <b>NET ASSETS</b>                    | <b>204,896,823</b>     | <b>203,160,352</b>               |
| <b>EQUITY</b>                        |                        |                                  |
| Retained surplus                     | 25,193,578             | 23,426,617                       |
| Reserve accounts                     | 1,616,777              | 1,647,267                        |
| Revaluation surplus                  | 178,086,468            | 178,086,468                      |
| <b>TOTAL EQUITY</b>                  | <b>204,896,823</b>     | <b>203,160,352</b>               |

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

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has 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 Act, 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 where no inconsistencies exist.

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 December 2025

**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.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values 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
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 NET CURRENT ASSETS INFORMATION**

|   | Adopted<br>Budget<br>Opening | Actual<br>as at    | Actual<br>as at    |
|---|------------------------------|--------------------|--------------------|
| Note  | 1 July 2025                  | 30 June 2025       | 31 December 2025   |
| <b>(a) Net current assets used in the Statement of Financial Activity</b>   |                              |                    |                    |
| <b>Current assets</b>   | \$                           | \$                 | \$                 |
| Cash and cash equivalents   | 5,207,092                    | 5,207,092          | 6,393,966          |
| Trade and other receivables   | 301,635                      | 301,635            | 613,948            |
| Inventories   | 4,019                        | 4,019              | 4,860              |
| Other assets  | 54,752                       | 54,752             | 29,406             |
|   | <u>5,567,498</u>             | <u>5,567,498</u>   | <u>7,042,180</u>   |
| <b>Less: current liabilities</b>  |                              |                    |                    |
| Trade and other payables  | (1,065,789)                  | (1,065,789)        | (385,145)          |
| Other liabilities   | (1,043,711)                  | (1,043,711)        | (1,438,971)        |
| Lease liabilities   | (8,517)                      | (8,517)            | (8,517)            |
| Borrowings  | (100,478)                    | (100,478)          | (100,478)          |
| Employee related provisions   | (563,638)                    | (563,638)          | (563,638)          |
|   | <u>(2,782,133)</u>           | <u>(2,782,133)</u> | <u>(2,496,749)</u> |
| Net current assets  | 2,785,365                    | 2,785,365          | 4,545,431          |
| Less: Total adjustments to net current assets                               | 2(b) (944,144)               | (944,144)          | (974,630)          |
| <b>Closing funding surplus / (deficit)</b>                                  | <b>1,841,221</b>             | <b>1,841,221</b>   | <b>3,570,801</b>   |
| <b>(b) Current assets and liabilities excluded from budgeted deficiency</b> |                              |                    |                    |
| <b>Adjustments to net current assets</b>                                    |                              |                    |                    |
| Less: Reserve accounts  | (1,616,777)                  | (1,616,777)        | (1,647,268)        |
| Add: Current liabilities not expected to be cleared at the end of the year  |                              |                    |                    |
| - Current portion of lease liabilities                                      | 8,517                        | 8,517              | 8,517              |
| - Current portion of borrowings   | 100,478                      | 100,478            | 100,478            |
| - Current portion of employee benefit provision held in reserve             | 171,817                      | 171,817            | 172,073            |
| - Current portion of employee benefit provision held in muni                | 391,821                      | 391,821            | 391,565            |
| - Current portion of other provisions                                       | 0                            | 0                  | 5                  |
| <b>Total adjustments to net current assets</b>                              | 2(a) <b>(944,144)</b>        | <b>(944,144)</b>   | <b>(974,630)</b>   |
| <b>(c) Non-cash amounts excluded from operating activities</b>              |                              |                    |                    |
| <b>Adjustments to operating activities</b>                                  |                              |                    |                    |
| Less: Profit on asset disposals   | (163,000)                    | 0                  | 0                  |
| Add: Loss on asset disposals  | 7,000                        | 0                  | 5,950              |
| Add: Depreciation   | 5,938,030                    | 2,969,028          | 3,470,378          |
| Movement in current employee provisions associated with restricted cash     | 12 (140,000)                 | 0                  | 0                  |
| Non-cash movements in non-current assets and liabilities:                   |                              |                    |                    |
| - Employee provisions   | 12 (2,000)                   | 0                  | 0                  |
| - Contract liabilities  | 134,000                      | 7,438              | 7,438              |
| <b>Total non-cash amounts excluded from operating activities</b>            | <b>5,774,030</b>             | <b>2,976,466</b>   | <b>3,483,766</b>   |

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
 The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

| Description   | Var. \$          | Var. %          |          |
|---|------------------|-----------------|----------|
|   | \$               | %               |          |
| <b>Revenue from operating activities</b>  |                  |                 |          |
| <b>Grants, subsidies and contributions</b>  | <b>282,814</b>   | <b>54.70%</b>   | <b>▲</b> |
| Grant income allocation timing compared to budget estimates.  |                  | Timing          |          |
| <b>Expenditure from operating activities</b>  |                  |                 |          |
| <b>Materials and contracts</b>  | <b>335,578</b>   | <b>20.67%</b>   | <b>▲</b> |
| Timing of Budgeted Expenditure.   |                  | Timing          |          |
| <b>Depreciation</b>   | <b>(501,350)</b> | <b>(16.89%)</b> | <b>▼</b> |
| Timing of budgeted depreciation expenditure - Budget Review Item                                      |                  | Permanent       |          |
| <b>Other expenditure</b>  | <b>12,070</b>    | <b>15.35%</b>   | <b>▲</b> |
| Timing of elected member payments & superannuation  |                  | Timing          |          |
| <b>Inflows from investing activities</b>  |                  |                 |          |
| <b>Proceeds from capital grants, subsidies and contributions</b>                                      | <b>(136,744)</b> | <b>(26.72%)</b> | <b>▼</b> |
| Timing of budgeted capital expenditure, influencing grant income recognition.                         |                  | Timing          |          |
| <b>Outflows from investing activities</b>   |                  |                 |          |
| <b>Payments for property, plant and equipment</b>   | <b>609,919</b>   | <b>67.04%</b>   | <b>▲</b> |
| Timing of plant replacement program.  |                  | Timing          |          |
| <b>Payments for construction of infrastructure</b>  | <b>546,982</b>   | <b>58.92%</b>   | <b>▲</b> |
| Timing of road infrastructure program.  |                  | Timing          |          |
| <b>Surplus or deficit at the start of the financial year</b>  | <b>(96,515)</b>  | <b>(4.98%)</b>  | <b>▲</b> |
| Adjustment to opening balance due to completion of Audited Annual Financial Statements for 2024/2025. |                  | Permanent       |          |

**SHIRE OF CHAPMAN VALLEY**  
**SUPPLEMENTARY INFORMATION**

**TABLE OF CONTENTS**

|   |                             |   |
|---|-----------------------------|---|
| 1 | Key Information             | 2 |
| 2 | Key Information - Graphical | 3 |

**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

| <b>Funding surplus / (deficit)</b> |                       |                       |                       |                        |
|------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|
|                                    | <b>Adopted Budget</b> | <b>YTD Budget (a)</b> | <b>YTD Actual (b)</b> | <b>Var. \$ (b)-(a)</b> |
| Opening                            | \$1.94 M              | \$1.94 M              | \$1.84 M              | (\$0.10 M)             |
| Closing                            | \$0.00 M              | \$1.90 M              | \$3.57 M              | \$1.67 M               |

Refer to Statement of Financial Activity

| <b>Cash and cash equivalents</b> |           |                   |
|----------------------------------|-----------|-------------------|
|                                  | <b>\$</b> | <b>% of total</b> |
| Unrestricted Cash                | \$4.75 M  | 74.2%             |
| Restricted Cash                  | \$1.65 M  | 25.8%             |

Refer to 3 - Cash and Financial Assets

| <b>Payables</b> |           |                      |
|-----------------|-----------|----------------------|
|                 | <b>\$</b> | <b>% Outstanding</b> |
| Trade Payables  | \$0.19 M  |                      |
| 0 to 30 Days    |           | 81.7%                |
| Over 30 Days    |           | 18.4%                |
| Over 90 Days    |           | 2.5%                 |

Refer to 9 - Payables

| <b>Receivables</b> |           |                    |
|--------------------|-----------|--------------------|
|                    | <b>\$</b> | <b>% Collected</b> |
| Rates Receivable   | \$0.60 M  | 83.3%              |
| Trade Receivable   | \$0.02 M  |                    |
| Over 30 Days       |           | 28.6%              |
| Over 90 Days       |           | 23.9%              |

Refer to 7 - Receivables

**Key Operating Activities**

| <b>Amount attributable to operating activities</b> |                       |                       |                        |
|--|-----------------------|-----------------------|------------------------|
| <b>Adopted Budget</b>                              | <b>YTD Budget (a)</b> | <b>YTD Actual (b)</b> | <b>Var. \$ (b)-(a)</b> |
| (\$1.74 M)   | \$1.33 M              | \$2.11 M              | \$0.78 M               |

Refer to Statement of Financial Activity

| <b>Rates Revenue</b> |           |                   |
|----------------------|-----------|-------------------|
|                      | <b>\$</b> | <b>% Variance</b> |
| YTD Actual           | \$3.34 M  |                   |
| YTD Budget           | \$3.33 M  | 0.2%              |

| <b>Grants and Contributions</b> |           |                   |
|---------------------------------|-----------|-------------------|
|                                 | <b>\$</b> | <b>% Variance</b> |
| YTD Actual                      | \$0.80 M  |                   |
| YTD Budget                      | \$0.52 M  | 54.7%             |

Refer to 13 - Grants and Contributions

| <b>Fees and Charges</b> |           |                   |
|-------------------------|-----------|-------------------|
|                         | <b>\$</b> | <b>% Variance</b> |
| YTD Actual              | \$0.37 M  |                   |
| YTD Budget              | \$0.36 M  | 4.6%              |

Refer to Statement of Financial Activity

**Key Investing Activities**

| <b>Amount attributable to investing activities</b> |                       |                       |                        |
|--|-----------------------|-----------------------|------------------------|
| <b>Adopted Budget</b>                              | <b>YTD Budget (a)</b> | <b>YTD Actual (b)</b> | <b>Var. \$ (b)-(a)</b> |
| (\$1.63 M)   | (\$1.31 M)            | (\$0.29 M)            | \$1.02 M               |

Refer to Statement of Financial Activity

| <b>Proceeds on sale</b> |           |          |
|-------------------------|-----------|----------|
|                         | <b>\$</b> | <b>%</b> |
| YTD Actual              | \$0.01 M  |          |
| Adopted Budget          | \$0.44 M  | (97.1%)  |

Refer to 6 - Disposal of Assets

| <b>Asset Acquisition</b> |           |                |
|--------------------------|-----------|----------------|
|                          | <b>\$</b> | <b>% Spent</b> |
| YTD Actual               | \$0.38 M  |                |
| Adopted Budget           | \$1.04 M  | (63.4%)        |

Refer to 5 - Capital Acquisitions

| <b>Capital Grants</b> |           |                   |
|-----------------------|-----------|-------------------|
|                       | <b>\$</b> | <b>% Received</b> |
| YTD Actual            | \$0.37 M  |                   |
| Adopted Budget        | \$4.07 M  | (90.8%)           |

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

| <b>Amount attributable to financing activities</b> |                       |                       |                        |
|--|-----------------------|-----------------------|------------------------|
| <b>Adopted Budget</b>                              | <b>YTD Budget (a)</b> | <b>YTD Actual (b)</b> | <b>Var. \$ (b)-(a)</b> |
| \$1.43 M   | (\$0.05 M)            | (\$0.08 M)            | (\$0.03 M)             |

Refer to Statement of Financial Activity

| <b>Borrowings</b>    |            |
|----------------------|------------|
| Principal repayments | (\$0.05 M) |
| Interest expense     | (\$0.01 M) |
| Principal due        | \$0.53 M   |

Refer to 10 - Borrowings

| <b>Reserves</b>  |          |
|------------------|----------|
| Reserves balance | \$1.65 M |
| Net Movement     | \$0.03 M |

Refer to 4 - Cash Reserves

| <b>Lease Liability</b> |            |
|------------------------|------------|
| Principal repayments   | (\$0.00 M) |
| Interest expense       | (\$0.00 M) |
| Principal due          | \$0.02 M   |

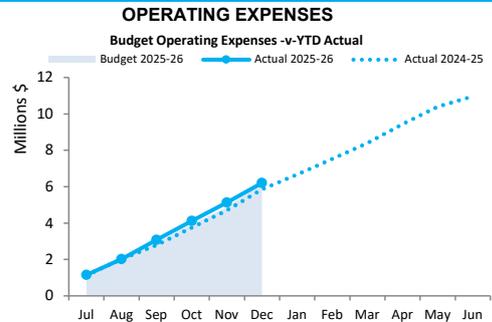
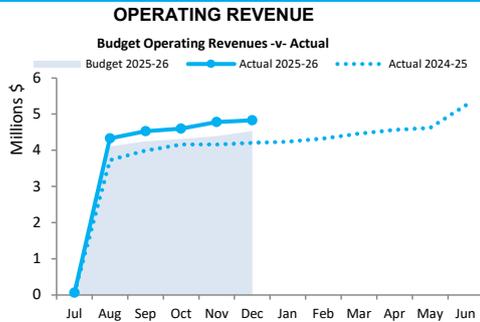
Refer to Note 11 - Lease Liabilities

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

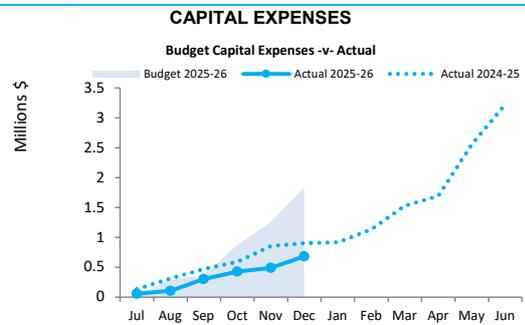
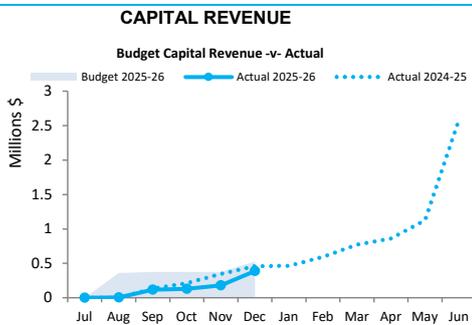
**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 KEY INFORMATION - GRAPHICAL**

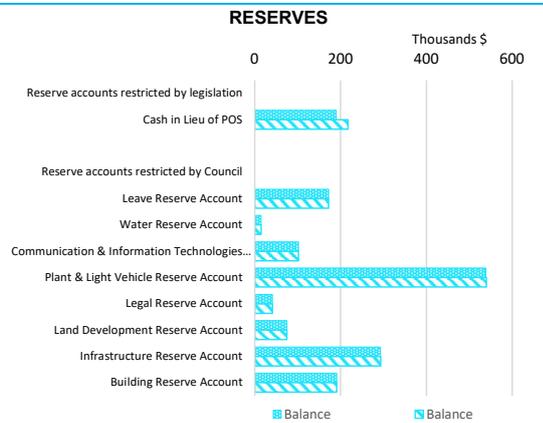
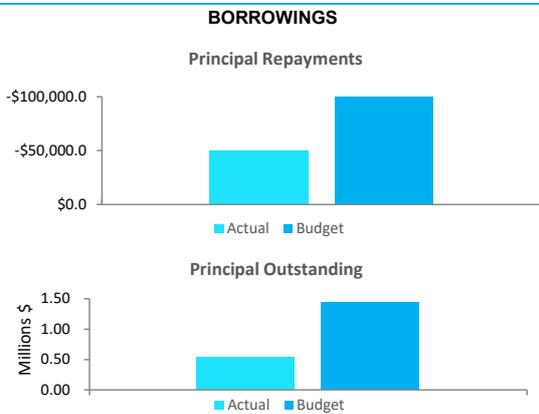
**OPERATING ACTIVITIES**



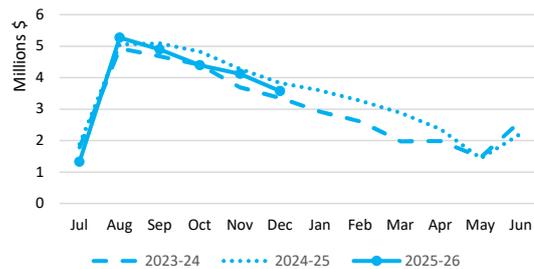
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

| Description                                      | Classification            | Unrestricted     | Reserve Accounts | Total            | Trust        | Institution                 |
|--|---------------------------|------------------|------------------|------------------|--------------|-----------------------------|
|  |                           | \$               | \$               | \$               | \$           |                             |
| Cash on hand                                     | Cash and cash equivalents | 700              | 0                | 700              |              |                             |
| Municipal Account                                | Cash and cash equivalents | 2,420,535        | 0                | 2,420,535        |              | Westpac Banking Corporation |
| Municipal Investment Account                     | Cash and cash equivalents | 2,325,463        | 0                | 2,325,463        |              | Westpac Banking Corporation |
| Trust Account                                    | Cash and cash equivalents | 0                | 0                | 0                | 6,494        | Westpac Banking Corporation |
| Leave Reserve                                    | Cash and cash equivalents | 1                | 172,073          | 172,074          |              | Westpac Banking Corporation |
| Water Reserve                                    | Cash and cash equivalents | 0                | 14,790           | 14,790           |              | Westpac Banking Corporation |
| Communication & Information Technologies Reserve | Cash and cash equivalents | 0                | 102,091          | 102,091          |              | Westpac Banking Corporation |
| Plant & Light Vehicle Reserve                    | Cash and cash equivalents | 0                | 539,820          | 539,820          |              | Westpac Banking Corporation |
| Legal Reserve                                    | Cash and cash equivalents | 0                | 41,570           | 41,570           |              | Westpac Banking Corporation |
| Land Development Reserve                         | Cash and cash equivalents | 0                | 74,868           | 74,868           |              | Westpac Banking Corporation |
| Infrastructure Reserve                           | Cash and cash equivalents | 0                | 293,748          | 293,748          |              | Westpac Banking Corporation |
| Building Reserve                                 | Cash and cash equivalents | 0                | 191,268          | 191,268          |              | Westpac Banking Corporation |
| Cash in Lieu of POS Reserve                      | Cash and cash equivalents | 0                | 217,039          | 217,039          |              | Westpac Banking Corporation |
| <b>Total</b>                                     |                           | <b>4,746,699</b> | <b>1,647,267</b> | <b>6,393,966</b> | <b>6,494</b> |                             |
| <b>Comprising</b>                                |                           |                  |                  |                  |              |                             |
| Cash and cash equivalents                        |                           | 4,746,699        | 1,647,267        | 6,393,966        | 6,494        |                             |
|  |                           | <b>4,746,699</b> | <b>1,647,267</b> | <b>6,393,966</b> | <b>6,494</b> |                             |

**KEY INFORMATION**

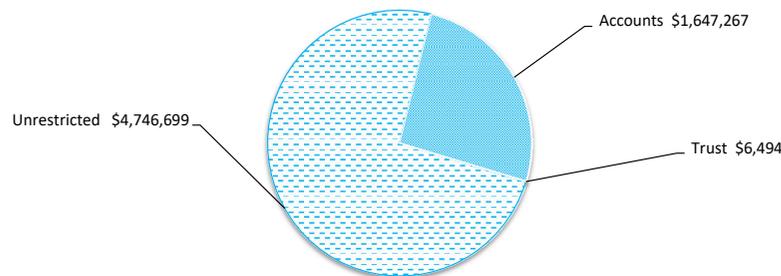
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 RESERVE ACCOUNTS**

| Reserve account name                              | Budget           |                  |                   |                  | Actual           |                  |                   |                  |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|
|   | Opening Balance  | Transfers In (+) | Transfers Out (-) | Closing Balance  | Opening Balance  | Transfers In (+) | Transfers Out (-) | Closing Balance  |
|   | \$               | \$               | \$                | \$               | \$               | \$               | \$                | \$               |
| <b>Reserve accounts restricted by legislation</b> |                  |                  |                   |                  |                  |                  |                   |                  |
| Cash in Lieu of POS                               | 189,678          | 0                | (217,000)         | (27,322)         | 189,678          | 27,361           | 0                 | 217,039          |
| <b>Reserve accounts restricted by Council</b>     |                  |                  |                   |                  |                  |                  |                   |                  |
| Leave Reserve Account                             | 171,814          | 2,000            | 0                 | 173,814          | 171,817          | 257              | 0                 | 172,074          |
| Water Reserve Account                             | 14,770           | 200              | 0                 | 14,970           | 14,770           | 20               | 0                 | 14,790           |
| Communication & Information Technologies Res      | 101,939          | 1,200            | (65,000)          | 38,139           | 101,939          | 152              | 0                 | 102,091          |
| Plant & Light Vehicle Reserve Account             | 538,365          | 286,500          | (532,000)         | 292,865          | 538,365          | 1,455            | 0                 | 539,820          |
| Legal Reserve Account                             | 41,513           | 500              | 0                 | 42,013           | 41,513           | 57               | 0                 | 41,570           |
| Land Development Reserve Account                  | 74,756           | 900              | (70,000)          | 5,656            | 74,756           | 112              | 0                 | 74,868           |
| Infrastructure Reserve Account                    | 292,956          | 4,000            | 0                 | 296,956          | 292,956          | 792              | 0                 | 293,748          |
| Building Reserve Account                          | 190,983          | 2,500            | 0                 | 193,483          | 190,983          | 285              | 0                 | 191,268          |
|   | <b>1,616,774</b> | <b>297,800</b>   | <b>(884,000)</b>  | <b>1,030,574</b> | <b>1,616,777</b> | <b>30,491</b>    | <b>0</b>          | <b>1,647,268</b> |

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

| Capital acquisitions                                  | Adopted          |                  | YTD Actual     | YTD Variance       |
|---|------------------|------------------|----------------|--------------------|
|   | Budget           | YTD Budget       |                |                    |
|   | \$               | \$               | \$             | \$                 |
| Land - freehold land                                  | 526,012          | 0                | 0              | 0                  |
| Buildings - specialised                               | 3,394,234        | 313,234          | 99,475         | (213,759)          |
| Plant and equipment                                   | 1,156,531        | 596,531          | 200,371        | (396,160)          |
| Tools and equipment                                   | 23,000           | 0                | 0              | 0                  |
| <b>Acquisition of property, plant and equipment</b>   | <b>5,099,777</b> | <b>909,765</b>   | <b>299,846</b> | <b>(609,919)</b>   |
| Infrastructure - roads                                | 1,042,019        | 928,319          | 381,337        | (546,982)          |
| <b>Acquisition of infrastructure</b>                  | <b>1,042,019</b> | <b>928,319</b>   | <b>381,337</b> | <b>(546,982)</b>   |
| <b>Total of PPE and Infrastructure.</b>               | <b>6,141,796</b> | <b>1,838,084</b> | <b>681,183</b> | <b>(1,156,901)</b> |
| <b>Total capital acquisitions</b>                     | <b>6,141,796</b> | <b>1,838,084</b> | <b>681,183</b> | <b>(1,156,901)</b> |
| <b>Capital Acquisitions Funded By:</b>                |                  |                  |                |                    |
| Capital grants and contributions                      | 4,071,271        | 511,685          | 374,941        | (136,744)          |
| Borrowings  | 950,000          | 0                | 0              | 0                  |
| Other (disposals & C/Fwd)                             | 443,600          | 14,000           | 12,773         | (1,227)            |
| Reserve accounts                                      |                  |                  |                |                    |
| Cash in Lieu of POS                                   | 217,000          | 0                | 0              | 0                  |
| Communication & Information Technologies Reserve Acco | 65,000           | 0                | 0              | 0                  |
| Plant & Light Vehicle Reserve Account                 | 245,500          | 0                | 0              | 0                  |
| Land Development Reserve Account                      | 70,000           | 0                | 0              | 0                  |
| Contribution - operations                             | 79,425           | 1,312,399        | 293,469        | (1,018,930)        |
| <b>Capital funding total</b>                          | <b>6,141,796</b> | <b>1,838,084</b> | <b>681,183</b> | <b>(1,156,901)</b> |

**KEY INFORMATION**

**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**

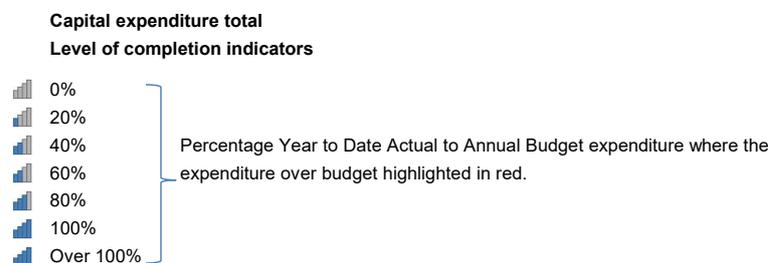
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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.

**SHIRE OF CHAPMAN VALLEY**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED**



| Ledger/Job | Account Description  | Adopted          |                  |                | Variance           |
|------------|--|------------------|------------------|----------------|--------------------|
|            |  | Budget           | YTD Budget       | YTD Actual     | (Under)/Over       |
|            |  | \$               | \$               | \$             | \$                 |
| 2264       | Purchase Land - Lot 1 Richards Road for Public Open Space  | 526,012          | 0                | 0              | (526,012)          |
| 2644/1038  | Nanson Showgrounds Capital Renewal                         | 20,000           | 20,000           | 0              | (20,000)           |
| 2644/1072  | Bill Hemsley Park Precinct                                 | 80,000           | 15,000           | 0              | (80,000)           |
| 2644/1081  | Disaster Recovery Centre Nabawa                            | 2,875,000        | 0                | 19,620         | (2,855,380)        |
| 2644/1185  | Nanson Showgrounds Precinct Power Upgrades                 | 20,000           | 0                | 0              | (20,000)           |
| 2834/1003  | Yuna Community Center Solar Hws                            | 10,000           | 10,000           | 0              | (10,000)           |
| 2834/1004  | Yuna Community Centre Water Cooler                         | 5,000            | 0                | 0              | (5,000)            |
| 2834/1005  | Nabawa Oval  | 35,000           | 0                | 0              | (35,000)           |
| 2834/1112  | Nabawa Recreation Centre Water Cooler                      | 5,000            | 0                | 0              | (5,000)            |
| 2834/1113  | Nanson Golf Club   | 10,000           | 0                | 0              | (10,000)           |
| 2834/1114  | Centenary Park Capital Works Program                       | 20,000           | 0                | 0              | (20,000)           |
| 2834/1115  | Nabawa Depot Gardeners Shed Capital Works Program Building | 34,000           | 0                | 0              | (34,000)           |
| 2844       | Hydraulic Platform   | 12,000           | 0                | 0              | (12,000)           |
| 3114/C01   | Durawah Road   | 574,313          | 504,824          | 94,941         | (479,372)          |
| 3114/C10   | Nanson Howatharra Rd Reseal - Capital Renewal              | 0                | 0                | 30,750         | 30,750             |
| 3114/C82   | Nabawa Yetna Road  | 467,706          | 423,495          | 255,646        | (212,060)          |
| 3264       | Depot Construction   | 268,234          | 268,234          | 79,855         | (188,379)          |
| 3554       | Plant Replacement Program*                                 | 1,071,531        | 596,531          | 200,371        | (871,160)          |
| 3584       | Depot Equipment  | 11,000           | 0                | 0              | (11,000)           |
| 3604/1054  | Chapman Valley Museum Precinct                             | 12,000           | 0                | 0              | 0                  |
| 4274/1191  | Water Supply Sources (Roadworks)                           | 35,000           | 0                | 0              | 0                  |
| 7074/1184  | Coronation Beach Road Standpipe                            | 50,000           | 0                | 0              | 0                  |
|            |  | <b>6,141,796</b> | <b>1,838,084</b> | <b>681,183</b> | <b>(5,363,613)</b> |

**\*Plant Replacement Schedule - Breakdown**

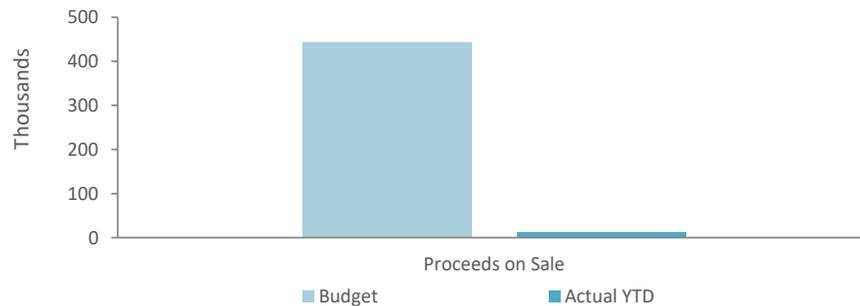
| Asset Code | Plant Description   | Budget           | Actual         | Variance         |
|------------|---|------------------|----------------|------------------|
|            |   | \$               | \$             | (Under)/Over     |
| MV46       | Toyota RAV4 SXE (Manager of Finance & Corporate Services) | 48,733           | 44,291         | (4,442)          |
| MV47       | Toyota Landcruiser GXL (Chief Executive Officer)          | 105,645          | 98,500         | (7,145)          |
| MV48       | Toyota Hilux SR5 (Deputy Chief Executive Officer)         | 60,000           | 57,580         | (2,420)          |
| TBC        | Replacement Tipper Truck (Works Services)                 | 110,000          | 0              | (110,000)        |
| TBC        | Replacement Multi Tyred Roller (Works Services)           | 70,000           | 0              | (70,000)         |
| TBC        | Replacement Caterpillar Skid Steer (Works Services)       | 193,000          | 0              | (193,000)        |
| TBC        | Replacement Side Tipping Trailer (Works Services)         | 150,000          | 0              | (150,000)        |
| TBC        | Replacement 4x4 Ute (Works Services)                      | 55,000           | 0              | (55,000)         |
| TBC        | Replacement 4x4 Ute (Works Supervisor)                    | 55,000           | 0              | (55,000)         |
| TBC        | Replacement SUV (Chief Executive Officer)                 | 95,000           | 0              | (95,000)         |
| TBC        | Replacement 4x4 Ute (Manager of Works & Services)         | 69,153           | 0              | (69,153)         |
| TBC        | Replacement 4x4 Ute (Manager of Works & Services)         | 60,000           | 0              | (60,000)         |
|            |   | <b>1,071,531</b> | <b>200,371</b> | <b>(871,160)</b> |

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

**6 DISPOSAL OF ASSETS**

| Asset Ref.                 | Asset description                       | Budget         |                |                |                | YTD Actual     |               |          |                |
|----------------------------|---|----------------|----------------|----------------|----------------|----------------|---------------|----------|----------------|
|                            |   | Net Book Value | Proceeds       | Profit         | (Loss)         | Net Book Value | Proceeds      | Profit   | (Loss)         |
|                            |   | \$             | \$             | \$             | \$             | \$             | \$            | \$       | \$             |
| <b>Plant and equipment</b> |   |                |                |                |                |                |               |          |                |
| MV13                       | 2015 Isuzu 450 Tipper Truck             | 4,300          | 35,000         | 30,700         | 0              | 0              | 0             | 0        | 0              |
| 51                         | 1976 Multi Tyred Roller                 | 150            | 1,100          | 950            | 0              | 0              | 0             | 0        | 0              |
| PE18                       | 2016 Caterpillar 236D Skid Steer        | 5,100          | 30,000         | 24,900         | 0              | 0              | 0             | 0        | 0              |
| 343                        | 2008 Howard Porter Side Tipping Trailer | 2,600          | 30,000         | 27,400         | 0              | 0              | 0             | 0        | 0              |
| MV26                       | 2020 Mitsubishi Triton GLX              | 18,000         | 35,000         | 17,000         | 0              | 0              | 0             | 0        | 0              |
| MV25                       | 2020 Toyota Hilux SR                    | 17,000         | 45,000         | 28,000         | 0              | 0              | 0             | 0        | 0              |
| MV29                       | 2020 Toyota Prado GXL                   | 37,000         | 37,500         | 500            | 0              | 0              | 0             | 0        | 0              |
| MV30                       | Ford Ranger (2020) XLT 3.2L             | 33,650         | 55,000         | 21,350         | 0              | 0              | 0             | 0        | 0              |
| MV24                       | 2020 Ford Ranger 4x4 Duel Cab           | 21,000         | 14,000         | 0              | (7,000)        | 18,723         | 12,773        | 0        | (5,950)        |
| MV14                       | 2016 Ford PX Ranger Dual Cab            | 3,800          | 16,000         | 12,200         | 0              | 0              | 0             | 0        | 0              |
| MV47                       | 2025 Landcruiser 300                    | 90,000         | 90,000         | 0              | 0              | 0              | 0             | 0        | 0              |
| TBC                        | 2025 Toyota Hilux SR                    | 55,000         | 55,000         | 0              | 0              | 0              | 0             | 0        | 0              |
|                            |   | <b>287,600</b> | <b>443,600</b> | <b>163,000</b> | <b>(7,000)</b> | <b>18,723</b>  | <b>12,773</b> | <b>0</b> | <b>(5,950)</b> |

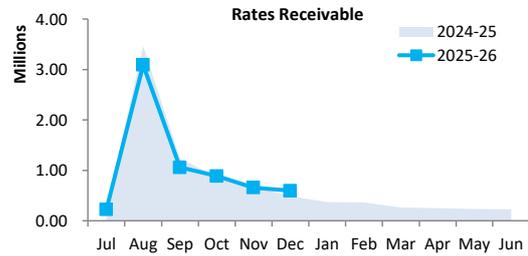


**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

| Rates receivable              | 30 Jun 2025    | 31 Dec 2025    |
|-------------------------------|----------------|----------------|
|                               | \$             | \$             |
| Opening arrears previous year | 179,273        | 227,287        |
| Levied this year              | 3,181,495      | 3,340,334      |
| Less - collections to date    | (3,133,481)    | (2,970,592)    |
| <b>Net rates collectable</b>  | <b>227,287</b> | <b>597,029</b> |
| % Collected                   | 93.2%          | 83.3%          |



| Receivables - general                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total         |
|--|--------|---------|---------|---------|----------|---------------|
|  | \$     | \$      | \$      | \$      | \$       | \$            |
| Receivables - general                        | (1)    | 12,093  | 110     | 680     | 4,037    | 16,919        |
| Percentage                                   | 0.0%   | 71.5%   | 0.7%    | 4.0%    | 23.9%    |               |
| <b>Balance per trial balance</b>             |        |         |         |         |          |               |
| Trade receivables                            |        |         |         |         |          | 16,919        |
| GST receivable                               |        |         |         |         |          | 0             |
| <b>Total receivables general outstanding</b> |        |         |         |         |          | <b>16,919</b> |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

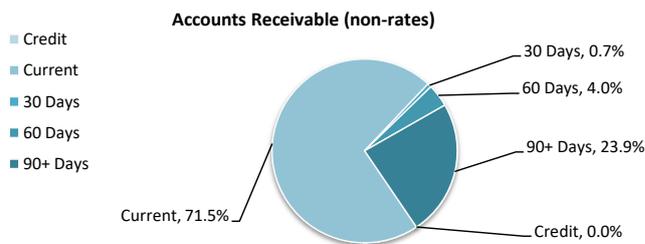
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Classification and subsequent measurement**

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

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



**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

|   | Opening<br>Balance<br>1 July 2025 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>31 December 2025 |
|---|-----------------------------------|-------------------|--------------------|--|
|   | \$                                | \$                | \$                 | \$                                     |
| <b>Other current assets</b>                               |                                   |                   |                    |  |
| <b>Inventory</b>  |                                   |                   |                    |  |
| Inventories - Diesel fuel                                 | 4,019                             | 5,798             | (4,957)            | 4,860                                  |
| <b>Other assets</b>                                       |                                   |                   |                    |  |
| Prepayments   | 54,752                            | 19,604            | (44,950)           | 29,406                                 |
| <b>Total other current assets</b>                         | <b>58,771</b>                     | <b>25,402</b>     | <b>(49,907)</b>    | <b>34,266</b>                          |
| <b>Amounts shown above include GST (where applicable)</b> |                                   |                   |                    |  |

**KEY INFORMATION**

**Inventory**

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  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

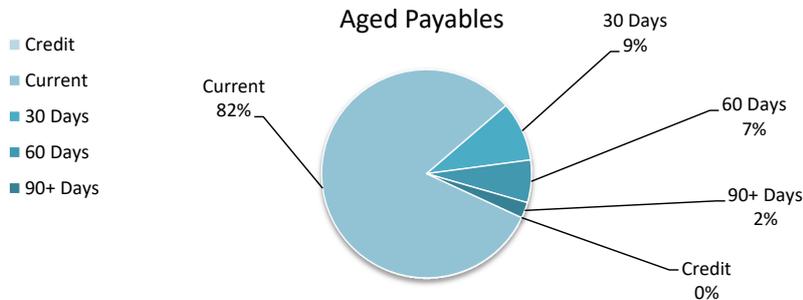
**9 PAYABLES**

| <b>Payables - general</b>                 | <b>Credit</b> | <b>Current</b> | <b>30 Days</b> | <b>60 Days</b> | <b>90+ Days</b> | <b>Total</b>   |
|---|---------------|----------------|----------------|----------------|-----------------|----------------|
|   | \$            | \$             | \$             | \$             | \$              | \$             |
| Payables - general                        | 0             | 155,322        | 17,601         | 12,560         | 4,670           | 190,153        |
| Percentage                                | 0.0%          | 81.7%          | 9.3%           | 6.6%           | 2.5%            |                |
| <b>Balance per trial balance</b>          |               |                |                |                |                 |                |
| Sundry creditors                          |               |                |                |                |                 | 190,153        |
| ATO liabilities                           |               |                |                |                |                 | 42,346         |
| Receipts in advance                       |               |                |                |                |                 | 50,378         |
| Bonds and deposits held                   |               |                |                |                |                 | 102,268        |
| <b>Total payables general outstanding</b> |               |                |                |                |                 | <b>385,145</b> |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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 normally 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.



SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

| Information on borrowings<br>Particulars | Loan No. | New Loans      |          |                | Principal Repayments |                  | Principal Outstanding |                  | Interest Repayments |                 |
|--|----------|----------------|----------|----------------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
|  |          | 1 July 2025    | Actual   | Budget         | Actual               | Budget           | Actual                | Budget           | Actual              | Budget          |
|  |          | \$             | \$       | \$             | \$                   | \$               | \$                    | \$               | \$                  | \$              |
| Depot Building                           | 99       | 245,786        | 0        | 0              | (11,013)             | (22,298)         | 234,773               | 223,488          | (5,628)             | (11,848)        |
| Road Plant Capital                       | 100      | 335,306        | 0        | 0              | (38,644)             | (78,181)         | 296,662               | 257,125          | (7,185)             | (14,581)        |
| Disaster Recovery Centre                 | 101      | 0              | 0        | 500,000        | 0                    | 0                | 0                     | 500,000          | 0                   | 0               |
| Road Plant Capital                       | 102      | 0              | 0        | 450,000        | 0                    | 0                | 0                     | 450,000          | 0                   | 0               |
| <b>Total</b>                             |          | <b>581,092</b> | <b>0</b> | <b>950,000</b> | <b>(49,657)</b>      | <b>(100,479)</b> | <b>531,435</b>        | <b>1,430,613</b> | <b>(12,813)</b>     | <b>(26,429)</b> |
| Current borrowings                       |          | 100,479        |          |                |                      |                  | 100,478               |                  |                     |                 |
| Non-current borrowings                   |          | 480,613        |          |                |                      |                  | 430,957               |                  |                     |                 |
|  |          | <b>581,092</b> |          |                |                      |                  | <b>531,435</b>        |                  |                     |                 |

All debenture repayments were financed by general purpose revenue.

New borrowings 2025-26

| Particulars              | Amount Borrowed |                | Institution | Loan Type  | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) |          | Balance Unspent |
|--------------------------|-----------------|----------------|-------------|------------|------------|--------------------------|---------------|---------------|----------|-----------------|
|                          | Actual          | Budget         |             |            |            |                          |               | Actual        | Budget   |                 |
|                          | \$              | \$             |             |            |            | %                        | \$            | \$            | \$       |                 |
| Disaster Recovery Centre | 0               | 500,000        | WATC        | Fixed Rate | 10         | 129,715                  | 4.61          | 0             | 0        | 0               |
| Road Plant Capital       | 0               | 450,000        | WATC        | Fixed Rate | 4          | 47,917                   | 4.61          | 0             | 0        | 0               |
|                          | <b>0</b>        | <b>950,000</b> |             |            |            | <b>177,632</b>           |               | <b>0</b>      | <b>0</b> | <b>0</b>        |

KEY INFORMATION

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.

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**FINANCING ACTIVITIES**

**11 LEASE LIABILITIES**

**Movement in carrying amounts**

| Information on leases<br>Particulars | Lease No. | New Leases    |          |          | Principal Repayments |                | Principal Outstanding |               | Interest Repayments |              |
|--------------------------------------|-----------|---------------|----------|----------|----------------------|----------------|-----------------------|---------------|---------------------|--------------|
|                                      |           | 1 July 2025   | Actual   | Budget   | Actual               | Budget         | Actual                | Budget        | Actual              | Budget       |
|                                      |           | \$            | \$       | \$       | \$                   | \$             | \$                    | \$            | \$                  | \$           |
| Nabawa Fuel Station                  | LE01      | 26,220        | 0        | 0        | (4,229)              | (4,152)        | 21,991                | 22,068        | (317)               | (390)        |
| <b>Total</b>                         |           | <b>26,220</b> | <b>0</b> | <b>0</b> | <b>(4,229)</b>       | <b>(4,152)</b> | <b>21,991</b>         | <b>22,068</b> | <b>(317)</b>        | <b>(390)</b> |
| Current lease liabilities            |           | 8,517         |          |          |                      |                | 8,517                 |               |                     |              |
| Non-current lease liabilities        |           | 17,703        |          |          |                      |                | 17,703                |               |                     |              |
|                                      |           | <b>26,220</b> |          |          |                      |                | <b>26,220</b>         |               |                     |              |

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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 asset 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 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 classified as short-term leases (i.e. a lease with a remaining 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.

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

**12 OTHER CURRENT LIABILITIES**

|  | Note | Opening<br>Balance<br>1 July 2025<br>\$ | Liability<br>transferred<br>from/(to)<br>non current<br>\$ | Liability<br>Increase<br>\$ | Liability<br>Reduction<br>\$ | Closing<br>Balance<br>31 December 2025<br>\$ |
|--|------|---|--|-----------------------------|------------------------------|--|
| <b>Other current liabilities</b>       |      |   |  |                             |                              |  |
| <b>Other liabilities</b>               |      |   |  |                             |                              |  |
| Grants/contributions liability         |      | 1,043,711                               | 0  | 1,570,079                   | (1,174,819)                  | 1,438,971                                    |
| <b>Total other liabilities</b>         |      | 1,043,711                               | 0  | 1,570,079                   | (1,174,819)                  | 1,438,971                                    |
| <b>Employee Related Provisions</b>     |      |   |  |                             |                              |  |
| Provision for annual leave             |      | 307,127                                 | 0  | 0                           | 0                            | 307,127                                      |
| Provision for long service leave       |      | 256,511                                 | 0  | 0                           | 0                            | 256,511                                      |
| <b>Total Provisions</b>                |      | 563,638                                 | 0  | 0                           | 0                            | 563,638                                      |
| <b>Total other current liabilities</b> |      | <b>1,607,349</b>                        | <b>0</b>   | <b>1,570,079</b>            | <b>(1,174,819)</b>           | <b>2,002,609</b>                             |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**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 calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES**

**13 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Provider   | Unspent grant, subsidies and contributions liability |                |                  |               |               | Grants, subsidies and contributions revenue |                |                |
|--|--|----------------|------------------|---------------|---------------|---|----------------|----------------|
|  | Liability  | Increase in    | Decrease in      | Liability     | Current       | Adopted                                     | YTD            | YTD            |
|  | 1 July 2025  | Liability      | Liability        | 31 Dec 2025   | Liability     | Budget                                      | Budget         | Revenue        |
|  | \$   | \$             | (As revenue)     | \$            | \$            | \$  | \$             | \$             |
| <b>Grants and subsidies</b>                              |  |                |                  |               |               |   |                |                |
| #0233 - Financial Assistance Grants (Local Road Funding) | 0  | 175,313        | (175,313)        | 0             | 0             | 387,970                                     | 193,984        | 175,313        |
| #0253 - Financial Assistance Grants (General Purpose)    | 0  | 126,097        | (126,097)        | 0             | 0             | 22,953                                      | 11,476         | 126,097        |
| #0733 - DFES Grant Income                                | 0  | 19,300         | (19,300)         | 0             | 0             | 38,500                                      | 12,832         | 19,300         |
| #0743 - Western Power Bushfire Volunteers Grant          | 929  | 0              | 0                | 929           | 929           | 0   | 0              | 0              |
| #2983 - LBW Trust Library Grant                          | 0  | 2,500          | 0                | 2,500         | 2,500         | 0   | 0              | 0              |
| #3103 - DFES Community Benefit Fund                      | 92,782   | 0              | (40,796)         | 51,986        | 51,986        | 0   | 0              | 40,796         |
| #3103 - Backroads Gravel Bike Race                       | 0  | 50,000         | (50,000)         | 0             | 0             | 50,000                                      | 50,000         | 50,000         |
| #3103 - Streets Alive                                    | 0  | 0              | 0                | 0             | 0             | 5,000                                       | 0              | 0              |
| #3103 - Thank a Volunteer                                | 0  | 1,000          | 0                | 1,000         | 1,000         | 1,000                                       | 1,000          | 0              |
| #3103 - FRRR - In a Good Place Grant                     | 0  | 14,286         | 0                | 14,286        | 14,286        | 0   | 0              | 0              |
| #3143 - Mainroads WA Direct Grant                        | 0  | 193,980        | (193,980)        | 0             | 0             | 193,980                                     | 193,980        | 193,980        |
| #3163 - Regional Road Funding                            | 0  | 120,000        | (120,000)        | 0             | 0             | 0   | 0              | 120,000        |
|  | <b>93,711</b>  | <b>702,476</b> | <b>(725,486)</b> | <b>70,701</b> | <b>70,701</b> | <b>699,403</b>                              | <b>463,272</b> | <b>725,486</b> |
| <b>Contributions</b>                                     |  |                |                  |               |               |   |                |                |
| #0061 - Ex Gratia Rates                                  | 0  | 10,343         | (10,343)         | 0             | 0             | 10,294                                      | 10,294         | 10,343         |
| #0244 - POS Contributions                                | 0  | 27,054         | (27,054)         | 0             | 0             | 0   | 0              | 27,054         |
| #0343 - Developer Contributions                          | 0  | 2,500          | (2,500)          | 0             | 0             | 24,637                                      | 0              | 2,500          |
| #2883 - CV Football Club Electronic Scoreboard           | 0  | 9,000          | (9,000)          | 0             | 0             | 0   | 0              | 9,000          |
| #2923 - Dolby Creek Management Plan Contribution         | 0  | 0              | 0                | 0             | 0             | 1,500                                       | 0              | 0              |
| #3393 - Hudson Resources Contribution                    | 0  | 0              | 0                | 0             | 0             | 19,000                                      | 19,000         | 0              |
| #4513 - Diesel Fuel Rebate                               | 0  | 24,541         | (24,541)         | 0             | 0             | 49,000                                      | 24,498         | 24,541         |
| #5043 - Reimbursement of Insurance Claims                | 0  | 954            | (954)            | 0             | 0             | 0   | 0              | 954            |
|  | <b>0</b>   | <b>74,392</b>  | <b>(74,392)</b>  | <b>0</b>      | <b>0</b>      | <b>104,431</b>                              | <b>53,792</b>  | <b>74,392</b>  |
| <b>TOTALS</b>  | <b>93,711</b>  | <b>776,868</b> | <b>(799,878)</b> | <b>70,701</b> | <b>70,701</b> | <b>803,834</b>                              | <b>517,064</b> | <b>799,878</b> |

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**INVESTING ACTIVITIES**

**14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Provider  | Capital grant/contribution liabilities |                |                  |                  | Capital grants, subsidies and contributions revenue |                  |                |                |
|---|--|----------------|------------------|------------------|---|------------------|----------------|----------------|
|   | Liability                              | Increase in    | Decrease in      | Liability        | Current   | Adopted          | YTD            | YTD            |
|   | 1 July 2025                            | Liability      | Liability        | 31 Dec 2025      | Liability   | Budget           | Budget         | Revenue        |
|   | \$                                     | \$             | (As revenue)     | \$               | \$  | \$               | \$             | \$             |
| <b>Capital grants and subsidies</b>                     |  |                |                  |                  |   |                  |                |                |
| #2803 - LRCIP Phase 4A                                  | 0                                      | 0              | 0                | 0                | 0   | 19,699           | 0              | 0              |
| #3153 - LRCIP Phase 4B                                  | 0                                      | 0              | 0                | 0                | 0   | 210,792          | 0              | 0              |
| #3173 - Regional Road Funding                           | 0                                      | 633,211        | (214,941)        | 418,270          | 418,270   | 900,000          | 511,685        | 214,941        |
| #3193 - Roads to Recovery Funding                       | 0                                      | 160,000        | (160,000)        | 0                | 0   | 525,780          | 0              | 160,000        |
| #3423 - DFES Local Government Resilience Fund           | 500,000                                | 0              | 0                | 500,000          | 500,000   | 500,000          | 0              | 0              |
| #3423 - DFES Disaster Ready Fund                        | 450,000                                | 0              | 0                | 450,000          | 450,000   | 900,000          | 0              | 0              |
| #3423 - Community Sporting & Recreation Facilities Fund | 0                                      | 0              | 0                | 0                | 0   | 925,000          | 0              | 0              |
| #3423 - WA Football Commission                          | 0                                      | 0              | 0                | 0                | 0   | 50,000           | 0              | 0              |
| #3433 - Water Supply Grant Funding                      | 0                                      | 0              | 0                | 0                | 0   | 25,000           | 0              | 0              |
| #4764 - Water Supply Grant Funding                      | 0                                      | 0              | 0                | 0                | 0   | 15,000           | 0              | 0              |
|   | <b>950,000</b>                         | <b>793,211</b> | <b>(374,941)</b> | <b>1,368,270</b> | <b>1,368,270</b>                                    | <b>4,071,271</b> | <b>511,685</b> | <b>374,941</b> |

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2025**

**15 TRUST FUND**

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

| Description                | Opening<br>Balance<br>1 July 2025 | Amount<br>Received | Amount<br>Paid  | Closing<br>Balance<br>31 December 2025 |
|----------------------------|-----------------------------------|--------------------|-----------------|--|
|                            | \$                                | \$                 | \$              | \$                                     |
| CTF Levies                 | 3,653                             | 5,367              | (5,992)         | 3,028                                  |
| Building Commission Levies | 3,647                             | 5,928              | (7,129)         | 2,446                                  |
| Nomination Deposits        | 0                                 | 600                | 0               | 600                                    |
| Unclaimed Monies           | 50                                | 838                | (468)           | 420                                    |
|                            | <b>7,350</b>                      | <b>12,733</b>      | <b>(13,589)</b> | <b>6,494</b>                           |

| List of Accounts Paid - December 2025 |            |   |  |               |
|---------------------------------------|------------|---|--|---------------|
| Chq/EFT                               | Date       | Name  | Description  | Amount        |
| EFT30829                              | 04/12/2025 | Synergy   | Electricity charges  | -\$ 5,431.88  |
| EFT30830                              | 04/12/2025 | Telstra Limited   | Telephone Charges and TIMS SMS Messaging   | -\$ 1,309.38  |
| EFT30831                              | 04/12/2025 | DADAA Ltd   | Bond Venue Hire Refund   | -\$ 530.00    |
| EFT30832                              | 04/12/2025 | Donna Chapman   | Bond Venue Hire Refund   | -\$ 530.00    |
| EFT30833                              | 04/12/2025 | Baba Marda Road Services  | M34 - Provide traffic management for linemarking   | -\$ 3,083.08  |
| EFT30834                              | 04/12/2025 | Bolts R Us  | Road Signs Expense - Various Bolts   | -\$ 402.04    |
| EFT30835                              | 04/12/2025 | Complete Office Supplies  | Cleaning Supplies for various Shire buildings  | -\$ 833.72    |
| EFT30836                              | 04/12/2025 | Crest Integrations Pty Ltd tas IQTech Solutions                       | Printing charges   | -\$ 410.57    |
| EFT30837                              | 04/12/2025 | Department Of Fire And Emergency Services                             | MONTHLY FESA LEVY RETURN - ESLB 2nd Qtr Contribution   | -\$ 30,715.20 |
| EFT30838                              | 04/12/2025 | Glenfield Fresh IGA   | Staff amenities  | -\$ 8.34      |
| EFT30839                              | 04/12/2025 | Hersey's Safety Pty Ltd   | RC19 - Spray Paint, PPE items, Cut off Disc, Rags, Permanent Marker, Duct Tape, Repellent, Magic Trees, Cable Ties, Hammer, Flag Bunting, Lens Cleaner, Measuring Jugs, Funnels, Dry Graphite, Wire Brush and Litter Picker  | -\$ 1,985.61  |
| EFT30840                              | 04/12/2025 | Hydestarz Pty Ltd tas Geraldton Mower & Repair Specialists            | P1924 - Parts  | -\$ 360.00    |
| EFT30841                              | 04/12/2025 | JA Diesel Pty Ltd   | P72; P102; P104; P111; P7725; P74; P85; P63; P7723; P86 - Service; P85; P110 - Service and Parts; P98 - Parts and Repairs; P76 - Repairs, P7723; P918 - Service and Repairs  | -\$ 4,793.80  |
| EFT30842                              | 04/12/2025 | ML Communications   | Diagnose and repair CCTV system after building upgade at Nanson Showgrounds; RC19 - Hire of RTK drone for survey pickup  | -\$ 8,870.02  |
| EFT30843                              | 04/12/2025 | MOD Designs   | Gardening services and Cleaning for various Shire buildings  | -\$ 3,880.00  |
| EFT30844                              | 04/12/2025 | MODESCO Pty Ltd t/as Design Catering                                  | Supply Meeting Refreshments  | -\$ 316.25    |
| EFT30845                              | 04/12/2025 | Midwest Aero Medical Air Ambulance Pty Ltd                            | Pre-employment Medical   | -\$ 649.77    |
| EFT30846                              | 04/12/2025 | Moody L&K PTY LTD T/A Geraldton Lock & Key                            | 2x PO Box replacement keys cut   | -\$ 15.40     |
| EFT30847                              | 04/12/2025 | Paywise Pty Ltd   | Employee Novated Lease Arrangements  | -\$ 1,191.14  |
| EFT30848                              | 04/12/2025 | QHSE INTEGRATED SOLUTIONS PTY LTD t/as Skytrust Intelligence System   | Skytrust Intelligence System Tier 2 - Core Monthly Subscription and Online Induction & Training  | -\$ 493.90    |
| EFT30849                              | 04/12/2025 | Refuel Australia  | Purchase of fuel for Shire Operations  | -\$ 1,950.00  |
| EFT30850                              | 04/12/2025 | Services Australia  | Payroll deductions   | -\$ 160.99    |
| EFT30851                              | 04/12/2025 | Shire of Tammin   | Reimbursement of meal costs for CEO at WALGA convention 2025   | -\$ 142.53    |
| EFT30852                              | 04/12/2025 | Southern Cross Broadband Pty Ltd                                      | Wireless Internet Services at Nabawa Office and Library, Coronation Beach and Yuna Multipurpose Community Centre   | -\$ 495.00    |
| EFT30853                              | 04/12/2025 | Stride People Strategies Pty Ltd                                      | People & Culture Phase Two Chapman Valley Improvement Plan   | -\$ 12,782.00 |
| EFT30854                              | 04/12/2025 | THE TRUSTEE FOR THE MARDON FAMILY TRUST tas Central West Pump Service | Repair bore pump at Nanson Showgrounds   | -\$ 3,115.20  |
| EFT30855                              | 04/12/2025 | TeletracNavman Australia  | TeletracNavman subscription for various vehicles   | -\$ 1,571.90  |
| EFT30856                              | 04/12/2025 | Thurkle's Earthmoving & Maintenance Pty Ltd                           | NTIP - Push industrial waste into pit rehabilitate site  | -\$ 17,187.50 |
| EFT30857                              | 04/12/2025 | Westline Contracting  | Mark centre lines of Coronation Beach Road and Northampton Nabawa Road   | -\$ 24,147.20 |
| EFT30858                              | 04/12/2025 | Westrac Pty Ltd   | P76 - Parts  | -\$ 3,093.33  |
| EFT30859                              | 04/12/2025 | Whyatt, Lynn Marie tas Three Point Turn                               | Event Management -The Unbreakable Farmer event held at Yuna; Happiness Co. Community Wellbeing event held at White Peak  | -\$ 3,840.00  |
| EFT30860                              | 04/12/2025 | Woolworths Group  | Meetings and refreshments; Staff amenities and janitorial supplies   | -\$ 322.90    |
| EFT30861                              | 03/12/2025 | Westpac Geraldton   | Credit Card Transactions - Super Cheap Auto - P82 - Parts; Bunnings - Materials for Bill Hemsley Park Community Centre; Assessment Services Pty Ltd - aspeq - MWS Training Expense - CASA Exam; Bunnings - Building Maintenance Materials and Equipment for Coronation Beach Campgrounds; Printix - Business Plan - Monthly Subscription for cloud-based print management solution; WA Government - Corporate Firearms Licence Renewal - 09990907; Westpac - Card Fees | -\$ 921.89    |
| EFT30862                              | 19/12/2025 | Elgas   | 45kg exchange gas cylinder for Yuna Hall   | -\$ 215.34    |
| EFT30863                              | 19/12/2025 | Synergy   | Electricity charges  | -\$ 1,363.45  |
| EFT30864                              | 19/12/2025 | Water Corporation   | Water charges  | -\$ 24.10     |
| EFT30865                              | 19/12/2025 | Shaniqua Papertalk  | Bond Venue Hire Refund   | -\$ 630.00    |
| EFT30866                              | 19/12/2025 | Atom Supply   | P98; P99 - Parts; Tools & Consumables - Freight; Uniform & PPE - 2x hi-vis shirts embroidered  | -\$ 1,000.87  |
| EFT30867                              | 19/12/2025 | Australia Post  | Postage Expenses   | -\$ 80.06     |
| EFT30868                              | 19/12/2025 | BDP Distribution Pty Ltd T/AS Cleanpak Total Solutions                | Ablution paper for Coronation Beach Campgrounds and Fig Tree Campgrounds   | -\$ 245.45    |
| EFT30869                              | 19/12/2025 | Battery Mart  | P71; P60; P110 - Parts   | -\$ 2,966.66  |
| EFT30870                              | 19/12/2025 | Bolts R Us  | P85; P104 - Parts  | -\$ 2,501.07  |
| EFT30871                              | 19/12/2025 | Bridgestone Tyre Centre   | P103 - Parts   | -\$ 1,412.00  |

| List of Accounts Paid - December 2025 |            |   |   |               |
|---------------------------------------|------------|---|---|---------------|
| Chq/EFT                               | Date       | Name  | Description   | Amount        |
| EFT30872                              | 19/12/2025 | Bunnings Group Limited  | Driving combo set, battery, fan and bar lube for chainsaws; 1055 Sports Ground - Nabawa Oval - Marking Paint  | -\$ 976.60    |
| EFT30873                              | 19/12/2025 | C.P GRIMSTON & J.L GRIMSTON tas Grimston Fabrications               | Bore Maintenance - Repair pipe at bore No. 8; P1924 - Repairs   | -\$ 1,716.00  |
| EFT30874                              | 19/12/2025 | Catherine Mary Low  | Elected Member Payment  | -\$ 7,125.00  |
| EFT30875                              | 19/12/2025 | Chapman Valley Menshed Inc  | Open and close Nabawa tip gates   | -\$ 1,200.00  |
| EFT30876                              | 19/12/2025 | Cleanaway Co Pty Ltd (Commercial)                                   | Commercial Waste Clearance  | -\$ 6,292.18  |
| EFT30877                              | 19/12/2025 | Cleanaway Co Pty Ltd (Domestic)                                     | Domestic Waste Clearances   | -\$ 9,253.09  |
| EFT30878                              | 19/12/2025 | Complete Office Supplies  | Staff Amenities and Janitorial Supplies; Cleaning Supplies for various Shire buildings  | -\$ 617.83    |
| EFT30879                              | 19/12/2025 | Crest Integrations Pty Ltd tas IQTech Solutions                     | Printing charges  | -\$ 481.44    |
| EFT30880                              | 19/12/2025 | Data3 Limited   | Microsoft Subscriptions   | -\$ 1,474.88  |
| EFT30881                              | 19/12/2025 | Department Of Fire And Emergency Services                           | 2025/26 Emergency Services Levy   | -\$ 972.00    |
| EFT30882                              | 19/12/2025 | Department of Transport and Major Infrastructure                    | Requests for disclosure of driver and vehicle licensing information   | -\$ 5.10      |
| EFT30883                              | 19/12/2025 | Elizabeth Anne Elliott-Lockhart                                     | Elected Member Payment  | -\$ 7,125.00  |
| EFT30884                              | 19/12/2025 | Emma Rachelle Rodney  | Elected Member Payment  | -\$ 7,125.00  |
| EFT30885                              | 19/12/2025 | Freemans Liquid Waste   | Effluent Removal at Coronation Beach and Fig Tree Campgrounds   | -\$ 3,445.00  |
| EFT30886                              | 19/12/2025 | GHD Pty Ltd   | Dolbys Drive Structure Plan review inclusive of Bushfire Management Plan - Stage 1A: Review DDSP and Progress Payment 1 of Stage 1B: Prepare Bushfire Management Plan | -\$ 17,180.90 |
| EFT30887                              | 19/12/2025 | Geraldton Bobcat  | Re-level kitesurfing rigging area and weed removal works at Coronation Beach Campgrounds  | -\$ 1,375.00  |
| EFT30888                              | 19/12/2025 | Geraldton Toyota  | P113 - Service  | -\$ 305.00    |
| EFT30889                              | 19/12/2025 | Glenfield Fresh IGA   | Meetings and refreshments; Staff amenities  | -\$ 43.08     |
| EFT30890                              | 19/12/2025 | Great Northern Rural Services                                       | 1055 Sports Ground - Fertilizer, replacement parts for reticulation and valves; P000 - Spraying unit - Parts; Dog food for impounded animals                          | -\$ 3,077.31  |
| EFT30891                              | 19/12/2025 | Greenfield Technical Service  | Prepare Bitumen tender  | -\$ 4,950.00  |
| EFT30892                              | 19/12/2025 | Guardian Print & Graphics   | Business cards for Shire Staff  | -\$ 405.00    |
| EFT30893                              | 19/12/2025 | Harbour Software Pty Ltd  | Doc Assembler Annual Subscription Fee   | -\$ 7,459.10  |
| EFT30894                              | 19/12/2025 | Helene Pty Ltd t/as LO-GO Appointments                              | External rates assistance   | -\$ 6,021.74  |
| EFT30895                              | 19/12/2025 | Incite Security Pty Ltd   | Quarterly Alarm Monitoring Fee  | -\$ 117.00    |
| EFT30896                              | 19/12/2025 | Integrated ICT  | Starlink Data Plan  | -\$ 180.00    |
| EFT30897                              | 19/12/2025 | It Vision   | SynergySoft Asset Module Repairs  | -\$ 1,100.00  |
| EFT30898                              | 19/12/2025 | JA Diesel Pty Ltd   | P88; P162 - Parts and Repairs; P76; P102; P98 - Repairs; P104 - Service and Repairs   | -\$ 4,571.60  |
| EFT30899                              | 19/12/2025 | Kruize Asphalt & Contracting  | C82 - Provide Labour Hire; YTIP - Site Cleanup  | -\$ 2,618.00  |
| EFT30900                              | 19/12/2025 | LG Community Partners Pty Ltd                                       | External finance assistance   | -\$ 2,618.00  |
| EFT30901                              | 19/12/2025 | Limitless Promotions  | Dog Registration Tags   | -\$ 323.00    |
| EFT30902                              | 19/12/2025 | Logic IT Solutions Pty Ltd  | CCTV Network Management   | -\$ 627.00    |
| EFT30903                              | 19/12/2025 | M2 Technology Group   | M2 On Hold Agreement  | -\$ 231.00    |
| EFT30904                              | 19/12/2025 | ML Communications   | C82 - Hire of RTK Drones for road pickup design and setout  | -\$ 5,500.00  |
| EFT30905                              | 19/12/2025 | MODESCO Pty Ltd t/as Design Catering                                | Supply Meeting Refreshments   | -\$ 1,270.50  |
| EFT30906                              | 19/12/2025 | Midwest Auto Group  | P99 - Service   | -\$ 622.15    |
| EFT30907                              | 19/12/2025 | Midwest Mowers and Can-Am   | P000 - Parts and Repairs  | -\$ 184.20    |
| EFT30908                              | 19/12/2025 | Mitchell & Brown  | Keyboard for iPad, Portable SSD, Memory Card and Cables   | -\$ 1,393.65  |
| EFT30909                              | 19/12/2025 | Moody L&K PTY LTD T/A Geraldton Lock & Key                          | Supply new keys for Gardeners Shed at Bill Hemsley Park Community Centre  | -\$ 37.20     |
| EFT30910                              | 19/12/2025 | Nicole Julie Batten   | Elected Member Payment  | -\$ 18,065.00 |
| EFT30911                              | 19/12/2025 | PFL Nominees Pty Ltd tas Print Finishing Line                       | Binding of Council Minutes  | -\$ 352.00    |
| EFT30912                              | 19/12/2025 | Paywise Pty Ltd   | Employee Novated Lease Arrangements   | -\$ 712.31    |
| EFT30913                              | 19/12/2025 | Pest A Kill WA  | External building perimeter ant treatment at Nabawa Administration Building; Bee treatment at Nabawa Tennis Courts  | -\$ 429.00    |
| EFT30914                              | 19/12/2025 | Peter John Humphrey   | Elected Member Payment  | -\$ 2,810.42  |
| EFT30915                              | 19/12/2025 | QHSE INTEGRATED SOLUTIONS PTY LTD t/as Skytrust Intelligence System | Skytrust Intelligence System Tier 2 - Core Monthly Subscription and Online Induction & Training   | -\$ 493.90    |
| EFT30916                              | 19/12/2025 | Queens Supa IGA Supermarket   | Catering for Mental Health Workshop held at Bill Hemsley Park Community Centre  | -\$ 285.00    |
| EFT30917                              | 19/12/2025 | Refuel Australia  | Purchase of fuel for Shire Operations   | -\$ 31,611.41 |
| EFT30918                              | 19/12/2025 | Reino International Pty Ltd   | Monthly PEMS and Gateway Fees for Coronation Beach Ticket Machine   | -\$ 222.95    |
| EFT30919                              | 19/12/2025 | Services Australia  | Payroll deductions  | -\$ 160.99    |
| EFT30920                              | 19/12/2025 | Shire of Chapman Valley   | Bond Venue Hire Part Retained for Cleaning Services at Bill Hemsley Park Community Centre   | -\$ 70.00     |
| EFT30921                              | 19/12/2025 | Shire of Yilgarn  | Reimbursement of dinner costs for CEO at WALGA convention 2025  | -\$ 84.62     |
| EFT30922                              | 19/12/2025 | Sun City Plumbing   | Service taps to building & replace tap in mens toilet at Yuna Hall  | -\$ 607.48    |

| List of Accounts Paid - December 2025 |            |   |   |               |
|---------------------------------------|------------|---|---|---------------|
| Chq/EFT                               | Date       | Name  | Description   | Amount        |
| EFT30923                              | 19/12/2025 | TKPH Pty Ltd t/as OTR Tyres                                     | P104; P74; P46; P7716; P86; P63; P60; P102; P110 - Parts  | -\$ 25,526.90 |
| EFT30924                              | 19/12/2025 | Team Global Express Pty Ltd                                     | Freight   | -\$ 264.71    |
| EFT30925                              | 19/12/2025 | The Trustee for the Teg Trust t/as Terpkos Engineering Pty Ltd  | Progress Claim 2 - Structural design and documentation for Changeroom Upgrade at Nabawa Oval - 75% Complete                     | -\$ 4,180.00  |
| EFT30926                              | 19/12/2025 | Trevor Leonard Royce  | Elected Member Payment  | -\$ 8,456.25  |
| EFT30927                              | 19/12/2025 | Truck Centre (WA) Pty Ltd                                       | P104 - Parts  | -\$ 927.33    |
| EFT30928                              | 19/12/2025 | ULTI-MECH PTY LTD tas Daimler Trucks Geraldton                  | P85 - Parts   | -\$ 126.35    |
| EFT30929                              | 19/12/2025 | Ultimate Positioning Group Pty Ltd                              | RC19 - RTX for surveying pickup design and setout   | -\$ 2,194.50  |
| EFT30930                              | 19/12/2025 | Western Australian Land Information Authority (Landgate)        | SLIP Subscription Services; GRV and UV Interim Valuations   | -\$ 3,346.78  |
| EFT30931                              | 19/12/2025 | Western Australian Local Government Association (WALGA)         | Cr Batten Elected Member Training - The Role of Mayors & Presidents   | -\$ 566.50    |
| EFT30932                              | 19/12/2025 | Westrac Pty Ltd   | P76; P110 - Parts   | -\$ 2,624.99  |
| EFT30933                              | 19/12/2025 | Woodlake Holdings Pty Ltd t/as Geraldton Parts                  | P96 - Parts   | -\$ 17.99     |
| EFT30934                              | 19/12/2025 | Woolworths Group  | Staff amenities and janitorial supplies   | -\$ 51.70     |
| EFT30938                              | 22/12/2025 | Australian Taxation Office                                      | BAS NOV'25  | -\$ 43,885.00 |
| EFT30939                              | 22/12/2025 | Synergy   | Electricity charges   | -\$ 1,092.84  |
| EFT30940                              | 22/12/2025 | Telstra Limited   | Telephone Charges and TIMS SMS Messaging  | -\$ 1,538.10  |
| EFT30941                              | 22/12/2025 | Western Australian Treasury Corporation                         | Loan No. 99 and 100 Principle and Interest payments   | -\$ 63,453.72 |
| EFT30942                              | 22/12/2025 | Bunnings Group Limited  | Drill bits, bolts and spray paint   | -\$ 152.31    |
| EFT30943                              | 22/12/2025 | Geraldton Ag Services   | P999 - Transport Chain Kit  | -\$ 92.57     |
| EFT30944                              | 22/12/2025 | Great Northern Rural Services                                   | P000 - Spray Unit - Parts   | -\$ 4.40      |
| EFT30945                              | 22/12/2025 | Independent Rural Pty Ltd                                       | Noxious Weeds & Pest - 20L Drums of Glyphosate 570, Monopoly, Triclopher and 2kg of Metsulfuron                                 | -\$ 4,570.90  |
| EFT30946                              | 22/12/2025 | MI Global Construction Pty Ltd                                  | Progress Payment 9 - Supply and install modular transportable depot office and crib room  | -\$ 17,751.76 |
| EFT30947                              | 22/12/2025 | Mitchell & Brown  | C82 - Mobile data for Works Manager; Tools & Consumables - USB-C Cables   | -\$ 476.00    |
| EFT30948                              | 22/12/2025 | Nexia Perth Audit Services Pty Ltd                              | Audit of acquittals for Roads to Recovery Program and LRCIP Phase 4 for the 2024/2025 Fiancial Year                             | -\$ 3,190.00  |
| EFT30949                              | 22/12/2025 | Southern Cross Broadband Pty Ltd                                | Wireless Internet Services at Nabawa Office and Library, Coronation Beach and Yuna Multipurpose Community Centre                | -\$ 495.00    |
| EFT30950                              | 22/12/2025 | Sun City Plumbing   | Diagnose and repair leak in water main  | -\$ 1,570.25  |
| EFT30951                              | 22/12/2025 | TKPH Pty Ltd t/as OTR Tyres                                     | P85 - Repairs   | -\$ 52.58     |
| EFT30952                              | 22/12/2025 | TeletracNavman Australia  | Teletrac navman subscription for various vehicles   | -\$ 1,571.90  |
| EFT30953                              | 22/12/2025 | Tenille Sarah Webb  | Community Enhancement, Donations and Sponsorships Application 2025-26 - Trey Horobin to attend WACA's Aboriginal Talent Academy | -\$ 500.00    |
| EFT30954                              | 22/12/2025 | Trophy Brothers Pty Ltd tas Geraldton Trophy & Engraving Centre | Gold Name plaques for Elected Members; Blue and White Name plaques for Staff Members  | -\$ 296.90    |
| EFT30955                              | 22/12/2025 | Woolworths Group  | Staff amenities & janitorial supplies; Meetings & refreshments  | -\$ 47.50     |
| EFT30956                              | 22/12/2025 | Yuna Primary School   | Donation for End of Year Book Awards Yuna Primary School  | -\$ 50.00     |
| DD19008.1                             | 02/12/2025 | Aware Super Pty Ltd   | Superannuation contributions and payroll deductions   | -\$ 9,539.79  |
| DD19008.2                             | 02/12/2025 | Retirement Portfolio Services                                   | Superannuation contributions and payroll deductions   | -\$ 587.52    |
| DD19008.3                             | 02/12/2025 | Rest Superannuation   | Superannuation contributions and payroll deductions   | -\$ 1,060.94  |
| DD19008.4                             | 02/12/2025 | Mercer Super Trust  | Superannuation contributions and payroll deductions   | -\$ 556.25    |
| DD19008.5                             | 02/12/2025 | Wealth Personal Superannuation and Pension Fund                 | Superannuation contributions and payroll deductions   | -\$ 1,045.48  |
| DD19008.6                             | 02/12/2025 | OnePath Custodians Pty Limited                                  | Superannuation contributions  | -\$ 401.50    |
| DD19008.7                             | 02/12/2025 | Hostplus Superannuation   | Superannuation contributions  | -\$ 81.86     |
| DD19008.8                             | 02/12/2025 | Prime Super   | Superannuation contributions  | -\$ 678.69    |
| DD19008.9                             | 02/12/2025 | Cbus Superannuation   | Superannuation contributions  | -\$ 424.47    |
| DD19020.1                             | 16/12/2025 | Aware Super Pty Ltd   | Superannuation contributions and payroll deductions   | -\$ 7,745.69  |
| DD19020.2                             | 16/12/2025 | Retirement Portfolio Services                                   | Superannuation contributions and payroll deductions   | -\$ 514.08    |
| DD19020.3                             | 16/12/2025 | Rest Superannuation   | Superannuation contributions and payroll deductions   | -\$ 1,077.20  |
| DD19020.4                             | 16/12/2025 | Mercer Super Trust  | Superannuation contributions and payroll deductions   | -\$ 556.25    |
| DD19020.5                             | 16/12/2025 | Wealth Personal Superannuation and Pension Fund                 | Superannuation contributions and payroll deductions   | -\$ 1,045.48  |
| DD19020.6                             | 16/12/2025 | OnePath Custodians Pty Limited                                  | Superannuation contributions  | -\$ 401.50    |
| DD19020.7                             | 16/12/2025 | Hostplus Superannuation   | Superannuation contributions  | -\$ 145.74    |
| DD19020.8                             | 16/12/2025 | Prime Super   | Superannuation contributions  | -\$ 676.38    |
| DD19020.9                             | 16/12/2025 | Cbus Superannuation   | Superannuation contributions  | -\$ 456.28    |
| DD19022.1                             | 16/12/2025 | Aware Super Pty Ltd   | Superannuation contributions  | -\$ 495.84    |
| DD19022.2                             | 30/12/2025 | Aware Super Pty Ltd   | Payroll deductions  | -\$ 165.28    |
| DD19044.1                             | 30/12/2025 | Aware Super Pty Ltd   | Superannuation contributions and payroll deductions   | -\$ 9,665.93  |
| DD19044.2                             | 30/12/2025 | Retirement Portfolio Services                                   | Superannuation contributions and payroll deductions   | -\$ 146.88    |
| DD19044.3                             | 30/12/2025 | Rest Superannuation   | Superannuation contributions and payroll deductions   | -\$ 1,156.61  |
| DD19044.4                             | 30/12/2025 | Mercer Super Trust  | Superannuation contributions and payroll deductions   | -\$ 556.25    |
| DD19044.5                             | 30/12/2025 | Wealth Personal Superannuation and Pension Fund                 | Superannuation contributions and payroll deductions   | -\$ 1,045.48  |
| DD19044.6                             | 30/12/2025 | OnePath Custodians Pty Limited                                  | Superannuation contributions  | -\$ 417.64    |
| DD19044.7                             | 30/12/2025 | Hostplus Superannuation   | Superannuation contributions  | -\$ 95.83     |
| DD19044.8                             | 30/12/2025 | Prime Super   | Superannuation contributions  | -\$ 676.38    |

| List of Accounts Paid - December 2025 |            |   |  |                       |
|---------------------------------------|------------|---|--|-----------------------|
| Chq/EFT                               | Date       | Name  | Description                                  | Amount                |
| DD19044.9                             | 30/12/2025 | Cbus Superannuation   | Superannuation contributions                 | -\$ 456.28            |
| DD19008.10                            | 02/12/2025 | ANZ Smart Choice Super  | Superannuation contributions                 | -\$ 379.61            |
| DD19020.10                            | 16/12/2025 | ANZ Smart Choice Super  | Superannuation contributions                 | -\$ 379.61            |
| DD19044.10                            | 30/12/2025 | ANZ Smart Choice Super  | Superannuation contributions                 | -\$ 379.61            |
| EFT30826                              | 04/12/2025 | Building and Construction Industry Training Fund                  | CTF Levies Forwarded                         | -\$ 628.72            |
| EFT30827                              | 04/12/2025 | Department Local Government, Industry Regulation & Safety (LGIRS) | Buildings Services Levies Forwarded          | -\$ 1,345.17          |
| EFT30828                              | 04/12/2025 | Shire of Chapman Valley   | CTF and Building Services Levies Commissions | -\$ 54.75             |
| EFT30935                              | 22/12/2025 | Building and Construction Industry Training Fund                  | CTF Levies Forwarded                         | -\$ 220.25            |
| EFT30936                              | 22/12/2025 | Department Local Government, Industry Regulation & Safety (LGIRS) | Buildings Services Levies Forwarded          | -\$ 649.83            |
| EFT30937                              | 22/12/2025 | Shire of Chapman Valley   | CTF and Building Services Levies Commissions | -\$ 59.75             |
|                                       |            |   | <b>Total</b>                                 | <b>-\$ 546,950.70</b> |

| Purchasing Cards - December 2025 |               |            |                                     |   |                    |
|----------------------------------|---------------|------------|-------------------------------------|---|--------------------|
| Card Type                        | Cardholder    | Date       | Name                                | Description   | Amount             |
| Westpac Credit Card              | Jamie Criddle | 12/12/2025 | Bunnings                            | Plant for Australian Citizenship Ceremony   | \$ 28.00           |
|                                  |               | 15/12/2025 | Dominos Pizza                       | Refreshments for Howatharra Volunteer Bushfire Brigade  | \$ 145.00          |
|                                  |               | 15/12/2025 | Liquor Barons at Sunset             | Council Refreshments  | \$ 119.98          |
|                                  |               | 15/12/2025 | Glenfield IGA                       | Refreshments for Yuna Volunteer Bushfire Brigade  | \$ 31.50           |
|                                  |               | 16/12/2025 | Queens Supa IGA                     | Refreshments for Yuna Volunteer Bushfire Brigade  | \$ 159.80          |
|                                  |               | 16/12/2025 | Wonthella Supa IGA                  | Refreshments for Yuna Volunteer Bushfire Brigade  | \$ 29.80           |
|                                  |               | 17/12/2025 | Printix                             | Business Plan - Monthly Subscription for cloud-based print management solution \$US35.53  | \$ 55.30           |
|                                  |               |            |                                     |   | <b>Total CEO</b>   |
|                                  |               |            | <b>TOTAL</b>                        | <b>\$ 569.38</b>  |                    |
| Bunnings                         | Esky Kelly    | 13/12/2025 | PO 13219                            | Drill bits and bolts  | \$ 152.31          |
|                                  |               | 18/12/2025 | PO 13229                            | Tools & Consumables - Air Inflator, soldering iron, batteries; 1055 Sports Ground - Tap; P999 - Soldering consumables, Butane Cartridge, multi purpose and glass cleaner, paper towels, wipes; RV01 - Bollard with base and Safety Mesh | \$ 796.17          |
|                                  |               | 31/12/2025 | PO 13242                            | 1055 Sports Ground - Antrid   | \$ 65.53           |
|                                  |               |            |                                     | <b>Sub Total</b>  | <b>\$ 1,014.01</b> |
|                                  |               |            |                                     | <b>TOTAL</b>  | <b>\$ 1,014.01</b> |
|                                  |               |            | <b>Purchasing Cards Grand Total</b> | <b>\$ 1,583.39</b>  |                    |

**Purchasing Cards - Fuel - December 2025**

|                                |                       |   |        |                          |             | Building & Projects |      |
|--------------------------------|-----------------------|---|--------|--------------------------|-------------|---------------------|------|
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Officer             |      |
| 03050984                       | CV3141                | P99/MV36 Ford Ranger XLT Dual Cab Ute (2023)            |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
|                                |                       | Star Card Fee   |        |                          |             | \$                  | 6.38 |
| 23/12/2025                     | 4:21 PM               | PREMIUM DIESEL  | 9.79   | AMPOL SUNSET BEACH S/STN | \$          | 17.60               |      |
| <b>Total for Card 03050984</b> |                       |   |        |                          | <b>\$</b>   | <b>23.98</b>        |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Gardening           |      |
| 3561                           | CV3159                | P103/MV38 Mitsubishi Triton GLX (2023)                  |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
| 02/12/2025                     | 12:31 PM              | DIESEL  | 55.9   | Nabawa (1064)            | \$          | 103.47              |      |
| 09/12/2025                     | 1:18 PM               | DIESEL  | 60.1   | Nabawa (1064)            | \$          | 108.24              |      |
| 14/12/2025                     | 6:26 AM               | UNLEADED PETR   | 10.34  | Nabawa (1064)            | \$          | 18.33               |      |
| 15/12/2025                     | 5:46 PM               | DIESEL  | 54.31  | Nabawa (1064)            | \$          | 97.81               |      |
| 23/12/2025                     | 12:36 PM              | DIESEL  | 63.17  | Nabawa (1064)            | \$          | 111.87              |      |
| <b>Total for Card 3561</b>     |                       |   |        |                          | <b>\$</b>   | <b>439.72</b>       |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Gardening           |      |
| 3563                           | CV3089                | P97/MV34 Mazda BT-50 (2022)                             |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
| 04/12/2025                     | 3:17 PM               | DIESEL  | 65.38  | Nabawa (1064)            | \$          | 121.02              |      |
| 09/12/2025                     | 2:06 PM               | UNLEADED PETR   | 32.60  | Nabawa (1064)            | \$          | 57.80               |      |
| 12/12/2025                     | 3:50 PM               | UNLEADED PETR   | 21.49  | Nabawa (1064)            | \$          | 38.10               |      |
| 14/12/2025                     | 8:56 AM               | DIESEL  | 53.10  | Nabawa (1064)            | \$          | 95.63               |      |
| 22/12/2025                     | 7:51 AM               | DIESEL  | 54.52  | Nabawa (1064)            | \$          | 96.55               |      |
| 29/12/2025                     | 12:32 PM              | DIESEL  | 47.65  | Nabawa (1064)            | \$          | 84.39               |      |
| <b>Total for Card 3563</b>     |                       |   |        |                          | <b>\$</b>   | <b>493.49</b>       |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Works               |      |
| 3565                           | CV2726                | P72/MV23 Freightliner Coronado 122SD Prime Mover (2013) |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
| 02/12/2025                     | 7:51 AM               | DIESEL  | 351.63 | Nabawa (1064)            | \$          | 650.87              |      |
| 09/12/2025                     | 7:39 AM               | DIESEL  | 419.78 | Nabawa (1064)            | \$          | 777.01              |      |
| 15/12/2025                     | 7:49 AM               | DIESEL  | 451.39 | Nabawa (1064)            | \$          | 812.95              |      |
| 22/12/2025                     | 7:41 AM               | DIESEL  | 400.84 | Nabawa (1064)            | \$          | 709.89              |      |
| 29/12/2025                     | 7:34 AM               | DIESEL  | 362.01 | Nabawa (1064)            | \$          | 641.12              |      |
| <b>Total for Card 3565</b>     |                       |   |        |                          | <b>\$</b>   | <b>3,591.84</b>     |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Works               |      |
| 3566                           | CV04                  | P104/MV39 Mack ANA 6x4 Prime Mover (2024)               |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
| 09/12/2025                     | 8:34 AM               | DIESEL  | 604.04 | Nabawa (1064)            | \$          | 1,087.88            |      |
| <b>Total for Card 3566</b>     |                       |   |        |                          | <b>\$</b>   | <b>1,087.88</b>     |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Works               |      |
| 4761                           | CV2807                | P51/MV12 Toyota Hilux (2015) 3Lt, 4x4                   |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
| 03/12/2025                     | 7:31 AM               | DIESEL  | 37.70  | Nabawa (1064)            | \$          | 69.78               |      |
| 08/12/2025                     | 3:47 PM               | DIESEL  | 45.47  | Nabawa (1064)            | \$          | 84.16               |      |
| 12/12/2025                     | 3:52 PM               | DIESEL  | 49.68  | Nabawa (1064)            | \$          | 89.47               |      |
| 17/12/2025                     | 1:11 PM               | DIESEL  | 41.93  | Nabawa (1064)            | \$          | 75.52               |      |
| <b>Total for Card 4761</b>     |                       |   |        |                          | <b>\$</b>   | <b>318.93</b>       |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Deputy CEO          |      |
| 4862                           | CV542                 | P116/MV48 Toyota Hilux SR5 (2025)                       |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
| 01/12/2025                     | 9:06 AM               | DIESEL  | 61.42  | Nabawa (1064)            | \$          | 113.69              |      |
| 08/12/2025                     | 9:05 AM               | DIESEL  | 53.23  | Nabawa (1064)            | \$          | 98.53               |      |
| 10/12/2025                     | 12:13 PM              | DIESEL  | 22.80  | Nabawa (1064)            | \$          | 41.06               |      |
| 16/12/2025                     | 9:06 AM               | DIESEL  | 56.64  | Nabawa (1064)            | \$          | 102.01              |      |
| 22/12/2025                     | 1:08 PM               | DIESEL  | 46.89  | Nabawa (1064)            | \$          | 83.04               |      |
| <b>Total for Card 4862</b>     |                       |   |        |                          | <b>\$</b>   | <b>438.33</b>       |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | Works               |      |
| 5103                           | CV2806                | P52/MV13 TRUCK ISUZU NQR 450 TIPPER (2015)              |        |                          |             |                     |      |
| Date                           | Time                  | Fuel Type   | Litres | Location                 | Amount      |                     |      |
| 01/12/2025                     | 8:22 AM               | DIESEL  | 48.17  | Nabawa (1064)            | \$          | 89.16               |      |
| 16/12/2025                     | 11:26 AM              | DIESEL  | 86.78  | Nabawa (1064)            | \$          | 156.29              |      |
| <b>Total for Card 5103</b>     |                       |   |        |                          | <b>\$</b>   | <b>245.45</b>       |      |
| Card#:                         | Vehicle Registration: | Vehicle Description:                                    |        |                          | Department: | CEO                 |      |
| 70566434                       | CV1                   | P115/MV47 Toyota Landcruiser GXL (2025)                 |        |                          |             |                     |      |

| Date                           | Time     | Fuel Type     | Litres | Location                 | Amount             |
|--------------------------------|----------|---------------|--------|--------------------------|--------------------|
|                                |          | Star Card Fee |        |                          | \$ 6.38            |
| 02/12/2025                     | 8:39 AM  | PREMIUM DIESE | 93.14  | EG AMPOL 94217 GERALDTON | \$ 182.46          |
| 10/12/2025                     | 9:15 AM  | PREMIUM DIESE | 95.30  | AMPOL SUNSET BEACH S/STN | \$ 174.21          |
| 15/12/2025                     | 5:24 PM  | DIESEL        | 70.42  | NABAWA OPT REFER 90001   | \$ 126.83          |
| 17/12/2025                     | 8:58 AM  | PREMIUM DIESE | 93.83  | AMPOL FOODARY WONTHELLA  | \$ 170.68          |
| 17/12/2025                     | 5:54 PM  | PREMIUM DIESE | 45.48  | AMPOL SUNSET BEACH S/STN | \$ 83.14           |
| 22/12/2025                     | 4:12 PM  | PREMIUM DIESE | 56.46  | AMPOL SUNSET BEACH S/STN | \$ 101.52          |
| 24/12/2025                     | 10:34 AM | PREMIUM DIESE | 90.17  | AMPOL FOODARY KARRINYUP  | \$ 176.64          |
| 28/12/2025                     | 4:35 PM  | DIESEL        | 87.88  | AMPOL GERALDTON DEPOT    | \$ 148.61          |
| <b>Total for Card 70566434</b> |          |               |        |                          | <b>\$ 1,170.47</b> |

|                        |                                    |   |                            |
|------------------------|------------------------------------|---|----------------------------|
| <b>Card#:</b> 95762489 | <b>Vehicle Registration:</b> CV595 | <b>Vehicle Description:</b> P113/MV45 Toyota Hilux SR5 2025 | <b>Department:</b> Manager |
|------------------------|------------------------------------|---|----------------------------|

| Date                           | Time     | Fuel Type     | Litres | Location     | Amount           |
|--------------------------------|----------|---------------|--------|--------------|------------------|
|                                |          | Star Card Fee |        |              | \$ 6.38          |
| 05/12/2025                     | 11:54 AM | DIESEL        | 72.47  | AMPOL CATABY | \$ 133.92        |
| <b>Total for Card 95762489</b> |          |               |        |              | <b>\$ 140.30</b> |

|                        |                                    |   |                         |
|------------------------|------------------------------------|---|-------------------------|
| <b>Card#:</b> 94158457 | <b>Vehicle Registration:</b> CV542 | <b>Vehicle Description:</b> P116/MV48 Toyota Hilux SR5 (2025) | <b>Department:</b> DCEO |
|------------------------|------------------------------------|---|-------------------------|

| Date                           | Time | Fuel Type     | Litres | Location | Amount         |
|--------------------------------|------|---------------|--------|----------|----------------|
|                                |      | Star Card Fee |        |          | \$ 6.38        |
| <b>Total for Card 94158457</b> |      |               |        |          | <b>\$ 6.38</b> |

|                    |                                    |   |   |
|--------------------|------------------------------------|---|---|
| <b>Card#:</b> 7477 | <b>Vehicle Registration:</b> CV596 | <b>Vehicle Description:</b> P114/MV46 Toyota RAV4 SXE | <b>Department:</b> Manager Finance & Corporate Services |
|--------------------|------------------------------------|---|---|

| Date                       | Time     | Fuel Type    | Litres | Location            | Amount           |
|----------------------------|----------|--------------|--------|---------------------|------------------|
| 01/12/2025                 | 7:27 AM  | PREMIUM 98 A | 32.19  | Flores Depot (1060) | \$ 62.87         |
| 11/12/2025                 | 4:45 PM  | PREMIUM 98 A | 36.55  | Flores Depot (1060) | \$ 70.65         |
| 14/12/2025                 | 10:44 AM | PREMIUM 98 A | 39.83  | Flores Depot (1060) | \$ 76.99         |
| 21/12/2025                 | 10:26 AM | PREMIUM 98 A | 35.92  | Flores Depot (1060) | \$ 68.00         |
| 24/12/2025                 | 5:45 PM  | PREMIUM 98 A | 25.67  | Flores Depot (1060) | \$ 48.59         |
| <b>Total for Card 7477</b> |          |              |        |                     | <b>\$ 327.10</b> |

|                    |                                     |   |                          |
|--------------------|-------------------------------------|---|--------------------------|
| <b>Card#:</b> 7763 | <b>Vehicle Registration:</b> CV2890 | <b>Vehicle Description:</b> P71/MV22 Toyota Landcruiser Workmate, 2010, 4.5L Diesel | <b>Department:</b> Works |
|--------------------|-------------------------------------|---|--------------------------|

| Date                       | Time    | Fuel Type | Litres | Location            | Amount           |
|----------------------------|---------|-----------|--------|---------------------|------------------|
| 05/12/2025                 | 3:05 PM | DIESEL    | 123.45 | Deepdale (1059) OPT | \$ 213.20        |
| 12/12/2025                 | 6:55 AM | DIESEL    | 84.04  | Nabawa (1064)       | \$ 151.36        |
| 18/12/2025                 | 7:21 AM | DIESEL    | 92.03  | Nabawa (1064)       | \$ 165.75        |
| 23/12/2025                 | 1:06 PM | DIESEL    | 108.06 | Nabawa (1064)       | \$ 191.37        |
| <b>Total for Card 7763</b> |         |           |        |                     | <b>\$ 721.68</b> |

|                    |                                     |  |                          |
|--------------------|-------------------------------------|--|--------------------------|
| <b>Card#:</b> 7764 | <b>Vehicle Registration:</b> CV3034 | <b>Vehicle Description:</b> FD Storage on ute (P71) - P88/MV33 | <b>Department:</b> Works |
|--------------------|-------------------------------------|--|--------------------------|

| Date                       | Time    | Fuel Type | Litres | Location      | Amount             |
|----------------------------|---------|-----------|--------|---------------|--------------------|
| 09/12/2025                 | 6:56 AM | DIESEL    | 289.72 | Nabawa (1064) | \$ 536.27          |
| 12/12/2025                 | 6:50 AM | DIESEL    | 470.49 | Nabawa (1064) | \$ 847.35          |
| 16/12/2025                 | 4:15 PM | DIESEL    | 472.65 | Nabawa (1064) | \$ 851.24          |
| 18/12/2025                 | 7:25 AM | DIESEL    | 48.7   | Nabawa (1064) | \$ 87.71           |
| 23/12/2025                 | 1:00 PM | DIESEL    | 476.14 | Nabawa (1064) | \$ 843.24          |
| <b>Total for Card 7764</b> |         |           |        |               | <b>\$ 3,165.81</b> |

| Card#: 8343      Vehicle Registration: CV595      Vehicle Description: P113/MV45 Toyota Hilux SR5 2025 |         |               |        |                               |                  | Works<br>Department: Manager |
|--|---------|---------------|--------|-------------------------------|------------------|------------------------------|
| Date   | Time    | Fuel Type     | Litres | Location                      | Amount           |                              |
| 04/12/2025   | 9:35 AM | DIESEL        | 113.80 | Flores Depot (1060)           | \$ 201.54        |                              |
| 09/12/2025   | 2:41 PM | DIESEL        | 92.22  | Nabawa (1064)                 | \$ 166.09        |                              |
| 14/12/2025   | 4:49 PM | UNLEADED PETR | 11.80  | Nabawa (1064)                 | \$ 20.92         |                              |
| 14/12/2025   | 4:52 PM | DIESEL        | 89.56  | Nabawa (1064)                 | \$ 161.30        |                              |
| 19/12/2025   | 8:12 AM | DIESEL        | 93.90  | Nabawa (1064)                 | \$ 166.30        |                              |
| 25/12/2025   | 9:49 AM | PREMIUM DIESE | 115.59 | Sunset Service Station (1030) | \$ 207.83        |                              |
| <b>Total for Card 8343</b>   |         |               |        |                               | <b>\$ 923.98</b> |                              |

| Card#: 8489      Vehicle Registration: CV2962      Vehicle Description: P85/MV31 Freightliner Coronado Prime Mover (2021) |         |           |        |               |                    | Works<br>Department: Works |
|---|---------|-----------|--------|---------------|--------------------|----------------------------|
| Date  | Time    | Fuel Type | Litres | Location      | Amount             |                            |
| 02/12/2025  | 7:38 AM | DIESEL    | 370    | Nabawa (1064) | \$ 684.87          |                            |
| 03/12/2025  | 3:52 PM | DIESEL    | 235.84 | Nabawa (1064) | \$ 436.54          |                            |
| 08/12/2025  | 3:45 PM | DIESEL    | 303.60 | Nabawa (1064) | \$ 561.96          |                            |
| 12/12/2025  | 7:48 AM | DIESEL    | 346.30 | Nabawa (1064) | \$ 623.69          |                            |
| <b>Total for Card 8489</b>  |         |           |        |               | <b>\$ 2,307.06</b> |                            |

| Card#: 8629      Vehicle Registration: CV2932      Vehicle Description: P78/MV25 Toyota Hilux (2020) SR 2.8L 4x4 |         |           |        |               |                  | Works<br>Department: Works |
|--|---------|-----------|--------|---------------|------------------|----------------------------|
| Date   | Time    | Fuel Type | Litres | Location      | Amount           |                            |
| 03/12/2025   | 6:24 AM | DIESEL    | 46.13  | Nabawa (1064) | \$ 85.39         |                            |
| 10/12/2025   | 7:58 AM | DIESEL    | 50.03  | Nabawa (1064) | \$ 90.10         |                            |
| 12/12/2025   | 6:22 AM | DIESEL    | 58.07  | Nabawa (1064) | \$ 104.58        |                            |
| 18/12/2025   | 6:15 AM | DIESEL    | 33.42  | Nabawa (1064) | \$ 60.19         |                            |
| <b>Total for Card 8629</b>   |         |           |        |               | <b>\$ 340.26</b> |                            |

| Card#: 9633      Vehicle Registration: CV3141      Vehicle Description: P99/MV36 Ford Ranger XLT Dual Cab Ute (2023) |          |           |        |                     |                  | Building &<br>Projects<br>Department: Officer |
|--|----------|-----------|--------|---------------------|------------------|---|
| Date   | Time     | Fuel Type | Litres | Location            | Amount           |   |
| 16/12/2025   | 12:57 PM | DIESEL    | 69.86  | Flores Depot (1060) | \$ 120.23        |   |
| 22/12/2025   | 4:03 PM  | DIESEL    | 49.39  | Flores Depot (1060) | \$ 83.52         |   |
| <b>Total for Card 9633</b>   |          |           |        |                     | <b>\$ 203.75</b> |   |

**Card#: 9856      Vehicle Registration: FD      Vehicle Description: General Card      Department: Works**

| Date                       | Time    | Fuel Type | Litres | Location      | Amount             |
|----------------------------|---------|-----------|--------|---------------|--------------------|
| 03/12/2025                 | 7:29 AM | DIESEL    | 350.01 | Nabawa (1064) | \$ 647.87          |
| 08/12/2025                 | 7:18 AM | DIESEL    | 220.07 | Nabawa (1064) | \$ 407.35          |
| 09/12/2025                 | 7:46 AM | DIESEL    | 330.00 | Nabawa (1064) | \$ 610.83          |
| 15/12/2025                 | 7:14 AM | DIESEL    | 360.00 | Nabawa (1064) | \$ 648.36          |
| 17/12/2025                 | 7:34 AM | DIESEL    | 200.02 | Nabawa (1064) | \$ 360.24          |
| <b>Total for Card 9856</b> |         |           |        |               | <b>\$ 2,674.65</b> |

**Card#: 94158432      Vehicle Registration: CV596      Vehicle Description: P114/MV46 Toyota RAV4 SXE      Department: Manager Finance & Corporate Services**

| Date                           | Time | Fuel Type     | Litres | Location | Amount         |
|--------------------------------|------|---------------|--------|----------|----------------|
|                                |      | Star Card Fee |        |          | \$ 6.38        |
| <b>Total for Card 94158432</b> |      |               |        |          | <b>\$ 6.38</b> |

**GRAND TOTAL FOR ALL FUEL CARDS \$ 18,627.44**

**BANK RECONCILIATION - Muni Accounts  
 As at 31st December 2025**

**SYNERGY**

|   |                       |
|---|-----------------------|
| Balance as per Cash at Bank Account GL 160000   | 2,420,534.63          |
| Balance as per Cash at Bank Account GL 170000   | 2,325,462.66          |
| Balance as per Interfund Transfer A/c GL 161100 | -                     |
| Plus Income on Bank Stmt not in ledgers         | -                     |
| Less Expenditure on Bank Stmt not in ledgers    | -                     |
|   | <b>\$4,745,997.29</b> |

**BANK**

|  |                       |
|--|-----------------------|
| Muni Bank Account (Account No 000040)                              | 2,421,195.75          |
| Investment Account (Account No 305784)                             | 2,325,462.66          |
|  | <u>4,746,658.41</u>   |
| Less Outstanding Payments  | 661.12                |
| Plus Outstanding Deposits  | -                     |
| Plus Tfer from Trust to Muni <u>or</u> [ Tfer to Trust from Muni ] | -                     |
|  | <b>\$4,745,997.29</b> |

Difference Check 0.00

Completed by: *amcox.* | 14/01/2026  
 Anne-Marie Cox - Finance & Corporate Services Supervisor Date

Reviewed by: *Raymond* | 14/01/2026  
 Beau Raymond - Financial & Digital Systems Coordinator Date

Authorised by: *Raymond* | 14/01/2026  
 Dianne Raymond - Manager of Finance & Corporate Services Date



**Cardholder statement**

**Run Date: 23 December 2025**

Company details

THE SHIRE CLERK  
 SHIRE OF CHAPMAN VALLEY  
 ADMINISTRATION  
 C/- POST OFFICE  
 NABAWA W A WA 6532

Cardholder name: JAMEON CRIDDLE  
 Cardholder number: 5163-2531-0145-4541  
 Cost centre no:  
 Statement date: 21/12/25  
 Opening balance: 903.64

For enquiries please call: 1300 650 107

C indicates a credit or payment

\*Closing balance: 569.38

\* The closing balance will be transferred automatically in terms of the authority held.

05 Jan 2026 PAYMENT BY AUTHORITY TO CC PAYMENT CC0001802320000001

|                      |          |                   |          |                          |        |
|----------------------|----------|-------------------|----------|--------------------------|--------|
| Payment due date:    | 31/12/25 | Credit limit:     | 6,000.00 | Annual percentage rate:  | 15.65% |
| Past due:            | 0.00     | Available credit: | 5,430.00 | Monthly percentage rate: | 1.30%  |
| Minimum payment due: | 0.00     |                   |          |                          |        |

| Date     | Description of transaction   | Amount   | Ref. |
|----------|--|----------|------|
| 02/12/25 | AUTOMATIC PAYMENT  | 903.64 C | 0000 |
| 12/12/25 | BUNNINGS 308000 GERALDTON AUS GL104620.02 - Meeting & Refreshments Expense MUN       | 28.00    | 5200 |
| 15/12/25 | Dominos Estore Geraldton dominos.com.au AUS HOWA / 305 / 610                         | 145.00   | 5814 |
| 15/12/25 | Liquor Barons at Suns GLENFIELD AUS GL104620.02 - Meeting & Refreshments Expense MUN | 119.98   | 5921 |
| 15/12/25 | IGA GLENFIELD L0496 GLENFIELD AUS YUNA / 305 / 610                                   | 31.50    | 5411 |
| 16/12/25 | QUEENS SUPA IGA GERALDTON AUS YUNA / 305 / 610                                       | 159.80   | 5411 |
| 16/12/25 | WONTHELLA SUPA IGA SUP WONTHELLA AUS YUNA / 305 / 610                                | 29.80    | 5411 |
| 17/12/25 | PRINTIX HERLEV DNK GL105420.02 - Printing & Stationery Expense MUN                   | 55.30    | 5734 |
|          | 35.53 U. S. DOLLAR   |          |      |

\*\*\* END OF LIST \*\*\*

Westpac Banking Corporation ABN 33 007 457 141.

**ENTERED**

|   |                        |
|---|------------------------|
| <b>I have checked the above details and verify that they are correct.</b>   |                        |
| <b>Cardholder Signature</b> _____          | <b>Date</b> 12/1/26    |
| <b>Transactions examined and approved.</b>  |                        |
| <b>Manager/Supervisor Signature</b> _____  | <b>Date</b> 12.01.2026 |



Cardholder statement

Run Date: 23 December 2025

Company details

THE SHIRE CLERK  
SHIRE OF CHAPMAN VALLEY  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

Cardholder name: SIMON LANCASTER  
Cardholder number: 5163-2531-0083-4453  
  
Cost centre no:  
Statement date: 21/12/25  
  
Opening balance: 18.25

For enquiries please call: 1300 650 107

C indicates a credit or payment

\*Closing balance: 0.00

\* The closing balance will be transferred automatically in terms of the authority held.

Payment due date: 31/12/25      Credit limit: 4,000.00      Annual percentage rate: 15.65%  
Past due: 0.00      Available credit: 4,000.00      Monthly percentage rate: 1.30%  
Minimum payment due: 0.00

| Date     | Description of transaction | Amount  | Ref. |
|----------|----------------------------|---------|------|
| 02/12/25 | AUTOMATIC PAYMENT          | 18.25 C | 0000 |

\*\*\* END OF LIST \*\*\*

Westpac Banking Corporation ABN 33 007 457 141.

**ENTERED**

I have checked the above details and verify that they are correct.

Cardholder Signature Simon Lancaster      Date 12 January 2026

Transactions examined and approved.

Manager/Supervisor Signature [Signature]      Date 12.01.2026

AUST CITIZEN PLANTS



GERALDTON  
BUNNINGS GROUP LIMITED  
ABN 26 008 672 179  
Ph: (08) 9965 9600

Wed 10/12/2025 09:42:10 AM  
SELF CHECKOUT R94

Sale  
\*\* TAX INVOICE \*\*

0681022 PLANT-EDUCALYPTUS  
140MM EDGREST LINA  
2 @ \$14.00 \$28.00

2 @ SubTotal: \$28.00

**Total \$28.00**

GST INCLUDED IN THE TOTAL \$2.55

EFT \$28.00

CARD NO: 516325-541

CREDIT

Rounding \$0.00

**Change \$0.00**

"\*" Indicates non taxable item(s)

S2355 R94 P778 C000001 #094-86630-2355-2025-12-10



Thank you for shopping with Bunnings  
Please retain receipt for proof of purchase

**SUPERCHARGE YOUR SHOP WITH ONEPASS**

OnePass members get 5X Flybuys points  
in-store, free delivery, 365 day change of  
mind returns and Express Click & Collect.  
T&Cs, exclusions apply.

Start your plan from \$4/mth  
Cancel anytime.

[www.onepass.com.au](http://www.onepass.com.au)

BUNNINGS GERALDTON 2355  
181 NORTH WEST COASTAL  
HIGHWAY  
GERALDTON  
GERALDTON WA 6530  
Australia

CUSTOMER COPY

TID 43096494  
POS ID 09486630  
DATE/TIME 10/12/25 09:41

STAN 004151 AUTH R87839  
RRN 534409004151  
CARD 4541 CR(T)  
MASTERCARD  
Mastercard

ATD A0000000041010  
TOP 000008001 ATC 0014  
ARQC 62A2C8BBEEF992EF

PURCHASE AUD 28.00

Approved 00

Thank You

HOWATHAZA  
FIRE

Pick-Up  
PAID

16290  
( ) 131-88

12/11/2025 Save 5:44 PM  
Print 5:52 PM  
Order 85 CSR Power

This Dominos Pizza is  
independently owned and  
operated by  
Star Enterprises, Inc. © 2005

(04) 2920-0011  
Internet PrePAID

- 1 CLASS MegaMeat+BBQ \$16.00
- 2 L CLASS Cl. (Class Italia) 00
- 1 L CLASS Chick. (Chicken, Monaco) \$11.00
- 4 L CLASS Loaded repp (Loaded Repp) 00
- 1 CLASS Cl. (Class Italia) \$13.19
- 1 L CLASS (Class Italia) Pizza \$9.00

\$131.81  
\$13.19

\$145.00 \$145.00

Card 40 \$145.00

got on the drive

Pizza 1.  
ITALI

Council Refresh -  
MENTS

Sunset Liquor Barons  
Sunset Shopping Plaza, 582 Chapman Rd  
Glenfield 6532 WA

(08) 9938 3931

57 646 972 607

Tax Invoice  
13th Dec 2025 6:26:39 pm

Inv No #00046523

| Product                  | Qty | Price    |
|--------------------------|-----|----------|
| Grt Nrth S/C can (Case)* | 2   | \$119.98 |
| GST                      |     | \$10.91  |
| Tendered EFTPOS          |     | \$119.98 |
| Savings                  |     | \$10.00  |
| Total                    |     | \$119.98 |

\* Indicates items with GST

Sales Person: Gary

Thank you for shopping with us

YUNA FIRE



Glenfield IGA  
GLENFIELD SHOPPING CENTRE  
GERALDTON  
PH. (08) 9938 1250

ABN: 57646972607  
TAX INVOICE

|                               | \$           |
|-------------------------------|--------------|
| BOVELL'S WHITE TOAST 650GM    | 2.70         |
| CHEER CHSE 1STY SLC 750GM     | 14.00        |
| #H/MANNS MAYO LIGHT SQZ 432GM | 4.00         |
| <b>SUBTOTAL</b>               | <b>31.50</b> |

-----  
IGA GLENFIELD L0496  
GLENFIELD WA  
MERCH ID:611000606010496  
TERM ID: L0496003  
CARD:.....4541 T  
Mastercard  
AID A0000000041010  
TVR 0000008001  
ARQC 125C0C7CCBF6E1BF  
PURCHASE \$31.50

TOTAL \$31.50  
APPROVED 00  
14/12/25 17:06 132192

-----  
**TOTAL for 7 ITEMS \$31.50**  
EFTPOS \$31.50  
**CASH OUT \$0.00**  
TRANSACTION INCLUDES GST: \$0.00

% Indicates Taxable Supply  
# Indicates Special Savings

By purchasing our specials you saved \$4.80  
on our already low prices

Thank you for shopping at Glenfield IGA  
Open 7 Days a Week 7am to 8pm

-----  
Sun 14/12/25 17:08 03/4136  
CASHIER: Rufus J

yuna FIRE



79 Durlacher St  
Geraldton WA 6530  
Ph: (08) 9964 7044

ABN: 51499694190  
TAX INVOICE

|                                   | \$            |
|-----------------------------------|---------------|
| #FRANTELE SPR/WTR 24X600ML        | 11.30•        |
| ##SOLO 24X375ML                   | 29.99         |
| ##SMITHS CRINK VAR BX 20PK 380GM  | 8.00          |
| ##SMITHS CRINK VAR BX 20PK 380GM  | 8.00          |
| #FRANTELE SPR/WTR 24X600ML        | 11.30•        |
| %B/GOLD FOIL ROASTER RECT 1PK     | 10.00         |
| qty 4 @ \$2.50/ea                 |               |
| #DON HAM DELI KG                  | 26.88•        |
| CHEER CHSE LTE&TSTY SLCE 750GM    | 14.00•        |
| #W/STAR SPREADABLE TRAD 375GM     | 5.20•         |
| THE GOOD FARMER F/RANGE EGGS 18PK | 12.05•        |
| 333'S MUSTARD PICKLES 520GM       | 3.95•         |
| #MF RELISH CLAS GHERKIN 260GM     | 4.29•         |
| ##MULTIX ALFOIL 30CMX30M          | 7.85          |
| H/S AUSSIE SUMMER MIX 300GM       | 6.99•         |
| <b>SUBTOTAL</b>                   | <b>159.80</b> |

-----  
COMMONWEALTH BANK EFTPOS  
QUEENS SUPA IGA  
GERALDTON WA  
TERMINAL 95222008  
REFERENCE 396675

CUSTOMER COPY  
CARD NO: 4541(c)  
EXPIRY DATE:  
AID: A0000000041010  
ATC:22 TVR:0000048001  
CSN:01 C46FE7631FFC7BCA  
14 DEC 2025 16:40

Master??  
CREDIT  
PURCHASE \$159.80  
TOTAL AUD \$159.80

00  
AUTH NU: K16870  
POS REF NO: 0816730016  
THANK YOU

-----  
**TOTAL for 17 ITEMS \$159.80**  
EFTPOS \$159.80  
**CASH OUT \$0.00**  
TRANSACTION INCLUDES GST: \$5.80

-----  
THANK YOU FOR SHOPPING AT  
Queens SUPA IGA

Sun 14/12/25 16:41 08/1673

YUNA FIRE



252 Fifth St  
Geraldton WA 6530  
Ph: (08) 9921 4798  
TOBACCO LICENSE No.  
084708k

ABN: 51499694190  
TAX INVOICE

\$

|                                  |              |
|----------------------------------|--------------|
| %#ARN SHAPES CHEDDAR 175GM       | 3.45         |
| %#ARN SHAPES CHEESE&BACON 180GM  | 3.45         |
| %#U/TOBY YGT TOPPS HNYCOMB 185GM | 4.00         |
| %#U/TOBY YGT TOPPS MNG/PASS185GM | 4.00         |
| %#U/TOBY YGT TOPPS HNYCOMB 185GM | 4.00         |
| %#U/TOBY YGT TOPPS MNG/PASS185GM | 4.00         |
| %#ARN SHAPES CHICKEN CRIMPY175GM | 3.45         |
| %#ARN SHAPES ORIG PIZZA 190GM    | 3.45         |
| <b>SUBTOTAL</b>                  | <b>29.80</b> |

-----  
COMMONWEALTH BANK EFTPOS  
WONTHELLA SUPA IGA S  
WONTHELLA WA  
TERMINAL 11009808  
REFERENCE 144779

CUSTOMER COPY  
CARD NO: 4541(c)  
EXPIRY DATE:  
AID: A0000000041010  
ATC:23 TVR:000008001  
CSN:01 33A082FFAA8DE094  
14 DEC 2025 16:54

Mastercard  
CREDIT  
PURCHASE \$29.80  
TOTAL AUD \$29.80

APPROVED 00  
AUTH NO: R58646  
POS REF NO: 0609790010  
THANK YOU

-----  
**TOTAL for 8 ITEMS \$29.80**  
EFTPOS \$29.80  
**CASH OUT \$0.00**  
TRANSACTION INCLUDES GST: \$2.71

% Indicates Taxable Supply  
# Indicates Special Savings

Survey Link  
<http://www.iga.com.au/feedback>  
Visit our Website  
[www.rsgwa.com.au](http://www.rsgwa.com.au)

Sun 14/12/25 16:54 08/0979  
CASHIER: 10108 0



**Shire of Chapman Valley**  
3270 Chapman Valley Road  
Nabawa  
6532

Australia  
Att: Beau Raymond  
Corp. No./VAT No. AUGST  
[socv.printix.net](http://socv.printix.net)

## Invoice

Invoice no. ....: 131194  
Date of invoice ....: 17.12.2025  
Page .....: 1 of 1

| Product No. | Text  | Quantity | Unit price | Price |
|-------------|---|----------|------------|-------|
| 10100       | Printix Business Plan - Monthly Subscription, 1-50<br>Users 2025-11-17 - 2025-12-17 | 17       | 2,09       | 35,53 |

(Amount, VAT exempt: **35,53** - Amount , subj. to VAT: **0,00**)

If EU and VAT exempted the rules for reverse charge apply.

Sub total : 35,53  
0,00% VAT : 0,00  
**Total USD : 35,53**

Payment date **17.12.2025**

Payment information:

**Your credit card has been charged - DO NOT PAY AGAIN**

**Please review the enclosed insert regarding a Printix price adjustment.**

**Tungsten Automation Printix ApS** - Lyskær 5 - 2730 Herlev - Denmark - VAT.reg.no.: DK36086416  
Mail: [finance.printix@tungstenautomation.com](mailto:finance.printix@tungstenautomation.com) - Web: [www.printix.net](http://www.printix.net)



Hello Beau Raymond,

Thank you for using Printix. Please find attached our invoice for Printix services rendered.

Please note our updated bank details at Bank of America, displayed at the bottom of the invoice.

If you have any questions, please feel free to reply directly to this email.

Friendly regards,

The Printix Team



## Anne-Marie Cox

---

**From:** Beau Raymond  
**Sent:** 17 December 2025 9:57 AM  
**To:** Anne-Marie Cox  
**Subject:** FW: Printix Invoice 131194.  
**Attachments:** Printix Invoice 131194.pdf

For credit card 😊

**Beau Raymond | FINANCIAL & DIGITAL SYSTEMS COORDINATOR**



SHIRE OF  
**Chapman Valley**  
*love the rural life!*

Street Address: 3270 Chapman Valley Road | Nabawa | WA | 6532

Mailing Address: PO Box 1 | Nabawa | WA | 6532

Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au) | Email: [beau.raymond@chapmanvalley.wa.gov.au](mailto:beau.raymond@chapmanvalley.wa.gov.au)

Phone: (08) 9920 5011

**Something need fixing?  
Just Snap, Send, Solve it.**



**Click for more Info!**



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---

**From:** Printix Finance <[finance@printix.net](mailto:finance@printix.net)>  
**Sent:** 17 December 2025 9:55 AM  
**To:** Beau Raymond <[beau.raymond@chapmanvalley.wa.gov.au](mailto:beau.raymond@chapmanvalley.wa.gov.au)>  
**Subject:** Printix Invoice 131194.

**Caution:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.



December 1, 2025

**Subject: invoice cut-off date consolidation for partner invoicing**

Dear Valued Partners,

We would like to inform you that starting from January 2026, the invoicing cut-off date and time will be consolidated for tenants with billing period that begins and ends on the first 3 days of each month. As a result, some tenants may not appear on the February invoice, while others may have more than one billing period included. Starting from March all tenants will appear with the correct billing period for February.

If you need your affected tenant list or should you have any questions, please contact [finance.printix@tungstenautomation.com](mailto:finance.printix@tungstenautomation.com).

This change will not affect our direct customers!

We appreciate your continued partnership and look forward to growing together.

Warm regards,

Your Printix Team



## Anne-Marie Cox

---

**From:** Beau Raymond  
**Sent:** 17 December 2025 9:59 AM  
**To:** Anne-Marie Cox  
**Subject:** FW: Your Printix.net ApS receipt [#1381-8134]

Receipt for credit card

**Beau Raymond | FINANCIAL & DIGITAL SYSTEMS COORDINATOR**



SHIRE OF

# Chapman Valley

*Love the rural life!*

Street Address: 3270 Chapman Valley Road | Nabawa | WA | 6532

Mailing Address: PO Box 1 | Nabawa | WA | 6532

Website: [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au) | Email: [beau.raymond@chapmanvalley.wa.gov.au](mailto:beau.raymond@chapmanvalley.wa.gov.au)

Phone: (08) 9920 5011

Something need fixing?  
Just Snap, Send, Solve it.

[Click for more Info!](#)

Free!

Disclaimer by the Shire of Chapman Valley - This email is private and confidential. If you are not the intended recipient, please advise us by return email immediately, and delete the email and any attachments without using or disclosing the contents in any way. The views expressed in this email are those of the author, and do not represent those of the Shire of Chapman Valley unless this is clearly indicated.

 Please consider the environment before printing this email.

---

**From:** Printix.net ApS <receipts+acct\_17roAOCN7jqYaGYw@stripe.com>

**Sent:** 17 December 2025 9:56 AM

**To:** Beau Raymond <beau.raymond@chapmanvalley.wa.gov.au>

**Subject:** Your Printix.net ApS receipt [#1381-8134]

**Caution:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.



## Receipt from Printix.net ApS

Receipt #1381-8134

| AMOUNT PAID | DATE PAID                | PAYMENT METHOD  |
|-------------|--------------------------|---|
| \$35.53     | Dec 17, 2025, 2:55:10 AM |  - 4541 |

### SUMMARY

|                        |                |
|------------------------|----------------|
| Printix invoice 131194 | \$35.53        |
| <b>Amount paid</b>     | <b>\$35.53</b> |

If you have any questions, visit our support site at <https://support.printix.net>, contact us at [finance@printix.net](mailto:finance@printix.net), or call us at **+45 71 74 13 37**.

Something wrong with the email? [View it in your browser](#).

You're receiving this email because you made a purchase at Printix.net ApS, which partners with [Stripe](#) to provide invoicing and payment processing.



Cardholder statement

Run Date: 23 December 2025

Company details

THE SHIRE CLERK  
SHIRE OF CHAPMAN VALLEY  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

Cardholder name: SIMON LANCASTER  
Cardholder number: 5163-2531-0083-4453  
Cost centre no:  
Statement date: 21/12/25  
Opening balance: 18.25

For enquiries please call: 1300 650 107

C indicates a credit or payment

\*Closing balance: 0.00

\* The closing balance will be transferred automatically in terms of the authority held.

Payment due date: 31/12/25      Credit limit: 4,000.00      Annual percentage rate: 15.65%  
Past due: 0.00      Available credit: 4,000.00      Monthly percentage rate: 1.30%  
Minimum payment due: 0.00

| Date     | Description of transaction | Amount  | Ref. |
|----------|----------------------------|---------|------|
| 02/12/25 | AUTOMATIC PAYMENT          | 18.25 C | 0000 |

\*\*\* END OF LIST \*\*\*

Westpac Banking Corporation ABN 33 007 457 141.

I have checked the above details and verify that they are correct.

Cardholder Signature Simon Lancaster Date 12 January 2026

Transactions examined and approved.

Manager/Supervisor Signature [Signature] Date 12.01.2026



SHIRE OF  
**Chapman Valley**  
*love the rural life!*

**SHIRE OF CHAPMAN VALLEY**

**MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 January 2026**

**LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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| Note 2 Net Current Assets Information    | 5 |
| Note 3 Explanation of Material Variances | 6 |

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

| Note  | Adopted Budget Estimates<br>(a)<br>\$ | YTD Budget Estimates<br>(b)<br>\$ | YTD Actual<br>(c)<br>\$ | Variance*<br>\$<br>(c) - (b) | Variance*<br>%<br>((c) - (b))/(b) | Var.     |
|---|---------------------------------------|-----------------------------------|-------------------------|------------------------------|-----------------------------------|----------|
| <b>OPERATING ACTIVITIES</b>                                 |                                       |                                   |                         |                              |                                   |          |
| <b>Revenue from operating activities</b>                    |                                       |                                   |                         |                              |                                   |          |
| General rates   | 3,333,274                             | 3,333,274                         | 3,340,685               | 7,411                        | 0.22%                             |          |
| Rates excluding general rates                               | 273,000                               | 273,000                           | 273,000                 | 0                            | 0.00%                             |          |
| Grants, subsidies and contributions                         | 803,834                               | 529,896                           | 809,528                 | 279,632                      | 52.77%                            | ▲        |
| Fees and charges  | 481,645                               | 381,631                           | 391,249                 | 9,618                        | 2.52%                             |          |
| Interest revenue  | 88,600                                | 51,372                            | 41,423                  | (9,949)                      | (19.37%)                          |          |
| Other revenue   | 21,125                                | 11,575                            | 10,767                  | (808)                        | (6.98%)                           |          |
| Profit on asset disposals                                   | 163,000                               | 0                                 | 0                       | 0                            | 0.00%                             |          |
|   | <b>5,164,478</b>                      | <b>4,580,748</b>                  | <b>4,866,652</b>        | <b>285,904</b>               | <b>6.24%</b>                      |          |
| <b>Expenditure from operating activities</b>                |                                       |                                   |                         |                              |                                   |          |
| Employee costs  | (2,805,938)                           | (1,444,252)                       | (1,332,235)             | 112,017                      | 7.76%                             |          |
| Materials and contracts                                     | (3,447,192)                           | (1,987,035)                       | (1,560,718)             | 426,317                      | 21.45%                            | ▲        |
| Utility charges   | (58,957)                              | (37,259)                          | (31,946)                | 5,313                        | 14.26%                            |          |
| Depreciation  | (5,938,030)                           | (3,463,866)                       | (4,055,781)             | (591,915)                    | (17.09%)                          | ▼        |
| Finance costs   | (28,469)                              | (14,979)                          | (15,247)                | (268)                        | (1.79%)                           |          |
| Insurance   | (230,645)                             | (208,919)                         | (197,268)               | 11,651                       | 5.58%                             |          |
| Other expenditure   | (160,508)                             | (83,803)                          | (72,488)                | 11,315                       | 13.50%                            | ▲        |
| Loss on asset disposals                                     | (7,000)                               | 0                                 | (5,950)                 | (5,950)                      | 0.00%                             |          |
|   | <b>(12,676,739)</b>                   | <b>(7,240,113)</b>                | <b>(7,271,633)</b>      | <b>(31,520)</b>              | <b>(0.44%)</b>                    |          |
| Non cash amounts excluded from operating activities         | 2(c) 5,774,030                        | 3,471,304                         | 4,069,169               | 597,865                      | 17.22%                            | ▲        |
| <b>Amount attributable to operating activities</b>          | <b>(1,738,231)</b>                    | <b>811,939</b>                    | <b>1,664,188</b>        | <b>852,249</b>               | <b>104.96%</b>                    |          |
| <b>INVESTING ACTIVITIES</b>                                 |                                       |                                   |                         |                              |                                   |          |
| <b>Inflows from investing activities</b>                    |                                       |                                   |                         |                              |                                   |          |
| Proceeds from capital grants, subsidies and contributions   | 4,071,271                             | 742,176                           | 400,000                 | (342,176)                    | (46.10%)                          | ▼        |
| Proceeds from disposal of assets                            | 443,600                               | 14,000                            | 12,773                  | (1,227)                      | (8.76%)                           |          |
|   | <b>4,514,871</b>                      | <b>756,176</b>                    | <b>412,773</b>          | <b>(343,403)</b>             | <b>(45.41%)</b>                   |          |
| <b>Outflows from investing activities</b>                   |                                       |                                   |                         |                              |                                   |          |
| Payments for property, plant and equipment                  | (5,099,777)                           | (1,124,765)                       | (312,842)               | 811,923                      | 72.19%                            | ▲        |
| Payments for construction of infrastructure                 | (1,042,019)                           | (947,270)                         | (587,364)               | 359,906                      | 37.99%                            | ▲        |
|   | <b>(6,141,796)</b>                    | <b>(2,072,035)</b>                | <b>(900,205)</b>        | <b>1,171,830</b>             | <b>56.55%</b>                     |          |
| <b>Amount attributable to investing activities</b>          | <b>(1,626,925)</b>                    | <b>(1,315,859)</b>                | <b>(487,432)</b>        | <b>828,427</b>               | <b>62.96%</b>                     |          |
| <b>FINANCING ACTIVITIES</b>                                 |                                       |                                   |                         |                              |                                   |          |
| <b>Inflows from financing activities</b>                    |                                       |                                   |                         |                              |                                   |          |
| Proceeds from new borrowings                                | 950,000                               | 0                                 | 0                       | 0                            | 0.00%                             |          |
| Transfer from reserves                                      | 884,000                               | 0                                 | 0                       | 0                            | 0.00%                             |          |
|   | <b>1,834,000</b>                      | <b>0</b>                          | <b>0</b>                | <b>0</b>                     | <b>0.00%</b>                      |          |
| <b>Outflows from financing activities</b>                   |                                       |                                   |                         |                              |                                   |          |
| Payments for principal portion of lease liabilities         | (8,301)                               | (4,844)                           | (4,938)                 | (94)                         | (1.94%)                           |          |
| Repayment of borrowings                                     | (100,479)                             | (49,657)                          | (49,657)                | 0                            | 0.00%                             |          |
| Transfer to reserves  | (297,800)                             | 0                                 | (30,832)                | (30,832)                     | 0.00%                             |          |
|   | <b>(406,580)</b>                      | <b>(54,501)</b>                   | <b>(85,427)</b>         | <b>(30,926)</b>              | <b>(56.74%)</b>                   |          |
| <b>Amount attributable to financing activities</b>          | <b>1,427,420</b>                      | <b>(54,501)</b>                   | <b>(85,427)</b>         | <b>(30,926)</b>              | <b>(56.74%)</b>                   |          |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                       |                                       |                                   |                         |                              |                                   |          |
| Surplus or deficit at the start of the financial year       | 2(a) 1,937,736                        | 1,937,736                         | 1,841,221               | (96,515)                     | (4.98%)                           |          |
| Amount attributable to operating activities                 | (1,738,231)                           | 811,939                           | 1,664,188               | 852,249                      | 104.96%                           | ▲        |
| Amount attributable to investing activities                 | (1,626,925)                           | (1,315,859)                       | (487,432)               | 828,427                      | 62.96%                            | ▲        |
| Amount attributable to financing activities                 | 1,427,420                             | (54,501)                          | (85,427)                | (30,926)                     | (56.74%)                          | ▼        |
| <b>Surplus or deficit after imposition of general rates</b> | <b>0</b>                              | <b>1,379,315</b>                  | <b>2,932,550</b>        | <b>1,553,235</b>             | <b>112.61%</b>                    | <b>▲</b> |

**KEY INFORMATION**

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
  - ▲ Indicates a variance with a positive impact on the financial position.
  - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

|                                      | Actual<br>30 June 2025 | Actual as at<br>31 January 2026 |
|--------------------------------------|------------------------|---------------------------------|
|                                      | \$                     | \$                              |
| <b>CURRENT ASSETS</b>                |                        |                                 |
| Cash and cash equivalents            | 5,207,092              | 6,065,688                       |
| Trade and other receivables          | 301,635                | 451,249                         |
| Inventories                          | 4,019                  | 1,159                           |
| Other assets                         | 54,752                 | 29,406                          |
| <b>TOTAL CURRENT ASSETS</b>          | <b>5,567,498</b>       | <b>6,547,502</b>                |
| <b>NON-CURRENT ASSETS</b>            |                        |                                 |
| Trade and other receivables          | 8,342                  | 8,342                           |
| Other financial assets               | 59,715                 | 59,715                          |
| Property, plant and equipment        | 20,003,278             | 19,365,801                      |
| Infrastructure                       | 182,837,731            | 179,405,475                     |
| Right-of-use assets                  | 24,236                 | 19,465                          |
| <b>TOTAL NON-CURRENT ASSETS</b>      | <b>202,933,302</b>     | <b>198,858,798</b>              |
| <b>TOTAL ASSETS</b>                  | <b>208,500,800</b>     | <b>205,406,300</b>              |
| <b>CURRENT LIABILITIES</b>           |                        |                                 |
| Trade and other payables             | 1,065,789              | 553,431                         |
| Other liabilities                    | 1,043,711              | 1,413,912                       |
| Lease liabilities                    | 8,517                  | 8,517                           |
| Borrowings                           | 100,478                | 100,478                         |
| Employee related provisions          | 563,638                | 563,638                         |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>2,782,133</b>       | <b>2,639,976</b>                |
| <b>NON-CURRENT LIABILITIES</b>       |                        |                                 |
| Other liabilities                    | 289,999                | 297,437                         |
| Lease liabilities                    | 17,703                 | 17,703                          |
| Borrowings                           | 480,614                | 480,614                         |
| Employee related provisions          | 33,528                 | 33,528                          |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>821,844</b>         | <b>829,282</b>                  |
| <b>TOTAL LIABILITIES</b>             | <b>3,603,977</b>       | <b>3,469,258</b>                |
| <b>NET ASSETS</b>                    | <b>204,896,823</b>     | <b>201,937,042</b>              |
| <b>EQUITY</b>                        |                        |                                 |
| Retained surplus                     | 25,193,578             | 22,202,965                      |
| Reserve accounts                     | 1,616,777              | 1,647,609                       |
| Revaluation surplus                  | 178,086,468            | 178,086,468                     |
| <b>TOTAL EQUITY</b>                  | <b>204,896,823</b>     | <b>201,937,042</b>              |

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

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has 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 Act, 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 where no inconsistencies exist.

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 January 2026

**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.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values 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
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 NET CURRENT ASSETS INFORMATION**

|   | <b>Adopted<br/>Budget<br/>Opening<br/>1 July 2025</b> | <b>Actual<br/>as at<br/>30 June 2025</b> | <b>Actual<br/>as at<br/>31 January 2026</b> |
|---|---|--|---|
| <b>(a) Net current assets used in the Statement of Financial Activity</b>   |   |  |   |
| <b>Current assets</b>   | <b>\$</b>   | <b>\$</b>                                | <b>\$</b>                                   |
| Cash and cash equivalents   | 5,207,092   | 5,207,092                                | 6,065,688                                   |
| Trade and other receivables   | 301,635   | 301,635                                  | 451,249                                     |
| Inventories   | 4,019   | 4,019                                    | 1,159                                       |
| Other assets  | 54,752  | 54,752                                   | 29,406                                      |
|   | <u>5,567,498</u>                                      | <u>5,567,498</u>                         | <u>6,547,502</u>                            |
| <b>Less: current liabilities</b>  |   |  |   |
| Trade and other payables  | (1,065,789)   | (1,065,789)                              | (553,431)                                   |
| Other liabilities   | (1,043,711)   | (1,043,711)                              | (1,413,912)                                 |
| Lease liabilities   | (8,517)   | (8,517)                                  | (8,517)                                     |
| Borrowings  | (100,478)   | (100,478)                                | (100,478)                                   |
| Employee related provisions   | (563,638)   | (563,638)                                | (563,638)                                   |
|   | <u>(2,782,133)</u>                                    | <u>(2,782,133)</u>                       | <u>(2,639,976)</u>                          |
| Net current assets  | 2,785,365   | 2,785,365                                | 3,907,526                                   |
| Less: Total adjustments to net current assets                               | 2(b) (944,144)  | (944,144)                                | (974,976)                                   |
| <b>Closing funding surplus / (deficit)</b>                                  | <b>1,841,221</b>                                      | <b>1,841,221</b>                         | <b>2,932,550</b>                            |
| <b>(b) Current assets and liabilities excluded from budgeted deficiency</b> |   |  |   |
| <b>Adjustments to net current assets</b>                                    |   |  |   |
| Less: Reserve accounts  | (1,616,777)   | (1,616,777)                              | (1,647,609)                                 |
| Add: Current liabilities not expected to be cleared at the end of the year  |   |  |   |
| - Current portion of lease liabilities                                      | 8,517   | 8,517                                    | 8,517                                       |
| - Current portion of borrowings   | 100,478   | 100,478                                  | 100,478                                     |
| - Current portion of employee benefit provision held in reserve             | 171,817   | 171,817                                  | 172,081                                     |
| - Current portion of employee benefit provision held in muni                | 391,821   | 391,821                                  | 391,557                                     |
| <b>Total adjustments to net current assets</b>                              | <b>2(a) (944,144)</b>                                 | <b>(944,144)</b>                         | <b>(974,976)</b>                            |
| <b>(c) Non-cash amounts excluded from operating activities</b>              |   |  |   |
| <b>Adjustments to operating activities</b>                                  |   |  |   |
| Less: Profit on asset disposals   | (163,000)   | 0  | 0   |
| Add: Loss on asset disposals  | 7,000   | 0  | 5,950                                       |
| Add: Depreciation   | 5,938,030   | 3,463,866                                | 4,055,781                                   |
| Movement in current employee provisions associated with restricted cash     | 12 (140,000)  | 0  | 0   |
| Non-cash movements in non-current assets and liabilities:                   |   |  |   |
| - Employee provisions   | 12 (2,000)  | 0  | 0   |
| - Contract liabilities  | 134,000   | 7,438                                    | 7,438                                       |
| <b>Total non-cash amounts excluded from operating activities</b>            | <b>5,774,030</b>                                      | <b>3,471,304</b>                         | <b>4,069,169</b>                            |

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
 The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

| Description   | Var. \$   | Var. %    |   |
|---|-----------|-----------|---|
|   | \$        | %         |   |
| <b>Revenue from operating activities</b>  |           |           |   |
| <b>Grants, subsidies and contributions</b>  | 279,632   | 52.77%    | ▲ |
| Grant income allocation timing compared to budget estimates.  |           | Timing    |   |
| <b>Expenditure from operating activities</b>  |           |           |   |
| <b>Materials and contracts</b>  | 426,317   | 21.45%    | ▲ |
| Timing of Budgeted Expenditure.   |           | Timing    |   |
| <b>Depreciation</b>   | (591,915) | (17.09%)  | ▼ |
| Budget Review Item - Variation scheduled to adjust values and spread.   |           | Permanent |   |
| <b>Other expenditure</b>  | 11,315    | 13.50%    | ▲ |
| Timing of elected member payments & superannuation  |           | Timing    |   |
| <b>Inflows from investing activities</b>  |           |           |   |
| <b>Proceeds from capital grants, subsidies and contributions</b>  | (342,176) | (46.10%)  | ▼ |
| Timing of budgeted capital expenditure, influencing grant income recognition.                                       |           | Timing    |   |
| <b>Outflows from investing activities</b>   |           |           |   |
| <b>Payments for property, plant and equipment</b>   | 811,923   | 72.19%    | ▲ |
| Timing of plant replacement program.  |           | Timing    |   |
| <b>Payments for construction of infrastructure</b>  | 359,906   | 37.99%    | ▲ |
| Timing of road infrastructure program.  |           | Timing    |   |
| <b>Surplus or deficit at the start of the financial year</b>  | (96,515)  | (4.98%)   | ▲ |
| Reduction in opening balance at 01/07/2025 due to completion of Audited Audited Financial Statements for 2024/2025. |           | Permanent |   |

**SHIRE OF CHAPMAN VALLEY**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

| <b>Funding surplus / (deficit)</b> |                |                |                |                 |
|------------------------------------|----------------|----------------|----------------|-----------------|
|                                    | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening                            | \$1.94 M       | \$1.94 M       | \$1.84 M       | (\$0.10 M)      |
| Closing                            | \$0.00 M       | \$1.38 M       | \$2.93 M       | \$1.55 M        |

Refer to Statement of Financial Activity

| <b>Cash and cash equivalents</b> |          |            |
|----------------------------------|----------|------------|
|                                  | \$       | % of total |
| Unrestricted Cash                | \$4.42 M | 72.8%      |
| Restricted Cash                  | \$1.65 M | 27.2%      |

Refer to 3 - Cash and Financial Assets

| <b>Payables</b> |          |               |
|-----------------|----------|---------------|
|                 | \$       | % Outstanding |
| Trade Payables  | \$0.41 M |               |
| 0 to 30 Days    |          | 95.2%         |
| Over 30 Days    |          | 4.8%          |
| Over 90 Days    |          | 0.0%          |

Refer to 9 - Payables

| <b>Receivables</b> |          |               |
|--------------------|----------|---------------|
|                    | \$       | % Collected   |
| Rates Receivable   | \$0.44 M | 87.5%         |
| Trade Receivable   | \$0.01 M | % Outstanding |
| Over 30 Days       |          | 84.3%         |
| Over 90 Days       |          | 74.1%         |

Refer to 7 - Receivables

**Key Operating Activities**

| <b>Amount attributable to operating activities</b> |                |                |                 |
|--|----------------|----------------|-----------------|
| Adopted Budget                                     | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$1.74 M)   | \$0.81 M       | \$1.66 M       | \$0.85 M        |

Refer to Statement of Financial Activity

| <b>Rates Revenue</b> |          |            |
|----------------------|----------|------------|
|                      | \$       | % Variance |
| YTD Actual           | \$3.34 M |            |
| YTD Budget           | \$3.33 M | 0.2%       |

| <b>Grants and Contributions</b> |          |            |
|---------------------------------|----------|------------|
|                                 | \$       | % Variance |
| YTD Actual                      | \$0.81 M |            |
| YTD Budget                      | \$0.53 M | 52.8%      |

Refer to 13 - Grants and Contributions

| <b>Fees and Charges</b> |          |            |
|-------------------------|----------|------------|
|                         | \$       | % Variance |
| YTD Actual              | \$0.39 M |            |
| YTD Budget              | \$0.38 M | 2.5%       |

Refer to Statement of Financial Activity

**Key Investing Activities**

| <b>Amount attributable to investing activities</b> |                |                |                 |
|--|----------------|----------------|-----------------|
| Adopted Budget                                     | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$1.63 M)   | (\$1.32 M)     | (\$0.49 M)     | \$0.83 M        |

Refer to Statement of Financial Activity

| <b>Proceeds on sale</b> |          |         |
|-------------------------|----------|---------|
|                         | \$       | %       |
| YTD Actual              | \$0.01 M |         |
| Adopted Budget          | \$0.44 M | (97.1%) |

Refer to 6 - Disposal of Assets

| <b>Asset Acquisition</b> |          |         |
|--------------------------|----------|---------|
|                          | \$       | % Spent |
| YTD Actual               | \$0.59 M |         |
| Adopted Budget           | \$1.04 M | (43.6%) |

Refer to 5 - Capital Acquisitions

| <b>Capital Grants</b> |          |            |
|-----------------------|----------|------------|
|                       | \$       | % Received |
| YTD Actual            | \$0.40 M |            |
| Adopted Budget        | \$4.07 M | (90.2%)    |

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

| <b>Amount attributable to financing activities</b> |                |                |                 |
|--|----------------|----------------|-----------------|
| Adopted Budget                                     | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$1.43 M   | (\$0.05 M)     | (\$0.09 M)     | (\$0.03 M)      |

Refer to Statement of Financial Activity

| <b>Borrowings</b>    |            |
|----------------------|------------|
| Principal repayments | (\$0.05 M) |
| Interest expense     | (\$0.01 M) |
| Principal due        | \$0.53 M   |

Refer to 10 - Borrowings

| <b>Reserves</b>  |          |
|------------------|----------|
| Reserves balance | \$1.65 M |
| Net Movement     | \$0.03 M |

Refer to 4 - Cash Reserves

| <b>Lease Liability</b> |            |
|------------------------|------------|
| Principal repayments   | (\$0.00 M) |
| Interest expense       | (\$0.00 M) |
| Principal due          | \$0.02 M   |

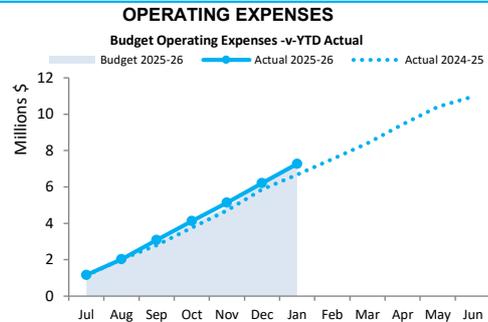
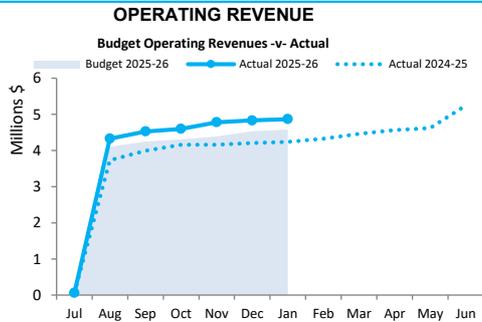
Refer to Note 11 - Lease Liabilities

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

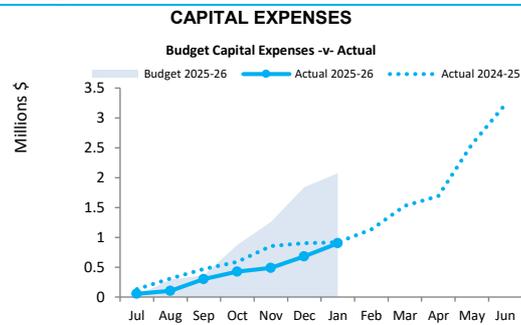
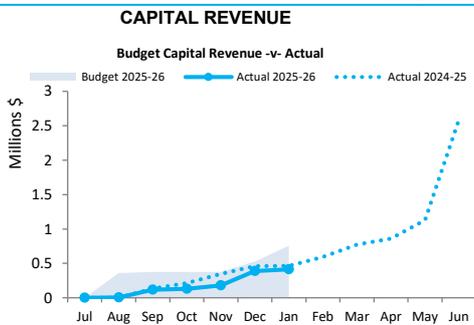
**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 KEY INFORMATION - GRAPHICAL**

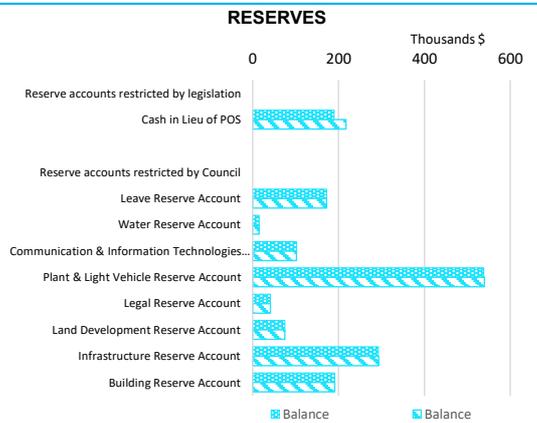
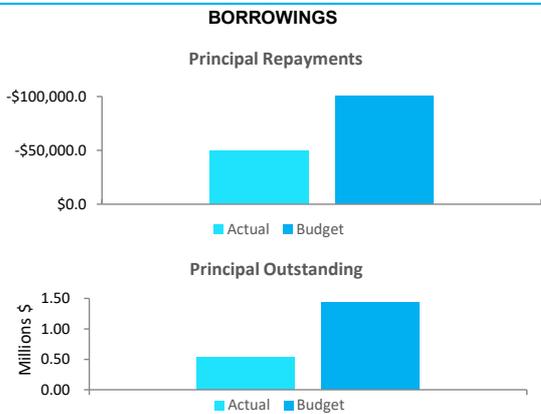
**OPERATING ACTIVITIES**



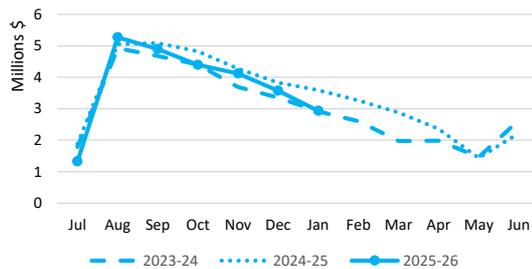
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

| Description                                      | Classification            | Unrestricted     | Reserve Accounts | Total            | Trust        | Institution                 |
|--|---------------------------|------------------|------------------|------------------|--------------|-----------------------------|
|  |                           | \$               | \$               | \$               | \$           |                             |
| Cash on hand                                     | Cash and cash equivalents | 700              | 0                | 700              |              |                             |
| Municipal Account                                | Cash and cash equivalents | 2,091,916        | 0                | 2,091,916        |              | Westpac Banking Corporation |
| Municipal Investment Account                     | Cash and cash equivalents | 2,325,463        | 0                | 2,325,463        |              | Westpac Banking Corporation |
| Trust Account                                    | Cash and cash equivalents | 0                | 0                | 0                | 5,830        | Westpac Banking Corporation |
| Leave Reserve                                    | Cash and cash equivalents | 0                | 172,081          | 172,081          |              | Westpac Banking Corporation |
| Water Reserve                                    | Cash and cash equivalents | 0                | 14,790           | 14,790           |              | Westpac Banking Corporation |
| Communication & Information Technologies Reserve | Cash and cash equivalents | 0                | 102,096          | 102,096          |              | Westpac Banking Corporation |
| Plant & Light Vehicle Reserve                    | Cash and cash equivalents | 0                | 540,020          | 540,020          |              | Westpac Banking Corporation |
| Legal Reserve                                    | Cash and cash equivalents | 0                | 41,570           | 41,570           |              | Westpac Banking Corporation |
| Land Development Reserve                         | Cash and cash equivalents | 0                | 74,871           | 74,871           |              | Westpac Banking Corporation |
| Infrastructure Reserve                           | Cash and cash equivalents | 0                | 293,857          | 293,857          |              | Westpac Banking Corporation |
| Building Reserve                                 | Cash and cash equivalents | 0                | 191,276          | 191,276          |              | Westpac Banking Corporation |
| Cash in Lieu of POS Reserve                      | Cash and cash equivalents | 0                | 217,048          | 217,048          |              | Westpac Banking Corporation |
| <b>Total</b>                                     |                           | <b>4,418,079</b> | <b>1,647,609</b> | <b>6,065,688</b> | <b>5,830</b> |                             |
| <b>Comprising</b>                                |                           |                  |                  |                  |              |                             |
| Cash and cash equivalents                        |                           | 4,418,079        | 1,647,609        | 6,065,688        | 5,830        |                             |
|  |                           | <b>4,418,079</b> | <b>1,647,609</b> | <b>6,065,688</b> | <b>5,830</b> |                             |

**KEY INFORMATION**

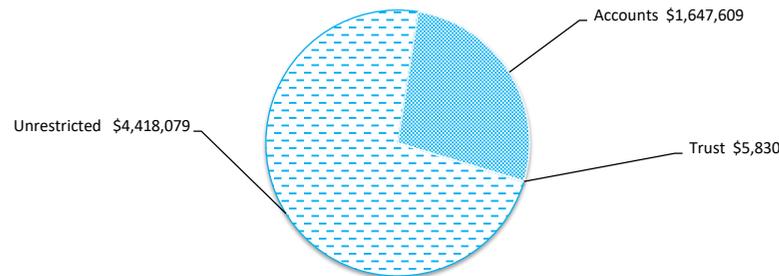
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**4 RESERVE ACCOUNTS**

| Reserve account name                              | Budget           |                  |                   |                  | Actual           |                  |                   |                  |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|
|   | Opening Balance  | Transfers In (+) | Transfers Out (-) | Closing Balance  | Opening Balance  | Transfers In (+) | Transfers Out (-) | Closing Balance  |
|   | \$               | \$               | \$                | \$               | \$               | \$               | \$                | \$               |
| <b>Reserve accounts restricted by legislation</b> |                  |                  |                   |                  |                  |                  |                   |                  |
| Cash in Lieu of POS                               | 189,678          | 0                | (217,000)         | (27,322)         | 189,678          | 27,370           | 0                 | 217,048          |
| <b>Reserve accounts restricted by Council</b>     |                  |                  |                   |                  |                  |                  |                   |                  |
| Leave Reserve Account                             | 171,814          | 2,000            | 0                 | 173,814          | 171,817          | 264              | 0                 | 172,081          |
| Water Reserve Account                             | 14,770           | 200              | 0                 | 14,970           | 14,770           | 20               | 0                 | 14,790           |
| Communication & Information Technologies Reser    | 101,939          | 1,200            | (65,000)          | 38,139           | 101,939          | 157              | 0                 | 102,096          |
| Plant & Light Vehicle Reserve Account             | 538,365          | 286,500          | (532,000)         | 292,865          | 538,365          | 1,655            | 0                 | 540,020          |
| Legal Reserve Account                             | 41,513           | 500              | 0                 | 42,013           | 41,513           | 57               | 0                 | 41,570           |
| Land Development Reserve Account                  | 74,756           | 900              | (70,000)          | 5,656            | 74,756           | 115              | 0                 | 74,871           |
| Infrastructure Reserve Account                    | 292,956          | 4,000            | 0                 | 296,956          | 292,956          | 901              | 0                 | 293,857          |
| Building Reserve Account                          | 190,983          | 2,500            | 0                 | 193,483          | 190,983          | 293              | 0                 | 191,276          |
|   | <b>1,616,774</b> | <b>297,800</b>   | <b>(884,000)</b>  | <b>1,030,574</b> | <b>1,616,777</b> | <b>30,832</b>    | <b>0</b>          | <b>1,647,609</b> |

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

| Capital acquisitions                                     | Adopted          |                  | YTD Actual     | YTD Variance       |
|--|------------------|------------------|----------------|--------------------|
|  | Budget           | YTD Budget       |                |                    |
|  | \$               | \$               | \$             | \$                 |
| Land - freehold land                                     | 526,012          | 0                | 0              | 0                  |
| Buildings - specialised                                  | 3,394,234        | 378,234          | 112,470        | (265,764)          |
| Plant and equipment                                      | 1,156,531        | 746,531          | 200,371        | (546,160)          |
| Tools and equipment                                      | 23,000           | 0                | 0              | 0                  |
| <b>Acquisition of property, plant and equipment</b>      | <b>5,099,777</b> | <b>1,124,765</b> | <b>312,842</b> | <b>(811,923)</b>   |
| Infrastructure - roads                                   | 1,042,019        | 947,270          | 587,364        | (359,906)          |
| <b>Acquisition of infrastructure</b>                     | <b>1,042,019</b> | <b>947,270</b>   | <b>587,364</b> | <b>(359,906)</b>   |
| <b>Total of PPE and Infrastructure.</b>                  | <b>6,141,796</b> | <b>2,072,035</b> | <b>900,205</b> | <b>(1,171,830)</b> |
| <b>Total capital acquisitions</b>                        | <b>6,141,796</b> | <b>2,072,035</b> | <b>900,205</b> | <b>(1,171,830)</b> |
| <b>Capital Acquisitions Funded By:</b>                   |                  |                  |                |                    |
| Capital grants and contributions                         | 4,071,271        | 742,176          | 400,000        | (342,176)          |
| Borrowings   | 950,000          | 0                | 0              | 0                  |
| Other (disposals & C/Fwd)                                | 443,600          | 14,000           | 12,773         | (1,227)            |
| Reserve accounts   |                  |                  |                |                    |
| Cash in Lieu of POS                                      | 217,000          | 0                | 0              | 0                  |
| Communication & Information Technologies Reserve Account | 65,000           | 0                | 0              | 0                  |
| Plant & Light Vehicle Reserve Account                    | 245,500          | 0                | 0              | 0                  |
| Land Development Reserve Account                         | 70,000           | 0                | 0              | 0                  |
| Contribution - operations                                | 79,425           | 1,315,859        | 487,432        | (828,427)          |
| <b>Capital funding total</b>                             | <b>6,141,796</b> | <b>2,072,035</b> | <b>900,205</b> | <b>(1,171,830)</b> |

**KEY INFORMATION**

**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**

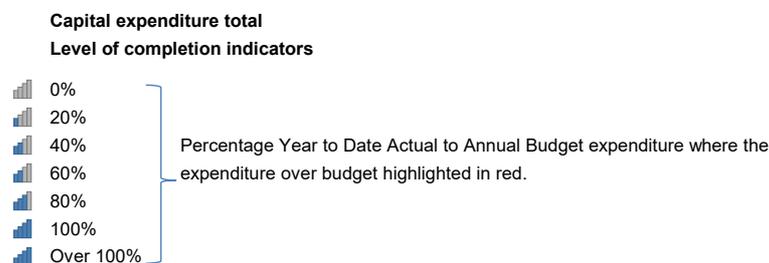
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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.

**SHIRE OF CHAPMAN VALLEY**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED**



| Ledger/Job | Account Description  | Adopted          |                  |                | Variance           |
|------------|--|------------------|------------------|----------------|--------------------|
|            |  | Budget           | YTD Budget       | YTD Actual     | (Under)/Over       |
|            |  | \$               | \$               | \$             | \$                 |
| 2264       | Purchase Land - Lot 1 Richards Road for Public Open Space  | 526,012          | 0                | 0              | (526,012)          |
| 2644/1038  | Nanson Showgrounds Capital Renewal                         | 20,000           | 20,000           | 0              | (20,000)           |
| 2644/1072  | Bill Hemsley Park Precinct                                 | 80,000           | 80,000           | 0              | (80,000)           |
| 2644/1081  | Disaster Recovery Centre Nabawa                            | 2,875,000        | 0                | 25,375         | (2,849,625)        |
| 2644/1185  | Nanson Showgrounds Precinct Power Upgrades                 | 20,000           | 0                | 0              | (20,000)           |
| 2834/1003  | Yuna Community Center Solar Hws                            | 10,000           | 10,000           | 0              | (10,000)           |
| 2834/1004  | Yuna Community Centre Water Cooler                         | 5,000            | 0                | 3,620          | (1,380)            |
| 2834/1005  | Nabawa Oval  | 35,000           | 0                | 0              | (35,000)           |
| 2834/1112  | Nabawa Recreation Centre Water Cooler                      | 5,000            | 0                | 3,620          | (1,380)            |
| 2834/1113  | Nanson Golf Club   | 10,000           | 0                | 0              | (10,000)           |
| 2834/1114  | Centenary Park Capital Works Program                       | 20,000           | 0                | 0              | (20,000)           |
| 2834/1115  | Nabawa Depot Gardeners Shed Capital Works Program Building | 34,000           | 0                | 0              | (34,000)           |
| 2844       | Hydraulic Platform   | 12,000           | 0                | 0              | (12,000)           |
| 3114/C01   | Durawah Road   | 574,313          | 516,406          | 130,894        | (443,419)          |
| 3114/C10   | Nanson Howatharra Rd Reseal - Capital Renewal              | 0                | 0                | 30,750         | 30,750             |
| 3114/C82   | Nabawa Yetna Road  | 467,706          | 430,864          | 425,720        | (41,986)           |
| 3264       | Depot Construction   | 268,234          | 268,234          | 79,855         | (188,379)          |
| 3554       | Plant Replacement Program*                                 | 1,071,531        | 746,531          | 200,371        | (871,160)          |
| 3584       | Depot Equipment  | 11,000           | 0                | 0              | (11,000)           |
| 3604/1054  | Chapman Valley Museum Precinct                             | 12,000           | 0                | 0              | 0                  |
| 4274/1191  | Water Supply Sources (Roadworks)                           | 35,000           | 0                | 0              | 0                  |
| 7074/1184  | Coronation Beach Road Standpipe                            | 50,000           | 0                | 0              | 0                  |
|            |  | <b>6,141,796</b> | <b>2,072,035</b> | <b>900,205</b> | <b>(5,144,591)</b> |

**\*Plant Replacement Schedule - Breakdown**

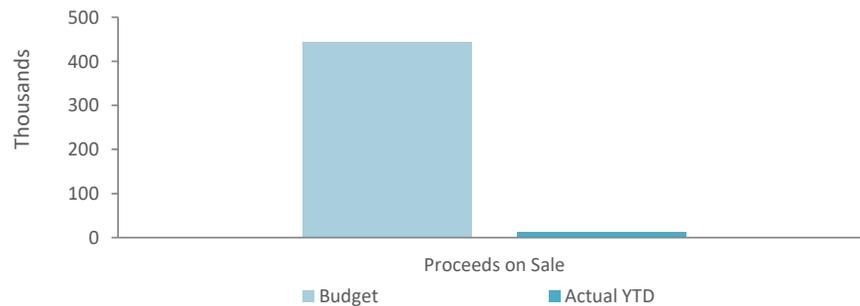
| Asset Code | Plant Description   | Budget           | Actual         | Variance         |
|------------|---|------------------|----------------|------------------|
|            |   | \$               | \$             | (Under)/Over     |
| MV46       | Toyota RAV4 SXE (Manager of Finance & Corporate Services) | 48,733           | 44,291         | (4,442)          |
| MV47       | Toyota Landcruiser GXL (Chief Executive Officer)          | 105,645          | 98,500         | (7,145)          |
| MV48       | Toyota Hilux SR5 (Deputy Chief Executive Officer)         | 60,000           | 57,580         | (2,420)          |
| TBC        | Replacement Tipper Truck (Works Services)                 | 110,000          | 0              | (110,000)        |
| TBC        | Replacement Multi Tyred Roller (Works Services)           | 70,000           | 0              | (70,000)         |
| TBC        | Replacement Caterpillar Skid Steer (Works Services)       | 193,000          | 0              | (193,000)        |
| TBC        | Replacement Side Tipping Trailer (Works Services)         | 150,000          | 0              | (150,000)        |
| TBC        | Replacement 4x4 Ute (Works Services)                      | 55,000           | 0              | (55,000)         |
| TBC        | Replacement 4x4 Ute (Works Supervisor)                    | 55,000           | 0              | (55,000)         |
| TBC        | Replacement SUV (Chief Executive Officer)                 | 95,000           | 0              | (95,000)         |
| TBC        | Replacement 4x4 Ute (Manager of Works & Services)         | 69,153           | 0              | (69,153)         |
| TBC        | Replacement 4x4 Ute (Manager of Works & Services)         | 60,000           | 0              | (60,000)         |
|            |   | <b>1,071,531</b> | <b>200,371</b> | <b>(871,160)</b> |

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES**

**6 DISPOSAL OF ASSETS**

| Asset Ref.                 | Asset description                       | Budget         |                |                |                | YTD Actual     |               |          |                |
|----------------------------|---|----------------|----------------|----------------|----------------|----------------|---------------|----------|----------------|
|                            |   | Net Book Value | Proceeds       | Profit         | (Loss)         | Net Book Value | Proceeds      | Profit   | (Loss)         |
|                            |   | \$             | \$             | \$             | \$             | \$             | \$            | \$       | \$             |
| <b>Plant and equipment</b> |   |                |                |                |                |                |               |          |                |
| MV13                       | 2015 Isuzu 450 Tipper Truck             | 4,300          | 35,000         | 30,700         | 0              | 0              | 0             | 0        | 0              |
| 51                         | 1976 Multi Tyred Roller                 | 150            | 1,100          | 950            | 0              | 0              | 0             | 0        | 0              |
| PE18                       | 2016 Caterpillar 236D Skid Steer        | 5,100          | 30,000         | 24,900         | 0              | 0              | 0             | 0        | 0              |
| 343                        | 2008 Howard Porter Side Tipping Trailer | 2,600          | 30,000         | 27,400         | 0              | 0              | 0             | 0        | 0              |
| MV26                       | 2020 Mitsubishi Triton GLX              | 18,000         | 35,000         | 17,000         | 0              | 0              | 0             | 0        | 0              |
| MV25                       | 2020 Toyota Hilux SR                    | 17,000         | 45,000         | 28,000         | 0              | 0              | 0             | 0        | 0              |
| MV29                       | 2020 Toyota Prado GXL                   | 37,000         | 37,500         | 500            | 0              | 0              | 0             | 0        | 0              |
| MV30                       | Ford Ranger (2020) XLT 3.2L             | 33,650         | 55,000         | 21,350         | 0              | 0              | 0             | 0        | 0              |
| MV24                       | 2020 Ford Ranger 4x4 Duel Cab           | 21,000         | 14,000         | 0              | (7,000)        | 18,723         | 12,773        | 0        | (5,950)        |
| MV14                       | 2016 Ford PX Ranger Dual Cab            | 3,800          | 16,000         | 12,200         | 0              | 0              | 0             | 0        | 0              |
| MV47                       | 2025 Landcruiser 300                    | 90,000         | 90,000         | 0              | 0              | 0              | 0             | 0        | 0              |
| TBC                        | 2025 Toyota Hilux SR                    | 55,000         | 55,000         | 0              | 0              | 0              | 0             | 0        | 0              |
|                            |   | <b>287,600</b> | <b>443,600</b> | <b>163,000</b> | <b>(7,000)</b> | <b>18,723</b>  | <b>12,773</b> | <b>0</b> | <b>(5,950)</b> |

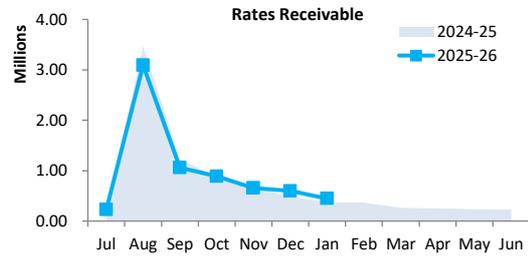


**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

| Rates receivable              | 30 June 2025   | 31 Jan 2026    |
|-------------------------------|----------------|----------------|
|                               | \$             | \$             |
| Opening arrears previous year | 179,273        | 227,287        |
| Levied this year              | 3,181,495      | 3,340,685      |
| Less - collections to date    | (3,133,481)    | (3,123,239)    |
| <b>Net rates collectable</b>  | <b>227,287</b> | <b>444,733</b> |
| % Collected                   | 93.2%          | 87.5%          |



| Receivables - general                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total        |
|--|--------|---------|---------|---------|----------|--------------|
|  | \$     | \$      | \$      | \$      | \$       | \$           |
| Receivables - general                        | (1)    | 1,025   | 665     | 0       | 4,827    | 6,516        |
| Percentage                                   | 0.0%   | 15.7%   | 10.2%   | 0.0%    | 74.1%    |              |
| <b>Balance per trial balance</b>             |        |         |         |         |          |              |
| Trade receivables                            |        |         |         |         |          | 6,516        |
| GST receivable                               |        |         |         |         |          | 0            |
| <b>Total receivables general outstanding</b> |        |         |         |         |          | <b>6,516</b> |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

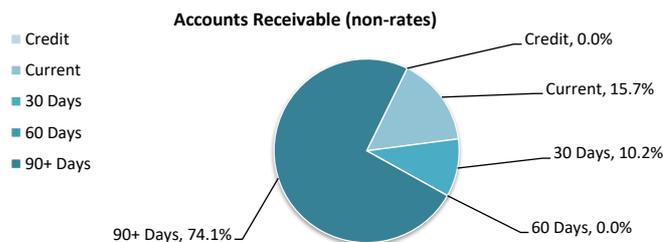
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Classification and subsequent measurement**

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

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



**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

| <b>Other current assets</b>       | <b>Opening<br/>Balance<br/>1 July 2025</b> | <b>Asset<br/>Increase</b> | <b>Asset<br/>Reduction</b> | <b>Closing<br/>Balance<br/>31 January 2026</b> |
|-----------------------------------|--|---------------------------|----------------------------|--|
|                                   | \$   | \$                        | \$                         | \$   |
| <b>Inventory</b>                  |  |                           |                            |  |
| Inventories - Diesel fuel         | 4,019                                      | 5,798                     | (8,658)                    | 1,159  |
| <b>Other assets</b>               |  |                           |                            |  |
| Prepayments                       | 54,752                                     | 19,604                    | (44,950)                   | 29,406   |
| <b>Total other current assets</b> | <b>58,771</b>                              | <b>25,402</b>             | <b>(53,608)</b>            | <b>30,565</b>                                  |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Inventory**

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  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES**

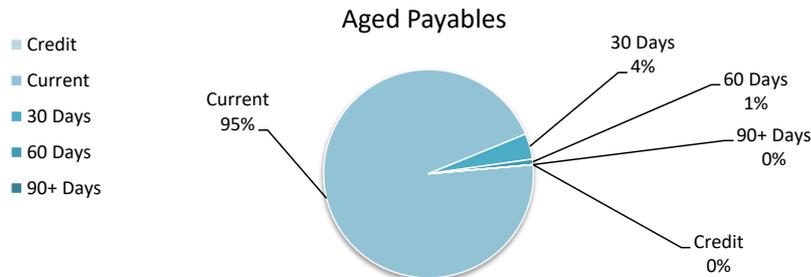
**9 PAYABLES**

| <b>Payables - general</b>                 | <b>Credit</b> | <b>Current</b> | <b>30 Days</b> | <b>60 Days</b> | <b>90+ Days</b> | <b>Total</b>   |
|---|---------------|----------------|----------------|----------------|-----------------|----------------|
|   | \$            | \$             | \$             | \$             | \$              | \$             |
| Payables - general                        | 0             | 386,132        | 16,103         | 3,431          | 48              | 405,714        |
| Percentage                                | 0.0%          | 95.2%          | 4.0%           | 0.8%           | 0.0%            |                |
| <b>Balance per trial balance</b>          |               |                |                |                |                 |                |
| Sundry creditors                          |               |                |                |                |                 | 405,714        |
| ATO liabilities                           |               |                |                |                |                 | 1,521          |
| Receipts in advance                       |               |                |                |                |                 | 45,790         |
| Bonds and deposits held                   |               |                |                |                |                 | 100,406        |
| <b>Total payables general outstanding</b> |               |                |                |                |                 | <b>553,431</b> |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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 normally 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.



SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

| Information on borrowings<br>Particulars | Loan No. | New Loans      |          |                | Principal Repayments |                  | Principal Outstanding |                  | Interest Repayments |                 |
|--|----------|----------------|----------|----------------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
|  |          | 1 July 2025    | Actual   | Budget         | Actual               | Budget           | Actual                | Budget           | Actual              | Budget          |
|  |          | \$             | \$       | \$             | \$                   | \$               | \$                    | \$               | \$                  |                 |
| Depot Building                           | 99       | 245,786        | 0        | 0              | (11,013)             | (22,298)         | 234,773               | 223,488          | (6,528)             | (11,848)        |
| Road Plant Capital                       | 100      | 335,306        | 0        | 0              | (38,644)             | (78,181)         | 296,662               | 257,125          | (8,322)             | (14,581)        |
| Disaster Recovery Centre                 | 101      | 0              | 0        | 500,000        | 0                    | 0                | 0                     | 500,000          | 0                   | 0               |
| Road Plant Capital                       | 102      | 0              | 0        | 450,000        | 0                    | 0                | 0                     | 450,000          | 0                   | 0               |
| <b>Total</b>                             |          | <b>581,092</b> | <b>0</b> | <b>950,000</b> | <b>(49,657)</b>      | <b>(100,479)</b> | <b>531,435</b>        | <b>1,430,613</b> | <b>(14,850)</b>     | <b>(26,429)</b> |
| Current borrowings                       |          | 100,479        |          |                |                      |                  | 100,478               |                  |                     |                 |
| Non-current borrowings                   |          | 480,613        |          |                |                      |                  | 430,957               |                  |                     |                 |
|  |          | <b>581,092</b> |          |                |                      |                  | <b>531,435</b>        |                  |                     |                 |

All debenture repayments were financed by general purpose revenue.

New borrowings 2025-26

| Particulars              | Amount Borrowed |                | Institution | Loan Type  | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) |          | Balance Unspent |
|--------------------------|-----------------|----------------|-------------|------------|------------|--------------------------|---------------|---------------|----------|-----------------|
|                          | Actual          | Budget         |             |            |            |                          |               | Actual        | Budget   |                 |
|                          | \$              | \$             |             |            |            | \$                       | %             | \$            | \$       | \$              |
| Disaster Recovery Centre | 0               | 500,000        | WATC        | Fixed Rate | 10         | 129,715                  | 4.61          | 0             | 0        | 0               |
| Road Plant Capital       | 0               | 450,000        | WATC        | Fixed Rate | 4          | 47,917                   | 4.61          | 0             | 0        | 0               |
|                          | <b>0</b>        | <b>950,000</b> |             |            |            | <b>177,632</b>           |               | <b>0</b>      | <b>0</b> | <b>0</b>        |

KEY INFORMATION

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.

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**FINANCING ACTIVITIES**

**11 LEASE LIABILITIES**

**Movement in carrying amounts**

| Information on leases<br>Particulars | Lease No. | New Leases    |          |          | Principal Repayments |                | Principal Outstanding |               | Interest Repayments |              |
|--------------------------------------|-----------|---------------|----------|----------|----------------------|----------------|-----------------------|---------------|---------------------|--------------|
|                                      |           | 1 July 2025   | Actual   | Budget   | Actual               | Budget         | Actual                | Budget        | Actual              | Budget       |
|                                      |           | \$            | \$       | \$       | \$                   | \$             | \$                    | \$            | \$                  | \$           |
| Nabawa Fuel Station                  | LE01      | 26,220        | 0        | 0        | (4,938)              | (4,844)        | 21,282                | 21,376        | (365)               | (455)        |
| <b>Total</b>                         |           | <b>26,220</b> | <b>0</b> | <b>0</b> | <b>(4,938)</b>       | <b>(4,844)</b> | <b>21,282</b>         | <b>21,376</b> | <b>(365)</b>        | <b>(455)</b> |
| Current lease liabilities            |           | 8,517         |          |          |                      |                | 8,517                 |               |                     |              |
| Non-current lease liabilities        |           | 17,703        |          |          |                      |                | 17,703                |               |                     |              |
|                                      |           | <b>26,220</b> |          |          |                      |                | <b>26,220</b>         |               |                     |              |

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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 asset 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 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 classified as short-term leases (i.e. a lease with a remaining 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.

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES**

**12 OTHER CURRENT LIABILITIES**

|  | Note | Opening<br>Balance<br>1 July 2025<br>\$ | Liability<br>transferred<br>from/(to)<br>non current<br>\$ | Liability<br>Increase<br>\$ | Liability<br>Reduction<br>\$ | Closing<br>Balance<br>31 January 2026<br>\$ |
|--|------|---|--|-----------------------------|------------------------------|---|
| <b>Other current liabilities</b>       |      |   |  |                             |                              |   |
| <b>Other liabilities</b>               |      |   |  |                             |                              |   |
| Grants/contributions liability         |      | 1,043,711                               | 0  | 1,579,729                   | (1,209,528)                  | 1,413,912                                   |
| <b>Total other liabilities</b>         |      | 1,043,711                               | 0  | 1,579,729                   | (1,209,528)                  | 1,413,912                                   |
| <b>Employee Related Provisions</b>     |      |   |  |                             |                              |   |
| Provision for annual leave             |      | 307,127                                 | 0  | 0                           | 0                            | 307,127                                     |
| Provision for long service leave       |      | 256,511                                 | 0  | 0                           | 0                            | 256,511                                     |
| <b>Total Provisions</b>                |      | 563,638                                 | 0  | 0                           | 0                            | 563,638                                     |
| <b>Total other current liabilities</b> |      | <b>1,607,349</b>                        | <b>0</b>   | <b>1,579,729</b>            | <b>(1,209,528)</b>           | <b>1,977,550</b>                            |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**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 calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES**

**13 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Provider   | Unspent grant, subsidies and contributions liability |                |                  |               |               | Grants, subsidies and contributions revenue |                |                |
|--|--|----------------|------------------|---------------|---------------|---|----------------|----------------|
|  | Liability  | Increase in    | Decrease in      | Liability     | Current       | Adopted                                     | YTD            | YTD            |
|  | 1 July 2025  | Liability      | Liability        | 31 Jan 2026   | Liability     | Budget                                      | Budget         | Revenue        |
|  | \$   | \$             | (As revenue)     | \$            | \$            | \$  | \$             | \$             |
| <b>Grants and subsidies</b>                              |  |                |                  |               |               |   |                |                |
| #0233 - Financial Assistance Grants (Local Road Funding) | 0  | 175,313        | (175,313)        | 0             | 0             | 387,970                                     | 193,984        | 175,313        |
| #0253 - Financial Assistance Grants (General Purpose)    | 0  | 126,097        | (126,097)        | 0             | 0             | 22,953                                      | 11,476         | 126,097        |
| #0733 - DFES Grant Income                                | 0  | 28,950         | (28,950)         | 0             | 0             | 38,500                                      | 25,664         | 28,950         |
| #0743 - Western Power Bushfire Volunteers Grant          | 929  | 0              | 0                | 929           | 929           | 0   | 0              | 0              |
| #2983 - LBW Trust Library Grant                          | 0  | 2,500          | 0                | 2,500         | 2,500         | 0   | 0              | 0              |
| #3103 - DFES Community Benefit Fund                      | 92,782   | 0              | (40,796)         | 51,986        | 51,986        | 0   | 0              | 40,796         |
| #3103 - Backroads Gravel Bike Race                       | 0  | 50,000         | (50,000)         | 0             | 0             | 50,000                                      | 50,000         | 50,000         |
| #3103 - Streets Alive                                    | 0  | 0              | 0                | 0             | 0             | 5,000                                       | 0              | 0              |
| #3103 - Thank a Volunteer                                | 0  | 1,000          | 0                | 1,000         | 1,000         | 1,000                                       | 1,000          | 0              |
| #3103 - FRRR - In a Good Place Grant                     | 0  | 14,286         | 0                | 14,286        | 14,286        | 0   | 0              | 0              |
| #3143 - Mainroads WA Direct Grant                        | 0  | 193,980        | (193,980)        | 0             | 0             | 193,980                                     | 193,980        | 193,980        |
| #3163 - Regional Road Funding                            | 0  | 120,000        | (120,000)        | 0             | 0             | 0   | 0              | 120,000        |
|  | <b>93,711</b>  | <b>712,126</b> | <b>(735,136)</b> | <b>70,701</b> | <b>70,701</b> | <b>699,403</b>                              | <b>476,104</b> | <b>735,136</b> |
| <b>Contributions</b>                                     |  |                |                  |               |               |   |                |                |
| #0061 - Ex Gratia Rates                                  | 0  | 10,343         | (10,343)         | 0             | 0             | 10,294                                      | 10,294         | 10,343         |
| #0244 - POS Contributions                                | 0  | 27,054         | (27,054)         | 0             | 0             | 0   | 0              | 27,054         |
| #0343 - Developer Contributions                          | 0  | 2,500          | (2,500)          | 0             | 0             | 24,637                                      | 0              | 2,500          |
| #2883 - CV Football Club Electronic Scoreboard           | 0  | 9,000          | (9,000)          | 0             | 0             | 0   | 0              | 9,000          |
| #2923 - Dolby Creek Management Plan Contribution         | 0  | 0              | 0                | 0             | 0             | 1,500                                       | 0              | 0              |
| #3393 - Hudson Resources Contribution                    | 0  | 0              | 0                | 0             | 0             | 19,000                                      | 19,000         | 0              |
| #4513 - Diesel Fuel Rebate                               | 0  | 24,541         | (24,541)         | 0             | 0             | 49,000                                      | 24,498         | 24,541         |
| #5043 - Reimbursement of Insurance Claims                | 0  | 954            | (954)            | 0             | 0             | 0   | 0              | 954            |
|  | <b>0</b>   | <b>74,392</b>  | <b>(74,392)</b>  | <b>0</b>      | <b>0</b>      | <b>104,431</b>                              | <b>53,792</b>  | <b>74,392</b>  |
| <b>TOTALS</b>  | <b>93,711</b>  | <b>786,518</b> | <b>(809,528)</b> | <b>70,701</b> | <b>70,701</b> | <b>803,834</b>                              | <b>529,896</b> | <b>809,528</b> |

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES**

**14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Provider  | Capital grant/contribution liabilities |                |                  |                  |                  | Capital grants, subsidies and contributions revenue |                |                |
|---|--|----------------|------------------|------------------|------------------|---|----------------|----------------|
|   | Liability                              | Increase in    | Decrease in      | Liability        | Current          | Adopted   | YTD            | YTD            |
|   | 1 July 2025                            | Liability      | Liability        | 31 Jan 2026      | Liability        | Budget  | Budget         | Revenue        |
|   | \$                                     | \$             | (As revenue)     | \$               | \$               | \$  | \$             | \$             |
| <b>Capital grants and subsidies</b>                     |  |                |                  |                  |                  |   |                |                |
| #2803 - LRCIP Phase 4A                                  | 0                                      | 0              | 0                | 0                | 0                | 19,699  | 19,699         | 0              |
| #3153 - LRCIP Phase 4B                                  | 0                                      | 0              | 0                | 0                | 0                | 210,792   | 210,792        | 0              |
| #3173 - Regional Road Funding                           | 0                                      | 633,211        | (240,000)        | 393,211          | 393,211          | 900,000   | 511,685        | 240,000        |
| #3193 - Roads to Recovery Funding                       | 0                                      | 160,000        | (160,000)        | 0                | 0                | 525,780   | 0              | 160,000        |
| #3423 - DFES Local Government Resilience Fund           | 500,000                                | 0              | 0                | 500,000          | 500,000          | 500,000   | 0              | 0              |
| #3423 - DFES Disaster Ready Fund                        | 450,000                                | 0              | 0                | 450,000          | 450,000          | 900,000   | 0              | 0              |
| #3423 - Community Sporting & Recreation Facilities Fund | 0                                      | 0              | 0                | 0                | 0                | 925,000   | 0              | 0              |
| #3423 - WA Football Commission                          | 0                                      | 0              | 0                | 0                | 0                | 50,000  | 0              | 0              |
| #3433 - Water Supply Grant Funding                      | 0                                      | 0              | 0                | 0                | 0                | 25,000  | 0              | 0              |
| #4764 - Water Supply Grant Funding                      | 0                                      | 0              | 0                | 0                | 0                | 15,000  | 0              | 0              |
|   | <b>950,000</b>                         | <b>793,211</b> | <b>(400,000)</b> | <b>1,343,211</b> | <b>1,343,211</b> | <b>4,071,271</b>                                    | <b>742,176</b> | <b>400,000</b> |

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026**

**15 TRUST FUND**

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

| <b>Description</b>         | <b>Opening<br/>Balance<br/>1 July 2025</b> | <b>Amount<br/>Received</b> | <b>Amount<br/>Paid</b> | <b>Closing<br/>Balance<br/>31 January 2026</b> |
|----------------------------|--|----------------------------|------------------------|--|
|                            | \$   | \$                         | \$                     | \$   |
| CTF Levies                 | 3,653                                      | 5,585                      | (7,556)                | 1,682  |
| Building Commission Levies | 3,647                                      | 7,843                      | (8,362)                | 3,128  |
| Nomination Deposits        | 0  | 600                        | 0                      | 600  |
| Unclaimed Monies           | 50   | 838                        | (468)                  | 420  |
|                            | <b>7,350</b>                               | <b>14,866</b>              | <b>(16,386)</b>        | <b>5,830</b>                                   |

SHIRE OF CHAPMAN VALLEY  
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| Programme Description                | SP | Sub-Programme Description | Type | Type Description      | COA  | Description                                      | 2025/2026<br>Full Year Budget | 2025/2026<br>YTD Budget | 2025/2026<br>YTD Actual | Budget v<br>Actual<br>Variance | *>\$10K | Comments                 |
|--------------------------------------|----|---------------------------|------|-----------------------|------|--|-------------------------------|-------------------------|-------------------------|--------------------------------|---------|--------------------------|
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0012 | Legal Fees                                       | -\$1,200                      | -\$700                  | \$0                     | -\$700                         |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 2    | Operating Expenditure | 0022 | Rates Legal Expenses                             | \$1,200                       | \$700                   | \$0                     | \$700                          |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0030 | General Rates Income                             | -\$3,606,274                  | -\$3,606,274            | -\$3,606,740            | \$466                          |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 2    | Operating Expenditure | 0032 | Rates Stationary/Postage                         | \$4,000                       | \$2,700                 | \$4,053                 | -\$1,353                       |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0033 | Back Rates                                       | \$0                           | \$0                     | -\$1,039                | \$1,039                        |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0061 | Ex Gratia Rates                                  | -\$10,294                     | -\$10,294               | -\$10,343               | \$49                           |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 2    | Operating Expenditure | 0062 | Sundry Expenses                                  | \$1,650                       | \$973                   | \$0                     | \$973                          |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0071 | Interim Rates Raised                             | \$0                           | \$0                     | -\$5,906                | \$5,906                        |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 2    | Operating Expenditure | 0082 | Rates Other Costs                                | \$1,000                       | \$581                   | \$33                    | \$548                          |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0113 | Interest (Overdue Rates)                         | -\$25,000                     | -\$14,581               | -\$20,282               | \$5,701                        |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0123 | Interest (Rates Instalments)                     | -\$6,000                      | -\$3,500                | -\$9,966                | \$6,466                        |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 2    | Operating Expenditure | 0132 | Valuation Expenses                               | \$15,000                      | \$8,750                 | \$976                   | \$7,774                        |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0143 | Administration Charges                           | -\$5,000                      | -\$5,000                | -\$5,160                | \$160                          |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 3    | Operating Income      | 0183 | Account Enquiry Charges                          | -\$10,000                     | -\$5,831                | -\$5,023                | -\$808                         |         |                          |
| General Purpose Funding              | 01 | Rate Revenue              | 2    | Operating Expenditure | 0352 | Admin Allocation (Rates)                         | \$181,581                     | \$105,924               | \$80,207                | \$25,717                       | *       | Internal Allocation      |
| <b>Rate Revenue Total</b>            |    |                           |      |                       |      |  | <b>-\$3,459,337</b>           | <b>\$0</b>              | <b>-\$3,579,189</b>     |                                |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0201 | Legal Reserve Income                             | -\$500                        | -\$304                  | -\$57                   | -\$247                         |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0203 | Leave Reserve Income                             | -\$2,000                      | -\$1,400                | -\$264                  | -\$1,136                       |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0204 | Land Development Reserve Income                  | -\$500                        | -\$304                  | -\$115                  | -\$189                         |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0205 | Building Reserve Income                          | -\$2,500                      | -\$1,750                | -\$293                  | -\$1,457                       |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0206 | Infrastructure Reserve Income                    | -\$4,000                      | -\$1,869                | -\$900                  | -\$969                         |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0223 | Water Strategy Reserve Income                    | -\$200                        | \$0                     | -\$20                   | \$20                           |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0233 | Financial Assistance Grants (Local Roads Funding | -\$387,970                    | -\$193,984              | -\$175,314              | -\$18,671                      | *       | Budget Review adjustment |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0243 | Communication & Information Technologies Rese    | -\$500                        | \$0                     | -\$157                  | \$157                          |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0244 | Cash in Lieu of POS Reserve Income               | \$0                           | \$0                     | -\$27,370               | \$27,370                       | *       | Budget Review adjustment |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0253 | Financial Assistance Grants (General Purpose)    | -\$22,953                     | -\$11,476               | -\$126,097              | \$114,621                      | *       | Budget Review adjustment |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0273 | Plant/Light Vehicle Reserve Income               | -\$7,400                      | -\$4,144                | -\$1,655                | -\$2,489                       |         |                          |
| General Purpose Funding              | 02 | General Purpose Income    | 3    | Operating Income      | 0453 | Interest Received (Municipal Account)            | -\$40,000                     | -\$23,520               | -\$7,398                | -\$16,122                      | *       | Budget Review adjustment |
| General Purpose Funding              | 02 | General Purpose Income    | 2    | Operating Expenditure | 9992 | Interest & Overdraft Fees                        | \$1,250                       | \$728                   | \$32                    | \$696                          |         |                          |
| <b>General Purpose Income Total</b>  |    |                           |      |                       |      |  | <b>-\$467,273</b>             | <b>\$0</b>              | <b>-\$339,608</b>       |                                |         |                          |
| <b>General Purpose Funding Total</b> |    |                           |      |                       |      |  | <b>-\$3,926,610</b>           | <b>\$0</b>              | <b>-\$3,918,797</b>     |                                |         |                          |

| Programme Description           | SP | Sub-Programme Description | Type | Type Description      | COA  | Description                                    | 2025/2026 Full Year Budget | 2025/2026 YTD Budget | 2025/2026 YTD Actual | Budget v Actual Variance | *>\$10K | Comments             |
|---------------------------------|----|---------------------------|------|-----------------------|------|--|----------------------------|----------------------|----------------------|--------------------------|---------|----------------------|
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0112 | Election & Poll Expenses                       | \$16,000                   | \$16,000             | \$0                  | \$16,000                 | *       | Timing               |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0182 | Subscriptions & Memberships Expense            | \$35,000                   | \$35,000             | \$35,499             | -\$499                   |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0192 | Members Conference & Training Expenses         | \$22,100                   | \$18,853             | \$6,632              | \$12,221                 | *       | Timing               |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0202 | Members Insurance Expense                      | \$16,954                   | \$16,954             | \$15,269             | \$1,685                  |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0212 | Donations & Sponsorships                       | \$10,000                   | \$0                  | \$1,600              | -\$1,600                 |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0232 | Consultancy & Legal Expenses                   | \$18,000                   | \$10,100             | \$0                  | \$10,100                 | *       | Timing               |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0242 | Members Sitting Fees                           | \$92,462                   | \$49,791             | \$39,665             | \$10,126                 | *       | Timing               |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0252 | Members Remuneration Expenses                  | \$24,110                   | \$12,983             | \$11,510             | \$1,473                  |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0262 | President & Deputy Allowances                  | \$13,313                   | \$6,656              | \$6,656              | -\$0                     |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0272 | Council Chambers Repairs & Maintenance         | \$4,500                    | \$2,250              | \$874                | \$1,376                  |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0332 | Furniture & Equipment Expense                  | \$21,700                   | \$20,244             | \$12,313             | \$7,931                  |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0442 | Admin Allocation (Members)                     | \$242,108                  | \$141,232            | \$106,942            | \$34,290                 | *       | Internal Allocation  |
| Governance                      | 04 | Members Of Council        | 4    | Capital Expenditure   | 0454 | Council Chamber Improvements (NCA)             | \$0                        | \$0                  | \$0                  | \$0                      |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 0462 | Meeting & Refreshments Expense                 | \$20,895                   | \$12,187             | \$5,901              | \$6,286                  |         |                      |
| Governance                      | 04 | Members Of Council        | 3    | Operating Income      | 1213 | Governance Income                              | \$0                        | \$0                  | \$0                  | \$0                      |         |                      |
| Governance                      | 04 | Members Of Council        | 2    | Operating Expenditure | 1822 | Accounting & Audit Expenses                    | \$59,000                   | \$6,000              | \$55,208             | -\$49,208                | *       | Timing               |
| <b>Members Of Council Total</b> |    |                           |      |                       |      |  | \$596,142                  | \$0                  | \$298,070            |                          |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0102 | Provision for Long Service Leave               | \$5,000                    | \$2,919              | \$0                  | \$2,919                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0222 | Fringe Benefits Tax                            | \$45,000                   | \$22,500             | \$0                  | \$22,500                 | *       | Timing BAS reporting |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0282 | Superannuation (Admin)                         | \$110,463                  | \$64,435             | \$56,634             | \$7,801                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0292 | Salaries Expense (Admin)                       | \$891,660                  | \$520,135            | \$452,242            | \$67,893                 | *       | Timing               |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0294 | Admin Allowances                               | \$28,863                   | \$17,758             | \$11,983             | \$5,775                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0312 | Council Super Contribution 3% (Admin)          | \$19,294                   | \$11,879             | \$6,668              | \$5,211                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0322 | Rounding Adjustments                           | \$0                        | \$0                  | \$0                  | -\$0                     |         |                      |
| Governance                      | 05 | Other Governance          | 5    | Capital Income        | 0351 | Transfer from Leave Reserve (Admin) (EQ)       | \$0                        | \$0                  | \$0                  | \$0                      |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0372 | Workers Compensation Insurance (Admin)         | \$17,796                   | \$17,794             | \$13,536             | \$4,259                  |         |                      |
| Governance                      | 05 | Other Governance          | 3    | Operating Income      | 0383 | Minor Income Received (General)                | -\$1,200                   | -\$700               | -\$1,038             | \$338                    |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0402 | Insurance Expense                              | \$12,449                   | \$12,445             | \$10,214             | \$2,231                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0422 | Office Gardens Expenses                        | \$28,060                   | \$16,373             | \$15,452             | \$921                    |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0432 | Admin Building Operations                      | \$8,217                    | \$6,992              | \$6,927              | \$65                     |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0472 | Office Expenses (General)                      | \$22,000                   | \$12,838             | \$8,913              | \$3,925                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0473 | Admin Building Repairs & Maintenance           | \$30,500                   | \$17,787             | \$12,904             | \$4,884                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0482 | Office Telephone & Internet Expenses           | \$19,862                   | \$6,163              | \$6,938              | -\$775                   |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0492 | Advertising Expenses                           | \$6,000                    | \$3,265              | \$2,861              | \$404                    |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0502 | Computer Hardware Service & Repair             | \$120,000                  | \$70,000             | \$22,495             | \$47,505                 | *       | Timing               |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0512 | Furniture & Equipment Expense                  | \$16,000                   | \$9,331              | \$382                | \$8,949                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0522 | Freight & Postage Expense                      | \$3,000                    | \$1,750              | \$1,274              | \$476                    |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0542 | Printing & Stationery Expense                  | \$11,000                   | \$2,889              | \$5,890              | -\$3,001                 |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0552 | Motor Vehicle Expenses                         | \$25,000                   | \$14,574             | \$10,771             | \$3,803                  |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0562 | Long Service Leave Expense (Admin)             | \$7,000                    | \$7,000              | \$11,707             | -\$4,707                 |         |                      |
| Governance                      | 05 | Other Governance          | 4    | Capital Expenditure   | 0564 | Building Improvements (NCA)                    | \$0                        | \$0                  | \$0                  | \$0                      |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0592 | Admin Allocation (Other Governance)            | -\$2,017,564               | -\$1,176,910         | -\$891,186           | -\$285,724               | *       | Internal Allocation  |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0622 | Uniform Expense                                | \$3,619                    | \$0                  | \$104                | -\$104                   |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0632 | Staff Training, Conference and Recruitment     | \$32,500                   | \$15,750             | \$283                | \$15,467                 | *       | Timing               |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0662 | Public Liability Insurance                     | \$32,120                   | \$32,120             | \$31,817             | \$303                    |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0682 | Consultancy Fees                               | \$125,000                  | \$72,919             | \$44,224             | \$28,695                 | *       | Timing               |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0702 | Bank Fees & Charges                            | \$9,500                    | \$5,544              | \$6,582              | -\$1,038                 |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0712 | Occupational Health & Safety                   | \$98,000                   | \$53,561             | \$28,956             | \$24,605                 | *       | Timing               |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 0722 | Accounting Software Operating Expenditure      | \$250,000                  | \$244,000            | \$85,889             | \$158,111                | *       | Timing               |
| Governance                      | 05 | Other Governance          | 3    | Operating Income      | 1243 | Long Service Leave Reimbursement               | \$0                        | \$0                  | \$0                  | \$0                      |         |                      |
| Governance                      | 05 | Other Governance          | 4    | Capital Expenditure   | 4750 | Transfer to Leave Reserve (EQ)                 | \$2,000                    | \$1,169              | \$264                | \$905                    |         |                      |
| Governance                      | 05 | Other Governance          | 4    | Capital Expenditure   | 4770 | Transfer to Communication & Information Techno | \$1,200                    | \$700                | \$157                | \$543                    |         |                      |
| Governance                      | 05 | Other Governance          | 4    | Capital Expenditure   | 4780 | Transfer to Plant/Light Vehicle Reserve (EQ)   | \$0                        | \$0                  | \$1,655              | -\$1,655                 |         |                      |
| Governance                      | 05 | Other Governance          | 2    | Operating Expenditure | 7002 | Depreciation (Governance)                      | \$36,461                   | \$21,266             | \$35,540             | -\$14,274                | *       | Review and Adjust    |
| <b>Other Governance Total</b>   |    |                           |      |                       |      |  | -\$1,200                   | \$0                  | \$1,037              |                          |         |                      |
| <b>Governance Total</b>         |    |                           |      |                       |      |  | \$594,941                  | \$0                  | \$299,107            |                          |         |                      |

| Programme Description                       | SP | Sub-Programme Description      | Type | Type Description      | COA  | Description                                      | 2025/2026 Full Year Budget | 2025/2026 YTD Budget | 2025/2026 YTD Actual | Budget v Actual Variance | *>\$10K | Comments            |
|---|----|--------------------------------|------|-----------------------|------|--|----------------------------|----------------------|----------------------|--------------------------|---------|---------------------|
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 2    | Operating Expenditure | 0602 | Admin Allocation (Fire Prevention)               | \$40,351                   | \$23,541             | \$8,912              | \$14,629                 | *       | Internal Allocation |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 2    | Operating Expenditure | 0672 | Fire Break Inspection Fees                       | \$2,000                    | \$1,169              | \$0                  | \$1,169                  |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 3    | Operating Income      | 0703 | Fines & Penalties Income                         | -\$1,250                   | -\$625               | -\$1,250             | \$625                    |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 3    | Operating Income      | 0713 | Emergency Services Levy Administration Fees      | -\$4,000                   | -\$2,331             | -\$4,000             | \$1,669                  |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 3    | Operating Income      | 0733 | DFES Grant Income                                | -\$38,500                  | -\$25,664            | -\$28,950            | \$3,286                  |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 2    | Operating Expenditure | 0762 | Ranger Allocation (Fire Prevention)              | \$50,938                   | \$29,715             | \$20,047             | \$9,668                  |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 2    | Operating Expenditure | 0832 | Emergency Services Levy (Shire Properties)       | \$800                      | \$800                | \$972                | -\$172                   |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 2    | Operating Expenditure | 0882 | Fire Prevention Enforcement Expenditure          | \$1,000                    | \$581                | \$0                  | \$581                    |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 3    | Operating Income      | 0883 | Fire Prevention Enforcement Income               | -\$1,000                   | -\$581               | \$0                  | -\$581                   |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 2    | Operating Expenditure | 1722 | Brigades Operating Expenses                      | \$38,500                   | \$24,199             | \$28,018             | -\$3,819                 |         |                     |
| Law, Order, Public Safety                   | 06 | Fire Prevention                | 2    | Operating Expenditure | 7012 | Depreciation (Fire Prevention)                   | \$63,943                   | \$37,303             | \$53,719             | -\$16,416                | *       | Review and Adjust   |
| <b>Fire Prevention Total</b>                |    |                                |      |                       |      |  | \$152,782                  | \$0                  | \$77,468             |                          |         |                     |
| Law, Order, Public Safety                   | 07 | Animal Control                 | 2    | Operating Expenditure | 0792 | Admin Allocation (Animal Control)                | \$60,527                   | \$35,308             | \$17,824             | \$17,484                 | *       | Internal Allocation |
| Law, Order, Public Safety                   | 07 | Animal Control                 | 2    | Operating Expenditure | 0842 | Animal Control Expenses                          | \$1,500                    | \$1,044              | \$397                | \$647                    |         |                     |
| Law, Order, Public Safety                   | 07 | Animal Control                 | 3    | Operating Income      | 0843 | Impoundment Fees                                 | -\$250                     | -\$147               | -\$40                | -\$107                   |         |                     |
| Law, Order, Public Safety                   | 07 | Animal Control                 | 2    | Operating Expenditure | 0852 | Ranger Allocation (Animal Control)               | \$50,938                   | \$29,715             | \$17,641             | \$12,074                 | *       | Internal Allocation |
| Law, Order, Public Safety                   | 07 | Animal Control                 | 3    | Operating Income      | 0853 | Dog/Cat Registrations Income                     | -\$5,000                   | -\$4,094             | -\$2,940             | -\$1,154                 |         |                     |
| Law, Order, Public Safety                   | 07 | Animal Control                 | 3    | Operating Income      | 0863 | Fines & Penalties                                | -\$500                     | -\$500               | -\$800               | \$300                    |         |                     |
| <b>Animal Control Total</b>                 |    |                                |      |                       |      |  | \$107,215                  | \$0                  | \$32,082             |                          |         |                     |
| Law, Order, Public Safety                   | 08 | Other Law,Order,Public Safety  | 2    | Operating Expenditure | 0802 | Fines Enforcement Registry                       | \$1,200                    | \$700                | \$0                  | \$700                    |         |                     |
| Law, Order, Public Safety                   | 08 | Other Law,Order,Public Safety  | 3    | Operating Income      | 0823 | Fines Enforcement Registry Fees & Charges        | -\$1,200                   | -\$700               | \$0                  | -\$700                   |         |                     |
| Law, Order, Public Safety                   | 08 | Other Law,Order,Public Safety  | 2    | Operating Expenditure | 0862 | Community Safety and Crime Prevention            | \$10,000                   | \$5,831              | \$5,384              | \$447                    |         |                     |
| Law, Order, Public Safety                   | 08 | Other Law,Order,Public Safety  | 2    | Operating Expenditure | 0902 | Ranger Allocation (Other Law and Order)          | \$46,958                   | \$27,391             | \$17,641             | \$9,750                  |         |                     |
| Law, Order, Public Safety                   | 08 | Other Law,Order,Public Safety  | 2    | Operating Expenditure | 0962 | Miscellaneous Expenses (Other Law and Order)     | \$0                        | \$0                  | \$0                  | \$0                      |         |                     |
| Law, Order, Public Safety                   | 08 | Other Law,Order,Public Safety  | 2    | Operating Expenditure | 1152 | Bad Debt Write Off                               | \$0                        | \$0                  | \$0                  | \$0                      |         |                     |
| Law, Order, Public Safety                   | 08 | Other Law,Order,Public Safety  | 2    | Operating Expenditure | 1802 | Emergency Services Recovery & Preparedness       | \$0                        | \$0                  | \$0                  | \$0                      |         |                     |
| <b>Other Law,Order,Public Safety Total</b>  |    |                                |      |                       |      |  | \$56,958                   | \$0                  | \$23,025             |                          |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0772 | Ranger Expense - S&W                             | \$80,442                   | \$46,928             | \$36,312             | \$10,616                 | *       | Timing              |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 3    | Operating Income      | 0773 | Grant Revenue (Rangers)                          | \$0                        | \$0                  | \$0                  | \$0                      |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0872 | Superannuation Council 3% (Rangers)              | \$4,918                    | \$2,870              | \$0                  | \$2,870                  |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0892 | Salary & Wages (Senior Ranger)                   | \$90,688                   | \$52,899             | \$51,158             | \$1,741                  |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0912 | Workers Compensation Insurance (Rangers)         | \$2,166                    | \$2,166              | \$3,044              | -\$878                   |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0922 | Superannuation (Rangers)                         | \$19,672                   | \$11,473             | \$13,070             | -\$1,597                 |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0932 | Conference & Training                            | \$1,000                    | \$500                | \$0                  | \$500                    |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0952 | Rangers Expenses Reallocated                     | -\$186,725                 | -\$108,920           | -\$80,187            | -\$28,733                | *       | Internal Allocation |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 0982 | Rangers Expense                                  | \$17,100                   | \$8,750              | \$12,915             | -\$4,165                 |         |                     |
| Law, Order, Public Safety                   | 18 | Ranger Services                | 2    | Operating Expenditure | 1012 | Tools & Equipment (Low Value)                    | \$1,000                    | \$581                | \$0                  | \$581                    |         |                     |
| <b>Ranger Services Total</b>                |    |                                |      |                       |      |  | \$30,261                   | \$0                  | \$36,312             |                          |         |                     |
| <b>Law, Order, Public Safety Total</b>      |    |                                |      |                       |      |  | \$347,216                  | \$0                  | \$168,888            |                          |         |                     |
| Health                                      | 14 | Health Insp And Administration | 2    | Operating Expenditure | 1282 | Ranger Allocation (Pool Inspections)             | \$21,428                   | \$12,495             | \$9,623              | \$2,873                  |         |                     |
| Health                                      | 14 | Health Insp And Administration | 2    | Operating Expenditure | 1292 | Health Expenses (General)                        | \$13,000                   | \$4,286              | \$2,066              | \$2,220                  |         |                     |
| Health                                      | 14 | Health Insp And Administration | 3    | Operating Income      | 1383 | Swimming Pool Inspection Fees                    | -\$2,145                   | -\$2,145             | -\$4,200             | \$2,055                  |         |                     |
| Health                                      | 14 | Health Insp And Administration | 3    | Operating Income      | 1393 | Licences & Fees Income                           | -\$500                     | -\$500               | -\$243               | -\$257                   |         |                     |
| Health                                      | 14 | Health Insp And Administration | 3    | Operating Income      | 1552 | Environmental Health Officer Inspections and Adm | \$27,635                   | \$16,114             | \$3,173              | \$12,941                 | *       | Timing              |
| Health                                      | 14 | Health Insp And Administration | 3    | Operating Income      | 1573 | Septic Tank Fees (Health)                        | -\$1,500                   | -\$875               | -\$1,652             | \$777                    |         |                     |
| Health                                      | 14 | Health Insp And Administration | 3    | Operating Income      | 1583 | Administration Fees (Health)                     | -\$1,500                   | -\$875               | -\$1,871             | \$996                    |         |                     |
| <b>Health Insp And Administration Total</b> |    |                                |      |                       |      |  | \$56,418                   | \$0                  | \$6,895              |                          |         |                     |
| <b>Health Total</b>                         |    |                                |      |                       |      |  | \$56,418                   | \$0                  | \$6,895              |                          |         |                     |

SHIRE OF CHAPMAN VALLEY  
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| Programme Description                    | SP | Sub-Programme Description   | Type | Type Description      | COA  | Description                                   | 2025/2026 Full Year Budget | 2025/2026 YTD Budget | 2025/2026 YTD Actual | Budget v Actual Variance | *>\$10K | Comments   |
|--|----|-----------------------------|------|-----------------------|------|---|----------------------------|----------------------|----------------------|--------------------------|---------|--|
| Community Amenities                      | 25 | Sanitation-Household Refuse | 2    | Operating Expenditure | 1762 | Domestic Rubbish Collection Expenses          | \$262,000                  | \$152,831            | \$147,141            | \$5,690                  |         |  |
| Community Amenities                      | 25 | Sanitation-Household Refuse | 2    | Operating Expenditure | 1772 | Depreciation (Sanitation)                     | \$6,864                    | \$4,004              | \$4,859              | -\$855                   |         |  |
| Community Amenities                      | 25 | Sanitation-Household Refuse | 2    | Operating Expenditure | 1792 | Refuse Site Repairs & Maintenance             | \$69,159                   | \$41,214             | \$62,953             | -\$21,739                | *       | More employee time spent at Nabawa Refuse Site for clean up and preparation for onsite attendant |
| Community Amenities                      | 25 | Sanitation-Household Refuse | 3    | Operating Income      | 1903 | Domestic Rubbish Collection Fees              | -\$230,000                 | -\$230,000           | -\$228,867           | -\$1,133                 |         |  |
| Community Amenities                      | 25 | Sanitation-Household Refuse | 2    | Operating Expenditure | 2502 | Admin Allocation (Domestic Rubbish)           | \$80,703                   | \$47,075             | \$35,647             | \$11,428                 | *       | Internal Allocation  |
| <b>Sanitation-Household Refuse Total</b> |    |                             |      |                       |      |   | \$188,726                  | \$0                  | \$21,733             |                          |         |  |
| Community Amenities                      | 26 | Sanitation - Other          | 2    | Operating Expenditure | 1882 | Parks & Gardens Rubbish Collection Expenses   | \$16,066                   | \$9,919              | \$9,716              | \$203                    |         |  |
| Community Amenities                      | 26 | Sanitation - Other          | 2    | Operating Expenditure | 1912 | Other Waste Management Expenses               | \$41,013                   | \$2,513              | \$0                  | \$2,513                  |         |  |
| Community Amenities                      | 26 | Sanitation - Other          | 2    | Operating Expenditure | 1922 | Depreciation (Other Sanitation)               | \$410                      | \$238                | \$236                | \$2                      |         |  |
| <b>Sanitation - Other Total</b>          |    |                             |      |                       |      |   | \$57,489                   | \$0                  | \$9,952              |                          |         |  |
| Community Amenities                      | 29 | Protection Of Environment   | 2    | Operating Expenditure | 1962 | Abandoned Vehicle Expense                     | \$1,500                    | \$1,000              | \$100                | \$900                    |         |  |
| Community Amenities                      | 29 | Protection Of Environment   | 2    | Operating Expenditure | 2040 | Dolby Creek Expenditure                       | \$500                      | \$500                | \$1,100              | -\$600                   |         |  |
| Community Amenities                      | 29 | Protection Of Environment   | 3    | Operating Income      | 2933 | Reimbursements & Sundry Income (Protection of | -\$1,500                   | \$0                  | \$0                  | \$0                      |         |  |
| <b>Protection Of Environment Total</b>   |    |                             |      |                       |      |   | \$500                      | \$0                  | \$1,200              |                          |         |  |

| Programme Description                           | SP | Sub-Programme Description      | Type | Type Description      | COA  | Description                                    | 2025/2026 Full Year Budget | 2025/2026 YTD Budget | 2025/2026 YTD Actual | Budget v Actual Variance | *>\$10K | Comments   |
|---|----|--------------------------------|------|-----------------------|------|--|----------------------------|----------------------|----------------------|--------------------------|---------|--|
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 0942 | Depreciation (Town Planning)                   | \$4,647                    | \$2,716              | \$5,607              | -\$2,891                 |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 1992 | Planning Consultancy Expenses                  | \$55,000                   | \$17,000             | \$51,014             | -\$34,014                | *       | Timing   |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2102 | Workers Compensation Insurance (Town Planning) | \$3,009                    | \$3,009              | \$3,291              | -\$282                   |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2112 | Salaries & Wages (Town Planning)               | \$162,398                  | \$94,731             | \$96,713             | -\$1,982                 |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2122 | Superannuation Council 3% (Town Planning)      | \$4,872                    | \$2,842              | \$3,014              | -\$172                   |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2132 | Superannuation (Town Planning)                 | \$19,488                   | \$11,368             | \$11,254             | \$114                    |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2182 | Other Employee Expenses (Town Planning)        | \$4,000                    | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2202 | Town Planners Expenses                         | \$1,000                    | \$581                | \$203                | \$378                    |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2222 | Motor Vehicle Expenses                         | \$10,000                   | \$5,831              | \$4,386              | \$1,445                  |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2232 | Legal Expenses (Town Planning)                 | \$2,500                    | \$1,000              | \$0                  | \$1,000                  |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 3    | Operating Income      | 2233 | Town Planning Fee Income                       | -\$12,000                  | -\$7,000             | -\$6,760             | -\$240                   |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2242 | Engineering Expenses                           | \$5,000                    | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 3    | Operating Income      | 2243 | Outsourced Planning Fees - Other LGs           | -\$48,250                  | -\$21,389            | -\$21,952            | \$563                    |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 2252 | Advertising Expenses                           | \$1,200                    | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 3    | Operating Income      | 2253 | Town Planning Statutory Fees                   | \$0                        | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 4    | Capital Expenditure   | 2264 | Purchase of Land                               | \$526,012                  | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 3012 | Admin Allocation (Town Planning)               | \$100,878                  | \$58,842             | \$53,471             | \$5,371                  |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 0343 | Contributions & Reimbursements                 | -\$24,637                  | \$0                  | -\$2,500             | \$2,500                  |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 4    | Capital Expenditure   | 4801 | Transfer to Land Development Reserve (EQ)      | \$900                      | \$525                | \$115                | \$410                    |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 5    | Capital Income        | 4810 | Transfer from Land Development Reserve (EQ)    | -\$70,000                  | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 4    | Capital Expenditure   | 4820 | Transfer to Legal Reserve (EQ)                 | \$500                      | \$294                | \$57                 | \$237                    |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 4    | Capital Expenditure   | 4830 | Transfer to Cash in Lieu of POS Reserve (EQ)   | \$0                        | \$0                  | \$27,370             | -\$27,370                | *       | Budget Review adjustment   |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 5    | Capital Income        | 4850 | Transfer from Cash in Lieu of POS              | -\$217,000                 | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 7052 | Surveying & Land Expenses                      | \$32,000                   | \$25,588             | \$901                | \$24,687                 | *       | Timing - Surveying & Land Expenses Wells Rd April Concept                                  |
| Community Amenities                             | 30 | Town Planning & Reg Developmnt | 2    | Operating Expenditure | 7072 | Project Expenses (Town Planning)               | \$11,800                   | \$0                  | \$0                  | \$0                      |         |  |
| <b>Town Planning &amp; Reg Developmnt Total</b> |    |                                |      |                       |      |  | \$573,317                  | \$0                  | \$226,184            |                          |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 3    | Operating Income      | 3093 | Cemetery Income (GST Free)                     | -\$5,000                   | -\$3,935             | -\$1,458             | -\$2,477                 |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 2    | Operating Expenditure | 3102 | Cemetery Expenses                              | \$15,824                   | \$8,397              | \$5,632              | \$2,765                  |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 3    | Operating Income      | 3103 | Grants Received (Other Community Amenities)    | -\$56,000                  | -\$51,000            | -\$90,796            | \$39,796                 | *       | Back Roads Gravel Grant  |
| Community Amenities                             | 31 | Other Community Amenities      | 4    | Capital Expenditure   | 3104 | Plant & Equipment Purchases (NCA)              | \$0                        | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 3    | Operating Income      | 3113 | Cemetery Income (GST Applicable)               | -\$1,000                   | \$0                  | \$0                  | \$0                      |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 2    | Operating Expenditure | 3132 | Community Development Expenses                 | \$12,000                   | \$3,000              | \$1,619              | \$1,381                  |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 2    | Operating Expenditure | 3162 | Admin Allocation (Other Community Amenities)   | \$80,703                   | \$47,075             | \$44,559             | \$2,516                  |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 2    | Operating Expenditure | 3212 | Depreciation (Other Community Amenities)       | \$20,000                   | \$11,669             | \$10,659             | \$1,010                  |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 2    | Operating Expenditure | 3222 | Community Growth Fund                          | \$16,823                   | \$11,823             | \$11,823             | \$0                      |         |  |
| Community Amenities                             | 31 | Other Community Amenities      | 2    | Operating Expenditure | 3232 | Community Development Officer Expenses         | \$60,000                   | \$35,000             | \$13,075             | \$21,925                 | *       | Employee costs unallocated to date   |
| Community Amenities                             | 31 | Other Community Amenities      | 2    | Operating Expenditure | 3242 | Grant Funded Projects                          | \$98,000                   | \$93,000             | \$90,796             | \$2,204                  |         | Includes Economic Development & Tourism Strategy from the Community Benefit funds projects |
| <b>Other Community Amenities Total</b>          |    |                                |      |                       |      |  | \$241,350                  | \$0                  | \$85,909             |                          |         |  |
| <b>Community Amenities Total</b>                |    |                                |      |                       |      |  | \$1,061,382                | \$0                  | \$344,978            |                          |         |  |

| Programme Description                    | SP | Sub-Programme Description   | Type | Type Description      | COA  | Description  | 2025/2026 Full Year Budget | 2025/2026 YTD Budget | 2025/2026 YTD Actual | Budget v Actual Variance | *>\$10K | Comments  |
|--|----|-----------------------------|------|-----------------------|------|--|----------------------------|----------------------|----------------------|--------------------------|---------|---|
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 3    | Operating Income      | 2443 | Yuna Camping & Hall Hire Revenue                       | -\$1,000                   | -\$581               | -\$676               | \$95                     |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 3    | Operating Income      | 2453 | Showground/Halls Income Received                       | -\$14,000                  | -\$11,026            | -\$9,244             | -\$1,782                 |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 3    | Operating Income      | 2463 | Grant Funds Rec'd (LRCIP 3)                            | \$0                        | \$0                  | \$0                  | \$0                      |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 4    | Capital Expenditure   | 2550 | Transfer to Building Reserve (EQ)                      | \$2,500                    | \$1,456              | \$293                | \$1,163                  |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 2    | Operating Expenditure | 2602 | Depreciation (Public Halls)                            | \$144,782                  | \$84,455             | \$87,474             | -\$3,019                 |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 4    | Capital Expenditure   | 2644 | Land & Buildings Purchases (Public Halls) (NCA)        | \$2,995,000                | \$100,000            | \$25,375             | \$74,625                 | *       | Timing of capital works project                             |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 2    | Operating Expenditure | 2722 | Public Halls & Showgrounds Expense                     | \$122,449                  | \$80,153             | \$88,141             | -\$7,988                 |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 2    | Operating Expenditure | 2732 | Nabawa Community Centre Expenses                       | \$36,828                   | \$24,096             | \$26,554             | -\$2,458                 |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 2    | Operating Expenditure | 3202 | Admin Allocation (Public Halls)                        | \$161,405                  | \$94,150             | \$53,471             | \$40,679                 | *       | Internal Allocation   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 3    | Operating Income      | 3423 | Grant Funding Revenue                                  | -\$2,375,000               | \$0                  | \$0                  | \$0                      |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 5    | Capital Income        | 7375 | Loan Funds Received (NCL)                              | -\$500,000                 | \$0                  | \$0                  | \$0                      |         |   |
| Recreation And Culture                   | 32 | Public Halls. Civic Centres | 5    | Capital Income        | 7385 | Transfer from Building Reserve (EQ)                    | \$0                        | \$0                  | \$0                  | \$0                      |         |   |
| <b>Public Halls. Civic Centres Total</b> |    |                             |      |                       |      |  | \$572,964                  | \$0                  | \$271,389            |                          |         |   |
| Recreation And Culture                   | 33 | Swimming Areas And Beaches  | 2    | Operating Expenditure | 3302 | Admin Allocation (Swimming Areas & Beaches)            | \$40,351                   | \$23,541             | \$26,736             | -\$3,195                 |         |   |
| Recreation And Culture                   | 33 | Swimming Areas And Beaches  | 2    | Operating Expenditure | 3412 | Coronation Beach Expenses                              | \$6,688                    | \$4,765              | \$6,328              | -\$1,563                 |         |   |
| Recreation And Culture                   | 33 | Swimming Areas And Beaches  | 2    | Operating Expenditure | 3432 | Coronation Beach Building Program Expenses             | \$47,500                   | \$27,706             | \$12,101             | \$15,605                 | *       | Materials and Contract building expenses yet to be required |
| Recreation And Culture                   | 33 | Swimming Areas And Beaches  | 3    | Operating Income      | 3433 | Grant Income (Swimming Areas & Beaches)                | -\$25,000                  | \$0                  | \$0                  | \$0                      |         |   |
| Recreation And Culture                   | 33 | Swimming Areas And Beaches  | 3    | Operating Income      | 3443 | Coronation Beach Camping Fees                          | -\$90,000                  | -\$63,531            | -\$68,809            | \$5,278                  |         |   |
| Recreation And Culture                   | 33 | Swimming Areas And Beaches  | 4    | Capital Expenditure   | 7074 | Plant & Equipment Purchases (Swimming Areas & Beaches) | \$50,000                   | \$0                  | \$0                  | \$0                      |         |   |
| Recreation And Culture                   | 33 | Swimming Areas And Beaches  | 2    | Operating Expenditure | 7082 | Depreciation (Swimming Areas & Beaches)                | \$22,267                   | \$12,992             | \$16,043             | -\$3,051                 |         |   |
| <b>Swimming Areas And Beaches Total</b>  |    |                             |      |                       |      |  | \$51,806                   | \$0                  | -\$7,602             |                          |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 4    | Capital Expenditure   | 1304 | Plant & Equipment Purchases (NCA)                      | \$0                        | \$0                  | \$0                  | \$0                      |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 1472 | Yuna Oval Expenses                                     | \$6,101                    | \$2,624              | \$5,756              | -\$3,132                 |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 1482 | Sporting Clubs Expenses                                | \$114,742                  | \$72,850             | \$74,631             | -\$1,781                 |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 2642 | Parks & Gardens Expenses                               | \$113,731                  | \$63,532             | \$73,155             | -\$9,623                 |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 2702 | Sports Pavilion & Basketball Stadium (Nabawa Re        | \$22,019                   | \$17,019             | \$11,083             | \$5,936                  |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 2712 | Tennis Clubs Expenses                                  | \$10,567                   | \$7,643              | \$2,835              | \$4,808                  |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 3    | Operating Income      | 2743 | Sports Club Hire Income                                | -\$4,000                   | -\$4,000             | -\$4,697             | \$697                    |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 3    | Operating Income      | 2803 | Grants & Other Income Received                         | -\$19,699                  | -\$19,699            | \$0                  | -\$19,699                | *       | LRCIP Balaince funds  |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 2812 | Golf Courses   | \$9,078                    | \$5,578              | \$1,345              | \$4,233                  |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 4    | Capital Expenditure   | 2834 | Land & Building Purchases (NCA)                        | \$119,000                  | \$10,000             | \$7,240              | \$2,760                  |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 3    | Operating Income      | 2883 | Contributions & Reimbursements (Recreation & S         | \$0                        | \$0                  | -\$9,000             | \$9,000                  |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 3442 | Admin Allocation (Recreation & Sport)                  | \$60,527                   | \$35,308             | \$26,736             | \$8,572                  |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 3    | Operating Income      | 3444 | Fig Tree Camping Fees                                  | -\$3,000                   | -\$1,750             | -\$1,458             | -\$292                   |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 7022 | Depreciation (Recreation & Sport)                      | \$36,155                   | \$21,098             | \$28,562             | -\$7,464                 |         |   |
| Recreation And Culture                   | 34 | Other Recreation And Sport  | 2    | Operating Expenditure | 7092 | Depreciation (Recreation & Sport)                      | \$145,380                  | \$84,805             | \$92,305             | -\$7,500                 |         |   |
| <b>Other Recreation And Sport Total</b>  |    |                             |      |                       |      |  | \$610,601                  | \$0                  | \$308,494            |                          |         |   |
| Recreation And Culture                   | 35 | Libraries                   | 2    | Operating Expenditure | 2902 | Library Expenses                                       | \$17,886                   | \$11,722             | \$8,412              | \$3,310                  |         |   |
| Recreation And Culture                   | 35 | Libraries                   | 2    | Operating Expenditure | 3582 | Admin Allocation (Libraries)                           | \$80,703                   | \$47,075             | \$26,736             | \$20,339                 | *       | Internal Allocation   |
| Recreation And Culture                   | 35 | Libraries                   | 2    | Operating Expenditure | 6922 | Depreciation (Libraries)                               | \$557                      | \$322                | \$0                  | \$322                    |         |   |
| <b>Libraries Total</b>                   |    |                             |      |                       |      |  | \$99,146                   | \$0                  | \$35,147             |                          |         |   |
| Recreation And Culture                   | 36 | Other Culture               | 2    | Operating Expenditure | 3626 | Museum & Road Board Expense                            | \$30,681                   | \$15,782             | \$12,585             | \$3,197                  |         |   |
| Recreation And Culture                   | 36 | Other Culture               | 2    | Operating Expenditure | 3652 | Depreciation (Other Culture)                           | \$18,357                   | \$10,710             | \$11,364             | -\$654                   |         |   |
| <b>Other Culture Total</b>               |    |                             |      |                       |      |  | \$49,038                   | \$0                  | \$23,950             |                          |         |   |
| <b>Recreation And Culture Total</b>      |    |                             |      |                       |      |  | \$1,383,555                | \$0                  | \$631,378            |                          |         |   |

| Programme Description                      | SP | Sub-Programme Description     | Type | Type Description      | COA  | Description                                    | 2025/2026 Full Year Budget | 2025/2026 YTD Budget | 2025/2026 YTD Actual | Budget v Actual Variance | *>\$10K | Comments  |
|--|----|-------------------------------|------|-----------------------|------|--|----------------------------|----------------------|----------------------|--------------------------|---------|---|
| Transport                                  | 37 | Const. Sts,Rds,Bridges,Depots | 4    | Capital Expenditure   | 3114 | Capital Roadworks Program Purchases (Incl Gran | \$1,042,019                | \$947,270            | \$587,364            | \$359,906                | *       | Nabawa Yetna Road Upgrade from existing unsealed road to a 7.2 m wide sealed road.<br>Durawah Road Removal of existing poor condition seal, widen and reconstruct to 7.2m seal standard, clearing of vegetation within the clear zone and upgrading drainage. |
| Transport                                  | 37 | Const. Sts,Rds,Bridges,Depots | 3    | Operating Income      | 3173 | MW Regional Road Funding (Capital)             | -\$900,000                 | -\$511,685           | -\$240,000           | -\$271,685               | *       | Timing of revenue recognition   |
| Transport                                  | 37 | Const. Sts,Rds,Bridges,Depots | 3    | Operating Income      | 3193 | Road to Recovery Grant funding                 | -\$525,780                 | \$0                  | -\$160,000           | \$160,000                | *       | Timing of revenue recognition   |
| Transport                                  | 37 | Const. Sts,Rds,Bridges,Depots | 2    | Operating Expenditure | 3702 | Admin Allocation (Road Construction)           | \$161,405                  | \$94,150             | \$71,295             | \$22,855                 | *       | Internal Allocation   |
| Transport                                  | 37 | Const. Sts,Rds,Bridges,Depots | 4    | Capital Expenditure   | 4840 | Transfer to Infrastructure Reserve (EQ)        | \$4,000                    | \$2,331              | \$900                | \$1,431                  |         |   |
| <b>Const. Sts,Rds,Bridges,Depots Total</b> |    |                               |      |                       |      |  | <b>-\$218,356</b>          | <b>\$0</b>           | <b>\$259,559</b>     |                          |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 3    | Operating Income      | 3143 | MRWA Direct Grant                              | -\$193,980                 | -\$193,980           | -\$193,980           | \$0                      |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 3    | Operating Income      | 3153 | Other Grant Income                             | -\$210,792                 | -\$210,792           | \$0                  | -\$210,792               | *       | Timing - LRCIP(4) Part B road funding   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 3    | Operating Income      | 3163 | Grant Funding Income (Operating)               | \$0                        | \$0                  | -\$120,000           | \$120,000                | *       | Balla Whelarra Rd RRG Program Renewal   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3182 | Road Renewal Grant funded projects             | \$485,734                  | \$446,978            | \$396,198            | \$50,780                 | *       | Balla Whelarra Rd RRG Program Renewal -repair failing pavement, reconstruction of unsealed shoulders and reseal pavement  |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 5    | Capital Income        | 3215 | Loan Funds Received                            | \$0                        | \$0                  | \$0                  | \$0                      |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3216 | Interest Expense - Loan 99                     | \$11,848                   | \$6,060              | \$6,528              | -\$468                   |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 4    | Capital Expenditure   | 3217 | Principal Repayment - Loan 99                  | \$22,298                   | \$11,013             | \$11,013             | -\$0                     |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 4    | Capital Expenditure   | 3264 | Depot Construction (NCA)                       | \$268,234                  | \$268,234            | \$79,855             | \$188,379                | *       | Progress payments 1-9 to supplier; previous years payment \$165904. Outstanding works painting, installation on site & transport costs. All other items on progress claim status 100% completed. Value of work to date \$245759                               |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3372 | Road Maintenance Expense                       | \$2,168,155                | \$1,081,752          | \$831,896            | \$249,856                | *       | Timing  |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 3    | Operating Income      | 3393 | Hudson Resources Contribution (Dartmoor Road)  | -\$19,000                  | -\$19,000            | \$0                  | -\$19,000                | *       | Timing  |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3502 | Depot Maintenance                              | \$116,051                  | \$90,748             | \$20,768             | \$69,980                 | *       | Timing  |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3512 | Street Lighting Expense                        | \$10,800                   | \$6,300              | \$5,663              | \$637                    |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3522 | Depreciation (Road Maintenance)                | \$69,706                   | \$40,663             | \$36,491             | \$4,172                  |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3532 | Roadworks Vegetation/Tree Clearance            | \$10,000                   | \$5,000              | \$438                | \$4,562                  |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3542 | Licences & Subscriptions                       | \$15,000                   | \$15,000             | \$13,894             | \$1,106                  |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3562 | Road Sign Expense                              | \$7,000                    | \$5,000              | \$4,115              | \$885                    |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3802 | Admin Allocation (Road Maintenance)            | \$141,229                  | \$82,383             | \$71,295             | \$11,088                 | *       | Timing  |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3822 | Bore Maintenance                               | \$16,500                   | \$16,500             | \$9,150              | \$7,350                  |         |   |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 3832 | Crossover expenses to ratepayers               | \$12,500                   | \$12,500             | \$0                  | \$12,500                 | *       | Expense funds yet to be required  |
| Transport                                  | 38 | Mtce Sts,Rds,Bridges,Depots   | 2    | Operating Expenditure | 6912 | Depreciation (Roads)                           | \$5,000,000                | \$2,916,669          | \$3,431,191          | -\$514,522               | *       | Review and Adjust Non Cash Non Cash   |
| <b>Mtce Sts,Rds,Bridges,Depots Total</b>   |    |                               |      |                       |      |  | <b>\$7,931,283</b>         | <b>\$0</b>           | <b>\$4,604,517</b>   |                          |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 3    | Operating Income      | 3543 | Profit on Sale of Assets                       | -\$163,000                 | \$0                  | \$0                  | \$0                      |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 4    | Capital Expenditure   | 3554 | Plant & Equipment Purchases (NCA)              | \$1,071,531                | \$746,531            | \$200,371            | \$546,160                | *       | Review in progress for heavy plant items  |
| Transport                                  | 39 | Road Plant Purchases          | 5    | Capital Income        | 3561 | Transfer from Plant/Light Vehicle Reserve (EQ) | -\$532,000                 | \$0                  | \$0                  | \$0                      |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 4    | Capital Expenditure   | 3584 | Tools & Other Equip > \$5000 (Capex)           | \$11,000                   | \$0                  | \$0                  | \$0                      |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 2    | Operating Expenditure | 3642 | Loss on Sale of Assets                         | \$7,000                    | \$0                  | \$5,950              | -\$5,950                 |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 2    | Operating Expenditure | 3902 | Interest Expense - Loan 100                    | \$14,581                   | \$7,736              | \$8,322              | -\$586                   |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 4    | Capital Expenditure   | 3904 | Principal Repayment - Loan 100                 | \$78,181                   | \$38,645             | \$38,644             | \$1                      |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 4    | Capital Expenditure   | 4781 | Transfer to Plant/Light Vehicle Reserve (EQ)   | \$286,500                  | \$0                  | \$0                  | \$0                      |         |   |
| Transport                                  | 39 | Road Plant Purchases          | 5    | Capital Income        | 7135 | Loan Funds Rec'd.                              | -\$450,000                 | \$0                  | \$0                  | \$0                      |         |   |
| <b>Road Plant Purchases Total</b>          |    |                               |      |                       |      |  | <b>\$323,793</b>           | <b>\$0</b>           | <b>\$253,288</b>     |                          |         |   |
| Transport                                  | 41 | Traffic Control               | 2    | Operating Expenditure | 4102 | Admin Allocation (Traffic Control)             | \$121,054                  | \$70,616             | \$35,647             | \$34,969                 | *       | Internal Allocation   |
| Transport                                  | 41 | Traffic Control               | 2    | Operating Expenditure | 4572 | Traffic Control Expense                        | \$0                        | \$0                  | \$0                  | \$0                      |         |   |
| Transport                                  | 41 | Traffic Control               | 3    | Operating Income      | 7513 | Licensing Commission Income                    | -\$3,500                   | -\$2,044             | -\$2,267             | \$223                    |         |   |
| Transport                                  | 41 | Traffic Control               | 2    | Operating Expenditure | 7572 | Traffic Counters Expense                       | \$3,500                    | \$0                  | \$0                  | \$0                      |         |   |
| <b>Traffic Control Total</b>               |    |                               |      |                       |      |  | <b>\$121,054</b>           | <b>\$0</b>           | <b>\$33,380</b>      |                          |         |   |
| <b>Transport Total</b>                     |    |                               |      |                       |      |  | <b>\$8,157,774</b>         | <b>\$0</b>           | <b>\$5,150,744</b>   |                          |         |   |

SHIRE OF CHAPMAN VALLEY  
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| Programme Description                   | SP | Sub-Programme Description  | Type | Type Description      | COA  | Description                                | 2025/2026<br>Full Year Budget | 2025/2026<br>YTD Budget | 2025/2026<br>YTD Actual | Budget v<br>Actual<br>Variance | *>\$10K | Comments   |
|---|----|----------------------------|------|-----------------------|------|--|-------------------------------|-------------------------|-------------------------|--------------------------------|---------|--|
| Economic Services                       | 44 | Rural Services             | 2    | Operating Expenditure | 3362 | Ranger Allocation (Roadside Spraying)      | \$10,586                      | \$6,174                 | \$7,217                 | -\$1,043                       |         |  |
| Economic Services                       | 44 | Rural Services             | 2    | Operating Expenditure | 3852 | Weed & Vermin Management                   | \$20,000                      | \$1,000                 | \$0                     | \$1,000                        |         |  |
| Economic Services                       | 44 | Rural Services             | 4    | Capital Expenditure   | 4415 | Land & Building Capital Expense (NCA)      | \$0                           | \$0                     | \$0                     | \$0                            |         |  |
| Economic Services                       | 44 | Rural Services             | 2    | Operating Expenditure | 4462 | Admin Allocation (Rural Services)          | \$5,877                       | \$3,423                 | \$8,019                 | -\$4,596                       |         |  |
| Economic Services                       | 44 | Rural Services             | 2    | Operating Expenditure | 6722 | Noxious Weeds & Pest Expense               | \$12,501                      | \$7,664                 | \$10,259                | -\$2,595                       |         |  |
| <b>Rural Services Total</b>             |    |                            |      |                       |      |  | \$48,964                      | \$0                     | \$25,494                |                                |         |  |
| Economic Services                       | 45 | Tourism And Area Promotion | 2    | Operating Expenditure | 3952 | Signage Expense (Tourism)                  | \$5,000                       | \$0                     | \$322                   | -\$322                         |         |  |
| Economic Services                       | 45 | Tourism And Area Promotion | 2    | Operating Expenditure | 3982 | Tourism Expense                            | \$3,300                       | \$1,650                 | \$0                     | \$1,650                        |         |  |
| Economic Services                       | 45 | Tourism And Area Promotion | 2    | Operating Expenditure | 4282 | Promotional Expense (Tourism)              | \$4,000                       | \$2,000                 | \$0                     | \$2,000                        |         |  |
| <b>Tourism And Area Promotion Total</b> |    |                            |      |                       |      |  | \$12,300                      | \$0                     | \$322                   |                                |         |  |
| Economic Services                       | 46 | Building Control           | 2    | Operating Expenditure | 4132 | Building Surveyor Expenses (S&W)           | \$166,468                     | \$95,942                | \$73,450                | \$22,492                       | *       | LSL return to ordinary hours March 2026; D Hadden paid October 2025 hours only |
| Economic Services                       | 46 | Building Control           | 3    | Operating Income      | 4153 | Building Licenses Income                   | -\$17,000                     | -\$9,919                | -\$15,729               | \$5,810                        |         |  |
| Economic Services                       | 46 | Building Control           | 2    | Operating Expenditure | 4162 | Small Tools                                | \$1,000                       | \$0                     | \$0                     | \$0                            |         |  |
| Economic Services                       | 46 | Building Control           | 2    | Operating Expenditure | 4172 | External Contractor Service                | \$27,635                      | \$16,114                | \$0                     | \$16,114                       | *       | MOU Shire of Irwin   |
| Economic Services                       | 46 | Building Control           | 3    | Operating Income      | 4173 | CTF Commissions Received                   | -\$200                        | -\$119                  | -\$195                  | \$76                           |         |  |
| Economic Services                       | 46 | Building Control           | 3    | Operating Income      | 4213 | Building Commissions Received              | -\$200                        | -\$119                  | -\$215                  | \$96                           |         |  |
| Economic Services                       | 46 | Building Control           | 2    | Operating Expenditure | 4622 | Admin Allocation (Building Control)        | \$141,229                     | \$82,383                | \$62,383                | \$20,000                       | *       | Internal Allocation  |
| <b>Building Control Total</b>           |    |                            |      |                       |      |  | \$318,932                     | \$0                     | \$119,693               |                                |         |  |
| Economic Services                       | 49 | Other Economic Services    | 2    | Operating Expenditure | 4222 | Admin Allocation (Other Economic Services) | \$60,527                      | \$35,308                | \$35,647                | -\$339                         |         |  |
| Economic Services                       | 49 | Other Economic Services    | 3    | Operating Income      | 4223 | Commission Received Australia Post         | -\$7,000                      | -\$4,081                | -\$4,698                | \$617                          |         |  |
| Economic Services                       | 49 | Other Economic Services    | 2    | Operating Expenditure | 4232 | Water Supply Expense incl standpipes       | \$0                           | \$0                     | \$0                     | \$0                            |         |  |
| Economic Services                       | 49 | Other Economic Services    | 3    | Operating Income      | 4243 | Annual Post Office Box Fee                 | -\$3,300                      | -\$3,274                | -\$3,446                | \$172                          |         |  |
| Economic Services                       | 49 | Other Economic Services    | 2    | Operating Expenditure | 4252 | Purchase of Stamps                         | \$50                          | \$25                    | \$0                     | \$25                           |         |  |
| Economic Services                       | 49 | Other Economic Services    | 3    | Operating Income      | 4253 | Postage Stamp Income                       | -\$25                         | -\$12                   | -\$2                    | -\$10                          |         |  |
| Economic Services                       | 49 | Other Economic Services    | 4    | Capital Expenditure   | 4274 | Plant & Equipment Purchases (NCA)          | \$35,000                      | \$0                     | \$0                     | \$0                            |         |  |
| Economic Services                       | 49 | Other Economic Services    | 3    | Operating Income      | 4333 | Photocopying Income                        | \$0                           | \$0                     | -\$3                    | \$3                            |         |  |
| Economic Services                       | 49 | Other Economic Services    | 4    | Capital Expenditure   | 4760 | Transfer to Water Strategy Reserve (EQ)    | \$200                         | \$119                   | \$20                    | \$99                           |         |  |
| Economic Services                       | 49 | Other Economic Services    | 3    | Operating Income      | 4764 | Grant Funding & Contributions Received     | -\$15,000                     | \$0                     | \$0                     | \$0                            |         |  |
| Economic Services                       | 49 | Other Economic Services    | 3    | Operating Income      | 4913 | Shire Leased Reserves Income               | -\$550                        | -\$322                  | -\$650                  | \$328                          |         |  |
| Economic Services                       | 49 | Other Economic Services    | 0    | Liabilities           | 7273 | Lease Expense - Principal                  | \$8,301                       | \$4,844                 | \$4,938                 | -\$94                          |         |  |
| Economic Services                       | 49 | Other Economic Services    | 2    | Operating Expenditure | 7274 | Lease Expense - Interest                   | \$790                         | \$455                   | \$365                   | \$90                           |         |  |
| <b>Other Economic Services Total</b>    |    |                            |      |                       |      |  | \$78,993                      | \$0                     | \$32,171                |                                |         |  |
| <b>Economic Services Total</b>          |    |                            |      |                       |      |  | \$459,189                     | \$0                     | \$177,681               |                                |         |  |

| Programme Description                    | SP | Sub-Programme Description | Type | Type Description      | COA  | Description   | 2025/2026 Full Year Budget | 2025/2026 YTD Budget | 2025/2026 YTD Actual | Budget v Actual Variance | *>\$10K | Comments                             |
|--|----|---------------------------|------|-----------------------|------|---|----------------------------|----------------------|----------------------|--------------------------|---------|--------------------------------------|
| Other Property And Services              | 47 | Plant Depreciation        | 2    | Operating Expenditure | 5012 | Depreciation (Other Property & Services)                  | \$350,000                  | \$204,162            | \$228,684            | -\$24,522                | *       | Review and Adjust                    |
| Other Property And Services              | 47 | Plant Depreciation        | 2    | Operating Expenditure | 6890 | Depreciation Posted to Jobs (Other Property & Services)   | -\$350,000                 | -\$204,162           | -\$183,696           | -\$20,467                | *       | Review and Adjust                    |
| <b>Plant Depreciation Total</b>          |    |                           |      |                       |      |   | \$0                        | \$0                  | \$44,989             |                          |         |                                      |
| Other Property And Services              | 50 | Private Works             | 2    | Operating Expenditure | 7302 | Private Works Expense                                     | \$10,000                   | \$0                  | \$0                  | \$0                      |         | No private works undertaken to date  |
| Other Property And Services              | 50 | Private Works             | 3    | Operating Income      | 7333 | Private Works Income                                      | -\$10,000                  | \$0                  | \$0                  | \$0                      |         |                                      |
| <b>Private Works Total</b>               |    |                           |      |                       |      |   | \$0                        | \$0                  | \$0                  |                          |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 0342 | Provision for Long Service Leave (Public Works Overheads) | \$5,000                    | \$0                  | \$0                  | \$0                      |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4312 | Superannuation Council 3% (Public Works Overheads)        | \$23,660                   | \$13,804             | \$4,735              | \$9,069                  |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4322 | Superannuation (Manager of Works)                         | \$17,341                   | \$10,115             | \$12,904             | -\$2,789                 |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4332 | Superannuation (Public Works Overheads)                   | \$111,915                  | \$65,282             | \$57,483             | \$7,799                  |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4342 | Salaries & Wages (Works Manager)                          | \$141,361                  | \$82,460             | \$83,581             | -\$1,121                 |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4372 | Public Works Sundry Expense                               | \$23,037                   | \$3,355              | \$11,480             | -\$8,125                 |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4382 | Works Manager Expenses                                    | \$8,150                    | \$1,428              | \$1,491              | -\$63                    |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4392 | External Engineering Services                             | \$10,000                   | \$10,000             | \$0                  | \$10,000                 | *       | Expenses allocated to job number YTD |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4402 | Sick Leave (Public Works Overheads)                       | \$36,021                   | \$0                  | \$12,557             | -\$12,557                | *       |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4412 | Annual Leave (Public Works Overheads)                     | \$95,450                   | \$0                  | \$45,895             | -\$45,895                | *       | Budget profile timing                |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4422 | Long Service Leave Expense (Public Works Overheads)       | \$0                        | \$0                  | \$0                  | \$0                      |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4432 | Public Holiday Pay (Public Works Overheads)               | \$43,566                   | \$0                  | \$19,554             | -\$19,554                | *       | Timing                               |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4442 | Workplace Health & Safety Expense                         | \$26,500                   | \$13,603             | \$6,232              | \$7,371                  |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4452 | Protective Uniform/ Minor Workwear                        | \$8,700                    | \$1,749              | \$2,199              | -\$450                   |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4602 | Training Expense  | \$22,500                   | \$4,249              | \$6,906              | -\$2,657                 |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 4652 | Works Staff Allowances (Public Works Overheads)           | \$34,623                   | \$20,195             | \$15,217             | \$4,978                  |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 5202 | Admin Allocation (Public Works Overheads)                 | \$221,932                  | \$129,458            | \$115,854            | \$13,604                 | *       | Internal Allocation                  |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 6782 | Workers Compensation Insurance (Public Works Overheads)   | \$24,842                   | \$24,842             | \$18,243             | \$6,599                  |         |                                      |
| Other Property And Services              | 52 | Public Works Overheads    | 2    | Operating Expenditure | 7422 | Less Public Works Overheads Allocated to W & S            | -\$854,598                 | -\$498,512           | -\$375,405           | -\$123,107               | *       | Internal Allocation                  |
| <b>Public Works Overheads Total</b>      |    |                           |      |                       |      |   | -\$0                       | \$0                  | \$38,927             |                          |         |                                      |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4472 | In House Repairs & Maintenance                            | \$107,238                  | \$0                  | \$23,860             | -\$23,860                | *       | Budget profile timing                |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4482 | Tyre Purchase Expense                                     | \$57,500                   | \$33,544             | \$43,928             | -\$10,384                | *       | Budget profile timing                |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4492 | Parts & Outside Repairs Expense                           | \$280,000                  | \$163,338            | \$148,472            | \$14,866                 | *       | Budget profile timing                |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4502 | Plant Licences Expense                                    | \$15,000                   | \$0                  | \$530                | -\$530                   |         |                                      |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4512 | Less POC Allocated to W & S                               | -\$893,400                 | -\$521,150           | -\$390,674           | -\$130,476               | *       | Internal Allocation                  |
| Other Property And Services              | 53 | Plant Operation Costs     | 3    | Operating Income      | 4513 | Diesel Fuel Rebate  | -\$49,000                  | -\$24,498            | -\$24,541            | \$43                     |         |                                      |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4532 | Tools & Consumables                                       | \$15,000                   | \$8,750              | \$8,216              | \$534                    |         |                                      |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4542 | Fuel, Oil & Grease  | \$365,000                  | \$212,919            | \$178,674            | \$34,245                 | *       | Timing                               |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 4552 | Cutting Edges & Tips                                      | \$12,500                   | \$6,250              | \$3,038              | \$3,212                  |         |                                      |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 5112 | Admin Allocation (Plant Operations)                       | \$40,351                   | \$23,541             | \$17,824             | \$5,717                  |         |                                      |
| Other Property And Services              | 53 | Plant Operation Costs     | 2    | Operating Expenditure | 6772 | Insurance Expense (Plant Operations)                      | \$49,811                   | \$29,057             | \$37,391             | -\$8,334                 |         | Adjustments to be invoiced in June   |
| <b>Plant Operation Costs Total</b>       |    |                           |      |                       |      |   | \$0                        | \$0                  | \$46,719             |                          |         |                                      |
| Other Property And Services              | 55 | Salaries And Wages        | 2    | Operating Expenditure | 4570 | S&W Gov, Corporate & Development Services                 | \$1,420,535                | \$874,176            | \$756,098            | \$118,078                | *       | Timing & resources                   |
| Other Property And Services              | 55 | Salaries And Wages        | 2    | Operating Expenditure | 4580 | S&W Works & Services                                      | \$1,131,206                | \$659,876            | \$601,017            | \$58,859                 | *       | Timing & leave allocations           |
| Other Property And Services              | 55 | Salaries And Wages        | 2    | Operating Expenditure | 4592 | Workers Compensation Paid                                 | \$0                        | \$0                  | \$28,290             | -\$28,290                | *       | W/C through payroll to be reimbursed |
| Other Property And Services              | 55 | Salaries And Wages        | 2    | Operating Expenditure | 4600 | Less Salary & Wages Allocated                             | -\$2,551,741               | -\$1,570,304         | -\$1,384,471         | -\$185,833               | *       | Timing on claims                     |
| Other Property And Services              | 55 | Salaries And Wages        | 3    | Operating Income      | 4613 | Workers Compensation Reimbursement Received               | \$0                        | \$0                  | \$0                  | \$0                      |         |                                      |
| Other Property And Services              | 55 | Salaries And Wages        | 2    | Operating Expenditure | 4614 | Employee Novated Lease Arrangements Pre Tax               | \$0                        | \$0                  | -\$423               | \$423                    |         |                                      |
| Other Property And Services              | 55 | Salaries And Wages        | 2    | Operating Expenditure | 4615 | Employee Novated Lease Arrangements Post Tax              | \$0                        | \$0                  | -\$13                | \$13                     |         |                                      |
| <b>Salaries And Wages Total</b>          |    |                           |      |                       |      |   | \$0                        | -\$36,252            | \$499                |                          |         |                                      |
| Other Property And Services              | 56 | Unclassified              | 2    | Operating Expenditure | 5022 | Overpayments/Recoverables - Expenditure                   | \$9,000                    | \$4,081              | \$2,231              | \$1,850                  |         |                                      |
| Other Property And Services              | 56 | Unclassified              | 3    | Operating Income      | 5023 | Overpayments/Recoverables - Income                        | -\$9,000                   | -\$4,500             | -\$2,672             | -\$1,828                 |         |                                      |
| Other Property And Services              | 56 | Unclassified              | 2    | Operating Expenditure | 5032 | Insurance Repairs Expenditure                             | \$0                        | \$0                  | \$0                  | \$0                      |         |                                      |
| Other Property And Services              | 56 | Unclassified              | 3    | Operating Income      | 5043 | Reimbursement Insurance Claims                            | \$0                        | \$0                  | -\$954               | \$954                    |         |                                      |
| <b>Unclassified Total</b>                |    |                           |      |                       |      |   | \$0                        | -\$419               | -\$1,395             |                          |         |                                      |
| <b>Other Property And Services Total</b> |    |                           |      |                       |      |   | -\$0                       | \$0                  | \$129,738            |                          |         |                                      |

| List of Accounts Paid - January 2026 |            |   |  |               |
|--------------------------------------|------------|---|--|---------------|
| Chq/EFT                              | Date       | Name  | Description  | Amount        |
| EFT30957                             | 5/01/2026  | Westpac Geraldton   | Credit Card Transactions - Bunnings - Plant for Australian Citizenship Ceremony; Dominos Pizza - Refreshments for Howatharra Volunteer Bushfire Brigade; Liquor Barons at Sunset - Council Refreshments; Glenfield IGA - Refreshments for Yuna Volunteer Bushfire Brigade; Queens Supa IGA - Refreshments for Yuna Volunteer Bushfire Brigade; Wonthella Supa IGA - Refreshments for Yuna Volunteer Bushfire Brigade; Printix - Business Plan - Monthly Subscription for cloud-based print management solution | -\$ 569.38    |
| EFT30961                             | 20/01/2026 | University of Western Australia                                       | Bond Venue Hire Refund   | -\$ 700.00    |
| EFT30962                             | 20/01/2026 | City of Greater Geraldton   | Transfer station disposal charges Meru   | -\$ 11,777.03 |
| EFT30963                             | 20/01/2026 | Synergy   | Electricity charges  | -\$ 1,852.44  |
| EFT30964                             | 20/01/2026 | Short Term Accommodation for Youth                                    | Bond Venue Hire Refund   | -\$ 700.00    |
| EFT30965                             | 20/01/2026 | Sue Rowe  | Bond Venue Hire Refund   | -\$ 530.00    |
| EFT30966                             | 20/01/2026 | Australia Post  | Postage Expenses   | -\$ 305.59    |
| EFT30967                             | 20/01/2026 | Bunnings Group Limited  | Tools & Consumables - Air Inflator, Soldering Iron and batteries; Nabawa Oval - Tap; P999 - Parts; RV01 - Bollard with base and Safety Mesh  | -\$ 796.17    |
| EFT30968                             | 20/01/2026 | Cleanaway Co Pty Ltd (Commercial)                                     | Commercial Waste Clearance   | -\$ 5,901.98  |
| EFT30969                             | 20/01/2026 | Cleanaway Co Pty Ltd (Domestic)                                       | Domestic Waste Clearances  | -\$ 9,195.96  |
| EFT30970                             | 20/01/2026 | Complete Office Supplies  | Staff Amenities and Janitorial Supplies; Stationery; Desk Planners for Elected Members   | -\$ 499.08    |
| EFT30971                             | 20/01/2026 | Data3 Limited   | Microsoft Subscriptions  | -\$ 1,479.76  |
| EFT30972                             | 20/01/2026 | G & KL WRIGHT PTY LTD tas Rip-It Security Shredding                   | Supply, collection, exchange and processing of secure document bin   | -\$ 76.00     |
| EFT30973                             | 20/01/2026 | Geraldton Ag Services   | P918 - Parts   | -\$ 38.19     |
| EFT30974                             | 20/01/2026 | Geraldton Toyota  | P115 - Service   | -\$ 419.99    |
| EFT30975                             | 20/01/2026 | Great Northern Rural Services   | Nabawa Oval - Grosorb wetter and reticulation  | -\$ 2,465.72  |
| EFT30976                             | 20/01/2026 | Helene Pty Ltd t/as LO-GO Appointments                                | External rates assistance  | -\$ 684.62    |
| EFT30977                             | 20/01/2026 | Ingham Way Pty Ltd T/A Novus Autoglass Midwest & Tint-A-Car Geraldton | P115 - Parts and Repairs   | -\$ 4,005.00  |
| EFT30978                             | 20/01/2026 | Integrated ICT  | Starlink Data Plan   | -\$ 180.00    |
| EFT30979                             | 20/01/2026 | JA Diesel Pty Ltd   | P104; P88; P76 - Repairs; P72 - Service and Repairs  | -\$ 2,532.75  |
| EFT30980                             | 20/01/2026 | Kruize Asphalt & Contracting  | Plant and labour hire for cleaning of culverts and headwalls plus removal of vegetation and soil from Coronation Beach Road, Olsen Road, Oakajee Road, Nanson Howatharra Road, Bella Vista Road, Bunter Way, Hickety Road, Carroll Road, Ahearn Place and Murphy Yetna Road. Reinstate gravel in wash outs Hickety Road  | -\$ 10,422.50 |
| EFT30981                             | 20/01/2026 | LG Community Partners Pty Ltd   | External finance assistance  | -\$ 1,215.50  |
| EFT30982                             | 20/01/2026 | Lenane Holdings Pty Ltd   | C01 - Screen gravel  | -\$ 35,013.00 |
| EFT30983                             | 20/01/2026 | Logic IT Solutions Pty Ltd  | CCTV Network Management  | -\$ 627.00    |
| EFT30984                             | 20/01/2026 | MOD Designs   | Gardening services and Cleaning for various Shire buildings  | -\$ 3,810.00  |
| EFT30985                             | 20/01/2026 | MaxiPARTS Operations Pty Ltd  | P7723 - Parts  | -\$ 87.12     |
| EFT30986                             | 20/01/2026 | Midwest Aero Medical Air Ambulance Pty Ltd                            | Pre-employment Medical   | -\$ 649.77    |
| EFT30987                             | 20/01/2026 | Mitchell & Brown  | Case for iPad Air; USB for downloading CCTV footage from Bill Hemsley Park Community Centre  | -\$ 81.75     |
| EFT30988                             | 20/01/2026 | NAPA - Cows Parts Pty Ltd   | P72 - Parts  | -\$ 247.23    |
| EFT30989                             | 20/01/2026 | Office of the Auditor General   | Fee for the audit for the year ended 30 June 2025  | -\$ 57,538.80 |
| EFT30990                             | 20/01/2026 | Paywise Pty Ltd   | Employee Novated Lease Arrangements  | -\$ 1,424.62  |
| EFT30991                             | 20/01/2026 | Queens Supa IGA Supermarket   | Meeting & Refreshments   | -\$ 13.89     |
| EFT30992                             | 20/01/2026 | Refuel Australia  | Purchase of fuel for Shire Operations  | -\$ 25,759.44 |
| EFT30993                             | 20/01/2026 | Reino International Pty Ltd   | Monthly PEMS and Gateway Fees for Coronation Beach Ticket Machine; Paper and Freight for Coronation Beach Ticket Machine   | -\$ 932.45    |
| EFT30994                             | 20/01/2026 | Searange Holdings Pty Ltd   | Fuel Bowser Lease - Refer Lease Agreement LE01   | -\$ 1,666.70  |
| EFT30995                             | 20/01/2026 | Services Australia  | Payroll deductions   | -\$ 321.98    |
| EFT30996                             | 20/01/2026 | Shire of Irwin  | Managed Service Agreement Cloud Hosting Cost - Azure Plan  | -\$ 10,780.35 |
| EFT30997                             | 20/01/2026 | Shire of Narrogin   | Reimbursement for WA Renewables CBF Guidelines   | -\$ 1,035.10  |
| EFT30998                             | 20/01/2026 | TKPH Pty Ltd t/as OTR Tyres   | P7725 - Parts  | -\$ 852.28    |
| EFT30999                             | 20/01/2026 | Think Water - Geraldton   | Nabawa Oval - Reticulation maintenance   | -\$ 276.65    |
| EFT31000                             | 20/01/2026 | Wren Oil  | DEP1 - Empty Waste Oil Storage   | -\$ 583.00    |
| EFT31001                             | 22/01/2026 | Australian Taxation Office  | BAS DEC'25   | -\$ 42,347.00 |
| EFT31002                             | 29/01/2026 | City of Greater Geraldton   | Transfer station disposal charges Meru   | -\$ 9,416.02  |
| EFT31003                             | 29/01/2026 | Synergy   | Electricity charges  | -\$ 5,484.16  |
| EFT31004                             | 29/01/2026 | Telstra Limited   | Telephone Charges and TIMS SMS Messaging   | -\$ 1,896.73  |
| EFT31005                             | 29/01/2026 | Water Corporation   | Water charges  | -\$ 1,908.13  |
| EFT31006                             | 29/01/2026 | Aqua Cooler Pty Ltd   | Water Coolers for Yuna Community Centre and Nabawa Stadium   | -\$ 7,964.48  |
| EFT31007                             | 29/01/2026 | BDP Distribution Pty Ltd T/AS Cleanpak Total Solutions                | Abution Paper for Coronation Beach Camp Grounds and Fig Tree Camp Grounds  | -\$ 163.65    |
| EFT31008                             | 29/01/2026 | Battery Mart  | P72; P61; P56 - Parts  | -\$ 1,426.17  |
| EFT31009                             | 29/01/2026 | Bridgestone Tyre Centre   | P108 - Parts and Repairs   | -\$ 422.00    |
| EFT31010                             | 29/01/2026 | Bunnings Group Limited  | Pesticides for Nabawa Oval; Gas Bottle Exchange for Coronation Beach and Fig Tree Camp Grounds   | -\$ 128.53    |
| EFT31011                             | 29/01/2026 | Chapman Valley Menshed Inc  | Open and close Nabawa tip gates  | -\$ 500.00    |

| List of Accounts Paid - January 2026 |            |   |  |                       |
|--------------------------------------|------------|---|--|-----------------------|
| Chq/EFT                              | Date       | Name  | Description  | Amount                |
| EFT31012                             | 29/01/2026 | Crest Integrations Pty Ltd tas IQTech Solutions                     | Printing charges   | -\$ 371.56            |
| EFT31013                             | 29/01/2026 | Dianne Raymond  | Employee Reimbursement   | -\$ 62.87             |
| EFT31014                             | 29/01/2026 | Freemans Liquid Waste   | Effluent Removal at Coronation Beach Camp Grounds and Fig Tree Camp Grounds  | -\$ 1,895.00          |
| EFT31015                             | 29/01/2026 | GHD Pty Ltd   | Dolby's Drive Structure Plan review inclusive of Bushfire Management Plan - Stage 1A: Review DDSP, Stage 1B: Prepare Bushfire Management Plan and Stage 2: Prepare DDSP  | -\$ 19,857.20         |
| EFT31016                             | 29/01/2026 | Helene Pty Ltd t/as LO-GO Appointments                              | External rates assistance  | -\$ 664.06            |
| EFT31017                             | 29/01/2026 | Independent Rural Pty Ltd   | Herbicides   | -\$ 418.68            |
| EFT31018                             | 29/01/2026 | JA Diesel Pty Ltd   | P47; P50; P61; P85; P74; P7725; P57; P88 - Repairs; P71; P76 - Service and Repairs; P999 - Parts and Repairs   | -\$ 11,019.25         |
| EFT31019                             | 29/01/2026 | LGIS Insurance Broking  | Regional Risk Co-ordinator Fees  | -\$ 4,754.20          |
| EFT31020                             | 29/01/2026 | ML Communications   | CO1 - Hire of RTK drone for survey of road for road design; Workplace Health & Safety - Personal Locator Beacon and case for Nabawa Refuse Site attendant  | -\$ 5,959.00          |
| EFT31021                             | 29/01/2026 | MODESCO Pty Ltd t/as Design Catering                                | Supply Meeting Refreshments  | -\$ 756.80            |
| EFT31022                             | 29/01/2026 | Miralec   | Repair Light Switch at Bill Hemsley Park Community Centre; Disconnect and Reconnect Exterior Lights at Yuna Hall for Re-Sheeting Works; DEP1 Reinstatement power to gardeners shed   | -\$ 4,782.25          |
| EFT31023                             | 29/01/2026 | Paywise Pty Ltd   | Employee Novated Lease Arrangements  | -\$ 712.31            |
| EFT31024                             | 29/01/2026 | Peak Consultants Pty Ltd  | Preliminary site visit - Electrical for Changeroom Upgrade at Nabawa Oval; 50% Claim of Preparation of design and tender documentation for Electrical Services - Preparation of Budget Estimates, Preparation of J7 Compliance Report and Tender evaluation and recommendations for Changeroom Upgrade at Nabawa Oval; 50% Claim of Preparation of design and tender documentation for Mechanical (HVAC) Services, Preparation of Budget Estimates, Preparation of J6 Compliance Report, Tender evaluation and recommendations for Changeroom Upgrade at Nabawa Oval | -\$ 6,330.50          |
| EFT31025                             | 29/01/2026 | Polstar Holdings Pty Ltd t/as Localworks Geraldton                  | Office Furniture   | -\$ 420.00            |
| EFT31026                             | 29/01/2026 | QHSE INTEGRATED SOLUTIONS PTY LTD t/as Skytrust Intelligence System | Skytrust Intelligence System Tier 2 - Core Monthly Subscription and Online Induction & Training  | -\$ 493.90            |
| EFT31027                             | 29/01/2026 | Reino International Pty Ltd   | Monthly Gateway Fees for Coronation Beach Ticket Machine   | -\$ 174.41            |
| EFT31028                             | 29/01/2026 | Services Australia  | Payroll deductions   | -\$ 160.99            |
| EFT31029                             | 29/01/2026 | Shire of Northampton  | WHS Co-ordinator Contribution  | -\$ 22,526.26         |
| EFT31030                             | 29/01/2026 | Southern Cross Broadband Pty Ltd                                    | Wireless Internet Services at Nabawa Office and Library, Coronation Beach and Yuna Multipurpose Community Centre   | -\$ 495.00            |
| EFT31031                             | 29/01/2026 | TeletracNavman Australia  | Teletrac navman subscription for various vehicles  | -\$ 1,571.90          |
| EFT31032                             | 29/01/2026 | Trophy Brothers Pty Ltd tas Geraldton Trophy & Engraving Centre     | Trophies for Australia Day 2026  | -\$ 182.10            |
| EFT31033                             | 29/01/2026 | Western Australian Local Government Association (WALGA)             | Annual Subscription for Northern Country Zone  | -\$ 2,200.00          |
| EFT31034                             | 29/01/2026 | Windsurfing Western Australia                                       | Sponsorship of Wave Rally Event 2026   | -\$ 1,000.00          |
| EFT31035                             | 29/01/2026 | Woolworths Group  | Staff amenities and janitorial supplies; Meetings and refreshments   | -\$ 95.35             |
| EFT31036                             | 23/01/2026 | Western Australian Treasury Corporation                             | Government Guarantee Fee Invoice - Annuity Lending (Loan 99 and Loan 100)  | -\$ 2,037.21          |
| DD19050.1                            | 13/01/2026 | Aware Super Pty Ltd   | Superannuation contributions and payroll deductions  | -\$ 11,172.91         |
| DD19050.2                            | 13/01/2026 | Retirement Portfolio Services                                       | Superannuation contributions and payroll deductions  | -\$ 367.20            |
| DD19050.3                            | 13/01/2026 | Mercer Super Trust  | Superannuation contributions and payroll deductions  | -\$ 556.25            |
| DD19050.4                            | 13/01/2026 | Wealth Personal Superannuation and Pension Fund                     | Superannuation contributions and payroll deductions  | -\$ 1,045.49          |
| DD19050.5                            | 13/01/2026 | Rest Superannuation   | Superannuation contributions and payroll deductions  | -\$ 916.00            |
| DD19050.6                            | 13/01/2026 | OnePath Custodians Pty Limited                                      | Superannuation contributions   | -\$ 414.91            |
| DD19050.7                            | 13/01/2026 | Hostplus Superannuation   | Superannuation contributions   | -\$ 19.97             |
| DD19050.8                            | 13/01/2026 | Prime Super   | Superannuation contributions   | -\$ 843.59            |
| DD19050.9                            | 13/01/2026 | Cbus Superannuation   | Superannuation contributions   | -\$ 456.28            |
| DD19070.1                            | 27/01/2026 | Aware Super Pty Ltd   | Superannuation contributions and payroll deductions  | -\$ 8,466.27          |
| DD19070.2                            | 27/01/2026 | Retirement Portfolio Services                                       | Superannuation contributions and payroll deductions  | -\$ 440.64            |
| DD19070.3                            | 27/01/2026 | Rest Superannuation   | Superannuation contributions and payroll deductions  | -\$ 1,029.48          |
| DD19070.4                            | 27/01/2026 | Mercer Super Trust  | Superannuation contributions and payroll deductions  | -\$ 556.25            |
| DD19070.5                            | 27/01/2026 | Wealth Personal Superannuation and Pension Fund                     | Superannuation contributions and payroll deductions  | -\$ 1,045.48          |
| DD19070.6                            | 27/01/2026 | OnePath Custodians Pty Limited                                      | Superannuation contributions   | -\$ 421.61            |
| DD19070.7                            | 27/01/2026 | Hostplus Superannuation   | Superannuation contributions   | -\$ 65.88             |
| DD19070.8                            | 27/01/2026 | Prime Super   | Superannuation contributions   | -\$ 676.38            |
| DD19070.9                            | 27/01/2026 | Cbus Superannuation   | Superannuation contributions   | -\$ 424.76            |
| DD19050.10                           | 13/01/2026 | ANZ Smart Choice Super  | Superannuation contributions   | -\$ 379.61            |
| DD19070.10                           | 27/01/2026 | ANZ Smart Choice Super  | Superannuation contributions   | -\$ 379.61            |
| EFT30958                             | 20/01/2026 | Building and Construction Industry Training Fund                    | CTF Levies Forwarded   | -\$ 1,539.93          |
| EFT30959                             | 20/01/2026 | Department Local Government, Industry Regulation and Safety (LGIRS) | Buildings Services Levies Forwarded  | -\$ 1,208.00          |
| EFT30960                             | 20/01/2026 | Shire of Chapman Valley   | CTF and Building Services Levies Commissions   | -\$ 49.75             |
|                                      |            |   | <b>Total</b>   | <b>-\$ 391,122.71</b> |

| Purchasing Cards - January 2026 |                |            |          |  |                  |
|---------------------------------|----------------|------------|----------|--|------------------|
| Card Type                       | Cardholder     | Date       | Name     | Description  | Amount           |
| Westpac Credit Card             | Jamie Criddle  | 9/01/2026  | Bunnings | Screws to repair verandah wires at Bill Hemsley Park Community Centre  | \$ 15.96         |
|                                 |                |            |          | <b>Total CEO</b>   | <b>\$ 15.96</b>  |
|                                 |                |            |          | <b>TOTAL</b>   | <b>\$ 15.96</b>  |
| <b>Bunnings</b>                 | Esky Kelly     | 23/01/2026 | PO 13289 | Various Cleaning Supplies and batteries for Nabawa Refuse Site Caretakers Office ; Tools & Consumables - Bit Holding Screwdriver, Pliers, Wrench | \$ 217.06        |
|                                 |                | 28/01/2026 | PO 13300 | P113 - Parts   | \$ 230.67        |
|                                 |                |            |          | <b>Sub Total</b>   | <b>\$ 447.73</b> |
|                                 | Dianne Raymond | 28/01/2026 | PO 13257 | P108 - Parts   | \$ 32.23         |
|                                 |                |            |          | <b>Sub Total</b>   | <b>\$ 32.23</b>  |
|                                 |                |            |          | <b>TOTAL</b>   | <b>\$ 479.96</b> |
|                                 |                |            |          | <b>Purchasing Cards Grand Total</b>  | <b>\$ 495.92</b> |

**Purchasing Cards - Fuel - January 2026**

|                                |          |                              |        |  |        | Building & Projects    |
|--------------------------------|----------|------------------------------|--------|--|--------|------------------------|
| Card#: 03050984                |          | Vehicle Registration: CV3141 |        | Vehicle Description: P99/MV36 Ford Ranger XLT Dual Cab Ute (2023)            |        | Department: Officer    |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| Star Card Fee                  |          |                              |        |  |        | \$ 6.38                |
| 2/01/2026                      | 6:51 PM  | DIESEL                       | 38.52  | KALBARRI OPT - REFER 80390   | \$     | 70.80                  |
| 6/01/2026                      | 5:21 PM  | PREMIUM DIESE                | 71.71  | AMPOL FOODARY APPLECROSS   | \$     | 146.22                 |
| 9/01/2026                      | 11:10 AM | PREMIUM DIESE                | 79.06  | AMPOL FOODARY BENTLEY  | \$     | 154.88                 |
| <b>Total for Card 03050984</b> |          |                              |        |  |        | <b>\$ 378.28</b>       |
| Card#: 3561                    |          | Vehicle Registration: CV3159 |        | Vehicle Description: P103/MV38 Mitsubishi Triton GLX (2023)                  |        | Department: Gardening  |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 16/01/2026                     | 4:38 PM  | DIESEL                       | 60.62  | Nabawa (1064)  | \$     | 104.93                 |
| 22/01/2026                     | 11:17 AM | DIESEL                       | 61.32  | Nabawa (1064)  | \$     | 106.14                 |
| 29/01/2026                     | 4:07 PM  | DIESEL                       | 42.43  | Nabawa (1064)  | \$     | 73.45                  |
| <b>Total for Card 3561</b>     |          |                              |        |  |        | <b>\$ 284.52</b>       |
| Card#: 3562                    |          | Vehicle Registration: CV2859 |        | Vehicle Description: P60/MV18 Crew Cab Truck Isuzu, FRR 110-260              |        | Department: Gardening  |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 20/01/2026                     | 8:24 AM  | DIESEL                       | 142.83 | Nabawa (1064)  | \$     | 247.24                 |
| <b>Total for Card 3562</b>     |          |                              |        |  |        | <b>\$ 247.24</b>       |
| Card#: 3563                    |          | Vehicle Registration: CV3089 |        | Vehicle Description: P97/MV34 Mazda BT-50 (2022)                             |        | Department: Gardening  |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 2/01/2026                      | 11:12 AM | DIESEL                       | 44.09  | Nabawa (1064)  | \$     | 78.08                  |
| 8/01/2026                      | 4:13 PM  | UNLEADED PETR                | 21.62  | Nabawa (1064)  | \$     | 36.60                  |
| 12/01/2026                     | 8:45 AM  | DIESEL                       | 48.37  | Nabawa (1064)  | \$     | 83.73                  |
| 15/01/2026                     | 4:41 PM  | DIESEL                       | 53.62  | Nabawa (1064)  | \$     | 92.82                  |
| 19/01/2026                     | 1:38 PM  | UNLEADED PETR                | 37.50  | Nabawa (1064)  | \$     | 63.49                  |
| <b>Total for Card 3563</b>     |          |                              |        |  |        | <b>\$ 354.72</b>       |
| Card#: 3565                    |          | Vehicle Registration: CV2726 |        | Vehicle Description: P72/MV23 Freightliner Coronado 122SD Prime Mover (2013) |        | Department: Works      |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 5/01/2026                      | 3:49 PM  | DIESEL                       | 412.94 | Nabawa (1064)  | \$     | 731.32                 |
| 13/01/2026                     | 7:35 AM  | DIESEL                       | 442.55 | Nabawa (1064)  | \$     | 766.05                 |
| 29/01/2026                     | 3:57 PM  | DIESEL                       | 447.12 | Nabawa (1064)  | \$     | 773.96                 |
| <b>Total for Card 3565</b>     |          |                              |        |  |        | <b>\$ 2,271.33</b>     |
| Card#: 3566                    |          | Vehicle Registration: CV04   |        | Vehicle Description: P104/MV39 Mack ANA 6x4 Prime Mover (2024)               |        | Department: Works      |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 28/01/2026                     | 8:31 AM  | DIESEL                       | 636.3  | Nabawa (1064)  | \$     | 1,101.44               |
| <b>Total for Card 3566</b>     |          |                              |        |  |        | <b>\$ 1,101.44</b>     |
| Card#: 4761                    |          | Vehicle Registration: CV2807 |        | Vehicle Description: P51/MV12 Toyota Hilux (2015) 3Lt, 4x4                   |        | Department: Works      |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 6/01/2026                      | 8:25 AM  | DIESEL                       | 39.72  | Nabawa (1064)  | \$     | 68.76                  |
| 9/01/2026                      | 7:10 AM  | DIESEL                       | 55.23  | Nabawa (1064)  | \$     | 95.60                  |
| 15/01/2026                     | 7:26 AM  | DIESEL                       | 57.28  | Nabawa (1064)  | \$     | 99.15                  |
| 20/01/2026                     | 7:39 AM  | DIESEL                       | 49.31  | Nabawa (1064)  | \$     | 85.36                  |
| 23/01/2026                     | 9:42 AM  | DIESEL                       | 51.38  | Nabawa (1064)  | \$     | 88.94                  |
| 29/01/2026                     | 7:14 AM  | DIESEL                       | 60.61  | Nabawa (1064)  | \$     | 104.92                 |
| <b>Total for Card 4761</b>     |          |                              |        |  |        | <b>\$ 542.73</b>       |
| Card#: 4862                    |          | Vehicle Registration: CV542  |        | Vehicle Description: P116/MV48 Toyota Hilux SR5 (2025)                       |        | Department: Deputy CEO |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 6/01/2026                      | 9:10 AM  | DIESEL                       | 47.84  | Flores Depot (1060)  | \$     | 78.03                  |
| 14/01/2026                     | 8:57 AM  | DIESEL                       | 44.24  | Nabawa (1064)  | \$     | 76.58                  |
| 19/01/2026                     | 10:36 AM | DIESEL                       | 39.96  | Nabawa (1064)  | \$     | 69.17                  |
| 27/01/2026                     | 9:09 AM  | DIESEL                       | 52.4   | Nabawa (1064)  | \$     | 90.70                  |
| <b>Total for Card 4862</b>     |          |                              |        |  |        | <b>\$ 314.48</b>       |
| Card#: 5103                    |          | Vehicle Registration: CV2806 |        | Vehicle Description: P52/MV13 TRUCK ISUZU NQR 450 TIPPER (2015)              |        | Department: Works      |
| Date                           | Time     | Fuel Type                    | Litres | Location   | Amount |                        |
| 27/01/2026                     | 1:59 PM  | DIESEL                       | 75.58  | Nabawa (1064)  | \$     | 130.83                 |

Total for Card 5103 \$ 130.83

| Card#: 70566434                |         | Vehicle Registration: CV1 |        | Vehicle Description: P115/MV47 Toyota Landcruiser GXL (2025) |        | Department: CEO |               |
|--------------------------------|---------|---------------------------|--------|--|--------|-----------------|---------------|
| Date                           | Time    | Fuel Type                 | Litres | Location   | Amount |                 |               |
| Star Card Fee                  |         |                           |        |  |        | \$              | 6.38          |
| 9/01/2026                      | 2:33 PM | DIESEL                    | 62.43  | NABAWA OPT REFER 90001                                       | \$     | 108.07          |               |
| 20/01/2026                     | 4:58 PM | PREMIUM DIESE             | 73.42  | AMPOL JURIE BAY  | \$     | 137.96          |               |
| 27/01/2026                     | 1:04 PM | DIESEL                    | 87.16  | NABAWA OPT REFER 90001                                       | \$     | 150.87          |               |
| <b>Total for Card 70566434</b> |         |                           |        |  |        | <b>\$</b>       | <b>403.28</b> |

| Card#: 95762489                |         | Vehicle Registration: CV595 |        | Vehicle Description: P113/MV45 Toyota Hilux SR5 2025 |        | Department: Manager |               |
|--------------------------------|---------|-----------------------------|--------|--|--------|---------------------|---------------|
| Date                           | Time    | Fuel Type                   | Litres | Location   | Amount |                     |               |
| Star Card Fee                  |         |                             |        |  |        | \$                  | 6.38          |
| 5/01/2026                      | 9:22 AM | PREMIUM DIESE               | 51.89  | AMPOL FOODARY FORREST HIGHWA                         | \$     | 97.50               |               |
| 14/01/2026                     | 3:23 PM | DIESEL                      | 69.43  | AMPOL CATABY   | \$     | 124.14              |               |
| 20/01/2026                     | 6:29 PM | PREMIUM DIESE               | 122.75 | AMPOL SUNSET BEACH S/STN                             | \$     | 213.34              |               |
| 29/01/2026                     | 8:01 AM | PREMIUM DIESE               | 123.53 | AMPOL SUNSET BEACH S/STN                             | \$     | 214.70              |               |
| <b>Total for Card 95762489</b> |         |                             |        |  |        | <b>\$</b>           | <b>656.06</b> |

| Card#: 94158457                |      | Vehicle Registration: CV542 |        | Vehicle Description: P116/MV48 Toyota Hilux SR5 (2025) |        | Department: DCEO |             |
|--------------------------------|------|-----------------------------|--------|--|--------|------------------|-------------|
| Date                           | Time | Fuel Type                   | Litres | Location   | Amount |                  |             |
| Star Card Fee                  |      |                             |        |  |        | \$               | 6.38        |
| <b>Total for Card 94158457</b> |      |                             |        |  |        | <b>\$</b>        | <b>6.38</b> |

| Card#: 7477                |          | Vehicle Registration: CV596 |        | Vehicle Description: P114/MV46 Toyota RAV4 SXE |        | Department: Manager Finance & Corporate Services |               |
|----------------------------|----------|-----------------------------|--------|--|--------|--|---------------|
| Date                       | Time     | Fuel Type                   | Litres | Location                                       | Amount |  |               |
| 10/01/2026                 | 8:03 PM  | PREMIUM 98 A                | 23.54  | Flores Depot (1060)                            | \$     | 43.38  |               |
| 18/01/2026                 | 10:20 AM | PREMIUM 98 A                | 40.86  | Flores Depot (1060)                            | \$     | 75.30  |               |
| 25/01/2026                 | 3:53 PM  | PREMIUM 98 A                | 45.6   | Flores Depot (1060)                            | \$     | 84.04  |               |
| <b>Total for Card 7477</b> |          |                             |        |  |        | <b>\$</b>  | <b>202.72</b> |

| Card#: 7763                |         | Vehicle Registration: CV2890 |        | Vehicle Description: P71/MV22 Toyota Landcruiser Workmate, 2010, 4.5L Diesel |        | Department: Works |                 |
|----------------------------|---------|------------------------------|--------|--|--------|-------------------|-----------------|
| Date                       | Time    | Fuel Type                    | Litres | Location   | Amount |                   |                 |
| 5/01/2026                  | 3:33 PM | DIESEL                       | 97.32  | Nabawa (1064)  | \$     | 172.35            |                 |
| 8/01/2026                  | 4:02 PM | DIESEL                       | 106.06 | Nabawa (1064)  | \$     | 183.59            |                 |
| 12/01/2026                 | 4:11 PM | DIESEL                       | 69.84  | Nabawa (1064)  | \$     | 120.89            |                 |
| 14/01/2026                 | 4:16 PM | DIESEL                       | 103.75 | Nabawa (1064)  | \$     | 179.59            |                 |
| 20/01/2026                 | 1:29 PM | DIESEL                       | 109.15 | Nabawa (1064)  | \$     | 188.94            |                 |
| 23/01/2026                 | 4:30 PM | DIESEL                       | 105.53 | Nabawa (1064)  | \$     | 182.67            |                 |
| 29/01/2026                 | 4:42 PM | DIESEL                       | 103.51 | Nabawa (1064)  | \$     | 179.18            |                 |
| <b>Total for Card 7763</b> |         |                              |        |  |        | <b>\$</b>         | <b>1,207.21</b> |

| Card#: 7764                |         | Vehicle Registration: CV3034 |        | Vehicle Description: FD Storage on ute (P71) - P88/MV33 |        | Department: Works |                 |
|----------------------------|---------|------------------------------|--------|---|--------|-------------------|-----------------|
| Date                       | Time    | Fuel Type                    | Litres | Location  | Amount |                   |                 |
| 7/01/2026                  | 4:09 PM | DIESEL                       | 314.59 | Nabawa (1064)   | \$     | 544.56            |                 |
| 8/01/2026                  | 3:57 PM | DIESEL                       | 148.63 | Nabawa (1064)   | \$     | 257.28            |                 |
| 12/01/2026                 | 4:17 PM | DIESEL                       | 188.11 | Nabawa (1064)   | \$     | 325.62            |                 |
| 14/01/2026                 | 4:24 PM | DIESEL                       | 281.67 | Nabawa (1064)   | \$     | 487.57            |                 |
| 21/01/2026                 | 3:46 PM | DIESEL                       | 141.19 | Nabawa (1064)   | \$     | 244.40            |                 |
| 22/01/2026                 | 4:17 PM | DIESEL                       | 275.12 | Nabawa (1064)   | \$     | 476.23            |                 |
| 23/01/2026                 | 4:24 PM | DIESEL                       | 228.14 | Nabawa (1064)   | \$     | 394.91            |                 |
| 27/01/2026                 | 4:15 PM | DIESEL                       | 178.49 | Nabawa (1064)   | \$     | 308.97            |                 |
| 28/01/2026                 | 4:33 PM | DIESEL                       | 303.77 | Nabawa (1064)   | \$     | 525.83            |                 |
| 29/01/2026                 | 4:34 PM | DIESEL                       | 102.87 | Nabawa (1064)   | \$     | 178.07            |                 |
| 30/01/2026                 | 4:22 PM | DIESEL                       | 145.1  | Nabawa (1064)   | \$     | 251.17            |                 |
| <b>Total for Card 7764</b> |         |                              |        |   |        | <b>\$</b>         | <b>3,994.61</b> |

| Card#: 8343 |         | Vehicle Registration: CV595 |        | Vehicle Description: P113/MV45 Toyota Hilux SR5 2025 |        | Department: Manager |  |
|-------------|---------|-----------------------------|--------|--|--------|---------------------|--|
| Date        | Time    | Fuel Type                   | Litres | Location   | Amount |                     |  |
| 1/01/2026   | 7:46 PM | PREMIUM DIESE               | 120.35 | Sunset Service Station (1030)                        | \$     | 209.17              |  |
| 4/01/2026   | 1:49 PM | DIESEL                      | 48.03  | Dongara Hardware (1052)                              | \$     | 89.24               |  |
| 12/01/2026  | 8:49 AM | DIESEL                      | 122.19 | Nabawa (1064)  | \$     | 211.51              |  |

26/01/2026 1:33 PM DIESEL 108.25 Northampton (1062) \$ 186.30  
**Total for Card 8343 \$ 696.22**

**Card#: 8489 Vehicle Registration: CV2962 Vehicle Description: P85/MV31 Freightliner Coronado Prime Mover (2021) Department: Works**

| Date       | Time    | Fuel Type | Litres | Location      | Amount                                 |
|------------|---------|-----------|--------|---------------|--|
| 14/01/2026 | 2:42 PM | DIESEL    | 403.63 | Nabawa (1064) | \$ 698.68                              |
| 29/01/2026 | 7:46 AM | DIESEL    | 392.06 | Nabawa (1064) | \$ 678.66                              |
|            |         |           |        |               | <b>Total for Card 8489 \$ 1,377.34</b> |

**Card#: 8629 Vehicle Registration: CV2932 Vehicle Description: P78/MV25 Toyota Hilux (2020) SR 2.8L 4x4 Department: Works**

| Date       | Time    | Fuel Type | Litres | Location      | Amount                               |
|------------|---------|-----------|--------|---------------|--------------------------------------|
| 14/01/2026 | 6:29 AM | DIESEL    | 60.77  | Nabawa (1064) | \$ 105.19                            |
|            |         |           |        |               | <b>Total for Card 8629 \$ 105.19</b> |

**Card#: 9002 Vehicle Registration: CV2843 Vehicle Description: P61/MV19 UTILITY, TOYOTA HILUX (2016) 4X4, 2.4LT DSL Department: Senior Ranger**

| Date       | Time     | Fuel Type     | Litres | Location      | Amount                              |
|------------|----------|---------------|--------|---------------|-------------------------------------|
| 9/01/2026  | 12:47 PM | UNLEADED PETR | 8.18   | Nabawa (1064) | \$ 13.85                            |
| 22/01/2026 | 8:20 AM  | UNLEADED PETR | 7.63   | Nabawa (1064) | \$ 12.92                            |
| 27/01/2026 | 3:14 PM  | DIESEL        | 26.79  | Nabawa (1064) | \$ 46.37                            |
|            |          |               |        |               | <b>Total for Card 9002 \$ 73.14</b> |

**Card#: 9633 Vehicle Registration: CV3141 Vehicle Description: P99/MV36 Ford Ranger XLT Dual Cab Ute (2023) Department: Officer**  
 Building & Projects

| Date       | Time     | Fuel Type | Litres | Location            | Amount                               |
|------------|----------|-----------|--------|---------------------|--------------------------------------|
| 5/01/2026  | 12:33 PM | DIESEL    | 26.77  | Flores Depot (1060) | \$ 43.66                             |
| 22/01/2026 | 11:38 AM | DIESEL    | 72.66  | Flores Depot (1060) | \$ 118.51                            |
|            |          |           |        |                     | <b>Total for Card 9633 \$ 162.17</b> |

**Card#: 9856 Vehicle Registration: FD Vehicle Description: General Card Department: Works**

| Date       | Time    | Fuel Type | Litres | Location      | Amount                                 |
|------------|---------|-----------|--------|---------------|--|
| 6/01/2026  | 8:23 AM | DIESEL    | 365.00 | Nabawa (1064) | \$ 631.82                              |
| 8/01/2026  | 3:12 PM | DIESEL    | 200.10 | Nabawa (1064) | \$ 346.37                              |
| 12/01/2026 | 7:32 AM | DIESEL    | 370.00 | Nabawa (1064) | \$ 640.47                              |
| 15/01/2026 | 7:24 AM | DIESEL    | 350.07 | Nabawa (1064) | \$ 605.97                              |
| 20/01/2026 | 7:37 AM | DIESEL    | 375.02 | Nabawa (1064) | \$ 649.16                              |
|            |         |           |        |               | <b>Total for Card 9856 \$ 2,873.79</b> |

**Card#: 94158432 Vehicle Registration: CV596 Vehicle Description: P114/MV46 Toyota RAV4 SXE Department: Services**  
 Manager Finance & Corporate

| Date | Time | Fuel Type     | Litres | Location | Amount                                 |
|------|------|---------------|--------|----------|--|
|      |      | Star Card Fee |        |          | \$ 6.38                                |
|      |      |               |        |          | <b>Total for Card 94158432 \$ 6.38</b> |

**GRAND TOTAL FOR ALL FUEL CARDS \$ 17,390.06**



**BANK RECONCILIATION - Muni Accounts  
 As at 31st January 2026**

**SYNERGY**

|   |                       |
|---|-----------------------|
| Balance as per Cash at Bank Account GL 160000   | 2,091,916.33          |
| Balance as per Cash at Bank Account GL 170000   | 2,325,462.66          |
| Balance as per Interfund Transfer A/c GL 161100 | -                     |
| Plus Income on Bank Stmt not in ledgers         | -                     |
| Less Expenditure on Bank Stmt not in ledgers    | -                     |
|   | <b>\$4,417,378.99</b> |

**BANK**

|  |                       |
|--|-----------------------|
| Muni Bank Account (Account No 000040)                              | 2,091,848.33          |
| Investment Account (Account No 305784)                             | 2,325,462.66          |
|  | <u>4,417,310.99</u>   |
| Less Outstanding Payments  | -                     |
| Plus Outstanding Deposits  | -                     |
| Plus Tfer from Trust to Muni <u>or</u> [ Tfer to Trust from Muni ] | 68.00                 |
|  | <b>\$4,417,378.99</b> |

Difference Check 0.00

Completed by: *amcox.* | 09/02/2026  
 Anne-Marie Cox - Finance & Corporate Services Supervisor Date

Reviewed by: *Raymond* | 09/02/2026  
 Beau Raymond - Financial & Digital Systems Coordinator Date

Authorised by: *Raymond* | 09/02/2026  
 Dianne Raymond - Manager of Finance & Corporate Services Date



Cardholder statement

Run Date: 28 January 2026

Company details

THE SHIRE CLERK  
SHIRE OF CHAPMAN VALLEY  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

Cardholder name: JAMEON CRIDDLE  
Cardholder number: 5163-2531-0145-4541  
Cost centre no:  
Statement date: 20/01/26  
Opening balance: 569.38

For enquiries please call: 1300 650 107

C indicates a credit or payment

\*Closing balance: 15.96

\* The closing balance will be transferred automatically in terms of the authority held.

[03 Feb 2026 PAYMENT BY AUTHORITY TO CC PAYMENT CC0001802320000001](#)

Payment due date: 30/01/26      Credit limit: 6,000.00      Annual percentage rate: 15.65%  
Past due: 0.00      Available credit: 5,984.00      Monthly percentage rate: 1.30%  
Minimum payment due: 0.00

| Date     | Description of transaction    | Amount   | Ref. |
|----------|-------------------------------|----------|------|
| 02/01/26 | AUTOMATIC PAYMENT             | 569.38 C | 0000 |
| 09/01/26 | BUNNINGS 308000 GERALDTON AUS | 15.96    | 5200 |

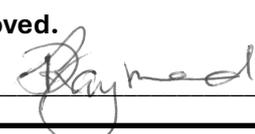
\*\*\* END OF LIST \*\*\*

Westpac Banking Corporation ABN 33 007 457 141.

I have checked the above details and verify that they are correct.

Cardholder Signature  Date 3/2/26

Transactions examined and approved.

Manager/Supervisor Signature  Date 05.02.2026



**OMITTED/MISSING RECEIPT DECLARATION FORM** (CREDIT CARD USER)

**Purpose of Form**

This form is to be used on **rare** occasions when employees have lost or misplaced their original credit card receipts. Each employee must certify that an expense receipt was lost accidentally, destroyed or unobtainable. This Declaration Form must be attached to the credit card statement in lieu of the original receipt being submitted.

**Declaration**

|               |               |
|---------------|---------------|
| Employee Name | Jamie Criddle |
|---------------|---------------|

|  |
|--|
| I am missing a receipt for (description of expense/purchase)   |
| 1013 / 015 / 655 Purchase of screws to repair verandah railing wires at Bill Hemsley Park Community Centre |

|                             |            |                 |          |
|-----------------------------|------------|-----------------|----------|
| I incurred this expense at: |            |                 |          |
| Vendor Name                 | Bunnings   |                 |          |
| On This Date(s)             | 09/01/2026 | For This Amount | \$ 15.96 |

I declare that the above information is true and correct to the best of my knowledge.

**Claimant**

  
 \_\_\_\_\_  
 Jamie Criddle - Chief Executive Officer

03/02/2026, 08:43

Transaction Detail



**Card details and transactions report**

**3 February 2026 11:43 AEDT**

Office: SHIRE OF CHAPMAN VALLEY  
 Company: SHIRE OF CHAPMAN VALLEY 00018023  
 Reporting level: ADMINISTRATION 02-01  
 Cardholder: LANCASTER, SIMON xxxx xxxx xx83 4453  
 Start date: 22 December 2025  
 End date: 20 January 2026

**Card details**

---

Card type: Corporate MasterCard  
 Status: Active as at: 3 February 2026 11:43 AEDT  
 Expiry date: 05/28 Limit: 4,000  
 Opening balance: AUD 0.00 as at: 22 December 2025  
 Closing balance: AUD 0.00 as at: 20 January 2026  
 Available balance: AUD 4,000.00+ as at: 3 February 2026 11:43 AEDT

**Transaction list**

---

| Transaction date | Date posted | Description of transaction | Debits | Credits |
|------------------|-------------|----------------------------|--------|---------|
|------------------|-------------|----------------------------|--------|---------|

**No transactions available for selected criteria.**

**Note:** This list of transactions is not an official statement and is subject to change.

\*\*\* END OF LIST \*\*\*

Westpac Banking Corporation, ABN 33 007 457 141.

**I have checked the above details and verify that they are correct.**

Cardholder Signature Simon Lancaster Date 3/2/26

**Transactions examined and approved.**

Manager/Supervisor Signature [Signature] Date 05.02.2026



## WORK HEALTH AND SAFETY MANAGEMENT PLAN 2023-2026



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## INTRODUCTION

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The Shire of Chapman Valley is dedicated to ensuring a safe and healthy environment for all its employees, contractors, volunteers, and visitors. This Health and Safety Management Plan outline our commitment to creating a workplace where safety is a top priority. We recognise that effective management of health and safety is not only a legal and moral obligation but also a fundamental part of our operations that contributes to the overall well-being and productivity of our community

### 2. PURPOSE

This plan aims to establish a comprehensive framework for managing health and safety risks within the Shire of Chapman Valley. By implementing structured policies, procedures, and practices, we aim to:

- Prevent workplace injuries and illnesses.
- Promote a culture of safety and health awareness.
- Ensure compliance with relevant health and safety legislation.
- Foster continuous improvement in health and safety performance.

### 3. SCOPE

- This plan applies to all activities conducted by the Shire of Chapman Valley, including but not limited to:
  - Office environments
  - Outdoor and fieldwork operations
  - Community events and gatherings
  - Construction and maintenance project

### 4. HEALTH AND SAFETY POLICY

The following Statement of Commitment and the Implementation of Policy Commitment Provide the direction WHSMS will follow in pursuit of a safe and healthy workplace. These commitments are as follows.

We are committed to ensuring we comply with the WA Work Health and Safety Act 2020 (the Act). We will also comply with any other relevant legislation, applicable Codes of Practice and Australian Standards as far as possible

## SAFETY RESPONSIBILITIES

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The success of this Plan heavily relies on various stakeholders fulfilling their Core responsibilities are as follows.

### 5. WHS Objectives & Targets

The Shire of Chapman Valley is committed to achieving continual improvement in work health and safety performance. WHS objectives and targets are established annually and monitored through leading indicators, including:

- Completion of WHS induction and refresher training
- Completion of workplace inspections and audits
- Hazard and near-miss reporting rates
- Attendance and recording of daily pre-start meetings
- Emergency drills and plan reviews

Performance against these objectives is reviewed by senior management and used to inform ongoing improvements.

### 6. Shire

In a Work, Health and Safety Management Plan (WHSMP), Shire has several key responsibilities to ensure the safety and well-being of all stakeholders. These responsibilities typically include:

- Policy Development and Approval: Developing and approving comprehensive safety policies that align with legal requirements.
- Resource Allocation: Providing adequate resources, including funding and personnel, for implementing and maintaining the safety management plan.
- Leadership and Commitment: Demonstrating a commitment to safety through visible leadership and setting a positive example by adhering to safety policies.
- Risk Assessment and Management: Ensuring thorough risk assessments are conducted and implementing control measures to mitigate identified risks.
- Compliance and Legislation: Ensuring the organization complies with relevant health and safety laws and regulations.

The Shire of Chapman Valley recognises that worker health and wellbeing are critical to a safe workplace. Shire manages health and well-being risks through the following measures:

- Fitness for Work: Ensuring workers are fit to perform their duties safely
- Drug and Alcohol Management: In accordance with Shire policy
- Fatigue Management: Managing working hours, rest breaks, and high-risk tasks
- Psychosocial Hazards: Identifying and managing risks such as work-related stress, bullying, and harassment

- Heat Stress: Managing risks associated with hot weather in line with Shire procedures

Health and well-being risks are monitored and reviewed as part of the WHS Management System.

## 7. WHS Roles, Responsibilities & Accountability

The Shire of Chapman Valley assigns work health and safety responsibilities to all persons who have the capacity to influence or control work activities.

**Council (Elected Members)** Councillors do not have an operational role in the day-to-day management of the Shire and are not involved in directing work activities. WHS responsibilities for operational matters sit with the Chief Executive Officer and management.

**Chief Executive Officer (CEO)** The CEO is responsible for providing, maintaining, and promoting a safe working environment and, so far as is reasonably practicable, ensuring that workers and other persons are not exposed to health and safety risks.

**Senior Management Team** Senior Managers are responsible for implementing the WHS Management Plan within their areas of control, allocating resources, and ensuring WHS systems are effectively applied.

**Managers and Supervisors** are responsible for the day-to-day management of health and safety, including hazard identification, risk control, consultation, supervision, and ensuring safe systems of work are followed.

**WHS Coordinator** The WHS Coordinator provides advice, support, monitoring and reporting on WHS matters, maintains WHS systems (including Skytrust), and facilitates consultation and continuous improvement.

**Workers** must take reasonable care for their own health and safety and that of others, follow WHS policies and procedures, report hazards, near misses and incidents, and participate in WHS activities.

**Contractors and Volunteers** Contractors and volunteers are required to comply with the Shire's WHS requirements, use safe work practices, and report hazards, near misses and incidents through the Shire's reporting systems.

**Consultation (Where No HSR Is Elected)** Where a Health and Safety Representative (HSR) has not been elected, consultation with workers will occur through the WHS Coordinator, supervisors, toolbox talks, pre-start meetings, and direct consultation with workers in accordance with the Work Health and Safety Act 2020 (WA).

The Shire of Chapman Valley is a local government area in Western Australia's Midwest region. Known for its rich agricultural heritage, scenic landscapes, and vibrant community, the Shire encompasses a diverse range of activities, including farming, tourism, and community services. With a commitment to fostering a safe and healthy environment for all employees, residents, and visitors, Shire priorities work health and safety (WHS) management.

## VISION AND MISSION

Our vision is to create a workplace that not only complies with all relevant health and safety regulations but also promotes a culture of continuous improvement in safety practices. Our mission is to ensure the well-being of our employees and the public through proactive risk management, comprehensive training, and effective communication.

1. **Community Services:** Providing essential services such as waste management, recreational facilities, and public events with a focus on minimizing health and safety risks.
2. **Infrastructure Maintenance:** Managing the maintenance and development of local infrastructure, including roads, parks, and public buildings, with stringent safety protocols to protect workers and the public.
3. **Tourism and Events:** Promoting and managing local tourism and community events, ensuring that all activities are conducted with the highest standards of safety and emergency preparedness.

The Shire maintains a WHS Risk Register to record identified hazards, assessed risks, and implemented control measures. Risks are assessed using a risk rating matrix and controlled in accordance with the hierarchy of controls. The Risk Register is maintained and reviewed through Skytrust and updated when:

- New hazards are identified
- Work processes change
- Following incidents or near misses
- As part of scheduled reviews



## COMMITMENT TO WHS PLAN

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The Shire of Chapman Valley is dedicated to maintaining a robust WHS management system that includes

- Risk Management: Identifying, assessing, and controlling workplace hazards to prevent accidents and injuries.
- Training and Development: Providing ongoing education and training for employees to enhance their knowledge and skills in health and safety practices.
- Compliance and Monitoring: Regularly reviewing and updating WHS policies and procedures to comply with current legislation and best practices.
- Employee Involvement: Encouraging active participation and feedback from employees in safety initiatives and decision-making processes.
- Emergency Preparedness: Developing and maintaining comprehensive emergency response plans to handle any potential incidents effectively

By embedding these principles into our daily operations, the Shire of Chapman Valley aims to create a safe and healthy work environment that supports the well-being of our community and enhances the quality of services we provide.

The Shire of Chapman Valley is dedicated to maintaining a safe and healthy work environment. We are committed to:

- Identifying and managing hazards.
- Providing appropriate training and resources.
- Encouraging active participation in safety initiatives.
- Continuously improving our WHS performance.

# OPERATING PLAN I

---

## HAZARD IDENTIFICATION AND RISK MANAGEMENT

- Hazard Identification: Regularly inspect workplaces, conduct safety audits, and encourage employees to report hazards.
- Risk Assessment: Evaluate identified hazards to determine their potential impact and prioritise actions.
- Risk Control: Implement appropriate controls to eliminate or reduce risks, such as engineering controls, administrative controls, and personal protective equipment (PPE).
- Monitoring and Review: Regularly review control measures to ensure their effectiveness and make necessary adjustments.

## TRAINING AND EDUCATION

- Provide WHS induction training for all new employees, contractors, and volunteers.
- Conduct regular WHS training sessions on specific hazards and safety procedures.
- Ensure all employees are aware of emergency procedures and their roles in an emergency.
- Implement special needs training to address the unique requirements of workers with disabilities or other special needs.

## ASSESSMENT AND PLANNING

- Conduct a Needs Assessment: Identify the specific needs and requirements of employees with disabilities or other special needs. This can involve consultations with employees, their supervisors, and possibly experts in disability and accessibility.
- Develop Individualised Plans: Create tailored training plans that address the unique needs of each employee. These plans should include accommodation and modifications to standard training procedures.

## **CUSTOMISED TRAINING MATERIALS**

- Accessible Formats: Ensure all training materials are available in accessible formats, such as large print, Braille, audio recordings, and easy-to-read versions.
- Visual Aids and Demonstrations: Use visual aids, demonstrations, and hands-on activities to accommodate different learning styles.

## **ASSISTIVE TECHNOLOGIES**

- Utilise Assistive Devices: Incorporate assistive technologies and devices, such as screen readers, speech-to-text software, and adaptive equipment, to aid in the training process.
- Provide Training on Assistive Tools: Ensure that employees are trained on how to use any assistive tools or devices provided.

## **REGULAR REVIEWS AND UPDATES**

- Continuous Feedback: Gather feedback from employees with special needs to understand their challenges and improve the training process.
- Update Training Programs: Regularly update training materials and methods to incorporate new technologies, practices, and feedback from employees.

## **CREATING AN INCLUSIVE CULTURE**

- Promote Awareness and Sensitivity: Educate all employees about the importance of inclusivity and sensitivity towards colleagues with disabilities.
- Encourage Peer Support: Foster a supportive work environment where colleagues assist each other and recognise the value of diversity.

## **INCIDENT REPORTING AND INVESTIGATION**

- Incident Reporting: Require immediate reporting of all incidents, near misses, and hazards to supervisors.
- Incident Investigation: Conduct thorough investigations to identify root causes and prevent recurrence.
- Corrective Actions: Implement and monitor corrective actions to address identified issues.

## OPERATING PLAN 2

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### EMERGENCY PREPAREDNESS AND RESPONSE

- Develop and maintain emergency response plans for various scenarios, such as fire, natural disasters, and medical emergencies.
- Conduct regular emergency drills and training to ensure preparedness.
- Ensure all emergency equipment is maintained and accessible.

### CONSULTATION AND COMMUNICATION

- Establish regular WHS meetings to discuss safety issues and improvements.
- Encourage employee participation in safety committees and initiatives.
- Communicate WHS information through newsletters, notice boards, and training sessions.

Where a Health and Safety Representative (HSR) has not been elected, consultation with workers will occur through the WHS Coordinator, supervisors, toolbox talks, pre-start meetings, and direct consultation with workers in accordance with the Work Health and Safety Act 2020 (WA).

### PERFORMANCE MONITORING AND REVIEW

- Set WHS performance targets and measure progress regularly.
- Conduct regular audits and inspections to ensure compliance with WHS policies and procedures.
- Review and update the WHS Management Plan annually or as needed.

### DOCUMENTATION AND RECORD KEEPING

- Maintain records of all WHS training, incidents, inspections, and audits.
- Ensure all WHS documentation is accessible to relevant personnel.

This WHS Management Plan is approved by the Shire of Chapman Valley's Executive Management Team and will be reviewed annually or as required to ensure its effectiveness and compliance with current legislation. Hazard Identification and Risk Management

## HAZARD IDENTIFICATION

Formal and informal hazard identification shall occur prior to the commencement of a task, job, or project. Hazard identification can be informal through the experience and observation of all Workers, or formal using checklists and guidewords to identify hazards in the workplace. Hazard identification shall occur regularly as latent conditions, environment and people frequently change during construction.

## NEAR-MISS / HAZARD REPORTING

All incidents, near misses and hazards are to be reported and recorded in Skytrust as soon as practicable.

**Notifiable incidents**, as defined under the Work Health and Safety Act 2020 (WA), will be reported to WorkSafe Western Australia as required.

The Shire will ensure injured workers are supported in accordance with workers' compensation legislation, including early reporting, suitable duties where appropriate, and return-to-work processes.

## SAFE WORK METHOD STATEMENTS (HIGH-RISK WORK ACTIVITY ASSESSMENT)

A safe work method statement (SWMS) will be required for all high-risk activities as per the regulations.

Work Contractors shall develop SWMS for the Shire of Chapman Valley to review and approval by the supervisor/ leading hand before commencing high-risk work activities.

SWMS shall be reviewed regularly with the employees conducting the work.

## SAFE WORK METHOD STATEMENTS

Examples of High-risk jobs that need to prepare one

1. Work at Heights: Any work where there is a risk of falling more than 2 meters.
2. Demolition Work: Involving structural alterations or the complete removal of structures.

3. Work Involving Asbestos: Any work involving disturbance, removal, or handling of asbestos.
4. Excavation Work: Any work involving a trench or shaft deeper than 1.5 meters.
5. Work in Confined Spaces: Including tanks, vessels, pits, or similar enclosed areas.
6. Work on or Near Energized Electrical Installations or services, including high-voltage work.
7. Work Involving the Use of Explosives: For construction purposes.
8. Work Involving Tilt-up or Precast Concrete: Installation, repair, or maintenance work.
9. Work Involving Structural Alterations: These require temporary support to prevent collapse.
10. Work on or Adjacent to Roads or Railways: Used by traffic and pedestrians.
11. Work Involving Powered Mobile Plant: Where there is a risk of overturning, collision, or entrapment.
12. Work Involving Hazardous Chemicals: Where there is a risk to health due to exposure.

## TAKE 5

A Take 5 is similar to a Job Hazard Analysis (JHA); however, it is task-specific and completed by the worker for the job they are about to undertake. A Take 5 must be completed at the work location before the activity starts and updated as conditions change.

Completing a Take 5 also confirms that the worker is **fit for work** and understands the task to be performed, including the associated **risks, hazards, and required control measures**.

Take 5s are reviewed by supervision throughout the shift to ensure they remain relevant, accurate, and appropriate for the task or activity being undertaken.

## WORK INSTRUCTIONS PRE-START MEETING

All routine tasks must follow work instructions. This work instruction should explain how to complete the task, covering the planning, the people involved, supervision, the equipment used, and how to manage changes during the task.

Pre-start safety talks must be held at the beginning of each shift and whenever there is a significant change in the work. These meetings ensure that workers understand the scope of the work, the hazards and risks involved, and the necessary control measures. They also provide an opportunity to discuss and give feedback on the WHS performance from the previous days.

## TOOLBOX TALKS.

Toolbox talks will be carried out by Works Contractors Supervisors or WHS Representative to ensure that hazards relating to the task are clearly identified and the relevant precautions are explained. Minutes shall be distributed to appropriate project workers and a copy posted on the WHS noticeboard for access by all workers.

All workers shall attend the toolbox meeting and sign the minutes as a record of their attendance.

## LEADING INDICATORS SUMMARY

### LEADING INDICATORS

Leading indicators are proactive measures used to assess the effectiveness of WHS controls. They give early warnings of potential weaknesses in the WHS Management System before any incidents happen. The KPI targets listed below are set for peak project activity and will be reviewed and updated based on the actual number of personnel and work activities on site. Leading indicators in a WHS plan play a crucial role in preventing incidents and ensuring a safe working environment. Here are additional points that can be included in a WHS plan regarding leading indicators:

1. **Training and Competency:** Monitoring the completion rate of safety training programs and assessing the competency levels of employees. This includes tracking the number of workers who have completed mandatory safety training and any specialized training relevant to their roles.
2. **Safety Audits and Inspections:** Conduct regular safety audits and inspections to identify potential hazards and ensure compliance with safety standards. This involves tracking the frequency and outcomes of these audits and inspections.
3. **Hazard Reporting:** Encouraging proactive reporting of hazards and near-misses by employees. This includes monitoring the number of hazard reports submitted, the response time to these reports, and the actions taken to mitigate the reported hazards.
4. **Safety Observations:** Implementing a system for supervisors and workers to conduct safety observations and report on safe and unsafe behavior. Tracking the number of observations made and the corrective actions taken can help identify trends and areas for improvement.
5. **Equipment and Maintenance:** Ensuring that all equipment and machinery are regularly inspected and maintained. Leading indicators can include tracking the completion of scheduled maintenance, the number of equipment failures, and the timeliness of repairs.
6. **Safety Communication: Daily Pre-start Meetings:** Evaluate the effectiveness of daily pre-start safety meetings. Track attendance and participation to ensure safety information is being communicated and understood. This includes logging 100% of daily

pre-start meetings in Skytrust and gathering feedback to gauge comprehension of work scope, hazards, and required controls.

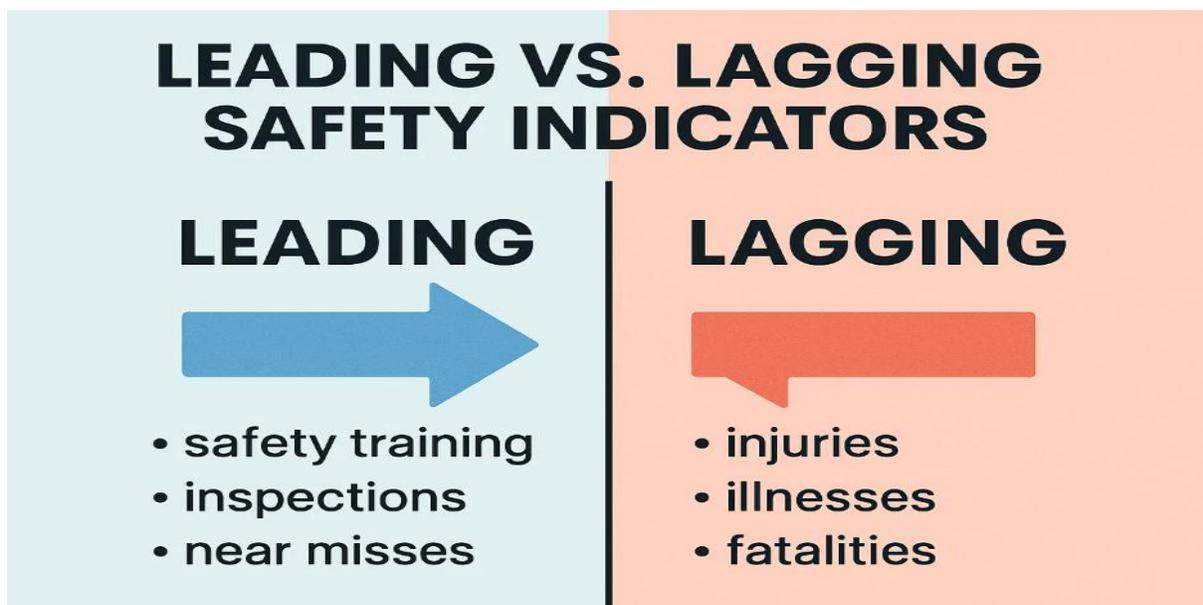
7. **Emergency Preparedness:** Evaluating the readiness of emergency response plans through regular drills and exercises. Leading indicators can include the frequency of drills, the participation rate, and the outcomes of these exercises.

Specific Lead Indicators for the project are as follows:

## WHS LEADING INDICATORS

### CHART OUTLINING THE ACTIVITIES AND TARGETS FOR THE LEADING INDICATORS IN A WHS PLAN

Leading indicator data is captured directly through Skytrust and monitored throughout the year. Completion percentages are generated from Skytrust records, including training and induction sign-offs, audits and inspections, hazard and incident reports, maintenance checklists, pre-start meetings, and emergency preparedness activities. Data is reviewed progressively and monitored on a quarterly basis to track performance, confirm completion rates, and identify areas requiring improvement, with final annual percentages reported at the end of the financial year.



| Leading Indicator                       | Activity   | Target   | Measurement/Method   |
|---|--|--|--|
| <b>1. Training and Competency</b>       | Track completion of safety training programs.              | 100% of employees complete mandatory training annually.  | Training records, completion rates & graphs                      |
|   | Assess competency levels through evaluations.              | 90% of workers meet competency standards                 | Competency assessments and performance reviews through skytrust. |
| <b>2. Safety Audits and inspections</b> | Conduct regular safety audits and inspections.             | Complete 100% of scheduled audits.                       | Audit reports and inspection checklists.                         |
|   | Record and address audit findings.                         | Address 95% of identified hazards within 48 hours.       | Audit findings log hazard correction records.                    |
| <b>3. Hazard Reporting</b>              | Promote hazard and near-miss reporting.                    | Increase hazard reports by 10% year-on-year.             | Hazard report logs and incident databases.                       |
|   | Ensure timely response to reports.                         | Respond to 100% of reports within 24 hours.              | Hazard report logs and incident databases.                       |
| <b>4. Safety Observations</b>           | Conduct safety observations and feedback sessions.         | Perform 5 safety observations quarterly.                 | Observation records and feedback forms.                          |
|   | Track corrective actions from observations.                | Complete 90% of corrective actions within 3 months       | Complete 80% of corrective actions within 3 Months.              |
| <b>5. Equipment and Maintenance</b>     | Schedule and perform regular maintenance.                  | Complete 100% of scheduled maintenance.                  | Maintenance logs, equipment checklists                           |
|   | Track equipment failures and repairs.                      | Reduce equipment failure incidents by 15%.               | Failure reports and maintenance records.                         |
| <b>6. Daily Pre-start Meetings</b>      | Hold pre-start safety talks at the start of every shift.   | 100% of shifts begin with a pre-start meeting.           | Meeting attendance records and safety checklists.                |
|   | Ensure understanding of work scope, hazards, and controls. | 100% of daily pre-start meetings are logged in Skytrust. | Skytrust logs, meeting attendance records.                       |
| <b>7. Emergency Preparedness</b>        | Schedule and conduct emergency drills.                     | Conduct 2 emergency drills annually.                     | Drill logs and workers' feedback.                                |
|   | Review and update emergency response plans.                | Complete annual review and update of plans.              | Plan review records, and drill outcomes.                         |

**TO TRACK YEARLY NUMBERS, MONITOR ANNUAL DATA FOR EACH LEADING INDICATOR:**

| Leading Indicator           | Measure                        | Target          | 2022/2023                        | 2023/2024                          | 2024/2025 (Current Year)                     |
|-----------------------------|--------------------------------|-----------------|----------------------------------|------------------------------------|--|
| Training & Competency       | Part A & B Inductions          | 100%            | Part A 25%<br>Part B 75%         | Part A 88%<br>Part B 88%           | Target ≥95%<br>Progress tracked via Skytrust |
| Safety Audits & Inspections | Building audits & safety walks | 100%            | 65% buildings<br>Not in Skytrust | 82% buildings<br>100% safety walks | Target 90 % buildings & walks                |
| Hazard Reporting            | Hazard & incident logs         | 100%            | 100%                             | 94%                                | Target ≥95%                                  |
| Safety Observations         | Observation records            | 100%            | Not implemented                  | Not implemented                    | Implementation year 2025 – Target 10         |
| Equipment & Maintenance     | Maintenance logs & checklists  | 100%            | Not implemented                  | 97%                                | Target 100%                                  |
| Daily Pre-start Meetings    | Attendance & checklists        | 100%            | Not implemented                  | 99%                                | Target 100% ongoing                          |
| Emergency Preparedness      | Drills completed               | Min. 1 per year | 1 drill                          | 1 drill                            | 1 drill                                      |

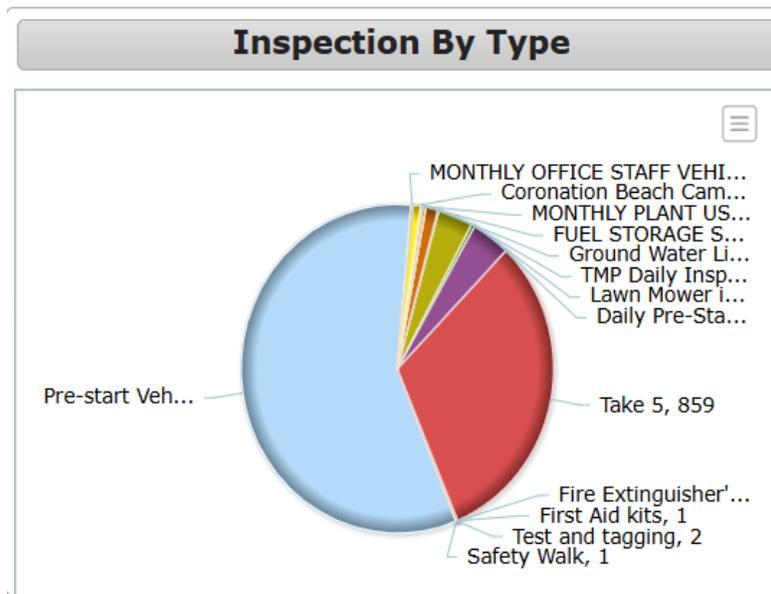
## LEADING INDICATORS – WHS PERFORMANCE SUMMARY

| Leading Indicator                       | Basis of Indicator   | Target                   | 2022/2023   | 2023/2024                                    | 2024/2025 (Live Monitoring Year)                          |
|---|--|--------------------------|---|--|---|
| <b>1. Training and Competency</b>       | Training records, induction completion rates and Skytrust reports (Part A & Part B Inductions)     | 100%                     | Part A – 25%<br>Part B – 75%                            | Part A – 88%<br>Part B – 88%                 | <b>Target ≥95%</b><br>Progress monitored through Skytrust |
| <b>2. Safety Audits and Inspections</b> | Building audits, safety walks, competency assessments and performance reviews recorded in Skytrust | 100%                     | 65% buildings completed.<br>Not implemented in Skytrust | 82% buildings completed<br>100% safety walks | <b>Target 80% buildings &amp; safety walks</b>            |
| <b>3. Hazard Reporting</b>              | Hazard and incident reports logged and closed in Skytrust  | 100%                     | 100% completed  | 94% completed                                | <b>Target ≥85%</b>  |
| <b>4. Safety Observations</b>           | Safety observation records and feedback forms  | 100%                     | Not implemented in Skytrust                             | Not implemented in Skytrust                  | <b>Implementation year 2025 – Target -10</b>              |
| <b>5. Equipment and Maintenance</b>     | Maintenance logs and equipment inspection checklists   | 100%                     | Not implemented in Skytrust                             | 97% completed                                | <b>Target 90%</b>   |
| <b>6. Daily Pre-start Meetings</b>      | Attendance records and pre-start safety checklists   | 100%                     | Not implemented in Skytrust                             | 99% completed                                | <b>Target 100% ongoing</b>                                |
| <b>7. Emergency Preparedness</b>        | Emergency plan reviews and drill outcomes  | Minimum 1 drill per year | 1 drill completed                                       | 1 drill completed                            | <b>1 drill Completed</b>                                  |

Update annual data by the end of Dec 2025

The next review is due in January 2027.

July 2025 to Dec 2025



Policy Number WHS 013 WHS Safety Plan  
 Shire of Chapman Valley

Adoption by Executive Management Team

| Position                             | Name            | Signature | Date |
|--------------------------------------|-----------------|-----------|------|
| Chief Executive Officer              | Jamie Criddle   |           |      |
| Deputy Chief Executive Officer       | Simon Lancaster |           |      |
| Manager of works services            | Esky Kelly      |           |      |
| Manager Finance & Corporate services | Dianne Raymond  |           |      |

|                        |                 |
|------------------------|-----------------|
| Policy Number          | WHS013          |
| Date Reviewed for data | July 2025       |
| Next Review due        | January 2027    |
| Policy reviewer        | WHS Coordinator |
| Revision               | 2               |
| Report Controller      | WHS Coordinator |



## Work Health and Safety Policy

### Policy Measures

#### **Objectives**

This policy recognises that the health and safety of all workers engaged by, or working within, the Shire of Chapman Valley is a shared responsibility of the Chief Executive Officer (CEO), managers, supervisors and workers.

The Shire is committed to meeting its work health and safety obligations by providing clear leadership, strategic direction and adequate resources to support the effective management of health and safety risks, in accordance with relevant statutory requirements.

#### **Scope**

This policy applies to all workers of the Shire of Chapman Valley, including employees, volunteers, contractors and any other persons engaged to carry out work on behalf of the Shire.

The policy applies to all Shire-controlled workplaces, facilities and premises, as well as any other locations where work is undertaken for or on behalf of the Shire.

In accordance with section 19(2) of the Work Health and Safety Act, the Shire also has a duty of care to ensure, so far as is reasonably practicable, that the health and safety of other persons, including visitors, contractors and members of the community, are not put at risk by Shire activities..

#### **Responsibilities**

The Chief Executive Officer (CEO) is responsible for providing, maintaining and promoting a safe working environment, so far as is reasonably practicable, to ensure that workers are not exposed to health and safety risks.

The Senior Management Team, managers and supervisors are responsible for implementing the Shire's work health and safety systems, ensuring hazards are identified and risks are controlled, and that Shire WHS programs, policies and procedures are applied within their areas of responsibility.

The Work Health and Safety (WHS) Coordinator is responsible for coordinating the development, implementation and review of the Shire's WHS systems, providing advice and support to managers and workers, facilitating consultation on WHS matters, and assisting with incident reporting, investigations and compliance activities.

Workers, including employees, volunteers and contractors, are responsible for taking reasonable care for their own health and safety and the health and safety of others, complying with Shire WHS policies and procedures, participating in consultation, and reporting hazards, incidents and near misses.

### **Policy Statements**

In accordance with the *Work Health and Safety Act 2020* and the *Work Health and Safety (General) Regulations 2022*, the CEO, Senior Management Team, Work Health, and Safety representatives, and workers will collectively contribute to achieving a high standard of excellence in work health and safety management in the workplace and accept relevant responsibilities under current health and safety laws. The Chapman Valley Shire is committed to:

- Maintaining a WHS management system compliant with relevant WHS legislation, WA regulations, and the ISO 45001:2018 Safety Management System Standard.
- Creating a safe, healthy, and positive workplace culture that considers physical, emotional, psychological, and social wellbeing.
- Consulting and cooperating with employees and their representatives on safety and health issues, WHS policies, procedures, and continual system improvement.
- Providing adequate physical and financial resources to achieve and sustain workplace health and safety outcomes.
- Developing key performance indicators to demonstrate compliance with workplace health and safety legislative requirements.
- Committing to continuous improvement through measurable targets and objectives, monitoring and reviewing outputs, and enhancing health and safety management systems and initiatives.
- Building a proactive reporting culture where hazards and incidents are consistently reported, enabling active identification, assessment, and control of risks.
- Conducting investigations to identify root causes and take appropriate actions to prevent reoccurrences.
- Developing and communicating policies and procedures to all staff and relevant parties.
- Supporting and encouraging employee participation in health and wellbeing initiatives and activities.
- Outlining clear accountabilities for workplace health and safety at all employee levels, which cannot be delegated.
- Maintaining Shire-owned and operated accommodation to ensure the health and safety of workers occupying these premises.

### **Leadership Expectations**

Leaders are expected to: - Lead by example and create, adopt, and maintain safe work practices and behaviors. - Adequately resource workplaces and teams so they can operate safely. - Promote and maintain the standards defined by the safety management plan and WHS legislation. - Provide effective supervision, encourage well-planned work practices, and implement hazard management in line with Shire policies and procedures. - Accurately investigate all incidents and potentially serious occurrences to eliminate or reduce risks in the workplace.

Workers and volunteers are expected to: - Lead by example, participate in safe work practices, and demonstrate positive and respectful behaviors. - Work cooperatively with others to foster safe and healthy team environments. - Follow procedures and

instructions to meet the objectives of this safety policy. - Participate in WHS training and apply the knowledge to work safely. - Report hazards, incidents, and safety concerns promptly.

Contractors are expected to: - Work within their own safety management plans, policies, and procedures and liaise with the Shire on shared safety responsibilities. - Identify and report hazards, incidents, and safety concerns. - Work respectfully and professionally with workers, volunteers, and other contractors. - Represent positive, safe, and healthy practices as contractors working for the Shire.

Where possible, the working environment is to be maintained in a manner in which workers are not exposed to hazards. The Chief Executive Officer, in partnership with all workers, working for or operating within the organisation, will attempt to recognise the potential risks associated with hazards that may exist within the workplace and will take necessary steps to identify and report identified hazards, and provide and maintain a safe and healthy work environment.

In summary, we expect our leaders to:

- To lead by a good example, create, adopt, and maintain safe work practices and behaviours to develop safe & healthy team and work environments.
- To adequately resource our workplace and our teams so they can operate safely.
- To promote and maintain the standards defined by our safety management plan and occupational safety & health legislation.
- To provide effective supervision, encourage well-planned work practices, and implement hazard management to the requirements of our policies & procedures.
- To accurately investigate all incidents and potentially serious occurrences in order to eliminate or reduce risks in the workplace.

We expect all our workers and volunteers:

- To lead by a good example, participate in safe work practices, and demonstrate behaviours to develop safe & healthy team and work environments.
- To work respectfully and foster professional and healthy relationships with fellow team members and co-workers.
- To follow work procedures and instructions to assist in meeting the objectives of this safety policy.
- To participate in the training, they have been provided with, in order to work safely.
- To report on hazards, incidents, and safety concerns within the organisation's policies and procedures.

We expect all our contractors to:

- To work within their own safety management plans, policies, and procedures and to liaise with us on ours when we share common workspaces.
- To work with us in identifying and reporting on hazards, incidents, and safety concerns.
- To work respectfully in our environment and foster professional and healthy relationships with our workers, volunteers, and our other contractors.

- To represent positive, safe, and healthy practices as contractors doing work for us in our community.

We will review our policies and procedures, and this Policy Statement, to continually improve our performance.

By all of us working together, aspiring to meet the standards, expectations, and obligations outlined in our policies and procedures, we believe we can create a safe and healthy work environment and make our shire a great place to work or volunteer.

## Definitions

- **Hazard** is defined as anything that has the potential to cause injury, illness, or harm. This can include physical objects, substances, environmental conditions, and human behaviours or actions that pose a risk to the health and safety of individuals in the workplace.
- **Health:** The physical, emotional, psychological, and social well-being of an individual.
- **Psychological:** Mental health harm resulting from psychosocial hazards. This includes any adverse effects on an individual's mental health and well-being due to factors such as work-related stress, bullying, harassment, or other negative workplace interactions and conditions.
- **WHS Risk:** The likelihood of someone getting injured or ill because of a workplace hazard, determined by assessing both the probability of it happening and the potential consequences.
- **Worker:** As defined in section 7 of the Work Health and Safety Act 2020, including all paid and unpaid Shire workers, employees, contractors, consultants, *volunteers, and visitors*.

This policy requires a shared commitment from the Shire of Chapman Valley.

## Breaches of this Policy

The Shire promotes a culture of work, health, and safety and encourages all workers to perform their duties safely. Employees breaching this policy may face performance management up to and including termination of employment. Workers may also be subject to criminal or civil action.

## Relevant Legislation/Local Laws

- Work Health and Safety Act 2020
- Work Health and Safety (General) Regulations 2022
- Local Government Act 1995

### Adoption by Senior Management Team

| <i>Position</i>                      | <i>Name</i>     | <i>Signature</i> | <i>Date</i> |
|--------------------------------------|-----------------|------------------|-------------|
| Chief Executive Officer              | Jamie Criddle   |                  |             |
| Deputy Chief Executive Officer       | Simon Lancaster |                  |             |
| Manager of Works Services            | Esky Kelly      |                  |             |
| Manager Finance & Corporate Services | Dianne Raymond  |                  |             |

|                 |                 |
|-----------------|-----------------|
| Policy Number   | WHS001          |
| Date Reviewed   | January 2026    |
| Next Review due | January 2027    |
| Policy reviewer | WHS Coordinator |
| Version         | 2               |



## **DOCUMENT APPROVAL AND REVIEW PROCESS**

Policy Number: 1.1.XX

### **Purpose:**

This process outlines how Shire policies, procedures, and supporting documents are developed, consulted on, approved, implemented, and reviewed.

### **Document Approval and Review Process**

This process outlines how Shire policies, procedures, and supporting documents are developed, consulted on, approved, implemented, and reviewed.

### **Quick-Step Approval Process**

#### **Step 1: Consultation**

- A draft policy, procedure, or document is prepared.
- Consultation is undertaken with relevant workers, managers, supervisors, and subject matter experts, as appropriate.
- Feedback, questions, and suggested changes are documented.

#### **Step 2: Review of Feedback**

- All consultation feedback is reviewed.
- The document is updated where required.
- Any matters requiring further discussion are identified and noted.

#### **Step 3: Executive Team Review and Approval**

- The updated document is presented to the next Executive Team meeting.
- The Executive Team reviews and discusses the document.
- The document is either:
  - endorsed and approved, or
  - returned for further amendment prior to approval.

#### **Step 4: Council Approval (Policies Only)**

- All Shire policies require Council approval.
- Once endorsed by the Executive Team, policies are submitted to the next available Council agenda.



- Policies are adopted by Council resolution.

**Step 5: Implementation and Storage**

- Approved procedures and supporting documents are logged in Skytrust and made available for review.
- Relevant documents are communicated to workers.
- WHS-related documents are uploaded to Skytrust and displayed where required.

, and

**Adoption by the Executive Management Team**

|                        |                      |
|------------------------|----------------------|
| <b>Policy Number</b>   | <b>1.1.xx</b>        |
| <b>Date Reviewed</b>   | <b>February 2026</b> |
| <b>Next Review due</b> | <b>February 2029</b> |
| <b>Policy reviewer</b> | <b>WHS/CEO/HR</b>    |
| <b>Revision</b>        | <b>1</b>             |

| <b>Position</b>                                    | <b>Name</b>            | <b>Signature</b> | <b>Date</b> |
|--|------------------------|------------------|-------------|
| <b>Chief Executive Officer</b>                     | <b>Jamie Criddle</b>   |                  |             |
| <b>Deputy Chief Executive Officer</b>              | <b>Simon Lancaster</b> |                  |             |
| <b>Manager Works &amp; Services</b>                | <b>Esky Kelly</b>      |                  |             |
| <b>Manager of Finance &amp; Corporate Services</b> | <b>Dianne Raymond</b>  |                  |             |



## Manual Handling

Policy Number:

### Purpose

The purpose of this policy is to minimise the risk of injury associated with manual handling tasks across all Shire operations. This includes lifting, lowering, pushing, pulling, carrying, holding, or restraining any object or person.

### **Scope**

This policy applies to all employees, contractors, and volunteers of the Shire of Chapman Valley who may be required to perform manual handling tasks.

### **Definitions**

- **Manual Handling:** Any activity that requires the use of force by a person to lift, lower, push, pull, carry, hold, or restrain.
- **Hazardous Manual Task:** A manual task that involves one or more of the following: repetitive or sustained force, high or sudden force, repetitive movement, awkward posture, or vibration.

### **Responsibilities**

- **CEO / Management:** Ensure appropriate systems, training, and equipment are in place.
- **Supervisors:** Identify hazardous manual tasks, implement control measures, and monitor compliance.
- **Workers:** Follow procedures, use mechanical aids, report hazards and injuries. Ensure they are fit for work and seek assistance if a task is beyond their physical capability
- **WHS Coordinator:** Conduct risk assessments, provide training, and review manual handling controls.

### **Risk Management**

Hazardous manual handling tasks must be managed in accordance with the hierarchy of control:

1. **Eliminate the task** if practicable
2. **Substitute** the task with a safer alternative
3. **Engineer controls** (e.g., mechanical aids like trolleys or lifters)
4. **Administrative controls** (e.g., job rotation, training, work practices)
5. **Personal Protective Equipment (PPE)**
6. **Consult with workers** when identifying manual handling hazards and implementing controls.



All manual tasks must be risk assessed using the Shire's Manual Handling Risk Assessment Checklist & added into skytrust.

### **Training (In-house training)**

All staff must:

- Complete manual handling training during induction
- Undertake refresher training every 3 years
- Be provided with task-specific training where higher risks are identified

### **Incident Reporting**

All manual handling incidents, injuries, and near misses must be reported immediately and recorded in the incident reporting system (e.g. Skytrust).

### **Review and Monitoring**

- Annual review of injury data related to manual handling
- Site inspections and audits
- Review of this policy every 2 years or after significant incidents

### **Related Documents**

- WHS Management Policy
- Skytrust WHS System
- Manual Handling Risk Assessment

### **Legislation**

This policy aligns with the Work Health and Safety Act 2020 (WA) and the Work Health and Safety (General) Regulations 2022.



**Adoption by the Executive Management Team**

|                         |                    |
|-------------------------|--------------------|
| <b>Procedure Number</b> |                    |
| <b>Date Reviewed</b>    | <b>Feb 2026</b>    |
| <b>Next Review due</b>  | <b>August 2027</b> |
| <b>Policy reviewer</b>  | <b>WHS/CEO/HR</b>  |
| <b>Revision</b>         | <b>1</b>           |

| <b>Position</b>                                    | <b>Name</b>            | <b>Signature</b> | <b>Date</b> |
|--|------------------------|------------------|-------------|
| <b>Chief Executive Officer</b>                     | <b>Jamie Criddle</b>   |                  |             |
| <b>Deputy Chief Executive Officer</b>              | <b>Simon Lancaster</b> |                  |             |
| <b>Manager Works &amp; Services</b>                | <b>Esky Kelly</b>      |                  |             |
| <b>Manager of Finance &amp; Corporate Services</b> | <b>Dianne Raymond</b>  |                  |             |
| <b>Building Surveyor/Projects Officer</b>          | <b>Anthony Abbott</b>  |                  |             |



## Draft Economic Development and Tourism Strategy 2026–2036 – Implementation Focus and Early Actions

### Briefing Note

#### **Purpose**

To brief Councillors on the key elements of the Economic Development and Tourism Strategy (EDTS) 2026–2036 and outline the immediate implementation priorities, roles and dependencies.

#### **High-level summary**

The Economic Development and Tourism Strategy (EDTS) 2026–2036 sets a 10-year roadmap to grow and diversify Chapman Valley’s economy beyond its strong agricultural base, with a particular emphasis on tourism, arts and recreation, value-add primary production and key services. It is grounded in economic analysis, stakeholder engagement and alignment with national, state and regional policy frameworks, and will be reviewed regularly within the integrated planning and reporting cycle.

Chapman Valley is a small but growing Shire (projected to reach about 1,935 residents by 2034), with high socio-economic advantage, strong civic participation and very low crime, but gaps in local services (especially health and childcare), digital connectivity, disaster resilience and environmental vulnerability. The local economy is highly concentrated: agriculture generates around 63% of output and 61% of value added, with construction and rental/hiring/real estate also significant, and tourism currently contributing about \$5.9 million in output, \$2.7 million in value added and 18 jobs.

The Strategy identifies macro drivers—geopolitical uncertainty, climate change, digital technology and demographic shifts—and uses location quotient and shift-share analysis to highlight competitive strengths in agriculture, transport, arts and recreation, construction, accommodation and food, and rental/hiring/real estate, while noting under-developed but important sectors such as tourism, health care and social assistance, and administrative/support services. It frames industry priorities in three bands: retain and support (agriculture, construction, transport, rental/hiring/real estate), grow and leverage (arts and recreation, tourism/accommodation and food), and attract (health care and social assistance, administrative and support services), with a strong link to potential opportunities from the Oakajee Strategic Industrial Area.

The EDTS is organised around six themes: (1) Local Business & Industry Development; (2) Community Wellbeing & Liveability; (3) Sustainable Natural Assets; (4) Visitor Economy & Place Activation; (5) Essential Infrastructure & Services; and (6) Governance, Collaboration & Partnerships, each with an outcome statement, focus areas and specific actions. Four place-based “priority projects” are highlighted as key economic enablers: Nabawa Community and Recreation Precinct, Midwest Adventure Trail, Coronation Beach Improvements, and Nanson Showgrounds Improvements, supported by a Monitoring and Evaluation Framework and an Investment Framework to prioritise projects and funding bids.

## Key elements you'll likely need to operationalise

### Vision and themes

- Vision: A resilient economy that supports growth while preserving landscapes and local identity, aligned with the SCP vision of a thriving, diverse community that embraces coastline, ranges and rural settings.

Six themes and outcomes:

- **Theme 1:** resilient local business sector, more local jobs, innovation and attraction of aligned industries.
- **Theme 2:** connected, inclusive community with strong participation and attractive places.
- **Theme 3:** protected and sustainably shared natural assets, with stronger climate and disaster resilience.
- **Theme 4:** recognisable visitor destination with market-ready experiences and higher visitor spend.
- **Theme 5:** access to core services, digital connectivity, housing and infrastructure.
- **Theme 6:** partnerships and governance that enable efficient, well-targeted investment.

### Priority projects

- Nabawa Community and Recreation Precinct: redevelopment of the ageing facility into an accessible multi-purpose community, sport and emergency hub, with staged upgrades and potential visitor-servicing functions.
- Midwest Adventure Trail: off-road gravel cycling route Geraldton–Nabawa, still at concept/feasibility stage, requiring design, approvals and funding.
- Coronation Beach Improvements: masterplan-led upgrades balancing tourism and environmental values, staged works and renewed engagement with state agencies and Oakajee proponents.
- Nanson Showgrounds Improvements: reconfiguration and permanent infrastructure to support major events (agricultural, equestrian, music, caravans) and reduce reliance on temporary facilities.

### Tourism positioning

- Chapman Valley is positioned as Geraldton's "rural escape", complementing (not competing with) coastal offers by providing authentic range, heritage and agritourism experiences within 40 minutes.
- Three experience themes guide product development and marketing: Range and Skies (nature, trails, dark sky), Coastal Escape (Coronation Beach), and Heritage and Harvest (Nanson-Nabawa heritage, local produce and agritourism).
- A stepped readiness framework (emerging → developing → market-ready → export-ready) will guide operators towards ATDW listing, online booking capability and inclusion in regional itineraries.

### Foundation actions

The Strategy distils 14 foundation actions that can be delivered within current capacity, including: onboarding the Community Development Officer with tourism modules, forming an ACC partnership, adopting the three tourism themes, mapping products, early engagement with Traditional Owners, Astrotourism registration, simple itineraries,

SBDC Small Business Friendly LG membership, mapping business advisory services, a resident Welcome Pack, direct outreach to large businesses, clear business information, documentation for the four priority projects and adoption of the Investment Framework.

### **Suggested next steps for you and the Shire**

Below is a practical, staged “what to do next” list tailored to how you likely work.

#### **1. Governance, ownership and internal setup (next 1–3 months)**

- Confirm internal lead and reporting line
  - Nominate a single responsible officer (likely Community Development / Governance or CEO’s office) as the EDTS coordinator, with clarity on role boundaries (strategy oversight vs. project delivery).
- Establish an internal implementation group
  - Form a small cross-functional EDTS group (Community Development, Planning, Infrastructure, Finance, Corporate Comms) to meet quarterly and track the Action Plan, using the themes as agenda headings.
- Build EDTS into IP&R documents
  - Map each EDTS theme and foundation action to the SCP, CBP, Corporate Business Plan and Four-Year Financial Plan so that resourcing and reporting are locked in rather than ad-hoc.

#### **2. Lock in the 14 foundation actions (next 6–12 months)**

Treat these as your “Year 1 work program” and turn each into a mini-project with a responsible officer, deadline and basic budget line:

- Draft a brief EDTS Implementation Plan
  - One–two pages listing the 14 foundation actions, lead officer, support roles, timeframe and any external partners (e.g. ACC, SBDC).
- Prioritise “no- or low-cost” wins
  - Actions you can do quickly: join SBDC Small Business Friendly LG; map business advisory services and promote them; prepare a draft Welcome Pack; draft “How to start or grow a business in Chapman Valley” webpage; make initial contact with large local employers.
- Start the tourism-specific pieces
  - Convene local tourism operators to confirm the three themes, map existing products onto those themes and identify gaps and quick wins (e.g. simple itineraries, shared imagery, ATDW listings).
- Progress enabling documentation
  - Ensure business cases, concept plans and staging documents for the four priority projects are in a grant-ready format, aligned with the Investment Framework criteria (strategic alignment, impact, feasibility, partnerships).

#### **3. Communications and engagement**

- Community-facing launch and messaging
  - Prepare a short, plain-English EDTS summary (2 pages or web page) and a simple infographic showing the six themes and four priority projects; use this in newsletter, website and social media.
- Targeted stakeholder engagement

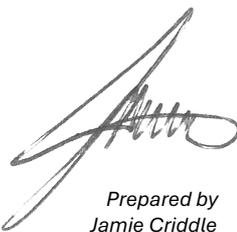
- Schedule briefings with ACC, MWDC, Tourism Geraldton Mid West, Yamatji Southern Regional Corporation and Naaguja representatives to walk through the EDTS, clarify shared priorities and agree on immediate collaboration items (e.g. marketing, Moresby Range advocacy, cultural tourism).
- Set expectations around “living” strategy
- Publicly commit to an annual EDTS update and a mid-term review (around 2030) so Council and community see it as iterative, not static.

#### **4. Early project and funding pipeline work**

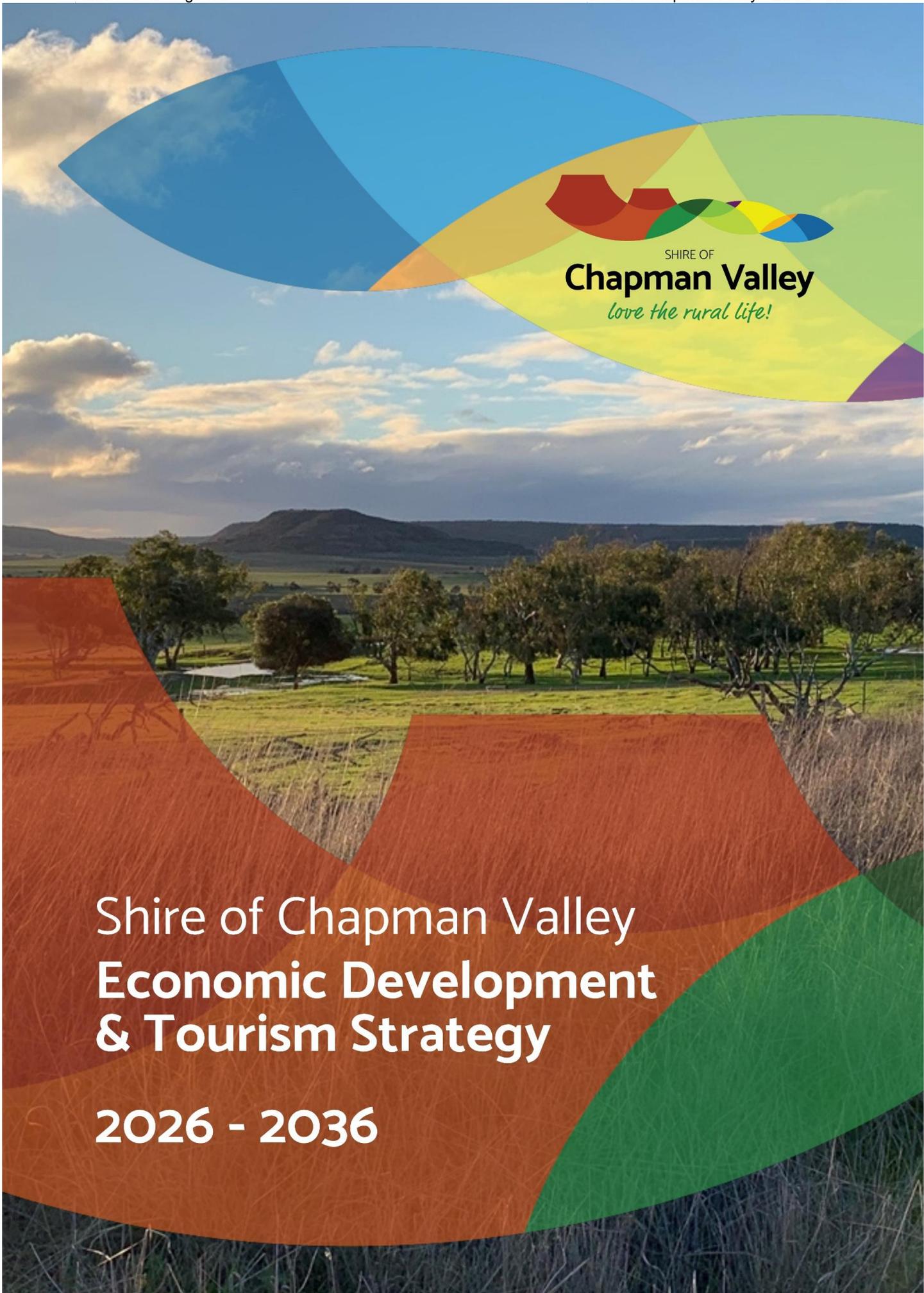
- Build a concise project register
- Pull from the Action Plan a one-page register of priority projects (especially the four flagship projects plus any quick-win tourism and digital connectivity items) with scope, status, estimated cost and likely grant programs.
- Align with key funders’ criteria
- For each project, pre-match to likely funding sources (e.g. Regional Economic Development Grants, Building Better Regions-type programs, tourism infrastructure funds, drought resilience, disaster mitigation) using the Strategy’s emphasis on resilience, nature-based tourism and regional liveability.
- Use the Investment Framework internally
- Pilot the Investment Framework by running your project list through the criteria (strategic alignment, impact, feasibility, financial sustainability, stakeholder support) to rank which 2–3 projects you push first.

#### **5. Monitoring, reporting and integration with daily work**

- Set up simple KPIs and a dashboard
- Start with a manageable suite of indicators: business numbers and entries/exits, tourism output and employment (approximate), event attendance, visitor nights, housing approvals, digital connectivity improvements and progress on the four priority projects.
- Add EDTS reporting to existing cycles
- Integrate EDTS progress into quarterly Council reports and the Annual Report narrative under “Economic Development,” using the six themes as sub-headings.
- Document processes for continuity
- Given likely staff turnover in a small Shire, create short process notes for: maintaining the business directory, updating itineraries and visitor info, grant-readiness for priority projects and engagement protocols with Traditional Owners and regional partners.



Prepared by  
Jamie Criddle  
10/02/2026



SHIRE OF  
**Chapman Valley**  
*love the rural life!*

**Shire of Chapman Valley  
Economic Development  
& Tourism Strategy**

**2026 - 2036**

## 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.

## Acknowledgements

The Shire of Chapman Valley acknowledges the time and expertise contributed by key stakeholders, local businesses and residents to the development of this Economic Development and Tourism Strategy. Your input will help ensure this Strategy reflects the needs and aspirations of Chapman Valley now and into the future.

## WELCOME FROM THE SHIRE PRESIDENT AND CHIEF EXECUTIVE OFFICER

*“Chapman Valley is entering a pivotal decade for economic development and tourism, building on its strong agricultural base, natural beauty and close-knit community.*

*With a clear strategic direction, the Shire is focused on nurturing a resilient local economy, welcoming more visitors to experience its “rural escape”, and protecting the landscapes and lifestyle that residents value.”*

On behalf of Council and staff, it is a pleasure to welcome you to the Shire of Chapman Valley’s Economic Development and Tourism Strategy (EDTS) 2026-2036. This Strategy sets out a practical blueprint for how our community will grow and prosper over the coming decade, grounded in detailed economic analysis and extensive engagement with residents, Traditional Owners, local businesses, community groups and regional partners.

Chapman Valley’s economy is anchored by high-performing agricultural enterprises, supported by construction, transport and a growing number of small businesses, many home-based. At the same time, the Shire is increasingly recognised for its rural lifestyle, coastal and inland landscapes, and nature-based and agritourism potential, with tourism already contributing to local output, jobs and wages. The EDTS recognises that strengthening and diversifying this economic base, particularly through tourism, arts and recreation, value-add primary production and services, will be essential to long-term resilience.

Like many regional communities, Chapman Valley faces challenges including limited local services, digital connectivity gaps, road and infrastructure pressures, and vulnerability to climate change and natural disasters such as Cyclone Seroja. This Strategy focuses effort where it will have the greatest impact for local jobs, investment and liveability, outlining how targeted investment, improved infrastructure, better wayfinding and visitor servicing, and enhanced disaster resilience can support residents, businesses and visitors.

A core feature of the EDTS is its emphasis on partnership between Council, the Naaguja peoples as Traditional Owners, local businesses, community groups, neighbouring local governments and other tiers of government. The Strategy outlines a clear vision and practical actions across key themes, from supporting local businesses and industry, strengthening community connection and enhancing natural and cultural assets, to growing the visitor economy, improving essential infrastructure and services, and guiding advocacy and investment.

This document is more than a plan on paper; it is a shared commitment to Chapman Valley’s future. It is a living Strategy that will be monitored, reviewed and refined as projects progress, funding opportunities emerge and circumstances change. Council and staff look forward to working with the community and our partners to bring the EDTS to life, building a resilient local economy, welcoming visitors to our “rural escape”, and ensuring Chapman Valley remains a thriving, connected and sustainable place to live, work, invest and visit.

Nicole Batten  
President

Jamie Cridde  
Chief Executive Officer

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Version 1: February 2026

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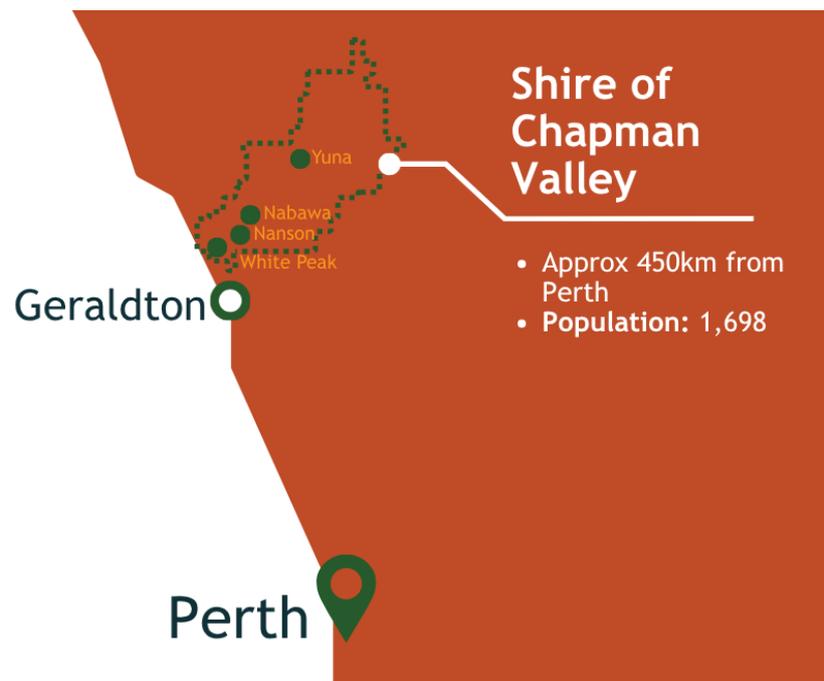
Strategy prepared by BlueSalt Consulting



## ABOUT THIS STRATEGY

### Introduction

The Shire of Chapman Valley (Chapman Valley) is located in the Mid West region of Western Australia and covers around 3,965km<sup>2</sup>. The Naaguja people are the traditional custodians of the area, which falls within the Yamatji nation. Chapman Valley currently has over 55 registered sites in the Aboriginal Cultural Heritage Register, with many located near waterways. Nabawa is the administrative centre, located approximately 450kms north of Perth and just 40kms north-east of Geraldton, the Mid West region's major population and service centre. Chapman Valley adjoins the City of Greater Geraldton.



Chapman Valley is bounded by coastline to the west, featuring ideal conditions for kite and wind surfing, through to stunning inland landscapes including the iconic flat top Moresby Range, vibrant agricultural land, rivers and nature reserves. Agriculture is a long standing and dominant feature of our local economy, along with developing opportunities such as tourism, and future opportunities with the Oakajee Strategic Industrial Area and Port.

The Shire of Chapman Valley Economic Development and Tourism Strategy (the Strategy) is the culmination of research, community and stakeholder engagement and detailed analysis of key opportunities. It outlines a vision and key actions for our Shire over the next 10 years. An Action Framework including a focus on external investment, identifies initiatives that can leverage opportunities and strengths, using an approach built on partnership and collaboration.

Supporting tourism development is prominent in this Strategy, with our aim to build our Shire as a destination of interest for those seeking authentic rural and nature-based travel through investment in visitor infrastructure, strategic experience development, and collaboration with regional tourism partners.



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**“Local Economic Development is a way to build up the economic capacity of an area in order to improve its economic future and the quality of life for all.” World Bank**

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## Our Role in Economic Development

As a small regional local government, our Shire plays a more intensive role in economic development compared to larger or metropolitan areas. Our key role is to enable and facilitate economic outcomes by:

- Maintaining services to meet current and future community needs
- Attracting new businesses
- Retaining existing businesses
- Encouraging development of existing businesses
- Attracting investment in our Shire
- Diversifying the local economy
- Enhancing infrastructure
- Attracting visitors
- Reducing barriers to commercial activity.

Given our available human and financial resources, a key strategy for our Shire is to deliver targeted priority actions in a cost-effective manner, and to leverage external funding and investment wherever possible.

## Strategic Context

This Strategy sits under our Shire's Strategic Community Plan (SCP) 2022-2032, which has a vision of:

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

### *Shire of Chapman Valley Strategic Community Plan 2022-2032*

Economy and Population is one of five key themes in the SCP, with outcomes to:

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

Recognising the cross-cutting nature of economic development, this Strategy also considers how to deliver against the other SCP key themes of community, environment, infrastructure and governance.

This Strategy also interacts with key documents such as the Local Planning Strategy, as well as Structure Plans in place over specific areas in our Shire.

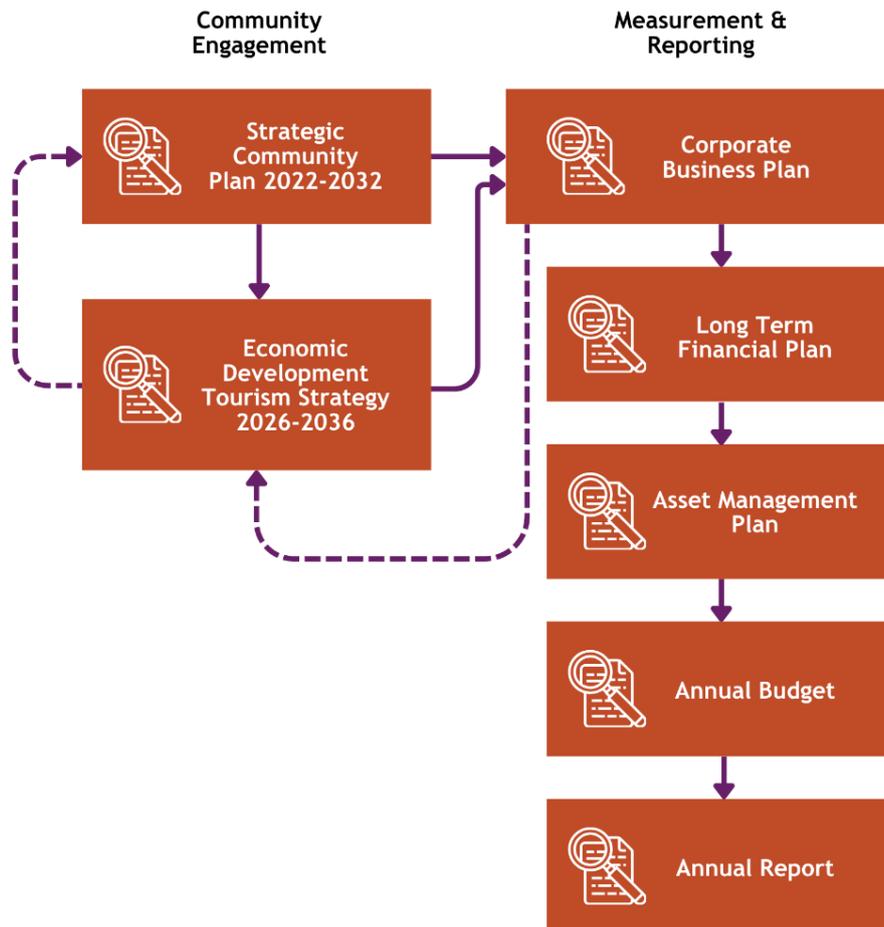
Implementation of the Strategy is supported by, and responds to, a range of topic-specific plans including:

- Moresby Range Management Strategy and Plan
- Oakajee Industrial Estate Structure Plan
- Nabawa Townsite Revitalisation Plan
- Wokarena Heights Structure Plan
- Mills Lookout Plan

- Public Health Plan
- Disability Access and Inclusion Plan.

While this Strategy sets the direction for the next 10 years, it will be reviewed periodically as part of our Shire’s integrated planning and reporting framework.

*1: Connection between this Strategy and the Shire’s overarching planning*



## Broader Alignment

This Strategy has been developed in alignment with broader national, state and regional policy and priorities. This ensures that recommendations align with areas of importance at a broader scale, while also reflecting local strengths and the priorities of our local community and key stakeholders.



### National

This Strategy aligns with all four priority focus areas of the **Australian Government Regional Investment Framework**, specifically:

- Putting people at the forefront of growth, with local voices influencing decision making.
- Targeted and place-based investment that enables communities to thrive.
- Investment in regional services with a focus on improving quality and accessibility.
- Ensuring regional industries and economies are positioned for sustainable growth.

Three of the four key regional growth industries for the Mid West Gascoyne identified in the Infrastructure Australia **Regional Strengths and Infrastructure Gaps** are also relevant within our Shire and are integrated into this Strategy: Tourism, Agriculture, and Energy (Oakajee Strategic Industrial Area).

## State

This Strategy aligns with several key WA Government priority areas.

**Diversify WA** identifies nine priority sectors that WA has a competitive advantage and significant growth opportunities. Of these, this Strategy relates closely to:

- Primary Industries (and the potential for value-add).
- Tourism and events (regional tourism destinations).
- Energy (in particular future opportunities at Oakajee).
- Space Industries (potential flow on effects into our Shire).

Under the **WA Government Visitor Economy Strategy 2033 (WAVES 2033)**, this Strategy aims to align closely with, and help deliver on, the goal areas of:

- Accommodation and Attractions (a need for improved access, greater choice of accommodation options and more tourism experiences).
- Events (showcase the regions and natural beauty to visitors and community).
- Aboriginal Tourism (food, exploration, understanding and education).
- High Performing Industry (improved tourism outcomes for operators, visitors and improved social outcomes for communities).

This Strategy also aligns with all five Strategic Goals in the **WA State Planning Strategy 2050**:

- Global competitiveness (particularly in relation to agriculture).
- Strong and resilient regions.
- Sustainable communities.
- Infrastructure planning and coordination.
- Conservation (biodiversity, landscapes and natural environments).

**Foundations for a Stronger Tomorrow** (the State Infrastructure Strategy) outlines the key infrastructure directions for the Mid West region are to support agriculture and food, renewable energy and hydrogen industry (with mention of Oakajee) and to support and capitalise on space science infrastructure.

This Strategy aligns with three of the six priorities in the **Western Australia 10 Year Science and Technology Plan 2025-2035** of:

- Clean energy and decarbonisation (particularly through Oakajee Strategic Industrial Area).
- Environment and sustainability (conserving unique ecosystems, restoration, climate change adaptation).
- Sustainable and secure food production (innovative farming, drought tolerant crops, climate resilient, land and water optimisation, value added food supply).

Critical and emerging technology with radio astronomy is also a priority and may have flow-on effects into our Shire.

## Regional

Our Shire sits within the Batavia Coast subregion of the Mid West which also includes the City of Greater Geraldton, Shire of Irwin and Shire of Northampton.

Regional priorities in the broader **Mid West** include:

- Economic participation for Aboriginal people (including through cultural tourism development).
- Critical economic infrastructure (economic infrastructure required to facilitate industry growth and diversification such as existing and new industries and for Oakajee Strategic Industrial Area and Port).
- Industry growth and diversification (develop new and existing industries in the region including green energy production and transmission, sustainable development of the tourism industry, digital solutions, industrial land, agricultural development, water security).
- Enhance liveability (job creation, workforce development, housing investment, quality of life, creative industry development).

In the area of tourism, our Shire has the potential to contribute towards all six of the product development focus areas outlined in **Australia's Coral Coast Tourism Destination Management Plan**:

- Adventure Tourism.
- Agritourism.
- Arts, Culture & Heritage.
- Dark Sky Tourism.
- Nature & Biodiversity.
- Aboriginal Tourism.



## OUR ECONOMY

Our Shire’s population has been growing at a steady rate since 2019, particularly in the White Peak area. Overall, our Shire offers a high quality of life, and our community has strengths in key domains such as income, education levels, occupations, and housing.

Gaps and areas to improve do exist in health services and achieving the critical mass to support services such as education and childcare, as well as environmental challenges. Given the small population size, some measures are only available at the broader SA2 region of Northampton-Mullewa-Greenough and therefore have been supplemented with local knowledge through the engagement process.

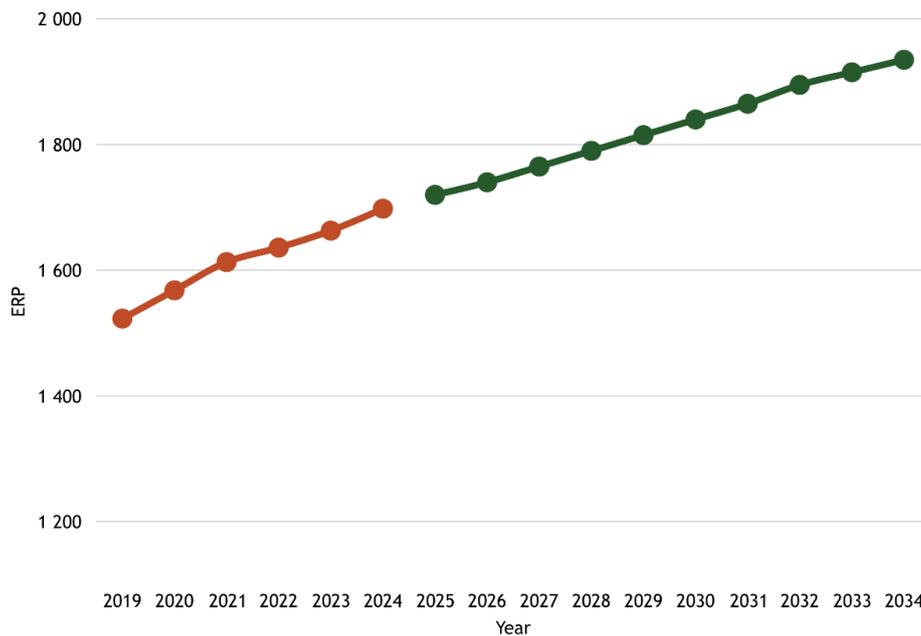
## Local Snapshot

### Population

With an estimated resident population of 1,698 people (2024), our Shire’s population experienced growth of 11.49% from 2019 to 2024.<sup>1</sup> Population projections show a continued and steady increase in population. If these projections are realised, our Shire’s population will grow to 1,935 by 2034,<sup>2</sup> a 14% increase from 2024 and an average of 1.4% per annum.

Around one third of the population live in White Peak in the peri-urban western part of our Shire, with the remainder in rural Nabawa, Nanson and Yuna. Nabawa is also the administrative centre of our Shire.

2: Estimated Resident Population (ERP) 2019-2024 & Projected Population 2025-2034



## Areas of Advantage and Disadvantage

Overall, our Shire has a SEIFA Australia quartile ranking (index of relative socio-economic advantage and disadvantage) of four, with five being the most advantaged. Variables that contribute to SEIFA scores include income levels, education, occupation, and housing.

Overall, key strengths in our Shire relate to access to employment, low financial stress and high rates of volunteering / civic participation. Statistics from WA Police also show low crime levels in Nabawa, Nanson and Yuna over the past 10 years, with only minor fluctuations from year to year.

### 3: Areas of advantage / strengths in our Shire



**HIGH  
 SOCIOECONOMIC  
 RANKING**



**LOW  
 UNEMPLOYMENT**



**HIGH CIVIC  
 PARTICIPATION**



**LOW CRIME RATE**

Areas of disadvantage in our Shire are more broadly spread across social, economic and environmental indicators and are based on the broader SA2 region of Northampton-Mullewa-Greenough. They include people with low family income (<\$650 week), lack of internet access at home, limited access to parks, high suicide rate, high rate of family violence, unskilled work, early school leaving, poor air quality (due to particulate matter), low green canopy coverage and high heat vulnerability (number of days over 38 degrees).

### 4: Areas of disadvantage / vulnerability in our Shire



**14.5%  
 PROTECTED  
 LAND AREA**



**UNSKILLED WORK**



**LACK OF HEALTH  
 SERVICES**



**HIGH HEAT  
 VULNERABILITY**

## Environment

Chapman Valley is located in a warm temperate climate (zone five) along the coast and hot dry summer, cool winter inland (climate zone four).<sup>3</sup> Key projections for our Shire into the future are for increasing average and extreme temperatures and reduced winter and spring rainfall.<sup>4</sup> The Geraldton Hills subregion<sup>5</sup> is rich and diverse and includes rare plant communities in the Moresby Range as well as threatened mammals, birds and reptiles. There

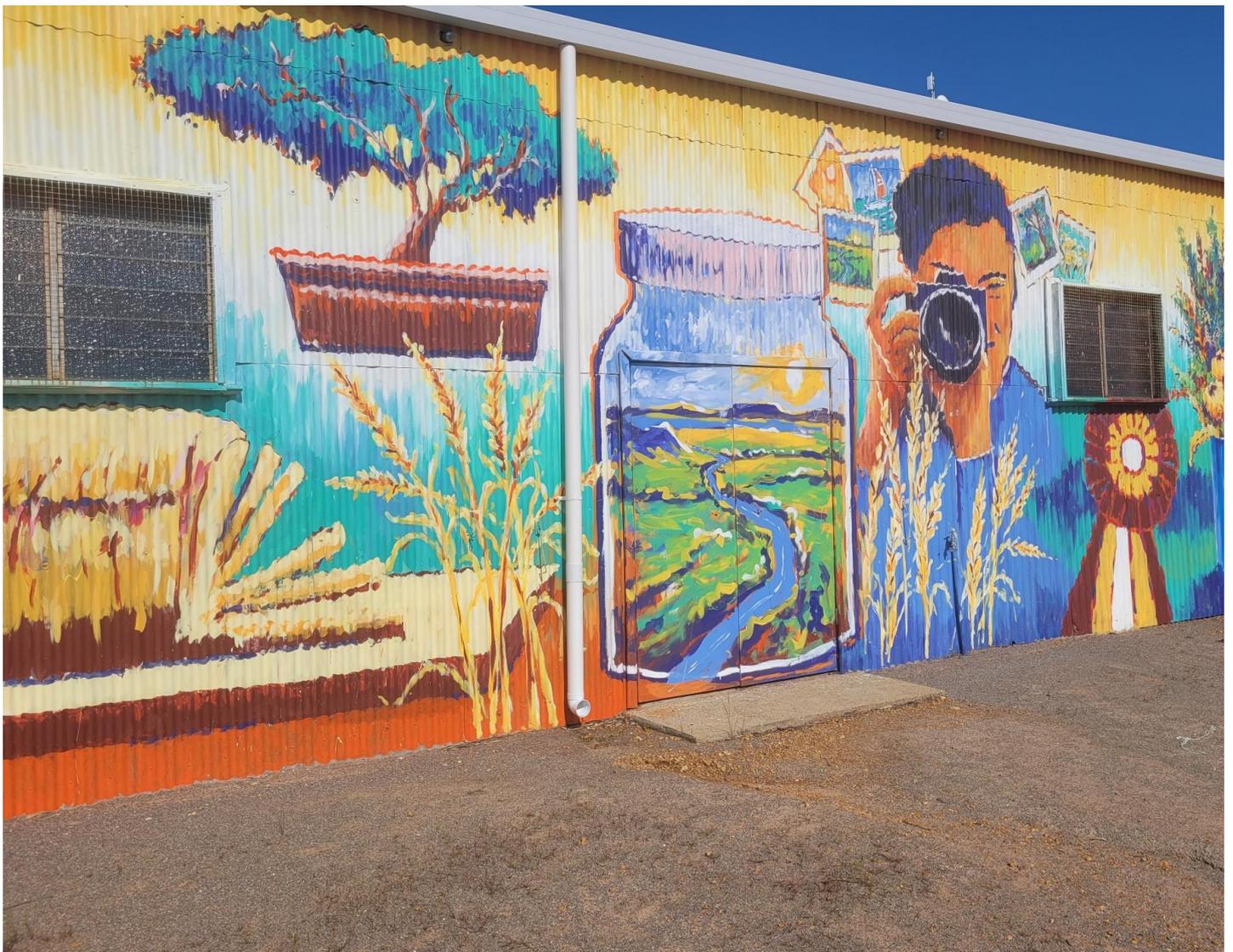
are at least 20 ecosystem types which have at least 85% of their total extent confined within the subregion. Only 14.5% of Chapman Valley is a protected land area.

Chapman Valley has been affected by three natural disasters in the past 11 years, with Cyclone Seroja in 2021 causing extensive damage and a prolonged need for recovery resourcing. According to the Australian Disaster Resilience Index<sup>6</sup> Chapman Valley (as part of the broader SA2) currently has low capacity for disaster resilience, particularly in the areas of information access, governance and leadership and economic capital. Areas that contribute positively to local resilience include social character, community capital and social and community engagement.

## Services

Our Shire has two primary schools, Chapman Valley and Yuna Primary School. The Shire also operates library services in Nabawa and Yuna. There are no permanent health services in Chapman Valley.

Chapman Valley is considered a car dependent area, due to a lack of public transport (with the exception of school buses) and a need to access many basic services outside the area. Geraldton has a range of transport modes, including public and private coach services and commercial air travel; however, onward transport connections to Chapman Valley are still required. Availability of travel and transport options is also noted as a key success factor for local tourism businesses.



## Economic Profile

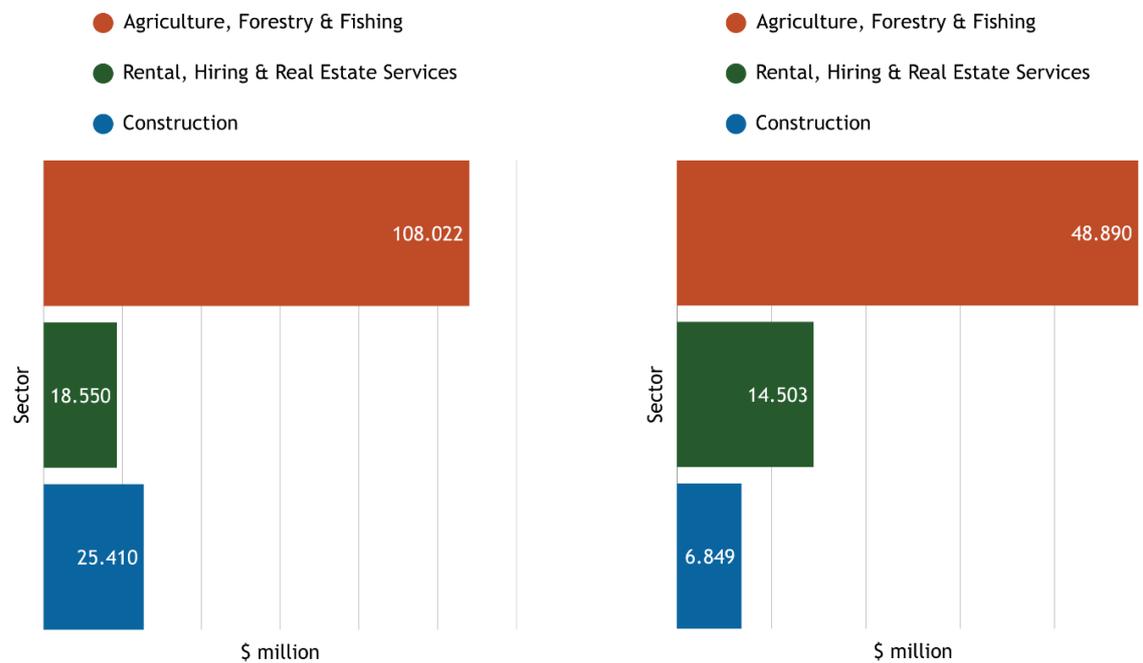
### Output and Value Added

Agriculture, construction and rental, hiring and real estate services are the three largest industry sectors in Chapman Valley, by both output and value added.

Industries within Chapman Valley have a total economic output of \$170.97 million with agriculture accounting for 63.18% of this output. By output, the top three industries are:

1. Agriculture, Forestry & Fishing - \$108 million output.
2. Construction - \$25.45 million output.
3. Rental, Hiring and Real Estate Services - \$18.55 million.<sup>7</sup>

5: Largest Industry Sectors by Output (\$m) and Largest Industry Sectors by Value Added (\$m)



Industries in Chapman Valley also produce \$79.84 million in value added, with agriculture also the largest contributor at 61.23%. By value added, the top three industries are:

1. Agriculture, Forestry & Fishing - \$48.89 million value added.
2. Rental, Hiring and Real Estate Services - \$14.5 million value added.
3. Construction - \$6.84 million value added.<sup>8</sup>

The tourism sector in Chapman Valley currently generates approximately \$5.87 million in output and contributes \$2.66 million in value added.<sup>9</sup> Tourism is an amalgam of activities across various sectors such as retail, accommodation, cafes and restaurants, cultural and recreational services.

### Employment

In 2021, the unemployment rate in Chapman Valley was 4%, below the WA rate of 5.1% and the labour force participation rate of 63.9% was the same as WA.

The agriculture sector is the largest employer in Chapman Valley, accounting for 13.81% of employment by sector. By contrast, agriculture makes up 6.78% of employment in the Mid West region, 2.17% in WA and just 2% nationally. From 2016 to 2021, employment in agriculture in Chapman Valley grew, against the trend of declining employment in the industry in WA and nationally.<sup>10</sup>

Despite this growth, employment in the agriculture sector is relatively low given it accounts for 63.18% of economic output in Chapman Valley. This is consistent with an overall trend of declining labour inputs in the sector. Employment in broadacre operations can also vary due to annual seasonal conditions as well as peak labour requirements during seeding and harvest times.

*6: Employee Jobs and Workers, Shire of Chapman Valley*



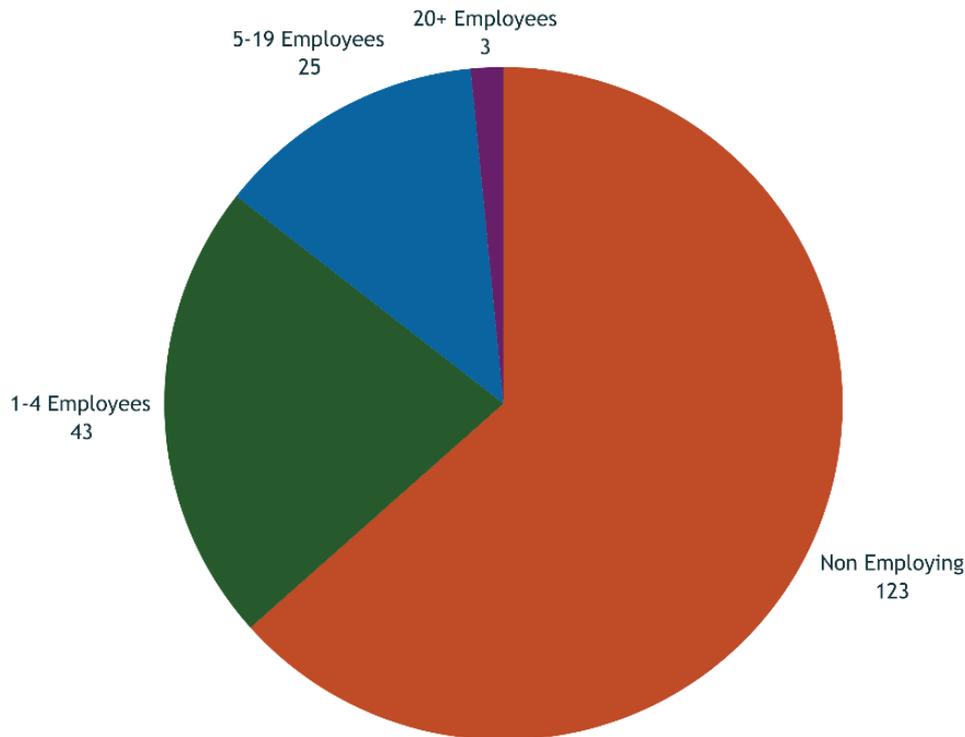
There are just under 300 employee jobs in Chapman Valley, with agriculture and construction key employing industries. Employment in accommodation and food services reflects the emerging tourism sector in Chapman Valley. The tourism sector supports \$1.15 million in wages and salaries locally.<sup>9</sup> Of the approximate 750 workers resident in Chapman Valley there is a large workforce in the health care and social assistance industry who work elsewhere. This larger resident workforce shows both untapped workforce potential and a need to diversify where possible to provide more employment opportunities.

### Local Business

There are approximately 192 businesses in Chapman Valley, with 64% of these non-employing businesses (e.g. sole operator or similar). Around half of all businesses are turning over less than \$200,000 per annum (as of 30 June 2024).

Agriculture makes up the largest number of businesses by sector at around half of all businesses, with numbers declining in this sector from a high of 106 in 2021 to 94 in 2024. The number of administrative and support services businesses doubled from a small base of six in 2020 to 12 in 2024, despite an overall decline in employment in this industry in Chapman Valley. Based on community engagement this has been attributed to small home-based businesses in the western component of Chapman Valley where almost all recent housing development has taken place.

7: Businesses (number) by Employment Type (30 June 2024)



Non-employing businesses have relatively volatile entry and exit rates. Between 2021 and 2024, there were 74 entries and 63 exits in this business type. As Chapman Valley has a large proportion of these businesses, additional analysis has been undertaken of employing businesses only. For employing businesses, there were 18 entries and 11 exits over the same period and entries exceeded exits in all years up until 2023. In 2024, eight employing businesses exited Chapman Valley, including five businesses with 5-19 employees.

## Tourism

Chapman Valley is part of the Australia’s Coral Coast (ACC) tourism region, and part of the Greater Geraldton destination. In 2023-2024, the ACC tourism region (which stretches from Cervantes to Exmouth) attracted over 1 million visitors,<sup>11</sup> and the neighbouring City of Geraldton over 289,000 visitors.<sup>12</sup>

Tourism data specific to Chapman Valley is not available due to sample size limitations, therefore the broader Northampton-Mullewa-Greenough Statistical Area 2 (NMG SA2) has been used as a proxy for understanding regional tourism performance. Note that this SA2 includes Kalbarri but not Geraldton.

Within the broader SA2, visitor motivations vary by market. International visitors are drawn to outdoor and nature-based experiences, followed by interest in local attractions and cultural activities. Domestic visitors are motivated by social reasons, particularly visiting friends and relatives, with nature-based tourism also serving as a strong secondary driver.

While tourism output and employment in Chapman Valley is currently modest compared to the wider region, it remains a valuable contributor to the local economy and a platform for targeted growth. Particular target areas are growing the percentage of employment and wages within the region.

*Table 1: Visitor Economy Comparison, Shire to Region*

| Region                | Tourism Output<br>\$million (%) | Tourism Value<br>Added \$million<br>(%) | Tourism<br>Employment<br>number (%) | Tourism Wages<br>& Salaries<br>\$million (%) |
|-----------------------|---------------------------------|---|-------------------------------------|--|
| Mid West (Total)      | \$226.81                        | \$192.65                                | 1,732                               | \$96.55                                      |
| <b>Chapman Valley</b> | <b>\$5.86</b><br><b>(2.6%)</b>  | <b>\$2.66</b><br><b>(1.4%)</b>          | <b>18</b><br><b>(1%)</b>            | <b>\$1.14</b><br><b>(1.2%)</b>               |

Tourism in Chapman Valley supports the viability of small and emerging enterprises such as boutique food producers, rural event venues, hospitality operators, and nature-based attractions including the Chapman Valley Fishing Park.



## External Drivers and Trends

A range of broader economic, social, and environmental forces shape the performance of our local economy. While most of these sit outside the direct control of local government, understanding and responding to them where possible is essential for maximising economic benefits and ensuring Chapman Valley remains competitive and resilient. Derived from the Global Risks Report and Future of Jobs Report,<sup>13</sup> some macro key trends impacting on our Shire are:

- Geopolitical Shifts and Uncertainty
- Climate Change and Sustainability
- Digital Technology
- Shifting Demographics.

### Geoeconomic Uncertainty

Globally, governments have been responding to geoeconomic challenges by imposing trade and investment restrictions, increasing subsidies, and adjusting industrial policies. The World Trade Organization report that trade restrictions doubled between 2020 and 2024. Further protectionist measures could pose a medium-term economic risk by reducing opportunities for innovation and technology transfer.

Industry sectors with a high dependence on global markets are most affected by this macrotrend. In Chapman Valley the agriculture industry has the potential to be impacted by changes in the import and export landscape, as well as industries in the broader agriculture supply chain such as transport, postal and warehousing.

### Climate Change and Sustainability

Extreme weather events were ranked as the second highest economic risk in the 2025 Global Risk Landscape and are anticipated to become an even larger concern in the future. Key projections for Chapman Valley into the future are for increasing average and extreme temperatures and reduced winter and spring rainfall.<sup>14</sup> Our Shire has been affected by three natural disasters in the past 11 years.

Chapman Valley's economy has above average dependence on nature, with 92.35% of economic output and 90.9% of value added considered moderate to highly directly nature dependent. This represents direct impact and does not account for broader supply chain impacts. This high reliance in part reflects our economic reliance on agriculture, however nature-based tourism can also be significantly affected.

Visitors are placing growing emphasis on environmental sustainability, climate resilience, and low-impact travel. This presents risks and opportunities for Chapman Valley, particularly in protecting landscapes, promoting eco-conscious experiences, and embedding sustainability in tourism branding.<sup>15</sup>

Coupled with this, increased efforts and investments to mitigate and adapt to climate change include a demand for green and renewable energy, increased resource efficiencies and adaptation planning.

### Digital Technology

This broad area encompasses Artificial Intelligence (AI) and information processing technologies, robots and autonomous systems and energy generation, storage and distribution. Of these, AI is quickly shaping the nature of work, impacting on jobs suitable for automation and information processing, while generating new jobs.

Visitors are increasingly influenced by technology at all stages of their experience, from trip planning to experiences and during / post-trip reviews. This highlights the importance of online searches, booking platforms, user-generated content, and digital storytelling. Tourism operators and destinations must meet visitor expectations around digital presence, reviews, and seamless experience planning.<sup>16,17</sup>

## Shifting Demographics

High income countries such as Australia are undergoing a shift with an ageing and declining working age population, largely due to declining birth rates and longer life expectancy. As a result, dependency ratios are rising which will potentially put greater pressure on a smaller pool of working-age individuals and raising concerns about labour availability.

This demographic shift can also be associated with increased demand for healthcare and hospitality workers, as well as shop salespersons, wholesale and manufacturing sales representatives, food and beverage serving workers and food processing and related trades workers. The largest growing jobs by 2030 are expected to be agricultural workers, delivery drivers, software and app developers, trades workers and shop salespersons.

For Chapman Valley, it is essential to maintain or grow our young and working age population to maintain the viability of population services. Our dependence on car travel and reliance on retail, services and healthcare outside Chapman Valley also present a vulnerability for retaining our older population in the future.



## Our Strengths and Challenges

### Achieving Change

Chapman Valley's economy has a major specialisation in agriculture, however the lack of diversification also makes the local economy structurally vulnerable. With more than 60% of economic output concentrated in a single industry and a small, dispersed population base, Chapman Valley faces a narrow economic foundation, risks with workforce retention, and rising pressure on delivering essential services.

While population growth is occurring, the majority of employment opportunities remain outside Chapman Valley. While residents choose to live in Chapman Valley many are working, and therefore also spending, elsewhere. This leakage in local spending has flow on effects to the viability of local services and community participation.

Emerging opportunities exist in tourism, agritourism, arts and recreation, and small business development. However, these sectors require improved digital readiness, clearer visitor experiences, infrastructure, and more consistent servicing. Without action, Chapman Valley risks missing opportunities and investment linked to Oakajee, declining competitiveness, limited diversification, and reduced capacity to attract new residents, workers and small enterprises, particularly in eastern parts of our Shire.

Over the next decade, Chapman Valley must strengthen our population services, improve liveability, diversify in a prioritised way and capitalise on our natural and cultural assets. Doing so should build resilience, attract private investment, increase local employment, and ensure Chapman Valley remains a thriving rural community with a strong identity and sustainable future.

### Our Strengths

Both a Location Quotient (LQ) Analysis and a Shift-Share Analysis (SSA) were undertaken to reveal industry specialisations, comparative and competitive advantages within Chapman Valley. The LQ measures the concentration of a specific industry in Chapman Valley compared to a larger reference area (Mid West region, WA or Australia) at a single point in time. As the LQ gives a point in time snapshot (2021), an SSA was undertaken to determine shifts over the time period 2016 to 2021.

Identified strengths are industries where Chapman Valley has a competitive advantage or specialisation, either major ( $LQ > 2$ ) or significant ( $LQ 1.2 - 2$ ). These industries, businesses and workforces can be leveraged to attract further investment and to support economic development.

Four industries showed a regional competitive effect relative to WA between 2016 to 2021:

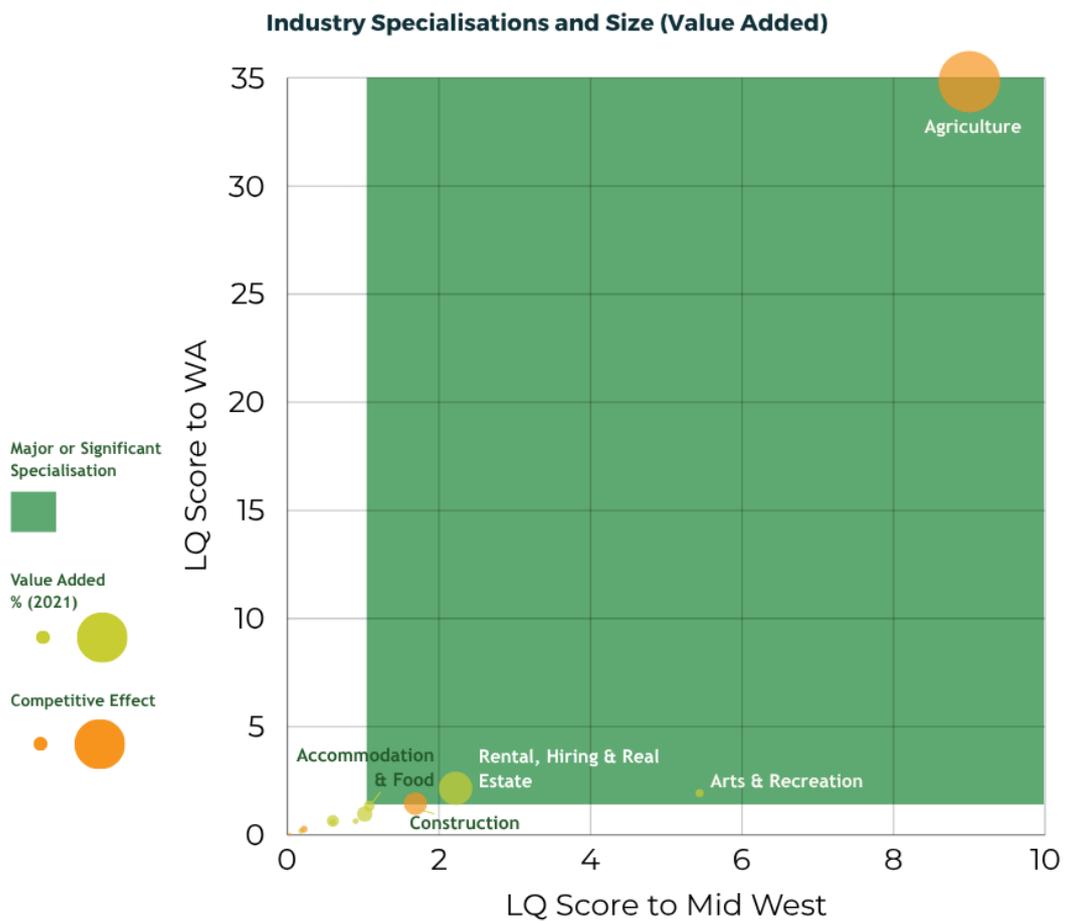
- Agriculture, Forestry & Fishing
- Health Care & Social Assistance
- Transport, Postal & Warehousing
- Construction.

Competitive effect suggests Chapman Valley has unique advantages in these sectors such as a skilled workforce, infrastructure, natural advantages and/or favourable policy settings. While this does capture local workers that may be employed outside our Shire, it is helpful to identify local workforce potential. Chapman Valley has a local workforce that includes many occupations listed as in a national shortage.

The results of the LQA in both employment and value add, compared to the Mid West region and WA, showed that agriculture is our dominant industry with a major specialisation compared to both the region and WA, in both employment and value added.

Other industries consistently noted as a specialisation are:

- Transport, Postal & Warehousing
- Arts & Recreation
- Rental, Hiring & Real Estate
- Construction
- Accommodation & Food.





## Our Challenges

Chapman Valley’s economy is highly concentrated with one dominant industry. There are 15 industries where there is no employment and/or no specialisation in employment or value added (LQ <0.8), when compared to either the broader Mid West region or WA. This means the industry is more important in the broader region or state and can be both a weakness and a growth opportunity.

Given the limited resources available to our Shire, potential growth areas need to be carefully assessed to determine if, and how much, resourcing their future development is feasible based on broader barriers that may exist which are outside of the Shire’s control. A stepped approach can also be considered, with incremental actions in this Strategy improving the viability of flow-on industries and guiding priorities in future. In this Strategy, the monitoring framework will be used to assess progress and adjust as needed.

As well as retaining current key industries, four industries that are currently under-performing but warrant further support and development are arts and recreation, tourism, health care and social services as well as administration and support services. These are outlined in further detail in ‘Developing Our Economy’.

Ongoing recovery efforts post Cyclone Seroja, a lack of digital connectivity and the capacity, connectivity and quality of road infrastructure are all identified gaps in our broader region.<sup>17</sup> Chapman Valley relies on road transport for both its key industries and the emerging area

of tourism, and a lack of wayfinding signage is a missed opportunity to capitalise on visitors. Increasing visitor numbers will further increase the need for safe, well maintained and signed road infrastructure.

## Industry Specific Focus

### AGRICULTURE, FORESTRY & FISHING (AGRICULTURE)

Agriculture is the largest industry by local employment, local workforce, output and value add. It demonstrates a Regional Competitive Effect and is a major specialisation for Chapman Valley in both employment and value add, compared to both the broader Mid West and WA. Key employment areas within this industry are grain growing and mixed enterprise. By gross value, wheat is the largest output in Chapman Valley, followed by canola, lupins and sheep/lamb.

A number of agricultural occupations are listed in the National Skills Shortage,<sup>19</sup> commonly due to issues with worker retention. In comparison to its size, Agriculture is a low employing sector. A high reliance on agriculture also presents risks, particularly with the industry subject to significant macroeconomic and global influence such as export markets, policies, seasonal conditions and climate change. Changes in this industry also have the potential to impact on other industries which operate as part of the supply chain.

### CONSTRUCTION

Construction is the second largest employing industry locally and has the third largest workforce. It demonstrates a Regional Competitive Effect. It showed a significant specialisation in employment compared to WA and a significant specialisation in value added compared to both WA and the Mid West. Many trades occupations are listed on the National Skills Shortage list.

This industry includes:

- Trades providing services direct to consumers, other building and construction businesses and government.
- Businesses providing small and large construction services to individuals and government.
- Businesses engaged in large construction projects and infrastructure projects.

### TRANSPORT, POSTAL & WAREHOUSING

This industry shows major specialisation in employment, but not in value added. It demonstrates a Regional Competitive Effect. This industry includes businesses that are involved with:

- Transporting passengers.
- Postal, courier pick-up and delivery services.
- Scenic and sightseeing transport.
- Warehousing other storage activities.

### RENTAL, HIRING & REAL ESTATE

This industry has the third highest output and second highest value added. It has a major specialisation in value add compared to both the Mid West region and WA but no specialisation in employment. It is currently a small employer in Chapman Valley and is likely to be highly reliant on the agriculture industry. This industry includes businesses providing:

- Motor vehicles.

- Transport equipment.
- Farm animals and bloodstock.
- Video and other electronic media.
- Heavy machinery.
- Scaffolding.
- Furniture and appliances.
- Intangible assets (e.g. patents and trademarks).
- Property services such as real estate agencies, management, auctioning and valuing.

### **ARTS & RECREATION**

This industry has shown a major specialisation in value add against both the Mid West and WA, and significant specialisation in employment, compared to the Mid West region. It is currently a small total employer.

This industry includes:

- Live performances, events or exhibitions.
- Sporting and recreational activities (sports, gym, clubs, amusement park, horse racing).
- Preservation and exhibition of historical, cultural or education objects (museums, zoos, nature reserves, botanic gardens, parks).
- Gambling activities.

### **HEALTH CARE & SOCIAL ASSISTANCE**

This industry has no local specialisation but has a large locally based workforce (working outside Chapman Valley) that could be leveraged in future. It demonstrates a Regional Competitive Effect. There may be increased demand for these services locally as population increases and demographics change, such as an ageing population. Childcare is also a key service for population retention.

This industry includes:

- General and specialist medical services.
- Pathology and diagnostic imaging services.
- Aged and residential care services.
- Allied health services, such as dentists, optometrists, physiotherapists and chiropractors.
- Child care services.
- Disabilities assistance services.

Many allied health professionals as well as aged and disable carers and child carers are listed occupations in the National Skills Shortage due to either a retention gap or long training gap.

### **ACCOMMODATION & FOOD SERVICES**

This is the fifth largest employing industry but is not a local specialisation for employment compared to either the region or WA. It has shown a significant value add specialisation in Chapman Valley compared to WA. Tourism could generate increased employment and value add in this industry.

This industry includes:

- Hotels, motels, serviced apartments.
- Other short term accommodation.
- Cafes, restaurants, takeaway, pub, bar.
- Other snacks and beverage businesses.

### **ADMINISTRATIVE & SUPPORT SERVICES**

Total employment in this industry contracted between 2016 to 2021, however the number of small businesses in this industry has grown. This industry has no specialisation compared to either the region or WA, with a negative result for all.

Rather than focus on building this industry as a specialisation, efforts should focus on normalising the industry into the LQ 0.8-1.2 range. This industry will rely on digital connectivity and tourism may also generate increased local demand as this industry includes a range of activities aligned with tourism operations such as administration, cleaning and gardening.

This industry includes:

- Employment agencies.
- Administrative services.
- Domestic and commercial cleaning.
- Pest control.
- Gardening services.
- Packaging services.
- Debt collection.
- Call centres.
- Other support activities for the day-to-day operations of other businesses or organisations.



## DEVELOPING OUR ECONOMY

### Community and Stakeholder Engagement

Engagement for this Strategy commenced with stakeholder mapping, designed to capture the broad range of organisations and community members involved in economic development in Chapman Valley.

Various participation methods were used, including an online survey, a community workshop in Nabawa and stakeholder interviews with Traditional Owners, local event organisers, businesses, government departments and organisations focused on agriculture, value add, natural resource management.

A pop-up promotion at the Chapman Valley Show increased participation and awareness, and the opportunity was advertised on the Shire website, social media and via flyers. Local businesses and broader organisations were also invited to participate in the process.

The local community, businesses and stakeholders all highlighted the range of assets and strengths Chapman Valley has to build on. Key priority areas emerged that were consistent with a broad range of stakeholders across the survey, workshop and interviews:

- **Tourism Development** - This is a clear opportunity for Chapman Valley with the emphasis on auditing assets, improving signage and wayfinding, improving digital presence and leveraging natural attractions, events and culture.
- **Economic Diversification and Business Support** - While agriculture remains the core industry, there needs to be a focus on diversification through Oakajee, tourism and addressing supply chain gaps.
- **Infrastructure and Services** - Improvements to roads, internet and telecommunications, water, energy, population services and housing are needed to underpin development of the local economy.
- **Community and Population** - Maintain and grow Chapman Valley's population without ruining its peaceful appeal, and support community connection within and outside the Shire.
- **Environmental Management and Natural Assets** - Chapman Valley's natural beauty, agricultural land, waterways and coastal areas are important.
- **Collaboration and Partnerships** - These are necessary to successfully develop and leverage our assets.
- **Oakajee** - This is a large, albeit uncertain, future driver of economic development for Chapman Valley.

These key priority areas were further refined into overarching themes for this Strategy.

Once developed, a draft EDTS was made available for feedback from both the community and broader stakeholders via an online survey and direct contact. Overall respondents expressed satisfaction with the Strategy and minor updates were made based on feedback provided. These included strengthening the focus on advocacy for the Moresby Range to be opened up for public use and clarifying the tourism themes and implementation process.

## Priority Projects

Chapman Valley has four priority projects over the next decade that will build on our assets and deliver economic development, with a range of benefits for both locals and visitors.

This focuses on projects the Shire has direct involvement in, with advocacy priorities (such as the Moresby Range) covered throughout the Strategy.

### **Nabawa Community and Recreation Precinct**

The Nabawa Community and Recreation Precinct is a major community infrastructure project to upgrade the existing 1970s facility in Nabawa into a modern, accessible and multi-purpose centre. This project aims to address long-standing issues with the ageing building, including limited accessibility, inadequate changerooms and amenities, and a lack of capacity to support our growing sporting and community participation needs.

The redevelopment will deliver a fit-for-purpose facility that supports community sport, recreation and social connection, while also serving as a designated disaster recovery and emergency response hub, a critical function identified following Tropical Cyclone Seroja.

Proposed works include new men's and women's changerooms, medical and officials' rooms, universal access features, a commercial kitchen, and major electrical and plumbing upgrades.

The project will create an inclusive community and resilience hub in the Mid West, enabling Chapman Valley to enhance its events, volunteering, emergency response and regional cohesion. The project is part of broader place activation improvements such as streetscape improvements, signage and shade.





## Midwest Adventure Trail

The Midwest Adventure Trail Development proposes the establishment of a regional gravel cycling trail linking Geraldton and Nabawa through the Shire of Chapman Valley. The concept aims to provide a safe, off-road route that connects key recreation and tourism nodes while promoting active lifestyles and regional visitation.

The proposed trail is approximately 50-60 kilometres in length and would follow a combination of existing gravel roads, rail reserves and public land corridors. It is intended to cater primarily to leisure and enthusiast riders, complementing the region's growing interest in gravel cycling and nature-based tourism, and supporting large events such as the Backroads Gravel.

The draft Midwest Adventure Trail Development Report (2024) was prepared with support from the Shire of Chapman Valley, DLGSC (now Department of Creative Industries, Tourism and Sport) and the Geraldton Cycling Advocacy Group. This report outlines preliminary route options, trail classification and design considerations.

The project has progressed through early concept and feasibility stages of the Department of Biodiversity, Conservation and Attractions Trail Development Process, but has not yet advanced to detailed design or environmental and heritage approvals. Further work is required to confirm route alignment, obtain necessary approvals and develop a detailed design and cost plan.

Once complete, the Midwest Adventure Trail will enhance recreation opportunities for residents, support tourism growth and contribute to our Shire's broader objective of strengthening the local economy through nature-based and adventure tourism.



## Coronation Beach Improvements

The Coronation Beach Masterplan aims to establish a long-term vision for the future use, management and development of the Coronation Beach coastal precinct, located just north of Geraldton. The project seeks to balance recreation, tourism and environmental values while providing a framework for future investment in facilities and infrastructure. Coronation Beach boasts internationally renowned windsurfing and kitesurfing conditions.

A Steering Group was established in 2019 to guide planning for the site, supported by the Shire of Chapman Valley and a landscape architect. The process identified both immediate operational improvements and longer-term options for redevelopment. Four concept scenarios were prepared to explore possible futures for the precinct, ranging from reconfigured campground layouts and modest day-use upgrades to more extensive redevelopment or transition to day-use only. Several short-term improvements have already been completed, including road realignments, upgrades to rigging areas and toilet facilities, a new playground, and safety and security improvements.

The Masterplan Steering Group will re-examine future options in the context of the new Strategic Community Plan 2024-2034. This will provide an opportunity to reassess the role of the site, its relationship to nearby private campground development, and potential service enhancements that may become viable if Oakajee infrastructure proceeds. The updated masterplan will guide future investment, provide a framework for environmental management and ensure that Coronation Beach continues to meet community and visitor needs. Consultation will include DevelopmentWA, Mid West Ports Authority, Main Roads WA, Department of Energy and Economic Diversification and Yamatji Southern Regional Corporation.

## Nanson Showgrounds Improvements

The Nanson Showgrounds Improvement project aims to establish a clear long-term vision for the future use, management, and development of the Nanson Showgrounds as a versatile, multipurpose community facility. It is intended to comfortably host major agricultural, equestrian, music, and caravan events throughout the year, enabling groups such as the Chapman Valley Agricultural Society, Chapman Valley Country Music Festival Committee, Western Riding Club, Stud Breeders Association, rodeo organisers, caravan clubs, and general musical or community events to use the site without the need for costly temporary infrastructure such as toilets, bar facilities, kitchens, stages, and lighting.

To support this vision, the proposal focuses on practical reconfigurations and upgrades to the Showgrounds to ensure it functions as a well-serviced, bookable regional venue rather than a site reliant on one-off hire items. Key elements include rationalising internal roads and drainage to improve access and event layout, establishing defined areas for activities such as showjumping and caravanning, and progressively installing permanent amenities, starting with toilets and showers, to reduce annual hire costs and enhance the experience for users and patrons.

The reactivation of the Masterplan Steering Group will re-examine future options for the Nanson Showgrounds and guide investment priorities, identify opportunities for Council support, and strengthen grant applications aimed at delivering the permanent infrastructure required for a high-quality, multipurpose facility that meets the needs of community groups and visitors, while generating wider community and economic benefits.



## Key Opportunities

Key opportunities for Chapman Valley were developed based on community and stakeholder engagement and a strengths and gaps analysis. These opportunities build on foundational industries, industries of specialisation and industries with growth potential. These have been divided into three main areas: retain and support, grow and leverage, and attract.

### Retain and Support

Chapman Valley must ensure that these industries are supported by maintaining the conditions that enable their continued operation and growth:

- Agriculture
- Transport, Postal and Warehousing
- Construction
- Rental, Hiring & Real Estate Services.

These industries are well established in Chapman Valley, providing an economic foundation and contributing significantly to employment and value added. All industries except rental demonstrate local competitive advantage which indicate unique advantages such as a skilled workforce, infrastructure, natural advantages and/or favourable policy settings. The favourable conditions that support these industries need to be retained and supported. The majority of their advantages are expected to relate to natural assets and favourable agricultural conditions, which are then supported by a local skilled workforce, road infrastructure enabling import of input and export of goods, and access to land.

Shaping the local economy, community and landscapes, agriculture is considered the cornerstone of Chapman Valley's economy. As a well-established industry, agriculture can be used to attract further investment and to support economic development and growth. It can also support growth of tourism activity, particularly in food, beverage and agritourism, with activities such as farm stays, local food tastings and events. As an export-oriented industry, agriculture can be influenced by broader macroeconomic forces to a greater extent than other industries.

As part of the broader agricultural supply chain the transport, postal and warehousing industry and the rental, hiring and real estate services industry may also be prone to macroeconomic forces and flow-on effects from agriculture. Rental has the third highest output, second highest value added and a major specialisation in value add but is a small employer.

The construction industry is the second largest local employer in Chapman Valley, with an additional local workforce working outside of our Shire. It has the second largest output, the third highest value added, and is also an industry with significant specialisation in Chapman Valley. Many trades occupations are listed on the National Shortage list, representing a significant advantage for our Shire to have this local workforce.

#### RETAIN AND SUPPORT: KEY FOCUS

The key focus for these industries in Chapman Valley is on retaining and encouraging development of existing businesses. Small businesses are a prominent feature of the local economy.

Resourcing should focus on ways to generate additional employment, less so than output, as despite its size and growth, employment in the industry is relatively low (13.81%) given it accounts for 63.18% of economic output in Chapman Valley. Opportunities that may

generate employment include value adding enterprises and connections to tourism, food services and retail. This includes looking to diversify existing businesses. Likewise, the rental, hiring and real estate industry is a small employer relative to its output.

Based on the current 2.7 people per dwelling, approximately 87 dwellings will be required to meet the projected population demand to 2034. In addition, local business is constrained from growth by a lack of affordable and diverse housing stock for their employees. While Census data indicates 98 unoccupied dwellings as of 2021, this does not reflect the situation accurately as many of these are unliveable homes on rural properties or damaged structures from Cyclone Seroja. The need for more housing in the Shire also presents opportunities for use of localised supply chains for trades.

All of these industries are also aligned to the future Oakajee Strategic Industrial Area and Port. While the timing of Oakajee is outside the control of the Shire, retaining key industries will enable Chapman Valley to capitalise on this opportunity when it arises.

## Grow and Leverage

These industries would benefit from investment of targeted resources with the objective of growing and leveraging them:

- Arts & Recreation
- Tourism (Accommodation & Food Services)

These creative, leisure and visitor economy (tourism) industries already exist to some extent in Chapman Valley and show promise for further growth due to unique local advantages.

Arts and recreation has shown a significant specialisation in Chapman Valley, which indicates unique advantages such as a skilled workforce, infrastructure, natural advantages and/or favourable policy settings. Our Shire has an existing program of events which can be leveraged, and opportunities exist for creative use or re-use of Shire buildings for events, exhibitions and cultural use. Existing assets such as nature reserves and cultural heritage offer opportunities to grow this industry to generate employment, economic output and value add.

Accommodation and food services is the third largest employing industry in Chapman Valley and has shown a significant specialisation. Tourism presents a significant opportunity for economic diversification in our Shire, particularly as the region seeks to build resilience beyond a traditional reliance on agriculture. Tourism is a stated strength of the Mid West Gascoyne region and a priority industry.<sup>18</sup>

Emerging enterprises ranging from boutique food producers and rural event venues to nature-based attractions and farm tourism experiences, demonstrate growing interest in visitor-driven activity and provide a strong foundation for future development. However, additional experiences and clustered attractions are required to entice increased visitation. Existing businesses with links to hospitality, food production, and local services are also well-positioned to pivot or expand into tourism. Opening the Moresby Range to visitors including delivery of the Moresby Range Conservation Park Visitor Concept Plan is considered a pivotal project to be delivered by the state government to attract visitors and flow-on benefits.

There is currently no public transport (e.g. TransWA) services available in our Shire and private vehicles are the predominant access method for tourists, either self-drive with own car or self-drive via hire car from Geraldton. Chapman Valley's visitor offering is currently

best aligned with intra-state travellers. We have close proximity to Geraldton and access from the North West Coastal Highway, an established tourism route with volumes of over 1,250 cars (2,500 both ways) daily. Chapman Valley Road has comparable traffic volumes at its western edge, dropping to 325 one way near Nanson (similar to Mullewa) and 90 at Nabawa. Count data shows low traffic volume between Northampton (which has around 1,100 one way daily) to Nabawa, with only around 50 cars one way using this route.

### GROW AND LEVERAGE: KEY FOCUS

The key focus for these industries is targeted support and market development. A coordinated approach to product packaging, promotion, and service enhancement in the visitor economy could help unlock latent potential across our Shire.

Experience development will be based around our natural, landscape, heritage and cultural assets and is closely aligned with the established Tourism WA market segments of Relax and Recharge (short breaks for couples), Simple Nature (road trippers seeking quiet nature) and Family Time (family coastal holidays). Building on this, our Shire’s tourism focus will be to consolidate assets into three core experience themes:

- Range and Skies: Nature, trails, flora (including crop tourism), dark sky.
- Coastal Escape: Coronation Beach camping, family facilities, water activities.
- Heritage and Harvest: Nanson-Nabawa heritage, local produce, small scale agritourism.



Existing events and activities such as Backroads Gravel Race, Music Festivals, Wave Rally (Coronation Beach) and the Chapman Valley Show can be leveraged. Offering opportunities for local spend through accommodation, food services and retail will provide the option for visitors to stay longer and spend more.

Strategic investment in destination infrastructure, such as more diverse accommodation, signage, wayfinding, visitor interpretation, and trail development, will play a key role in improving the visitor experience and building a distinct and cohesive regional identity. Gaps also exist in retail and service, hire and transport.

With a reliance on car travel important assets and services are roads, parking, signage and wayfinding, fuel and EV charge points. Improved tourist signage and development of example itineraries will help Chapman Valley both capitalise on already passing road traffic and make planning a trip easier. This needs to be developed in a collaborative and coordinated approach. As mobile phone is now the predominant booking and planning method, use of QR codes and dynamic mobile-friendly digital information is a priority, with a move away from large downloadable documents.

Infrastructure that can serve visitors while also improving liveability for the local community will deliver win-win benefits. For example, the Nabawa Community and Recreation Precinct offers potential for adaptive reuse of the community centre (visitor information, coffee/produce hub, small retail) and inclusion of broader economic outcomes.

## Attract

The following industries have been identified as opportunities to attract to our Shire:

- Health Care & Social Assistance
- Administration & Support Services

These industries have potential for growth but face barriers to establish or grow in Chapman Valley, some of which may be outside the control of local government. While they may be more resource intensive to establish and grow, they should still be considered as part of future planning.

If population projections are realised, the Shire's population will grow to 1,935 in 2034, a 14% increase from 2024 and an average of 1.4% per annum. This brings opportunities for rising demand in population services such as health, education, and community services, as well as a need for housing and transport.

Local strengths to leverage to attract and retain local residents include relative affordability and low financial stress, safe communities and a unique natural environment in close proximity to a major regional centre.

Chapman Valley has a large local workforce in health care and social assistance that can be leveraged with local employment opportunities. A growing and ageing population creates demand for health care services, and these services, along with access to childcare, are also crucial to population retention.

While administrative and support services employment has declined in Chapman Valley, small businesses in this industry have experienced growth, relative to the local economy size. These services are also required in most businesses. In addition, this industry includes domestic and commercial cleaning and both visitors (tourism) and population growth and increased visitors may increase local demand for these services.

### ATTRACT: KEY FOCUS AREAS

By maintaining and improving Chapman Valley's liveability and further promoting our relative affordability, low financial stress, safe communities and a unique natural environment in close proximity to a major regional centre, our Shire can realise its expected population growth. An emphasis on local procurement and supporting local services, providing access to workspaces and amenities (such as consulting rooms or hot desks), and effective promotion across the Shire's communities are just some ways to support and attract these industries.



## Our Vision and Outcomes

### Vision and Themes

Our Shire’s vision for economic development and tourism is built on the foundation set by the Strategic Community Plan.

Our vision is delivered through six theme areas, which were developed based on community and stakeholder engagement and identified local needs.

|  |  |   |   |
|--|--|---|---|
| “A thriving, resilient economy that supports growth while preserving our landscapes and local identity.” |  |   |   |
| THEMES   |  <p><b>Local Business &amp; Industry Development</b></p>          |  <p><b>Community Wellbeing &amp; Liveability</b></p>                   |  <p><b>Sustainable Natural Assets</b></p>                    |
| OUTCOMES   | A resilient local business sector that supports local jobs, encourages innovation and attracts new enterprises aligned to the Shire’s strengths.   | A connected and inclusive community with opportunities to participate, contribute and thrive.   | Natural assets are protected and sustainably shared to strengthen economic resilience, community wellbeing and visitor experience.              |
| THEMES   |  <p><b>Visitor Economy &amp; Place Activation</b></p>            |  <p><b>Essential Infrastructure &amp; Services</b></p>                |  <p><b>Governance, Collaboration &amp; Partnerships</b></p> |
| OUTCOMES   | Chapman Valley is recognised as a destination with market-ready experiences that encourage longer stays, higher visitor spend and community pride. | The local community and businesses have access to the core services, digital connectivity, housing and infrastructure needed for resilience and growth. | Strategic partnerships and collaborative delivery models support efficient and effective investment and sustained positive outcomes.            |

### Theme Details and Focus

#### THEME ONE: LOCAL BUSINESS & INDUSTRY DEVELOPMENT

Chapman Valley’s economy is strongly shaped by agriculture, however new opportunities to increase local employment are required. The local workforce is currently larger than available jobs, with many residents travelling outside our Shire for work.

Our Shire’s industries contribute to sustainable and secure food production through innovative farming practices, drought tolerant crops, climate resilience and value adding in the supply chain.

In addition to retaining and supporting our core industries, predominantly agriculture and the broader supply chain, target areas to grow, leverage or attract include creative, leisure and visitor economy (tourism) as well as population and support services such as health care, social and administration.

There are 189 small businesses in our Shire (20 or fewer employees), which are an important feature of the local economy. Supporting business capability, enabling value-adding activity and fostering industry collaboration will help retain population, grow jobs and strengthen economic resilience.

Actions in this area also closely align to theme four, particularly agritourism.

#### **OUTCOME**

A resilient local business sector that supports local jobs, encourages innovation and attracts new enterprises aligned to our Shire's strengths.

#### **FOCUS AREAS**

- 1.1 Support and promote local small business development.
- 1.2 Support value adding and resilience in the local Agriculture industry.
- 1.3 Attract and grow identified target industries.

#### **THEME TWO: COMMUNITY WELLBEING & LIVEABILITY**

Strong community networks and access to local services underpin quality of life and population stability. Targeted and place-based investments with an emphasis on developing legible 'places' in Chapman Valley will help to anchor community life and visitor servicing.

The local community (including local businesses) are at the forefront of decision making and by supporting local clubs, volunteers and community-led events the community can maintain and enhance its identity, connection and a sense of belonging. Emerging areas such as agritourism can also strengthen community identity by showcasing local businesses, knowledge and people, while reducing social isolation by encouraging connections within and outside our Shire.

Chapman Valley offers both peri-urban areas close to the ocean and Geraldton, and rural properties (including rural, smallholding and residential) inland. Liveability underpins population growth, and boosting awareness and use of existing services is key to improving quality of life and retaining economic benefits. While the majority of population growth is occurring in the peri-urban area, over two thirds of the Shire's rate revenue is from its rural locations. Actions in this area also closely align to themes one, three and four.

#### **OUTCOME**

A connected and inclusive community with opportunities to participate, contribute and thrive.

#### **FOCUS AREAS**

- 2.1 Maintain services to meet current and future community needs.
- 2.2 Support events and programs that contribute to community connection and participation.
- 2.3 Develop attractive places to anchor community life.

#### **THEME THREE: SUSTAINABLE NATURAL ASSETS**

Protecting Chapman Valley's natural assets while enabling low-impact access and experience development will ensure long-term benefit for both residents and visitors.

The Moresby Range, a unique and ancient landscape which was once a seabed, has pockets of significant biodiversity. The land in the Range is currently all privately owned, with the exception of a parcel of land on the western side of Wokatherra Hill that is managed by the Department of Biodiversity, Conservation and Attractions as a nature reserve. Currently the only way to experience the Range is from Mills Lookout, or as a drive through experience. Improved access and interpretation is considered pivotal to leverage greater awareness, understanding and appreciation of this landscape. There are also numerous small nature reserves across Chapman Valley.

Chapman Valley's natural landscapes are central to our identity, economy and visitor appeal and this social significance is currently under-developed. The Chapman River is one key

highlight and the 1km Chapman River Nature Trail in Nanson, which was constructed to highlight the ecological and social significance of the river, is one example of how we can better highlight this significance.

With the high nature dependency of our economy, particularly agriculture, effective climate change adaptation and resilience is necessary. Key projections for Chapman Valley into the future are for increasing average and extreme temperatures and reduced winter and spring rainfall.<sup>4</sup>

The Shire has been affected by three natural disasters in the past 11 years. As part of the broader SA2 Chapman Valley is considered to have low capacity for disaster resilience, particularly in the areas of economic capital, information access and governance and leadership. Protection of Chapman Valley's natural assets is also strongly linked to theme two community wellbeing and visitor aspects contributes to theme four, visitor economy.

## OUTCOME

Natural assets are protected and sustainably shared to strengthen economic resilience, community wellbeing and visitor experience.

## FOCUS AREAS

- 3.1 Protect and improve reserves and natural assets in the Shire.
- 3.2 Maintain and enhance cultural connections.
- 3.3 Effective planning for disasters and climate change adaptation.

## THEME FOUR: VISITOR ECONOMY & PLACE ACTIVATION

Tourism is an emerging opportunity for Chapman Valley, built on our landscapes, dark skies, agricultural heritage and rural character. Targeted place activation initiatives will deliver benefits to both visitors and locals. The visitor economy focus is on developing a small number of distinctive and connected 'places' and visitor experiences aligned to three themes: Range and Skies, Coastal Escape, and Heritage and Harvest.

To grow the visitor economy, local operators need a pathway for developing and promoting visitor experiences. Chapman Valley will apply a simple stepped approach to readiness:

1. **Emerging:** basic concept; informal offerings; limited online visibility.
2. **Developing:** consistent operations; social media presence; storytelling emerging.
3. **Market-Ready:** ATDW listing, professional imagery, online booking, clear visitor information.
4. **Export-Ready:** collaboration with regional partners; packaging into itineraries; seasonal programming; suitability for intrastate and interstate promotion.

This framework will help operators understand expectations, identify gaps and progress toward higher-value visitor experiences that attract longer stays and increased spending.

Chapman Valley competes in the Mid West visitor landscape with locations such as Geraldton, Northampton, Irwin and inland destinations such as Mullewa and Carnamah. While these destinations offer coastal activity, wildflowers, history or rural touring, Chapman Valley occupies a distinctive niche that is not currently captured elsewhere in the region. Chapman Valley's competitive position is built on three points of difference:

- It is Geraldton's rural escape - a quiet, countryside experience less than 40 minutes from the coast.
- It blends range, heritage and working agricultural landscapes in a way that feels authentic, spacious and uncommercialised.
- It offers short-break and day-trip experiences aligned with nature, stargazing, creative events, heritage and small-scale agritourism.

Chapman Valley sits in the visitor pathway as a complement to Geraldton, not a competitor, offering inland experiences that extend stays and diversify regional spend. Our aim is to capture short-break intrastate travellers, day-trippers, family coastal campers, and visitors seeking peaceful rural landscapes, nature-based experiences and heritage stories. This positioning provides the foundation for the Shire's three experience themes and guides future activation, marketing and investment decisions. Actions in this theme also deliver against local business and industry development (theme 1), community wellbeing and liveability (theme 2), sustainable natural assets (theme 3) and essential infrastructure and services (theme 5).

#### **OUTCOME**

Chapman Valley is recognised as a destination with market-ready experiences that encourage longer stays, higher visitor spending and community pride.

#### **FOCUS AREAS**

- 4.1 Establish an Experience Framework for the Shire's Visitor Economy
- 4.2 Strengthen Visitor Journey and Asset Connectivity
- 4.3 Improve Distributed Visitor Servicing Model
- 4.4 Establish key 'places' in the Shire to deliver on each experience
- 4.5 Support Accommodation and Agritourism Development

#### **THEME FIVE: ESSENTIAL INFRASTRUCTURE & SERVICES**

Reliable infrastructure and access to essential services are critical to liveability, business growth and tourism development. Gaps in digital connectivity, basic retail, housing, transport and community services can risk population retention and act as barriers to realising economic opportunity.

Chapman Valley's ability to grow its economy is closely tied to the availability of workers, housing, childcare and population services. The resident workforce is larger than local job availability, and many residents travel to Geraldton for employment, reducing local economic activity.

As tourism, construction, agritourism and small business activity expand, demand for local labour is an opportunity area. However, limited availability of rental housing, workforce accommodation and childcare poses constraints. Ensuring that workers can live locally, and that young families can access, and choose to use, local services, is essential to maintaining population growth, supporting local business and unlocking opportunities associated with Oakajee.

Strengthening local procurement pathways, enabling small-scale infill development, supporting trades and small enterprises, and advocating for housing investment will be critical to delivering the Strategy's economic outcomes. These actions closely link to local business and industry development (theme 1), community liveability (theme 2) and servicing the visitor economy (theme 4).

#### **OUTCOME**

The local community and businesses have access to the core services, digital connectivity, housing and infrastructure needed for resilience and growth.

#### **FOCUS AREAS**

- 5.1 Improve digital connectivity to improve access and competitiveness
- 5.2 Advocate for local infrastructure and local workforce delivery, including housing
- 5.3 Improve access to key utilities

## **THEME SIX: GOVERNANCE, COLLABORATION & PARTNERSHIPS**

As a small local government, our ability to deliver on our economic development goals relies on clear priorities, strong partnerships and effective coordination across government, community and industry. Working collaboratively will enable us to achieve positive impact within capacity constraints.

The successful delivery of this Strategy will rely heavily on the capabilities and focus of specific roles within the Shire. Many areas of the Shire play some part in economic development actions, at either a strategic level or in the delivery of services related to events, development, communications, parks and gardens, roads, environmental health and ranger services

Other stakeholders responsible for leading, delivering, supporting or advocating for economic development and tourism activities in our Shire include:

- Australia's Coral Coast (ACC)
- Department of Energy and Economic Diversification (DEED)
- Department of Biodiversity, Conservation & Attractions (DBCA)
- DevelopmentWA (DevWA)
- Department of Creative Industries, Tourism and Sport (CITS)
- Geraldton Cycling Advocacy Group
- Main Roads WA (MRWA)
- Mid West Chamber of Commerce and Industry (MWCCI)
- Mid West Development Commission (MWDC)
- Mid West Food Industries Alliance (MWFIA)
- Mid West Ports (MWP)
- Northern Agricultural Catchments Council (NACC)
- Regional Development Australia Mid West - Gascoyne (RDA)
- Small Business Development Corporation (SBDC)
- Tourism Mid West Geraldton (TMWG)
- Yamatji Southern Regional Corporation (YSRC)
- Naaguja Warangkarri Aboriginal Corporation (Aboriginal tourism development)
- Yuna Farm Improvement Group (YFIG)
- Heritage Council of WA
- Department of Fire & Emergency Services
- Project specific stakeholders identified in the planning process
- Local clubs, sporting groups and volunteer groups
- Local businesses

The actions in this theme also closely deliver on the visitor economy, theme four.

### **OUTCOME**

Strategic partnerships and collaborative delivery models support efficient and effective investment and sustained positive outcomes.

### **FOCUS AREAS**

- 6.1 Maintain effective representation of Chapman Valley with key external stakeholders
- 6.2 Strengthen tourism governance and capability
- 6.3 Unlock access to external funding sources

## ACTION PLAN

The actions in this Strategy have been developed carefully considering our available human and financial resources. The Shire of Chapman Valley, in line with many small regional local government entities, faces inherent resourcing challenges. The successful delivery of this Strategy will rely heavily on the capabilities and focus of specific roles within the Shire, with most operational deliverables part of the Community Development Officer role.

### FOUNDATION ACTIONS

Taken from the detailed implementation to follow (see Implementation), 14 foundational actions have been selected that can be achieved within the Shire's current capacity:

- 1 Implement structured Community Development Officer onboarding plan with tourism focus modules.
- 2 Develop partnership with Australia's Coral Coast.
- 3 In conjunction with local tourism groups, adopt the three core themes for Chapman Valley tourism: Range and Skies, Coastal Escape, Heritage and Harvest.
- 4 Map existing and potential products under each theme to identify early activation opportunities.
- 5 Engage Traditional Owners early to identify future cultural tourism pathways.
- 6 Register the Shire (or a specific location) as an Astrotourism Town.
- 7 Develop simple itineraries for intrastate visitors built around the three tourism themes and address the need for better signage.
- 8 Join the SBDC Small Business Friendly Local Government program and implement practical support initiatives.
- 9 Map existing business advisory and mentoring services (e.g. Business Local, free SBDC resources) and promote local access and uptake.
- 10 Develop a Welcome Pack for new residents including local services, attractions and businesses, particularly focused on promoting greater internal patronage across suburbs and towns within the Shire.
- 11 Make individual contact with all 'large' businesses in the Shire (businesses with 20 or more employees) to understand their needs and any key projects.
- 12 Provide clear, streamlined information for new or relocating businesses (e.g. "How to start or grow a business in Chapman Valley").
- 13 Update and finalise documentation to support the four priority projects: Nabawa Community and Recreation Precinct, Midwest Adventure Trail, Coronation Beach Improvements and the Nanson Showgrounds Improvements.
- 14 Adopt the EDTS Investment Framework to guide economic development and tourism investment decisions.

## Implementation

Focus areas and priority actions have been identified against each of the six themes. For each action group, an indicative timeline is provided as either short (0-12 months), medium (1-5 years) or longer term (5 years+).

Resourcing is defined as Low (existing resources), Medium (additional project resourcing or partnership deliver) or High (capital project or substantial external funding).

Delivery of this Strategy requires coordinated action across multiple agencies, partners and regulatory bodies. Several priority initiatives depend on external approvals, funding pathways, or multi-agency collaboration. These success conditions do not alter our commitment to progressing actions, but they clarify the factors that influence timing and deliverability.

Key external dependencies include:

- Main Roads WA (MRWA): Road upgrades, wayfinding, visitor signage, traffic management and safety works.
- Australia's Coral Coast (ACC) and Tourism Geraldton Mid West: Joint marketing, ATDW visibility, regional packaging and visitor servicing alignment.
- Oakajee Strategic Industrial Area (SIA): Timing of infrastructure investment, workforce requirements, industrial land activation and supply chain readiness.
- Environmental and Heritage Approvals: Trail development, coastal works, reserve activation / DBCA Moresby Range access and nature-based tourism enhancements.
- Funding Bodies: Access to State and Federal grants for capital works, digital connectivity, community precincts and tourism infrastructure.
- Traditional Owners: Cultural knowledge sharing, interpretation, Aboriginal tourism partnerships and approvals for works on Country.

These dependencies will be monitored through the annual EDTS review process. The Shire has a dedicated Monitoring and Evaluation Framework with identified targets which will be used to ensure that any benefits and outcomes can be effectively measured and demonstrated, which is also critical to external funding access.

This framework also provides a structured approach to reviewing and adjusting the Strategy in the future based on the success of economic interventions.

**THEME ONE**

A resilient local business sector that supports local jobs, encourages innovation and attracts new enterprises aligned to the Shire’s strengths.

|  <b>Local Business &amp; Industry Development</b> |   |                                      |  |
|--|---|--------------------------------------|--|
| Focus Areas  | Actions   | Delivery time frame                  | Resourcing                                     |
| 1.1 Support and promote local small business development   | <ul style="list-style-type: none"> <li>Join the SBDC Small Business Friendly Local Government program and implement practical support initiatives.</li> <li>Map existing business advisory and mentoring services (e.g. Business Local, free SBDC resources) and promote local access and uptake.</li> <li>Facilitate local small business advisory and mentoring where gaps identified (e.g. guest speakers, workshops).</li> <li>Maintain online local business directory.</li> <li>Include list of local businesses in Shire Welcome Pack (see Theme 2).</li> <li>Connect businesses to Mid West Digital Economy and similar initiatives to increase digital skills.</li> </ul>              | S                                    | L  |
| 1.2 Support value adding and resilience in the local Agriculture industry  | <ul style="list-style-type: none"> <li>Facilitate or support peer networking and collaboration opportunities between local businesses and producers.</li> <li>Encourage value-adding in agriculture (e.g. small-scale processing, paddock-to-plate experiences, local product branding).</li> <li>Promote organisations and initiatives that encourage adoption of farming practices that boost climate resilience and business sustainability (e.g. farming systems and NRM groups and events, grower groups, government initiatives and programs).</li> </ul>   | M                                    | S<br>M   |
| 1.3 Attract and grow target industries   | <ul style="list-style-type: none"> <li>Make individual contact with all ‘large’ businesses in the Shire (businesses with 20 or more employees) to understand their needs and any key project/s.</li> <li>Identify and support priority growth industries - tourism (accommodation and food services), construction, arts and recreation.</li> <li>Provide clear, streamlined information for new or relocating businesses (e.g. “How to start or grow a business in Chapman Valley”).</li> <li>Develop an Industry Attraction Scheme to encourage investment within the Shire. This could offer incentives in the form of funding, fee waivers, access to land or in kind resources.</li> </ul> | S<br>(contact)<br><br>M<br>(actions) | S<br>(contact)<br><br>M<br>(attraction scheme) |

**THEME TWO**

A connected and inclusive community with opportunities to participate, contribute and thrive.

|  <b>Community Wellbeing &amp; Liveability</b> |   |                     |            |
|--|---|---------------------|------------|
| Focus Areas  | Actions   | Delivery time frame | Resourcing |
| 2.1 Maintain services to meet current and future community needs   | <ul style="list-style-type: none"> <li>Continue to provide timely and proactive building, planning and development approval functions.</li> <li>Maintain all community buildings to support community and Shire led economic and social activities.</li> <li>Maintain consistent community engagement to regularly test and improve (as needed) service delivery and facility provision.</li> <li>Maintain streetscapes, parks and public facilities to encourage usage and social benefits.</li> </ul>   | S<br>M<br>L         | S          |
| 2.2 Support events and programs that contribute to community connection and participation                                      | <ul style="list-style-type: none"> <li>Explore community events or pop-ups at Yuna and Naraling, to also test visitation potential. Time these to capture seasonal attractors such as canola flowering.</li> <li>Continue to support and promote the Chapman Valley Show as the Shire’s annual flagship event.</li> <li>Reactivate the Nanson Showgrounds Management Committee to prioritise infrastructure improvements at the site.</li> <li>Provide an event-friendly Shire to maintain large events such as gravel bike racing and wind / kite surfing.</li> <li>Develop a Welcome Pack for new residents including local services, attractions and businesses, particularly focused on promoting greater internal patronage across suburbs and towns within the Shire.</li> <li>Investigate providing a loan library or community trailer for local residents and community groups for small scale events to increase connection and participation.</li> </ul> | S<br>M              | S          |
| 2.3 Develop attractive places to anchor community life   | <ul style="list-style-type: none"> <li>Progress Nabawa Community and Recreation Precinct (see Theme 4).</li> <li>Improve walkability between existing facilities and services to encourage usage and activation, through well maintained paths, shade, shelter and wayfinding signage.</li> <li>Provide pop up, enterprise and activation opportunities for local businesses in the above precinct.</li> </ul>  | M                   | M<br>L     |

| Focus Areas | Actions  | Delivery time frame | Resourcing |
|-------------|--|---------------------|------------|
|             | <ul style="list-style-type: none"> <li>Provide or enhance playgrounds, shaded picnic areas and public toilets to encourage longer stays in the Shire.</li> </ul> |                     |            |

### THEME THREE

Natural assets are protected and sustainably shared to strengthen economic resilience, community wellbeing and visitor experience.



## Sustainable Natural Assets

| Focus Areas  | Actions   | Delivery time frame | Resourcing |
|--|---|---------------------|------------|
| 3.1 Protect and improve reserves and natural assets in the Shire   | <ul style="list-style-type: none"> <li>Support and contribute to future updates of Moresby Range Management Plan.</li> <li>Advocate for and support sustainable access to Moresby Range via delivery of the Moresby Range Conservation Park Visitor Concept Plan.</li> <li>Support and cross-promote sustainable use of Coronation Beach and coastline to balance visitor access with protecting biodiversity.</li> <li>Implement and review Coastal Management Strategy and Action Plan.</li> <li>Support local Indigenous Ranger programs.</li> <li>Develop waste-wise event guidelines for event organisers, possibly supported by a loan library with low waste event equipment (portable water refill stations, bin toppers, reusable washing stations and mugs) - also see focus area 2.2.</li> </ul> | S<br>M<br>L         | M          |
| 3.2 Maintain and enhance cultural connections                      | <ul style="list-style-type: none"> <li>Invest in interpretation projects that highlight the social significance of attractions and places.</li> <li>Reinvest in heritage attractions including wayfinding and interpretation.</li> <li>Promote the unique conditions at Coronation Beach for water sports.</li> <li>Renew focus on healthy waterways (such as the Chapman River) and their cultural significance.</li> </ul>  | M<br>L              | M          |
| 3.3 Effective planning for disasters and climate change adaptation | <ul style="list-style-type: none"> <li>Provide fit for purpose evacuation / welfare centre/s.</li> <li>Support volunteer organisations where possible to improve community resilience to minimise economic shocks.</li> <li>Adequate bushfire planning and hazard minimisation is in place.</li> <li>Heat wave alerts from external agencies are shared and Shire has working in heat guidelines.</li> <li>Progress at least one public EV charging station.</li> </ul>   | S<br>M<br>L         | M<br>L     |

| Focus Areas | Actions   | Delivery time frame | Resourcing |
|-------------|---|---------------------|------------|
|             | <ul style="list-style-type: none"> <li>• Future Shire buildings and their surrounds prioritise thermal and energy efficiency to suit the future climate.</li> <li>• Retrofit existing Shire buildings for climate resilience in a staged approach.</li> <li>• Advocate for improved telecommunications and internet access, including network hardening.</li> </ul> |                     |            |

#### THEME FOUR

Chapman Valley is recognised as a destination with market-ready experiences that encourage longer stays, higher visitor spending and community pride.



## Visitor Economy & Place Activation

| Focus Areas   | Actions  | Delivery time frame | Resourcing  |
|---|--|---------------------|---|
| 4.1 Establish an Experience Framework for the Shire's Visitor Economy | <ul style="list-style-type: none"> <li>• In conjunction with local tourism groups, adopt the three core themes for Chapman Valley: Range &amp; Skies, Coastal Escape, Heritage &amp; Harvest.</li> <li>• Embed the core themes in tourism messaging, planning and project prioritisation, with a focus on intrastate travellers.</li> <li>• Map existing and potential products under each theme to identify early activation opportunities.</li> <li>• Develop simple itineraries for intrastate visitors built closely around each theme.</li> <li>• Register the Shire (or a specific location) as an Astrotourism Town and assess (map and gap) current night time economy.</li> <li>• Work with Traditional Owners and cultural organisations to enable Aboriginal heritage interpretation and cultural tourism offerings.</li> </ul> | S                   | M<br>(use existing marketing and ACC co-promotion channels) |
| 4.2 Strengthen Visitor Journey and Asset Connectivity                 | <ul style="list-style-type: none"> <li>• Develop staged signage and wayfinding plan for Nanson-Nabawa-Coronation Beach.</li> <li>• Establish consistent digital information points (QR-linked maps/itineraries).</li> <li>• Improve visibility of opening hours, access and amenities.</li> <li>• Consider small-scale equipment hire (bikes, surfboards, camping gear) to improve access for fly-in visitors.</li> <li>• Support or provide shuttle bus services from Geraldton during large or major events.</li> </ul>  | S<br><br>M          | S<br>(digital)<br><br>M<br>(signage, assets)                |

| Focus Areas   | Actions  | Delivery time frame | Resourcing   |
|---|--|---------------------|--|
| 4.3 Improve Distributed Visitor Servicing Model                       | <ul style="list-style-type: none"> <li>Identify suitable touchpoints for visitor information (e.g. Nabawa Community Centre, Tavern, Burnt Barrel, Fishing Park).</li> <li>Develop and maintain simple information displays and local product retail options.</li> <li>Establish version control for information and schedule for check and updates of information.</li> <li>Ensure all local operators list on Australian Tourism Data Warehouse (ATDW) as standard practice.</li> </ul>   | S                   | S<br>M   |
| 4.4 Establish key 'places' in the Shire to deliver on each experience | <ul style="list-style-type: none"> <li>Confirm Nabawa Community and Recreation Precinct direction and function mix (community, visitor, retail, events) and update business case. Explore relocation of some services in current Community Centre.</li> <li>Finalise Nabawa Community and Recreation Precinct Stage One delivery.</li> <li>Define Nabawa Community and Recreation Precinct Stage Two scope.</li> <li>Trial visitor servicing functions in Nabawa (coffee, produce shop, visitor information hub).</li> <li>Begin staged activation trials (e.g. coffee vendor, local produce stall, event support).</li> <li>Establish Nanson as a hub for heritage and harvest experiences. Strengthen Nanson heritage streetscape, signage and interpretation.</li> <li>Investigate increased opening hours and /or potential funding for extended opening for Chapman Valley Heritage Centre.</li> <li>Explore pop-up retail and food / beverage at Chapman Valley Heritage Centre.</li> <li>Implement improved small-scale amenities, signage and shade at Coronation Beach.</li> <li>Finalise Coronation Beach Masterplan; structure into costed stages; confirm maintenance and management model.</li> </ul> | S<br>M              | M (planning)<br>L (delivery, investment)   |
| 4.6 Support Accommodation & Agritourism Development                   | <ul style="list-style-type: none"> <li>Identify suitable operators and landholders interested in small-scale stays/ agritourism.</li> <li>Identify opportunities for investment in small scale accommodation (eco-cabins, farm stays).</li> <li>Provide guidance on approvals and Tourism WA readiness standards.</li> <li>Promote farm/ garden events and seasonal experiences.</li> </ul>  | M                   | Staff guidance only; consider small facilitation grant applications for operator enablement. |

**THEME FIVE**

The local community and businesses have access to the core services, digital connectivity, housing and infrastructure needed for resilience and growth.

## Essential Infrastructure & Services

| Focus Areas   | Actions   | Delivery time frame | Resourcing                               |
|---|---|---------------------|--|
| 5.1 Improve digital connectivity to improve access and competitiveness                | <ul style="list-style-type: none"> <li>Advocate for improved mobile and telecommunications coverage in the Shire.</li> <li>Cross-promote or run (depending on services and program audit) digital skills workshops and classes.</li> <li>Provide public access to internet / wifi at key places.</li> </ul>   | S<br><br>M<br><br>L | S<br><br>M                               |
| 5.2 Advocate for local infrastructure and local workforce delivery, including housing | <ul style="list-style-type: none"> <li>Advocate for improved workforce housing to support small business and service industry employment.</li> <li>Map local trades businesses and workforces and advocate for local delivery of infrastructure projects.</li> <li>Strengthen wrap-around services (fuel, groceries, cafés) to support visitor needs and extend stays.</li> <li>Advocate for safe fit-for-purpose road infrastructure via state delivery or funding.</li> </ul> | S<br><br>M<br><br>L | S<br>(advocacy)<br><br>M-L<br>(services) |
| 5.3 Improve access to key utilities   | <ul style="list-style-type: none"> <li>Shire maintains and communicates a clear position on key community and economic outcomes expected from Oakajee to guide advocacy.</li> <li>Advocate for improved local energy options as part of Oakajee.</li> <li>Advocate for improved local access to water, including for local producers, as part of Oakajee.</li> </ul>  | M<br><br>L          | S  |

**THEME SIX**

Strategic partnerships and collaborative delivery models support efficient and effective investment and sustained positive outcomes.



## Governance, Collaboration & Partnerships

| Focus Areas  | Actions   | Delivery time frame | Resourcing    |
|--|---|---------------------|---------------|
| 6.1 Maintain effective representation of Chapman Valley with key external stakeholders | <ul style="list-style-type: none"> <li>Continue to link local projects to Regional Drought Resilience Program / Future Drought Fund.</li> <li>Maintain advocacy for local needs and use of local workforce and businesses in Oakajee planning and development processes.</li> <li>Position Chapman Valley to complement, not compete, with Geraldton and strengthen provision of visitor information within Geraldton.</li> <li>Economic Development Investment Framework, key projects and priorities are shared with external stakeholders to improve understanding and visibility of local needs.</li> <li>Represent the Shire’s needs at a region level.</li> </ul> | S<br><br>M<br><br>L | <br><br><br>S |
| 6.2 Strengthen tourism governance and capability                                       | <ul style="list-style-type: none"> <li>Implement structured Community Development Officer onboarding plan with tourism focus modules.</li> <li>Develop partnership with Australia’s Coral Coast.</li> <li>Maintain support for Shire Tourism Events Committee.</li> <li>Investigate forming a Tourism &amp; Economic Partnerships Working Group (quarterly coordination).</li> <li>Engage Traditional Owners early to identify future cultural tourism pathways.</li> <li>Support Traditional Owners and cultural organisations to tell their stories through Aboriginal heritage interpretation and cultural tourism offerings.</li> </ul>                             | S<br><br>M<br><br>L | <br><br><br>S |
| 6.3 Unlock access to external funding sources  | <ul style="list-style-type: none"> <li>Adopt the Investment Framework to guide economic development and tourism investment decisions.</li> <li>Identify key projects on an annual basis and maintain current project synopsis material.</li> <li>Ensure the Shire has clear funding priorities, capacity and capability to apply in-house or externally to prepare funding applications.</li> <li>Monitor grant funding opportunities and engage funders early to identify suitability.</li> </ul>  | S<br><br>M<br><br>L | <br><br><br>S |

## Investment Framework

This Investment Framework is intended to guide decision making internally and externally to ensure that efforts are prioritised in line with community and visitor needs and expectations.

| <b>VISION</b>  |  | A resilient economy that supports growth while preserving our landscapes and local identity.  |  |  |  |
|--|--|---|--|--|--|
| <b>THEMES &amp; OUTCOMES</b>   |  |   |  |  |  |
| Local Business and Industry Development  | Community Wellbeing and Liveability  | Sustainable Natural Assets  | Visitor Economy and Place Activation   | Essential Infrastructure and Services  | Governance, Collaboration and Partnerships   |
| A resilient local business sector that supports local jobs, encourages innovation and attracts new enterprises aligned to the Shire's strengths.   | A connected and inclusive community with opportunities to connect, contribute and thrive.  | Natural assets are protected and sustainably shared to strengthen economic resilience, community wellbeing and visitor experience.  | A recognised destination with market-ready experiences that encourage longer stays, higher visitor spend and community pride.  | The local community and businesses have access to the core services, digital connectivity and infrastructure needed for resilience and growth.   | Strategic partnerships and collaborative delivery models support efficient and effective investment and sustained positive outcomes. |
| <b>PRIORITISATION CRITERIA</b>   |  |   |  |  |  |
| Strategic Alignment  | Impact & Resilience  | Feasibility & Readiness   | Financial Sustainability   | Stakeholder Support  |  |
| Ensure investments have strong potential to enhance public good (including equity considerations) and generate shared benefits across the Shire, aligning tightly with local, regional and State strategic priorities/plans. | Prioritise investments that have the highest potential to deliver positive economic outcomes and also contribute to environmental and social resilience. | Funded projects should have demonstrated feasibility and have an identified project lead, clear timelines, available resources, acceptable risk assessment and clear stakeholder support. | Preference should be given to projects that can demonstrate financial viability in the long term. For projects addressing existing inequalities or vulnerable populations, viability could be demonstrated through public good or other evidence-based benefits. | Ensure investments are informed by, and/or tightly align with, previous and ongoing stakeholder engagement. Prioritise projects that have broad support from local communities, Traditional Owners, and industry groups. |  |

| INVESTMENT CATEGORIES  |  |   |  |  |
|--|--|---|--|--|
| Strategic Infrastructure   | Seed Funding & Activation  | Resilience & Mitigation   | Capacity & Skills  | Planning & Feasibility   |
| Investments in new or upgraded physical assets that are critical enablers for economic or tourism growth (e.g. roads, digital connectivity, visitor hubs). | Targeted grants, waivers or in-kind support equity for new or expanding business/tourism ventures, small-scale pilot programs, or community initiatives that generate immediate economic activity. | Investment in specific assets, processes, or plans that proactively mitigate economic shocks such as climate change risks, natural disasters, or unexpected events. This can involve physical or non-physical measures. | Investment in training, skills development, business mentoring, and initiatives that build the capability of local businesses, tourism operators, and the Shire's workforce. | Funding for necessary strategic studies, master plans, detailed feasibility assessments, or business cases required to "de-risk" a larger future investment. |

**MONITORING & EVALUATION**

Projects must have clear metrics to assess the performance of investments in terms of their contribution to the achievement of economic development and tourism objectives of the Shire of Chapman Valley EDTS. Monitoring and Evaluation Plans should be provided with specific indicators aligned with the in relevant EDTS outcomes, data collection methods and evaluation timelines.

**ADAPTIVE MANAGEMENT**

This framework adopts an adaptive management approach that allows for adjustments to the investment strategy based on ongoing monitoring of projects, stakeholder feedback, and changing contextual conditions.

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### Information Sources

- 1 ABS (2025) Estimated Resident Population: Shire of Chapman Valley, Australian Bureau of Statistics
- 2 DPLH (2024) WA Tomorrow Population Report No. 12: Shire of Chapman Valley, Department of Planning, Lands and Heritage
- 3 Australian Building Codes Board
- 4 MWDC (2023) Mid West Regional Drought Resilience Plan, page 41, 42
- 5 Interim Biogeographic Regionalisation of Australia
- 6 NHRA (2025) Australian Disaster Resilience Index: Northampton-Mullewa-Greenough
- 7 ABS (2021) Census Place of Work Employment (Scaled), ABS 2022 / 2023 National Input Output Tables, and ABS June 2024 Gross State Product.
- 8 ABS (2021) Census Place of Work Employment Scaled, (2022/23) National Input Output Tables, June 2024 Gross State Product.
- 9 Australian Bureau of Statistics National Accounts Tourism Satellite Account.
- 10 Jobs in Australia is compiled from the Linked Employer-Employee Dataset (LEED), which is built using Australian Taxation Office (ATO) administrative data linked to ABS Business Longitudinal Analysis Data Environment (BLADE)
- 11 Tourism Western Australia (2025) Australia's Coral Coast Overnight Visitor Factsheet 2024
- 12 Tourism Western Australia (2025) City of Geraldton Overnight Visitor Factsheet 2024
- 13 Both are World Economic Forum releases, 2025
- 14 MWDC (2023) Mid West Regional Drought Resilience Plan, page 41, 42
- 15 Australian Government (2023) Australia's Strategy for Nature 2023-2030
- 16 Tourism Western Australia (2025) Western Australia Visitor Economy Strategy (WAVES) 2033
- 17 Australia's Coral Coast & Mid West Development Commission (2021) Mid West Regional Tourism Development Strategy
- 18 Infrastructure Australia (2022) Regional Strengths and Infrastructure Gaps: Regional Analysis WA, December 2022
- 19 Australian Government (2025) National Skills Shortage: Occupation Shortage List



SHIRE OF  
**Chapman Valley**  
*love the rural life!*

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

[cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)  
3270 Chapman Valley Road, Nabawa



# ANNUAL ELECTORS MEETING Minutes

Meeting Date Friday 6 February 2026

Meeting Time 6:00 pm

Held at Chapman Valley Administration Office, 3270 Chapman Valley Road,  
Nabawa WA 6532, Council Chambers.

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



**Jamie Criddle**  
Chief Executive Officer

Annual Electors Meeting - 6 February 2026 - Minutes

## 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.

## AUDIO RECORDING OF MEETING

In accordance with Regulation 14(l) of the Local Government (Administration) Regulations 1996, Band 3 & 4 Local Governments are required to make and retain audio recordings of all Council meetings.

All Council meetings are electronically recorded for minute taking purposes, including when Council resolves to close a meeting to the public, in accordance with s 5.23 of the Local Government Act 1995, and 'Proceed behind Closed Doors'.

Recordings of open proceedings will be published on the local government's website within 14 days of the meeting taking place. All recordings are retained as part of the Shire's records in accordance with the State Records Act 2000, Local Government Act 1995 & Administration Regulations.

## 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 Valley.

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Unconfirmed

Annual Electors Meeting - 6 February 2026 - Minutes

## 1 Declaration of Opening & Announcements of Visitors

The President welcomed elected members, staff and visitors to the council meeting and declaring the meeting open at 6:02 pm.

The Shire acknowledged the traditional landowners through the reading of our 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."*

## 2 Record of Attendance

### 2.1 Attendees

The following attended the council meeting:

#### Elected Members

Cr Nicole Batten (President)  
Cr Trevor Royce (Deputy President)  
Cr Philip Blakeway  
Cr Elizabeth Elliott-Lockhart  
Cr Peter Humphrey  
Cr Catherine Low  
Cr Emma Rodney

#### Officers

Jamie Criddle, Chief Executive Officer  
Simon Lancaster, Deputy Chief Executive Officer  
Dianne Raymond, Manager Finance & Corporate Services  
Beau Raymond, Minute Taker

#### Visitors

John Collingwood  
Sue Collingwood  
Tony Webb

### 2.2 Apologies

Nil

## 3 Public Question Time

### 3.1 Response to Previous Public Questions on Notice

Nil

Annual Electors Meeting - 6 February 2026 - Minutes

### 3.2 Public Question Time

**Name** Tony Webb

**Question**

What are the councils future operating plans for the Nabawa Refuse site, in particular managing access, improper disposal and education?

**Response**

The Shire acknowledges the challenges with the Nabawa Refuse site and requirements for better user education regarding waste sorting and disposal. Council is in the process of upgrading signage at the facility to clearly indicate where different types of waste should be placed and will be treating the next six months as a learning period for both community and staff.

Council confirmed that the onsite caretaker is expected to guide users, and improvements in signage and site management are ongoing to support this process. The Shire is working to deter illegal dumping and ensure the facility is used primarily by locals. Several non-local users have been turned away and we are monitoring for illegal dumping in surrounding areas as a result of these changes.

**Name** Sue Collingwood

**Question**

Why doesn't the Shire charge non-locals for waste disposal if they arrive at the Nabawa Refuse site?

**Response**

Non-locals can be charged a commercial rate, however there are no payment facilities at the site to allow for payment to take place at the refuse site. Plans are in place to introduce payment options in the next budget cycle, and the current focus is on educating users.

**Name** John Collingwood

**Question**

Not so much of a question, but a follow up on a signage question raised last Electors meeting.

**Response**

Whilst the sign was not replaced with Councils apologies, it has been scheduled for replacement in the next week or two (depending on resources).

**Note**

This question was not raised during the Annual Electors meeting but was noted in discussion after the February 2025 Council meeting held in Park Falls.

Annual Electors Meeting - 6 February 2026 - Minutes

## 4 Disclosure of Interest

**Local Government Act 1995**  
**Administration Part 5**  
**Disclosure of financial interests and gifts Division 6**  
**s. 5.59**

Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

**Section 5.60A:**  
“a person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.”

**Section 5.60B:**  
“a person has a proximity interest in a matter if the matter concerns –  
(a) a proposed change to a planning scheme affecting land that adjoins the person’s land; or  
(b) a proposed change to the zoning or use of land that adjoins the person’s land; or  
(c) a proposed development (as defined in section 5.63(5)) of land that adjoins the person’s land.”

**Regulation 34C (Impartiality):**  
“interest means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.”

## 5 Confirmation of Minutes from Previous Meetings

### Council Resolution

**Moved:** Cr Katie Low    **Seconded:** Cr Emma Rodney

That the Minutes of the Annual Electors Meeting held on 17 February 2025 be confirmed as true and accurate.

**For** Cr Nicole Batten, Cr Philip Blakeway, Cr Elizabeth Elliott-Lockhart, Cr Peter Humphrey, Cr Katie Low, Cr Emma Rodney and Cr Trevor Royce

**Against** Nil

**7 / 0**  
**CARRIED UNANIMOUSLY**  
**Minute Reference OCM 2026/02-1**

# ANNUAL ELECTORS MEETING Minutes

Meeting Date Monday 17 February 2025

Meeting Time 6:00 pm

Held at Chapman Valley Administration Office, 3270 Chapman Valley Road,  
Nabawa WA 6532, Council Chambers.



SHIRE OF  
**Chapman Valley**  
*love the rural life!*

**Jamie Criddle**  
Chief Executive Officer

Annual Electors Meeting - 17 February 2025 - Minutes

## 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 Valley.

Annual Electors Meeting - 17 February 2025 - Minutes

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Annual Electors Meeting - 17 February 2025 - Minutes

## 1 Declaration of Opening & Announcements of Visitors

The Presiding Member welcomed elected members, staff and visitors to the council meeting and declaring the meeting open at 6:00 pm.

The Shire acknowledged the traditional landowners through the reading of our 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."*

## 2 Record of Attendance

### 2.1 Attendees

The following attended the council meeting:

#### Elected Members

Cr Nicole Batten (Deputy President)  
Cr Philip Blakeway  
Cr Elizabeth Elliott-Lockhart  
Cr Catherine Low  
Cr Emma Rodney  
Cr Trevor Royce

#### Officers

Jamie Criddle, Chief Executive Officer  
Simon Lancaster, Deputy Chief Executive Officer  
Dianne Raymond, Manager Finance & Corporate Services  
Corrine Smith, Minute Taker

#### Visitors

Nil

### 2.2 Apologies

Cr Warr - Previously Approved Leave of Absence (By Resolution of Council)

## 3 Public Question Time

### 3.1 Response to Previous Public Questions on Notice

Nil

### 3.2 Public Question Time

**Local Government Act 1995**  
**SHIRE OF CHAPMAN VALLEY**  
**Standing Orders Local Law 2016**  
**Part 6 - Public participation**

**6.6 Procedures for question time for the public**

Procedures for question time for the public are dealt with in the Regulations.

**6.7 Other procedures for question time for the public**

- (1) A member of the public who raises a question during question time, is to state his or her name and address.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that:
  - (a) a response is given to the member of the public in writing; and
  - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to:
  - (a) declare that he or she has an interest in the matter; and
  - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where:
  - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
  - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
  - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have two minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

Annual Electors Meeting - 17 February 2025 - Minutes

## 4 Disclosure of Interest

Nil

## 5 Confirmation of Minutes from Previous Meetings

### Council Resolution

**Moved:** Cr Emma Rodney **Seconded:** Cr Elizabeth Elliott-Lockhart

That the Minutes of the Annual Electors Meeting held on 21 March 2024 be confirmed as true and accurate.

**For** Cr Nicole Batten, Cr Philip Blakeway, Cr Elizabeth Elliott-Lockhart, Cr Katie Low, Cr Emma Rodney and Cr Trevor Royce

**Against** Nil

6 / 0

**CARRIED UNANIMOUSLY**

Minute Reference AEM 2025/02-01

## 6 Receiving of Annual Report

| 6.1           | Receiving of 2023/2024 Annual Report |  |
|---------------|--------------------------------------|--|
| Reference(s)  | Nil                                  |  |
| Attachment(s) | 1.                                   | Annual Report 2023-2024 [6.1.1 - 78 pages] |

Receiving of the Annual Report 2023/2024 which incorporates:

- 2023/2024 Annual Financial Statements
- 2023/2024 Audit Report & Management Report
- Presidents Report
- Chief Executive Report

### **Staff Recommendation**

That Council accepts the 2023/2024 Annual Report including Annual Financial Statements, Audit Report, Presidents Report and Chief Executive Officer Report as presented without amendments to be endorsed.

### Council Resolution

**Moved:** Cr Trevor Royce **Seconded:** Cr Emma Rodney

Annual Electors Meeting - 17 February 2025 - Minutes

That Council accepts the 2023/2024 Annual Report including Annual Financial Statements, Audit Report, Presidents Report and Chief Executive Officer Report as presented without amendments to be endorsed.

**For** Cr Nicole Batten, Cr Philip Blakeway, Cr Elizabeth Elliott-Lockhart, Cr Katie Low, Cr Emma Rodney and Cr Trevor Royce  
**Against** Nil

6 / 0  
**CARRIED UNANIMOUSLY**  
Minute Reference AEM 2025/02-02

## 7 General Business

Nil

## 8 Closure

The Presiding Member thanked Elected Members and Staff for their attendance and closed the Annual Electors Meeting - 17 February 2025 at 6:03 pm.

Annual Electors Meeting - 6 February 2026 - Minutes

## 6 Receiving of Annual Report

| 6.1           | Receiving of 2024/2025 Annual Report  |
|---------------|---|
| Reference(s)  | 413.01  |
| Attachment(s) | 1. Annual Report<br>2. Opinion – Shire of Chapman Valley – 30 June 2025<br>3. Interim Management Letter to CEO – Shire of Chapman Valley – 30 June 2025<br>4. Interim Management Letter Attachment – Shire of Chapman Valley – 30 June 2025 |

Receiving of the Annual Report 2024/2025 which incorporates:

- 2024/2025 Annual Financial Statements
- 2024/2025 Audit Report & Management Report
- Presidents Report
- Chief Executive Report

### Staff Recommendation

That Council accepts the 2024/2025 Annual Report including Annual Financial Statements, Audit Report, Presidents Report and Chief Executive Officer Report as presented without amendments to be endorsed.

### Council Resolution

**Moved:** Cr Peter Humphrey **Seconded:** Cr Elizabeth Elliott-Lockhart

That Council accepts the 2024/2025 Annual Report including Annual Financial Statements, Audit Report, Presidents Report and Chief Executive Officer Report as presented without amendments to be endorsed.

**For** Cr Nicole Batten, Cr Philip Blakeway, Cr Elizabeth Elliott-Lockhart, Cr Peter Humphrey, Cr Katie Low, Cr Emma Rodney and Cr Trevor Royce

**Against** Nil

7 / 0  
**CARRIED UNANIMOUSLY**  
Minute Reference OCM 2026/02-2



SHIRE OF

# Chapman Valley

*love the rural life!*

## ANNUAL REPORT 2024/2025



3270 Chapman Valley Road, Nabawa WA 6532  
Tel: (08) 9920 5011  
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## 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.

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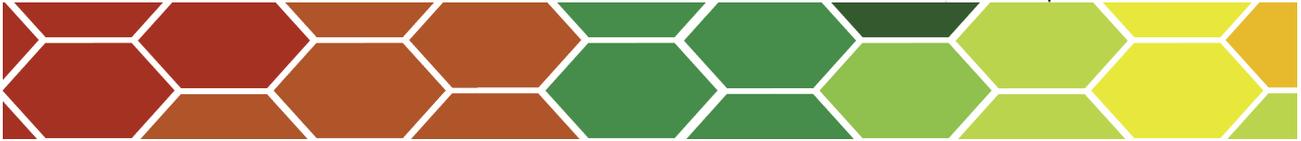
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## Shire Vision

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.

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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.

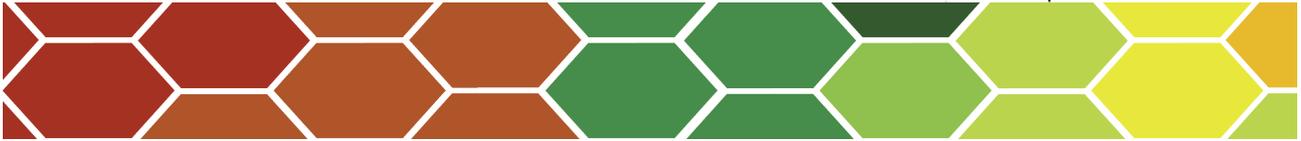
A special thank you also goes to our staff and the members of the Audit and Risk Improvement Committee for their efforts in achieving another excellent audit result.

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

Unconfirmed





## 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

3270 Chapman Valley Road, Nabawa WA 6532  
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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<br>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<br>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  |

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| 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> |

Unconfirmed





| SHIRE OF CHAPMAN VALLEY ELECTED MEMBER TRAINING REPORT 2024/2025<br>(Local Government Act, 1995 – Section 5.127) |   |                    |                      |                    |                   |
|--|---|--------------------|----------------------|--------------------|-------------------|
| Elected Member   | Training Course                                 | Universal Training | Due Date to complete | Date Completed     | Training Provider |
|  |   | Y/N                | Universal Training   | Universal Training |                   |
| Kirrilee Warr<br>(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<br>(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

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)



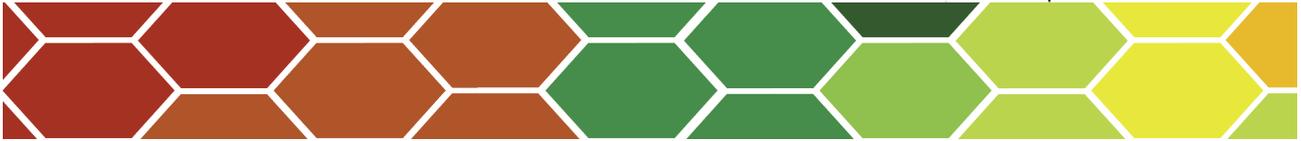


## Annual Meeting of Electors

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><br>(ABSOLUTE MAJORITY REQUIRED FOR COMMITTEE APPOINTMENTS)<br>(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:<br>~ Review preliminary costings for proposed works for consideration in draft Council Budget.<br>~ Review the Capital & Building Works Program.<br>~ Disability Access & Inclusion Plan; and<br>~ Any other building/property items referred to the Committee by Council.<br><br>Delegation – Nil | <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><br>~ CEO<br>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.<br><br>Delegation - Nil   | <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><br>~ CEO<br>~ Manager Finance & Corporate Services |

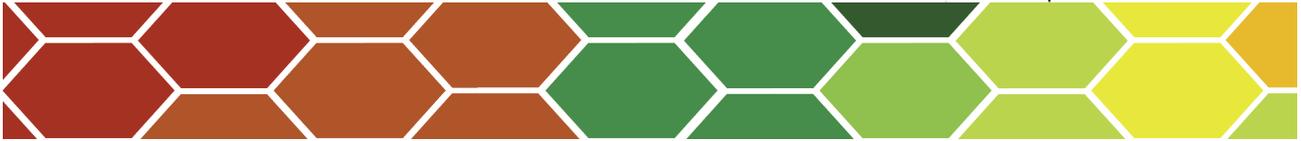




|                                      |  |  |
|--------------------------------------|--|--|
| <b>Road Infrastructure Committee</b> | <p>Purpose: Undertake an annual review the following:</p> <ul style="list-style-type: none"> <li>~ Road Works Program.</li> <li>~ Road Hierarchy.</li> <li>~ Heavy Haulage Vehicle Permit Roads;</li> </ul> <p>and</p> <ul style="list-style-type: none"> <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> |
|--------------------------------------|--|--|

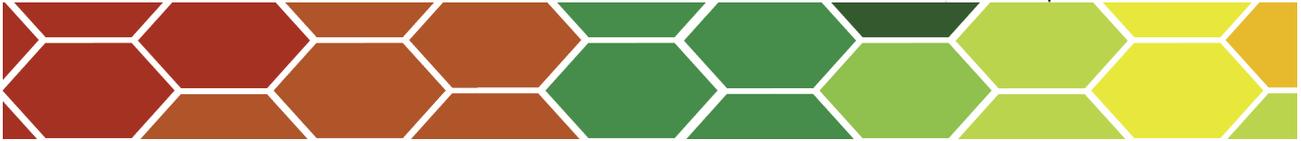
| Representation on Internal Groups - Working, Advisory, Steering, etc.<br>(SIMPLE MAJORITY REQUIRED)<br>(Numbers not legislated) |  |   |
|---|--|---|
|   | Purpose/Delegations  | Representatives   |
| <b>Bush Fire Brigades Group Management Advisory Committee</b>   | <p>Purpose: Meet at least annually 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></p> <p>1 x DFES Rep.</p> |





|  |   |  |
|--|---|--|
| <p><b>Batavia Local<br/>Emergency<br/>Management<br/>Committee<br/>(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> </ul> <p>~ Chief Executive Officer;</p>   |
| <p><b>CEO Performance<br/>Review Advisory<br/>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<br/>OCM – Reference OCM 2025/04-9</p> |





|  |  |  |
|--|--|--|
| <p><b>Community Growth Fund Advisory Group</b></p>                     | <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<br/>~ Manager Finance &amp; Corp Svc<br/>~ Community Development Officer</p>      |
| <p><b>Tourism &amp; Events Advisory Group</b></p>                      | <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<br/>~ Deputy CEO<br/>~ Comm. Development Officer<br/>~ Up to 2 x Community Representatives for Australia Day award nominations (recommend past winner as one rep.)</p> |
| <p><b>Coronation Beach Masterplan Steering Group (Reactivated)</b></p> | <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<br/>~ Department of Sport &amp; Recreations<br/>~ Neighbouring Landowners<br/>~ Community / User Group Representatives</p>   |





|   |   |  |
|---|---|--|
| <p><b>Future Industries &amp; Renewable Energy Advisory Group</b></p>   | <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> |
| <p><b>Chapman Valley Regional Trails Master Group</b></p>   | <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>   |
| <p><b>Nabawa Recreation Centre User Group</b></p>   | <p>Purpose<br/>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><b>Representatives on External Organisations</b><br/>(SIMPLE MAJORITY REQUIRED)<br/>(Numbers pre-determined)</p> |   |  |
| <p><b>Northern Country Zone (WALGA)</b></p>   | <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<br/>(To act as Proxy in absence of Elected Members not attending)</p>               |





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| <p><b>Sub-Regional Road Group Committee</b></p>                            | <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<br/>~ Manager Works &amp; Services</p>  |
| <p><b>Mid West Development Assessment Panel (DAP)</b></p>                  | <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> <ul style="list-style-type: none"> <li>~ Cr Low</li> <li>~ Cr Rodney</li> </ul> |
| <p><b>Chapman Valley Northampton Local Recovery Coordination Group</b></p> | <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><br/>Cr Batten (Proxy)</p>   |





|  |  |  |
|--|--|--|
| <b>Midwest Drought Resilient Working Group</b> | 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.<br><br><b>Delegation – Nil</b> | <u>1 x Councillors</u> <ul style="list-style-type: none"><li>• Cr Batten</li></ul> ~ Chief Executive Officer<br>1 x Proxy Councillor<br>Cr Royce (Proxy) |
|--|--|--|

Unconfirmed





## 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:

| Councillor           | Member's Allowance/fee | Travelling Allowance | ICT Allowances | Total    |
|----------------------|------------------------|----------------------|----------------|----------|
| 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.

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)





## 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.

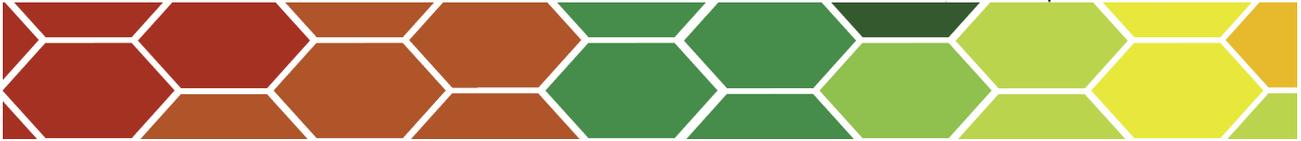
## Federal Government Financial Assistance Grants

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:

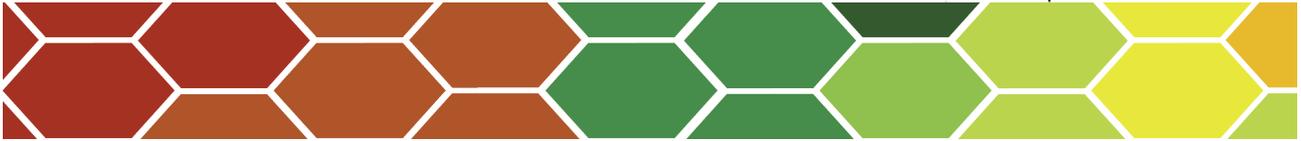
- Equal Employment Opportunity Policy
- Discrimination, Harassment and Bullying Policy
- Information and Communication Technology Use Policy

## 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(l) 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

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| 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.  | 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<br>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  | Libraries Grant for technology availability and education approved and implemented.                             | Revise DAIP  | ongoing   | Ageing population in parts and availability of suitable accommodation limited                                      | 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   | ongoing   | Continue to explore and participate in regional resource sharing where this is of benefit to the Shire & community | 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-Howstharra Road Reseal, Durawah Road, East Nabawa Road, continual electrical improvements at Showgrounds | Additional roads added to RRG 2040 plan to attract funding - Nolba Route   | ongoing   | Good planning and review structure   | Improved planning. Continual improvement of road infrastructure                        |  |
|   |   | Enhance community and property security  | Encourage improved communications and security across the Shire   | CCTV at Core 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   | ongoing   | Health Plan development in progress  | There is a plan for public health that will support strategies and projects            |  |

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| 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 implemented a Solid Digital Strategy as well as social policies and Procedures that align with the Shires objectives. | Development of a solid digital marketing strategy in place. Development of physical marketing and town beautification 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 |

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| 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                     |
| 3.2                          | Maintain the rural identity of the Shire                                      | Develop western peri-urban environment in context to rural lifestyle<br><br>Ensure recreational, tourism activities on lifestyle blocks have minimal impact on sustainable farming   | 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 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                     |
| 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. | Instigated 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   |   | Instigated 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) |                             |
|                              |   |  | Lobby responsible agencies and departments and to control weeds and vermin on their properties   |   |   |  | Increased social media & website communication                                   |   | Improving controls in place |
| 3.5                          | Fire mitigation and control   | Monitor and manage water supply and quality<br><br>Install renewable initiatives on new and existing buildings   | Advocate Water Corporation to continue to manage and monitor water supply and quality  |   | ongoing   | Monitor and supply in place  | ongoing  | Retain supply and monitoring  |                             |
|                              |   |  | Encourage landowners to install renewable initiative to new and existing buildings. Shire to lead by example   |   | Impliment with new builds   | Advocacy role only   | ongoing  | Increase take-up of rainwater tanks, solar panels installed on new and existing buildings                           |                             |

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| 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                                     |  |

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| 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 | Implement 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  |

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## 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.

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### 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.

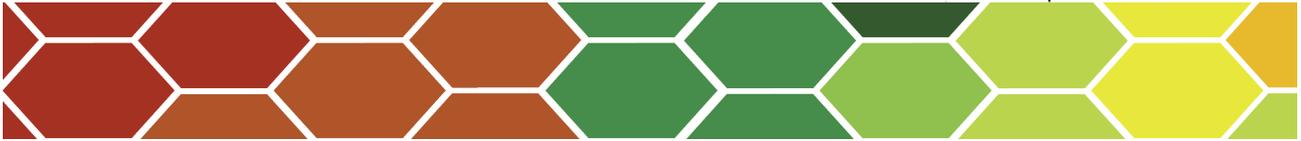
**The Shire's Staff:** For their professionalism, dedication, and commitment to service excellence. The delivery of quality services to our community depends entirely on the competence and commitment of our workforce.

**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.



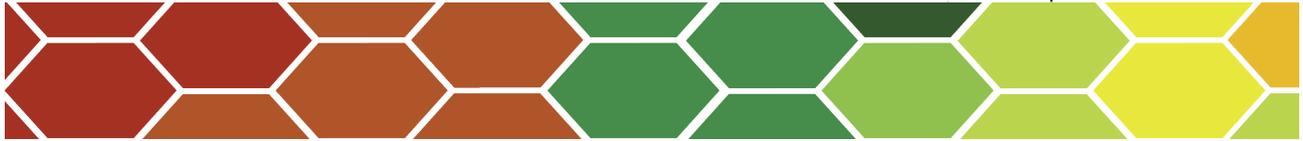


I am confident that with continued focus on these priorities and the ongoing support of our Council, staff, and community, the Shire of Chapman Valley will further strengthen its position as a sustainable, inclusive, and vibrant regional community for all.

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

Unconfirmed





**ANNUAL FINANCIAL REPORTS**

**AUDITED FINANCIAL STATEMENTS**

**INDEPENDENT AUDIT REPORT**

**MANAGEMENT REPORT**

Unconfirmed

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

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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:  
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**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<br>Actual     | 2025<br>Budget     | 2024<br>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               | 5,207,092          | 5,721,554          |
| Trade and other receivables             | 301,635            | 278,034            |
| Inventories                             | 4,019              | 2,419              |
| Other assets                            | 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             | 8,342              | 8,342              |
| Other financial assets                  | 59,715             | 62,378             |
| Property, plant and equipment           | 20,003,278         | 19,277,324         |
| Infrastructure                          | 182,837,731        | 187,060,057        |
| Right-of-use assets                     | 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                | 1,065,789          | 732,872            |
| Contract liabilities                    | 93,711             | 0                  |
| Capital grant/contributions liabilities | 950,000            | 1,150,000          |
| Lease liabilities                       | 8,517              | 8,301              |
| Borrowings                              | 100,478            | 95,932             |
| Employee related provisions             | 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                    | 289,999            | 289,999            |
| Lease liabilities                       | 17,703             | 26,220             |
| Borrowings                              | 480,614            | 581,092            |
| Employee related provisions             | 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                        | 1,616,777          | 1,597,906          |
| Revaluation surplus                     | 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**

| Note                                      | Retained<br>surplus<br>\$ | Reserve<br>accounts<br>\$ | Revaluation<br>surplus<br>\$ | Total<br>equity<br>\$ |
|---|---------------------------|---------------------------|------------------------------|-----------------------|
| <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<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|--|----------------------|----------------------|
| <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               |
|  | <u>5,586,411</u>     | <u>6,160,351</u>     |
| <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)             |
|  | <u>(5,091,930)</u>   | <u>(5,578,041)</u>   |
| <b>Net cash provided by operating activities</b>           | <u>494,481</u>       | <u>582,310</u>       |
| <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> | <u>(904,710)</u>     | <u>389,967</u>       |
| <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> | <u>(104,233)</u>     | <u>668,937</u>       |
| <b>Net increase (decrease) in cash held</b>                | <u>(514,462)</u>     | <u>1,641,214</u>     |
| Cash at beginning of year                                  | 5,721,554            | 4,080,340            |
| <b>Cash and cash equivalents at the end of the year</b>    | <u>5,207,092</u>     | <u>5,721,554</u>     |

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<br>Actual<br>\$ | 2025<br>Budget<br>\$ | 2024<br>Actual<br>\$ |                     |
|---|----------------------|----------------------|----------------------|---------------------|
| <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               |
|   |                      | <u>5,159,064</u>     | <u>4,830,864</u>     | <u>5,788,743</u>    |
| <b>Expenditure from operating activities</b>                                    |                      |                      |                      |                     |
| Employee costs  |                      | (2,076,531)          | (2,485,582)          | (2,165,128)         |
| Materials and contracts   |                      | (2,385,299)          | (3,564,220)          | (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                   |
|   |                      | <u>(11,669,970)</u>  | <u>(12,448,121)</u>  | <u>(11,868,643)</u> |
| 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>                              |                      | <u>186,947</u>       | <u>(1,651,973)</u>   | <u>636,377</u>      |
| <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             |
|   |                      | <u>2,589,788</u>     | <u>4,601,714</u>     | <u>1,684,658</u>    |
| <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)         |
|   |                      | <u>(3,388,209)</u>   | <u>(6,504,233)</u>   | <u>(2,444,691)</u>  |
| <b>Amount attributable to investing activities</b>                              |                      | <u>(798,421)</u>     | <u>(1,902,519)</u>   | <u>(760,033)</u>    |
| <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                   |
|   |                      | <u>0</u>             | <u>1,556,063</u>     | <u>677,024</u>      |
| <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)           |
|   |                      | <u>(123,104)</u>     | <u>(577,370)</u>     | <u>(274,516)</u>    |
| <b>Amount attributable to financing activities</b>                              |                      | <u>(123,104)</u>     | <u>978,693</u>       | <u>402,508</u>      |
| <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)                | <u>1,841,221</u>     | <u>0</u>             | <u>2,575,799</u>    |

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**

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**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 heirarchy 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<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <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:<br>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:<br>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<br>paid/payable for lease liabilities<br>and financial liabilities not at fair<br>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**

| Note                                     | 2025             | 2024             |
|--|------------------|------------------|
|  | \$               | \$               |
| Cash at bank and on hand                 | 5,207,092        | 5,721,554        |
| <b>Total cash and cash equivalents</b>   | <b>5,207,092</b> | <b>5,721,554</b> |
| Held as                                  |                  |                  |
| - Unrestricted cash and cash equivalents | 2,256,605        | 2,683,649        |
| - Restricted cash and cash equivalents   | 2,950,487        | 3,037,905        |
|  | <b>5,207,092</b> | <b>5,721,554</b> |

**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**

| Note   | 2025          | 2024          |
|--|---------------|---------------|
|  | \$            | \$            |
| <b>(a) Non-current assets</b>                                |               |               |
| Financial assets at fair value through profit or loss        | 59,715        | 62,378        |
|  | <b>59,715</b> | <b>62,378</b> |
| <b>Financial assets at fair value through profit or loss</b> |               |               |
| Units in Local Government House Trust - opening balance      | 62,378        | 61,117        |
| Movement attributable to fair value increment                | (2,663)       | 1,261         |
| Units in Local Government House Trust - closing balance      | <b>59,715</b> | <b>62,378</b> |

**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         |
|      | <u>301,635</u> | <u>278,034</u> |
|      | 8,342          | 8,342          |
|      | <u>8,342</u>   | <u>8,342</u>   |

**Disclosure of opening and closing balances related to contracts with customers**

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

| Note  | 30 June<br>2025<br>Actual | 30 June<br>2024<br>Actual | 1 July<br>2023<br>Actual |
|---|---------------------------|---------------------------|--------------------------|
|   | \$                        | \$                        | \$                       |
| Trade and other receivables from contracts with customers       | 71,070                    | 4,859                     | 20,840                   |
| Total trade and other receivables from contracts with customers | <u>71,070</u>             | <u>4,859</u>              | <u>20,840</u>            |

**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**

|                               | 2025   | 2024   |
|-------------------------------|--------|--------|
|                               | \$     | \$     |
| <b>Other assets - current</b> |        |        |
| Prepayments                   | 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.

Unconfirmed

**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 |
|  |                                       | \$        | \$             | \$        | \$          | \$                  | \$                      | \$                  | \$                                  |                     |
| <b>Balance at 1 July 2023</b>            |                                       | 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)           |
| <b>Balance at 30 June 2024</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          |
| <b>Comprises:</b>                        |                                       |           |                |           |             |                     |                         |                     |                                     |                     |
| 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)         |
| <b>Balance at 30 June 2024</b>           | 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)         |
| <b>Balance at 30 June 2025</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          |
| <b>Comprises:</b>                        |                                       |           |                |           |             |                     |                         |                     |                                     |                     |
| 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)         |
| <b>Balance at 30 June 2025</b>           | 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<br>\$ | Carrying amount 2024<br>\$ | 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 -<br>roads | Infrastructure -<br>footpaths | Infrastructure -<br>drainage | Infrastructure -<br>carparks | Total<br>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:

| Asset class                      | Sub Class | Component                   | Useful life              |
|----------------------------------|-----------|-----------------------------|--------------------------|
| 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<br>\$ | Total right-of-use assets<br>\$ |
|--|------|--|---------------------------------|
| <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<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|----------------------|
| Depreciation on right-of-use assets                                     | (8,100)              | (8,100)              |
| Finance charge on lease liabilities                                     | 26(c) (790)          | (1,003)              |
| <b>Total amount recognised in the statement of comprehensive income</b> | (8,890)              | (9,103)              |
| 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               |
| 26(c)   | 26,220               | 34,521               |

**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**

|                             | 2025      | 2024    |
|-----------------------------|-----------|---------|
|                             | \$        | \$      |
| <b>Current</b>              |           |         |
| Sundry creditors            | 773,518   | 476,046 |
| Prepaid rates               | 76,309    | 61,900  |
| Accrued payroll liabilities | 82,781    | 73,397  |
| Bonds and deposits held     | 96,441    | 95,202  |
| Accrued expenditure         | 35,757    | 25,184  |
| Accrued interest            | 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**

|  | 2025             | 2024             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>Current</b>   |                  |                  |
| Contract liabilities   | 93,711           | 0                |
| Capital grant/contributions liabilities                                    | 950,000          | 1,150,000        |
|  | <u>1,043,711</u> | <u>1,150,000</u> |
| <b>Non-current</b>   |                  |                  |
| Contract liabilities   | 289,999          | 289,999          |
|  | <u>289,999</u>   | <u>289,999</u>   |
| <b>Reconciliation of changes in contract liabilities</b>                   |                  |                  |
| Opening balance  | 289,999          | 159,515          |
| Additions  | 93,711           | 130,484          |
|  | <u>383,710</u>   | <u>289,999</u>   |
| <b>Reconciliation of changes in capital grant/contribution liabilities</b> |                  |                  |
| Opening balance  | 1,150,000        | 0                |
| Additions  | 0                | 1,150,000        |
| Reductions   | (200,000)        | 0                |
|  | <u>950,000</u>   | <u>1,150,000</u> |
| <b>Expected satisfaction of capital grant/contribution liabilities</b>     |                  |                  |
| Less than 1 year   | 950,000          | 1,150,000        |
|  | <u>950,000</u>   | <u>1,150,000</u> |

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.

**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 hierarchy (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>      |
| Annual leave   | 307,127        | 298,528        |
| Long service leave                                   | 256,511        | 283,308        |
|  | <b>563,638</b> | <b>581,836</b> |
| <b>Total current employee related provisions</b>     | <b>563,638</b> | <b>581,836</b> |
| Long service leave                                   | 33,528         | 19,494         |
|  | <b>33,528</b>  | <b>19,494</b>  |
| <b>Total non-current employee related provisions</b> | <b>33,528</b>  | <b>19,494</b>  |
| <b>Total employee related provisions</b>             | <b>597,166</b> | <b>601,330</b> |

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<br/>Opening<br/>balance</b> | <b>Total<br/>Movement on<br/>revaluation</b> | <b>2025<br/>Closing<br/>balance</b> | <b>2024<br/>Opening<br/>balance</b> | <b>Total<br/>Movement on<br/>revaluation</b> | <b>2024<br/>Closing<br/>balance</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                         |
|  | <b>178,086,468</b>                  | <b>0</b>                                     | <b>178,086,468</b>                  | <b>178,086,468</b>                  | <b>0</b>                                     | <b>178,086,468</b>                  |

Unconfirmed

**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**

|  | Note | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|--|------|----------------------|----------------------|
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: |      |                      |                      |
| - Cash and cash equivalents  | 3    | 2,950,487            | 3,037,905            |
|  |      | <u>2,950,487</u>     | <u>3,037,905</u>     |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used:   |      |                      |                      |
| Restricted reserve accounts  | 27   | 1,616,777            | 1,597,906            |
| Contract liabilities   | 13   | 383,710              | 289,999              |
| Capital grant liabilities  | 13   | 950,000              | 1,150,000            |
| <b>Total restricted financial assets</b>   |      | <u>2,950,487</u>     | <u>3,037,905</u>     |

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

**Credit standby arrangements**

|                                      |                |                |
|--------------------------------------|----------------|----------------|
| Bank overdraft limit                 | 250,000        | 250,000        |
| Bank overdraft at balance date       | 0              | 0              |
| Credit card limit                    | 10,000         | 10,000         |
| Credit card balance at balance date  | (3,322)        | (1,400)        |
| <b>Total amount of credit unused</b> | <u>256,678</u> | <u>258,600</u> |

**Loan facilities**

|  |                |                |
|--|----------------|----------------|
| Loan facilities - current                      | 100,478        | 95,932         |
| Loan facilities - non-current                  | 480,614        | 581,092        |
| <b>Total facilities in use at balance date</b> | <u>581,092</u> | <u>677,024</u> |

**Unused loan facilities at balance date**

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)

Unconfirmed

**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.

| Note  | 2025<br>Actual<br>\$ | 2025<br>Budget<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|----------------------|----------------------|
| 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                   |
|   | 24,122               | 24,122               | 20,292               |
| 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                   |
|   | 16,408               | 16,407               | 12,792               |
| 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                  |
|   | 62,262               | 69,180               | 54,033               |
| 21(b)   | 102,792              | 109,709              | 87,117               |

**(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                | 102,792   | 87,117    |
| 21(a)                               | 1,143,566 | 1,059,960 |

**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.

Unconfirmed

**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.

Unconfirmed

**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>Basis of valuation</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> |
|---|---------------------------|-------------------|-----------------------------|---------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| 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>General Rate GRV</b>                         | Gross rental valuation    | 771.50            | 197                         | 1,275,117                             | 151,986                            | 0                                   | 151,986                             | 151,986                            | 0                                  | 151,986                             | 126,787                             |
| <b>General Rate UV</b>                          | 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**

|   | 2024/25<br>(30 June 2025<br>carried<br>forward) | 2024/25<br>Budget<br>(30 June 2025<br>carried<br>forward) | 2023/24<br>(30 June 2024<br>carried<br>forward) |
|---|---|---|---|
| Note  | \$  | \$  | \$  |
| <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   | 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>               | <b>0</b>                 | <b>677,024</b>           | <b>0</b>                            | <b>677,024</b>            | <b>0</b>                 | <b>(95,932)</b>                     | <b>581,092</b>            | <b>677,024</b>           | <b>650,000</b>           | <b>(95,932)</b>                     | <b>1,231,092</b>          |

**Borrowing finance cost payments**

| Purpose                            | Loan number | Institution | Interest rate | Date final payment is due | Actual for year ending | Budget for year ending | Actual for year ending |
|------------------------------------|-------------|-------------|---------------|---------------------------|------------------------|------------------------|------------------------|
|                                    |             |             |               |                           | 30 June 2025           | 30 June 2025           | 30 June 2024           |
|                                    |             |             |               |                           | \$                     | \$                     | \$                     |
| 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>                       |             |             |               |                           | <b>(35,534)</b>        | <b>(32,086)</b>        | <b>(1,143)</b>         |
| <b>Total finance cost payments</b> |             |             |               |                           | <b>(35,534)</b>        | <b>(32,086)</b>        | <b>(1,143)</b>         |

\* 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**

|  | 2025<br>Actual<br>opening<br>balance | 2025<br>Actual<br>transfer<br>to | 2025<br>Actual<br>transfer<br>(from) | 2025<br>Actual<br>closing<br>balance | 2025<br>Budget<br>opening<br>balance | 2025<br>Budget<br>transfer<br>to | 2025<br>Budget<br>transfer<br>(from) | 2025<br>Budget<br>closing<br>balance | 2024<br>Actual<br>opening<br>balance | 2024<br>Actual<br>transfer<br>to | 2024<br>Actual<br>transfer<br>(from) | 2024<br>Actual<br>closing<br>balance |
|--|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
|  | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   |
| <b>27. RESERVE ACCOUNTS</b>                          |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |
| <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:

| Name of reserve account                              | Purpose of the reserve account  |
|--|---|
| <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                   |
|                                   | <b>6,271</b>       | <b>24,793</b>           | <b>(23,713)</b>     | <b>7,351</b>        |

Unconfirmed



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

Shire of Chapman Valley

To the Council of the Shire of Chapman Valley

#### Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

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

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

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

### **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

### **Matters relating to the electronic publication of the audited financial report**

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



Tim Sanya  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
4 December 2025

Unconfirmed



Our Ref: 8653

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Mr Jamie Criddle  
Chief Executive Officer  
Shire of Chapman Valley  
3270 Chapman Valley Road  
NABAWA WA 6532

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

**Tel:** 08 6557 7500  
**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

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

Dear Mr Criddle

**ANNUAL FINANCIAL REPORT  
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2025**

We have completed the interim audit for the year ended 30 June 2025. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

**Management control issues**

We would like to draw your attention to the attached matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the Attachment. The matters reported are limited to those deficiencies that were identified during the interim audit, which we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7509 if you would like to discuss these matters further.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Ann Ang'.

Ann Ang  
Director  
Financial Audit  
17 July 2025

Attach

**ATTACHMENT**

**SHIRE OF CHAPMAN VALLEY**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

| Index of findings                                   | Potential impact on audit opinion | Rating      |          |       | Prior year finding |
|---|-----------------------------------|-------------|----------|-------|--------------------|
|   |                                   | Significant | Moderate | Minor |                    |
| 1. Purchase Order Not Signed by Authorising Officer | No                                |             |          | ✓     |                    |
| 2. Approval of Invoice Above Authorised Limit       | No                                |             |          | ✓     |                    |

**Key to ratings**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant -** Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate -** Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor -** Those findings that are not of primary concern but still warrant action being taken.

## ATTACHMENT

### SHIRE OF CHAPMAN VALLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

### FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

#### 1. Purchase Order Not Signed by Authorising Officer

##### Finding

Of the 28 expenditure transactions tested between 1 July 2024 and 30 April 2025, we identified one instance where the purchase order was not signed by the authorising officer as evidence of approval.

##### Rating: Minor

##### Implication

There is a risk of unauthorised purchases occurring without detection when there is non-compliance with the Shire's procurement and ordering process.

##### Recommendation

We recommend that management ensure purchase orders are signed by the authorising officers as evidence of approval of purchase.

##### Management comment

*Management acknowledge the oversight from the sample extracted from the digital copies which was not signed and the paper based copy should have been uploaded to the finance folder. The hybrid system of paper based and digital will not continue into 2025/2026.*

##### Responsible person:

Dianne Raymond (Manager Finance & Corporate Services)

##### Completion date:

14 July 2025

## ATTACHMENT

### SHIRE OF CHAPMAN VALLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

### FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

#### 2. Approval of Invoice Above Authorised Limit

##### Finding

Of the 28 expenditure transactions tested between 1 July 2024 and 30 April 2025, we identified one instance where the invoice was approved for payment by an authorising officer above their delegated limit. However, the related purchase order was appropriately authorised.

##### Rating: Minor

##### Implication

There is a risk of invoices being authorised for payment without proper delegation when the Shire's invoice approval process is not followed.

##### Recommendation

We recommend that management ensure authorising officers understand their delegation limits and approval responsibilities.

##### Management comment

*Management acknowledge the authorised officer was not the project officer and two signatures were required in this instance. Management will continue with training & development of finance officers in recognising these nuances.*

**Responsible person:** Dianne Raymond (Manager Finance & Corporate Services)  
**Completion date:** 14 July 2025

Annual Electors Meeting - 6 February 2026 - Minutes

## **7 General Business**

Nil

## **8 Closure**

The Shire President thanked Elected Members and Staff for their attendance and closed the Annual Electors Meeting - 6 February 2026 at 6:20 pm.

Unconfirmed