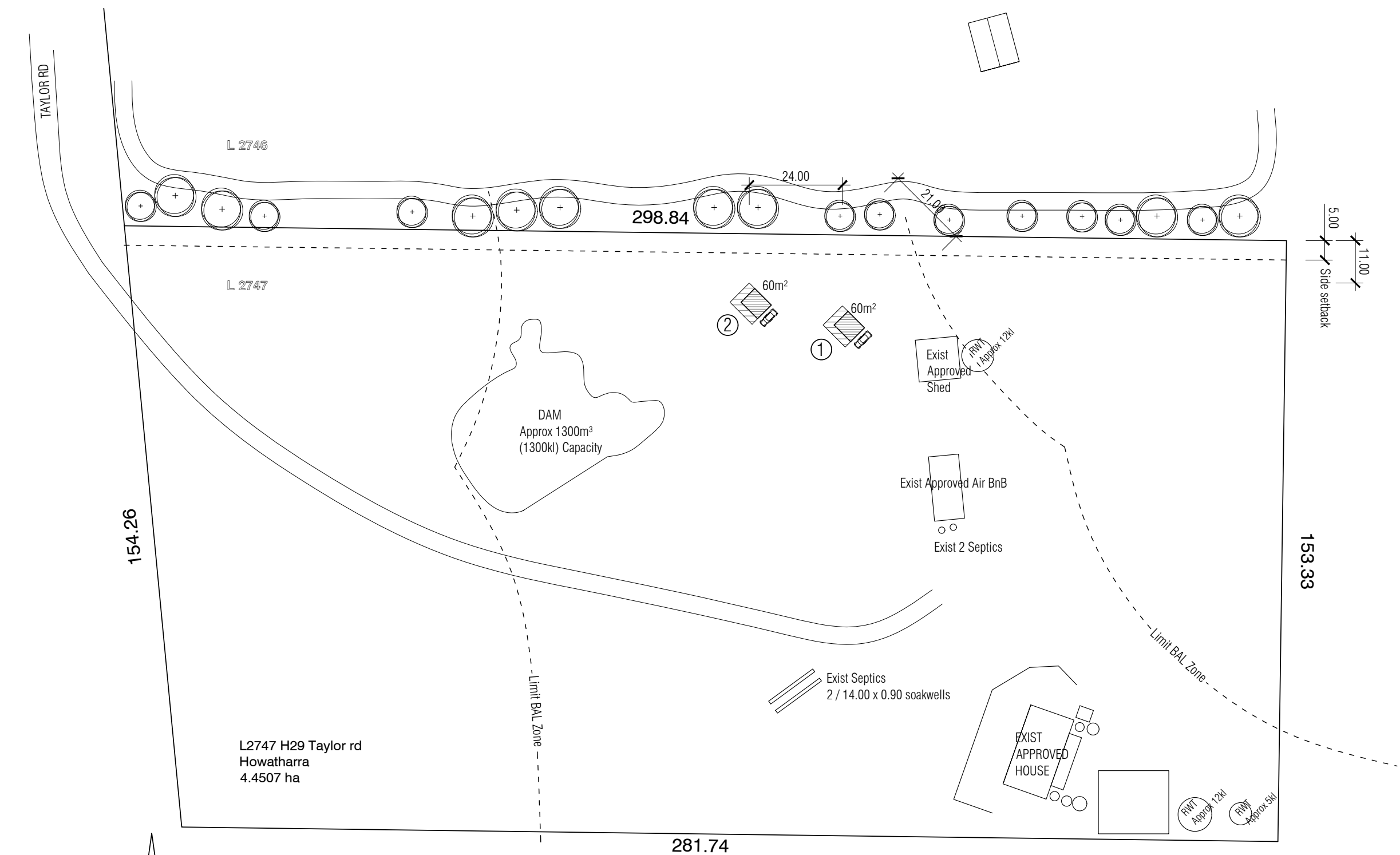


Ordinary Council Meeting - 19 February 2026 Attachments

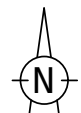
10.1.1 Proposed Tourist Accommodation - Taylor Road, Howatharra	2
10.1.1.1 Taylor Road application	2
10.2.1 Financial Management Report	10
10.2.1.1 Financial Management Report December 2025.....	10
10.2.1.2 Financial Management Report January 2026	58
10.3.1 Work, Health & Safety Policy Update	100
10.3.1.1 WH S 013 CV WHS plan Rev 2 needs approving.....	100
10.3.1.2 WH S 001 Work Health and Safety Policy Revision 2	119
10.3.1.3 Chapman Valley Document approval Process	124
10.3.1.4 Manual Handling Policy	126
10.3.2 Economic Development & Tourism Strategy 2026	129
10.3.2.1 Draft Economic Development and Tourism Strategy 2026–2036 – Implementation Focus and Early Actions.....	129
10.3.2.2 Shire of Chapman Valley - EDTS Final	133
10.3.3 Annual Electors Meeting	186
10.3.3.1 Unconfirmed Annual Electors Meeting Minutes - February 2026 - Inline Attachments	186







1:1000 A3
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
31.5m² HABITABLE 29m² DECKS ROOF COVER 77m²
TOTAL SITE COVER 60.5m²

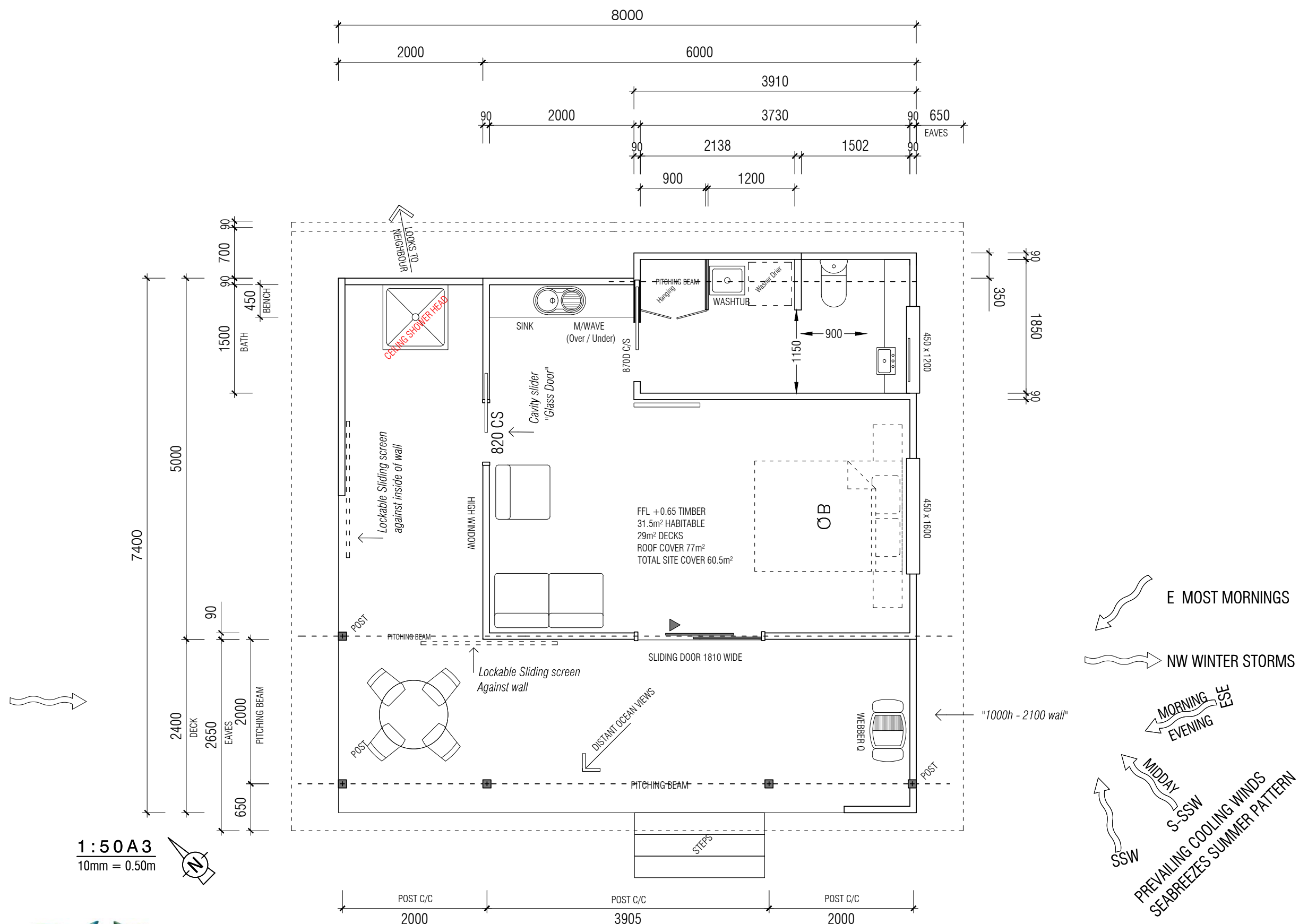


ENVIRONMENTAL DESIGN
• ARCHITECTURAL DESIGN & DRAFTING
• SOLAR PASSIVE AND ENVIRONMENTALLY SUSTAINABLE BUILDING SOLUTIONS
M 0423228041 P 08 99643851 E rolybrando@bigpond.com



ROLY BRANDO
B. ENV. DES. UWA 2006

"Tourist + Visitor Accommodation"		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 ammendments. 5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.	1:1000 A3 DEC 2025	1 4
CLIENT	The TRUSTEE for T&F Trust				
SITE	L29 / H29 Taylor Rd Howatharra				
DWG	SERIES ARCH. DWGS SITE PLAN				



E MOST MORNINGS
NW WINTER STORMS
MORNING ESE
EVENING
MIDDAY S-SW
PREVAILING COOLING WINDS
SEABREEZES SUMMER PATTERN

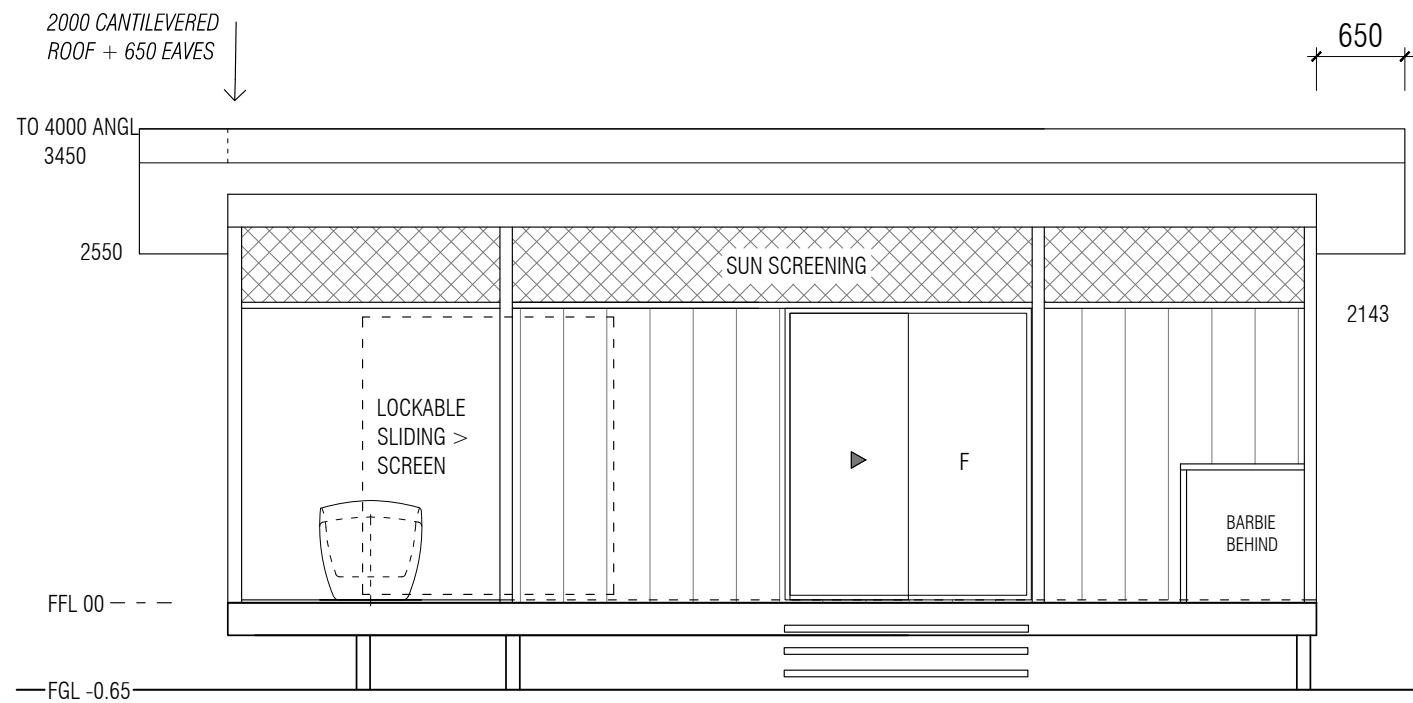


"Tourist + Visitor Accommodation"
CLIENT The TRUSTEE for T&F Trust
SITE CORONATION HILLVIEW STAY
L29 / H29 Taylor Rd Howatharra
SERIES ARCH. DWGS
DWG PLAN

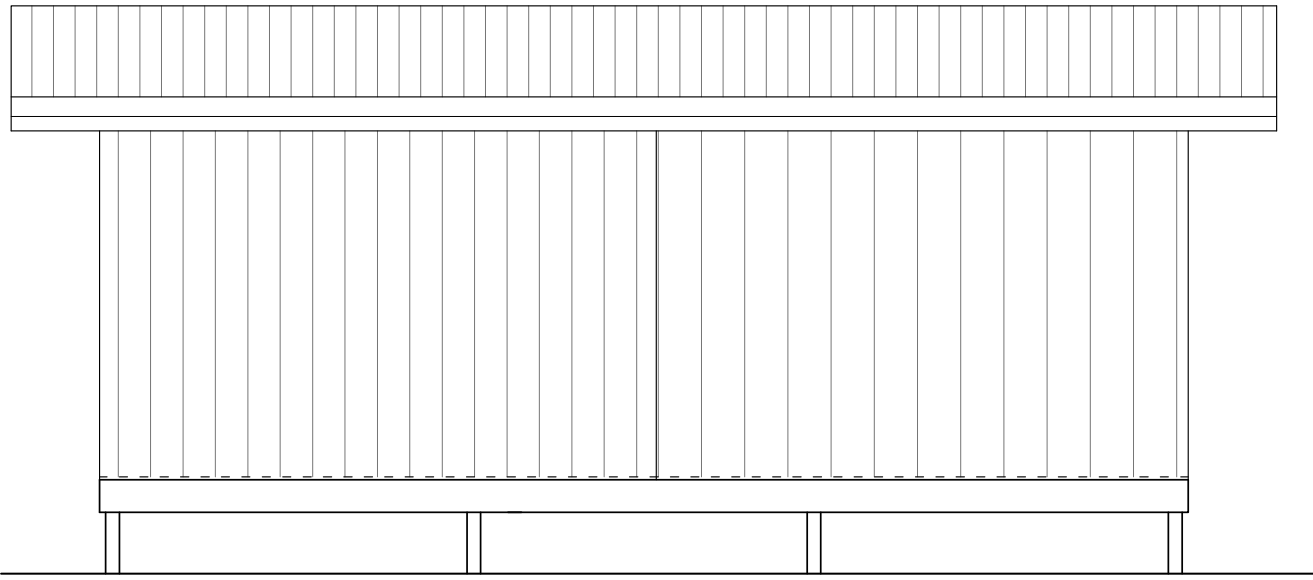
DA02
REV: 10DEC25

- 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 ammendments.
- 5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.

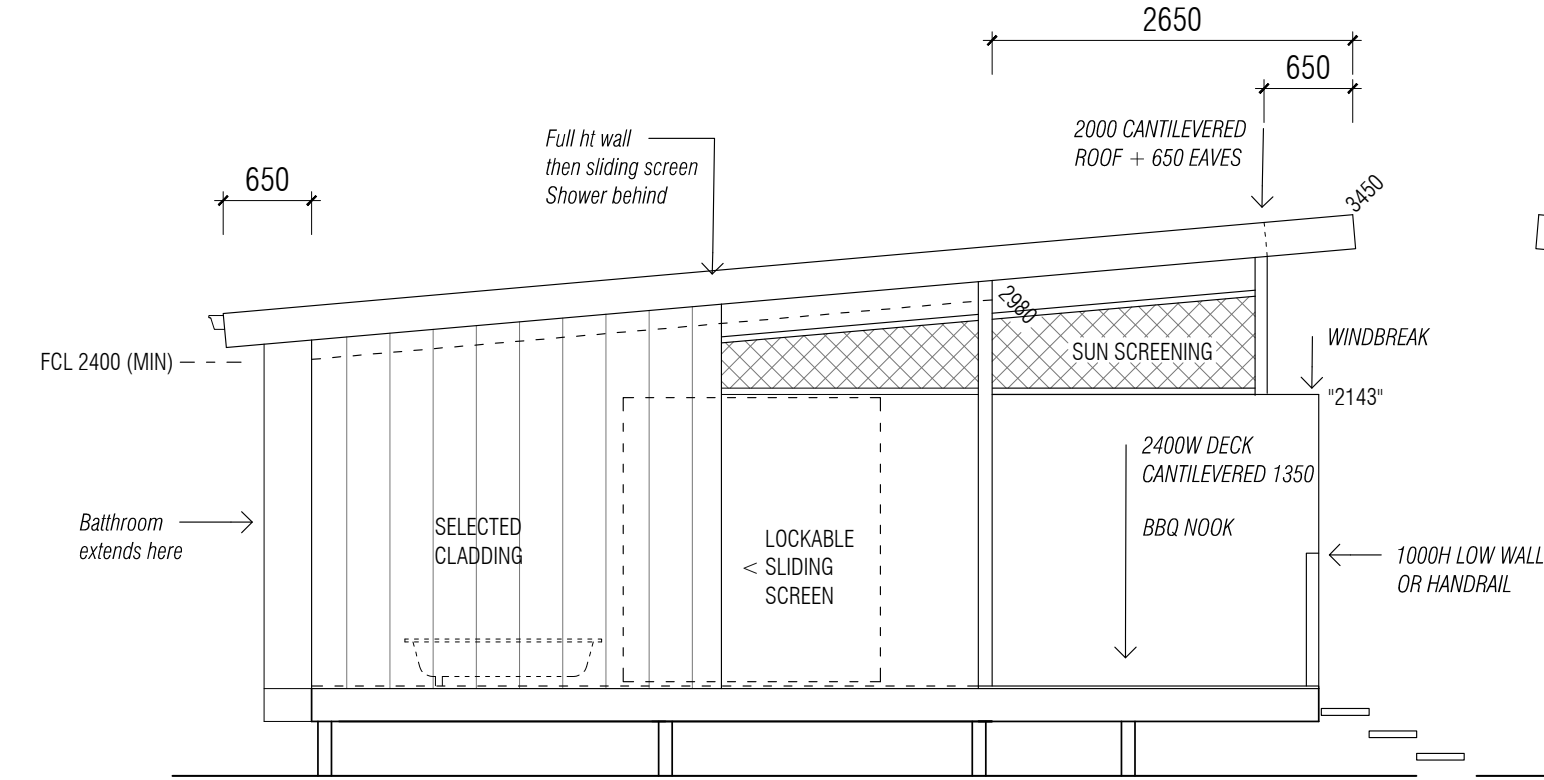
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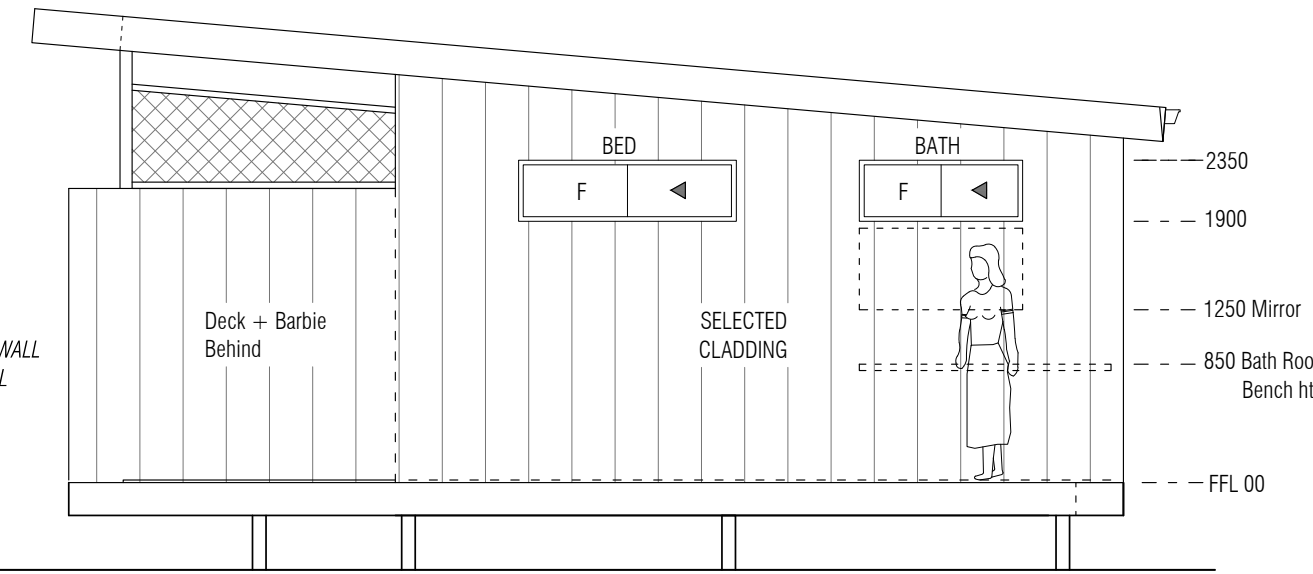
SOUTHWEST FRONT
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SOUTHWEST REAR
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NORTHWEST
1:50 A3



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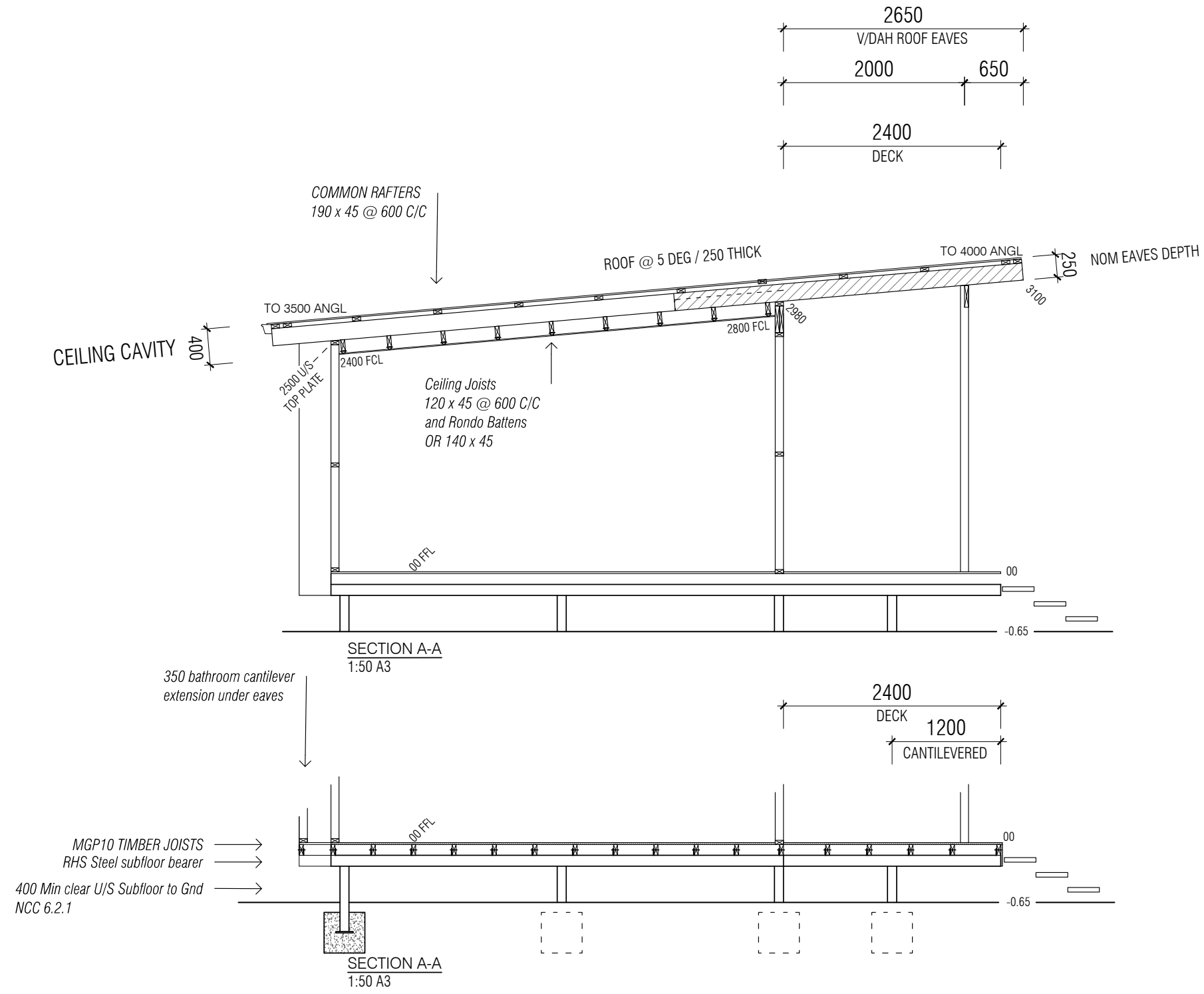
"Tourist + Visitor Accommodation"
CLIENT The TRUSTEE for T&F Trust
SITE CORONATION HILLVIEW STAY
SERIES L29 / H29 Taylor Rd Howatharra
DWG ARCH. DWGS
ELEVATIONS

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 ammendments.
5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.

1:50 A3
DEC 2025

3
4



"Tourist + Visitor Accommodation"		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 ammendments. 5. All structural timber to comply with AS1684 and AS1720, latest relevant standard.	1:50 A3 DEC 2025	4 4
CLIENT	The TRUSTEE for T&F Trust				
SITE	CORONATION HILLVIEW STAY L29 / H29 Taylor Rd Howatharra				
DWG	SERIES ARCH. DWGS SECTION				

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 planning 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

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
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 DECEMBER 2025

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
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%	
	5,164,478	4,534,672	4,833,462	298,790	6.59%	
Expenditure from operating activities						
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%	
	(12,676,739)	(6,181,390)	(6,209,802)	(28,412)	(0.46%)	
Non cash amounts excluded from operating activities	2(c) 5,774,030	2,976,466	3,483,766	507,300	17.04%	▲
Amount attributable to operating activities	(1,738,231)	1,329,748	2,107,426	777,678	58.48%	
INVESTING ACTIVITIES						
Inflows from investing activities						
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%)	
	4,514,871	525,685	387,714	(137,971)	(26.25%)	
Outflows from investing activities						
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%	▲
	(6,141,796)	(1,838,084)	(681,183)	1,156,901	62.94%	
Amount attributable to investing activities	(1,626,925)	(1,312,399)	(293,469)	1,018,930	77.64%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	950,000	0	0	0	0.00%	
Transfer from reserves	884,000	0	0	0	0.00%	
	1,834,000	0	0	0	0.00%	
Outflows from financing activities						
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%	
	(406,580)	(53,809)	(84,377)	(30,568)	(56.81%)	
Amount attributable to financing activities	1,427,420	(53,809)	(84,377)	(30,568)	(56.81%)	
MOVEMENT IN SURPLUS OR DEFICIT						
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%)	▼
Surplus or deficit after imposition of general rates	0	1,901,276	3,570,801	1,669,525	87.81%	▲

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 30 June 2025	Actual as at 31 December 2025
	\$	\$
CURRENT ASSETS		
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
TOTAL CURRENT ASSETS	5,567,498	7,042,180
NON-CURRENT ASSETS		
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
TOTAL NON-CURRENT ASSETS	202,933,302	199,444,203
TOTAL ASSETS	208,500,800	206,486,383
CURRENT LIABILITIES		
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
TOTAL CURRENT LIABILITIES	2,782,133	2,496,749
NON-CURRENT LIABILITIES		
Other liabilities	289,999	297,437
Lease liabilities	17,703	17,703
Borrowings	480,614	480,614
Employee related provisions	33,528	33,528
TOTAL NON-CURRENT LIABILITIES	821,844	829,282
TOTAL LIABILITIES	3,603,977	3,326,031
NET ASSETS	204,896,823	203,160,352
EQUITY		
Retained surplus	25,193,578	23,426,617
Reserve accounts	1,616,777	1,647,267
Revaluation surplus	178,086,468	178,086,468
TOTAL EQUITY	204,896,823	203,160,352

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

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 December 2025
	\$	\$	\$
Current assets			
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
	5,567,498	5,567,498	7,042,180
Less: current liabilities			
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)
	(2,782,133)	(2,782,133)	(2,496,749)
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)
Closing funding surplus / (deficit)	1,841,221	1,841,221	3,570,801

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
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
Total adjustments to net current assets	2(a) (944,144)	(944,144)	(974,630)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 December 2025	31 December 2025
	\$	\$	\$
Adjustments to operating activities			
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
Total non-cash amounts excluded from operating activities	5,774,030	2,976,466	3,483,766

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

	Funding surplus / (deficit)			
	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	\$1.90 M	\$3.57 M	\$1.67 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$6.39 M	% of total		\$0.39 M	% Outstanding		\$0.02 M	% Collected
Unrestricted Cash	\$4.75 M	74.2%	Trade Payables	\$0.19 M		Rates Receivable	\$0.60 M	83.3%
Restricted Cash	\$1.65 M	25.8%	0 to 30 Days		81.7%	Trade Receivable	\$0.02 M	% Outstanding
			Over 30 Days		18.4%	Over 30 Days		28.6%
			Over 90 Days		2.5%	Over 90 Days		23.9%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities				Rates Revenue			Grants and Contributions			Fees and Charges		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual		% Variance	YTD Actual		% Variance	YTD Actual		% Variance
(\$1.74 M)	\$1.33 M	\$2.11 M	\$0.78 M	\$3.34 M	\$3.33 M	0.2%	\$0.80 M	\$0.52 M	54.7%	\$0.37 M	\$0.36 M	4.6%

Refer to Statement of Financial Activity

Refer to 13 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale			Asset Acquisition			Capital Grants		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual		%	YTD Actual		% Spent	YTD Actual		% Received
(\$1.63 M)	(\$1.31 M)	(\$0.29 M)	\$1.02 M	\$0.01 M	\$0.44 M	(97.1%)	\$0.38 M	\$1.04 M	(63.4%)	\$0.37 M	\$4.07 M	(90.8%)

Refer to Statement of Financial Activity

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities				Borrowings			Reserves		Lease Liability	
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments			Reserves balance		Principal repayments	
\$1.43 M	(\$0.05 M)	(\$0.08 M)	(\$0.03 M)	Interest expense	(\$0.01 M)		Net Movement	\$0.03 M	Interest expense	(\$0.00 M)
				Principal due	\$0.53 M				Principal due	\$0.02 M

Refer to Statement of Financial Activity

Refer to 10 - Borrowings

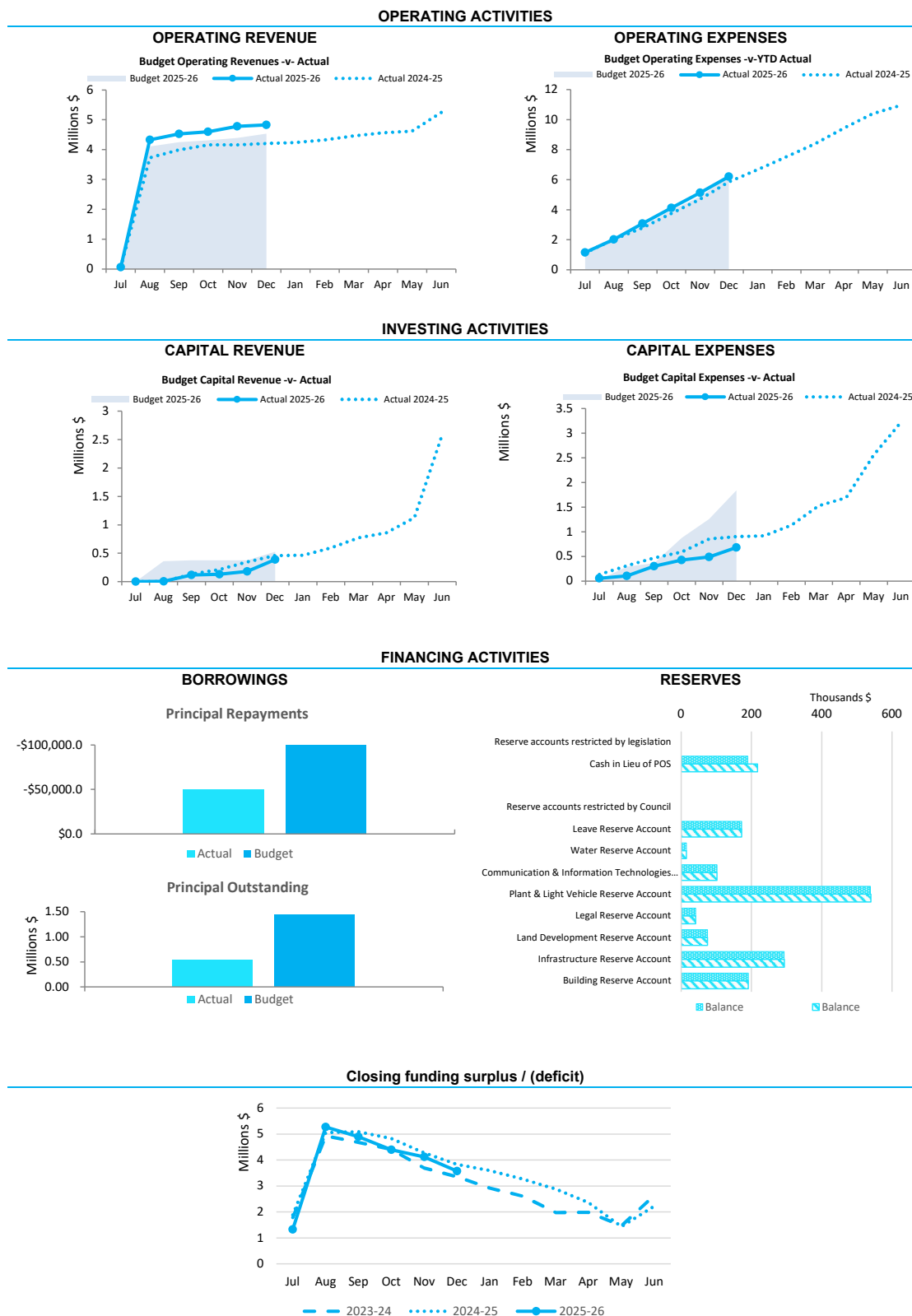
Refer to 4 - Cash Reserves

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



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
Total		4,746,699	1,647,267	6,393,966	6,494	
Comprising						
Cash and cash equivalents		4,746,699	1,647,267	6,393,966	6,494	
		4,746,699	1,647,267	6,393,966	6,494	

KEY INFORMATION

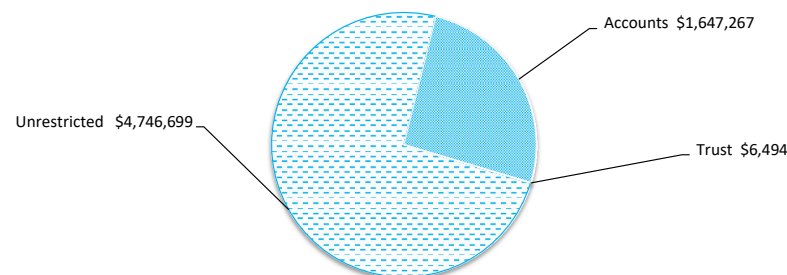
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Cash in Lieu of POS	189,678	0	(217,000)	(27,322)	189,678	27,361	0	217,039
Reserve accounts restricted by Council								
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
	1,616,774	297,800	(884,000)	1,030,574	1,616,777	30,491	0	1,647,268

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
Acquisition of property, plant and equipment	5,099,777	909,765	299,846	(609,919)
Infrastructure - roads	1,042,019	928,319	381,337	(546,982)
Acquisition of infrastructure	1,042,019	928,319	381,337	(546,982)
Total of PPE and Infrastructure.	6,141,796	1,838,084	681,183	(1,156,901)
Total capital acquisitions	6,141,796	1,838,084	681,183	(1,156,901)
Capital Acquisitions Funded By:				
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)
Capital funding total	6,141,796	1,838,084	681,183	(1,156,901)

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

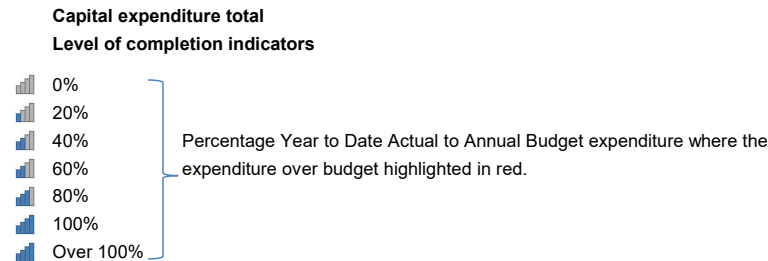
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
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
		6,141,796	1,838,084	681,183	(5,363,613)

***Plant Replacement Schedule - Breakdown**

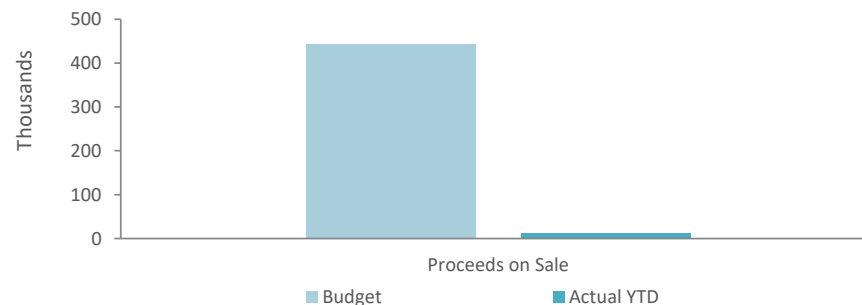
Asset Code	Plant Description	Budget	Actual	Variance (Under)/Over
		\$	\$	\$
MV46	Toyota RAV4 SXE (Manager of Finance & Corporate Services)	48,733	44,291	(4,442)
MV47	Toyota Landcruiser GXL (Chief Executive Officer)	105,645	98,500	(7,145)
MV48	Toyota Hilux SR5 (Deputy Chief Executive Officer)	60,000	57,580	(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)
		1,071,531	200,371	(871,160)

**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	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
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
		287,600	443,600	163,000	(7,000)	18,723	12,773	0	(5,950)



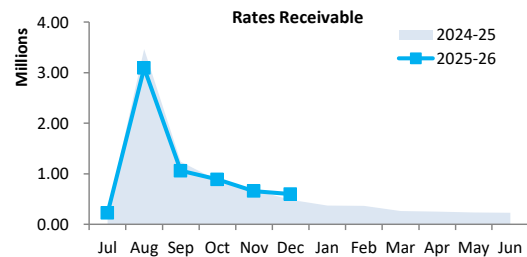
**SHIRE OF CHAPMAN VALLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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)
Net rates collectable	227,287	597,029
% 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%	
Balance per trial balance						
Trade receivables						16,919
GST receivable						0
Total receivables general outstanding						16,919

Amounts shown above include GST (where applicable)

KEY INFORMATION

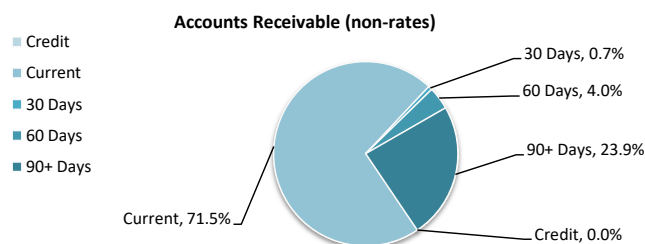
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
Other current assets				
Inventory				
Inventories - Diesel fuel	4,019	5,798	(4,957)	4,860
Other assets				
Prepayments	54,752	19,604	(44,950)	29,406
Total other current assets	58,771	25,402	(49,907)	34,266
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 DECEMBER 2025**

OPERATING ACTIVITIES

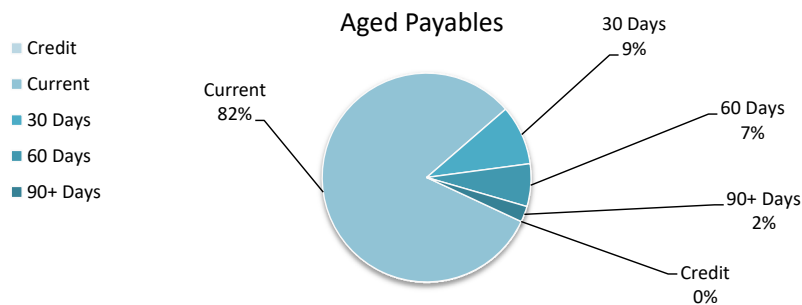
9 PAYABLES

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

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		Principal				Principal		Interest		
		New Loans		Repayments		Outstanding		Repayments		
Particulars	Loan No.	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
Total		581,092	0	950,000	(49,657)	(100,479)	531,435	1,430,613	(12,813)	(26,429)
Current borrowings		100,479					100,478			
Non-current borrowings		480,613					430,957			
		581,092					531,435			

All debenture repayments were financed by general purpose revenue.

New borrowings 2025-26

Particulars	Amount Borrowed	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
	0	950,000				177,632		0	0	0

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 Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			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)
Total		26,220	0	0	(4,229)	(4,152)	21,991	22,068	(317)	(390)
Current lease liabilities		8,517					8,517			
Non-current lease liabilities		17,703					17,703			
		26,220					26,220			

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

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
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
#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
	93,711	702,476	(725,486)	70,701	70,701	699,403	463,272	725,486
Contributions								
#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
	0	74,392	(74,392)	0	0	104,431	53,792	74,392
TOTALS	93,711	776,868	(799,878)	70,701	70,701	803,834	517,064	799,878

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)	\$	\$	\$	\$	\$
Capital grants and subsidies								
#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
	950,000	793,211	(374,941)	1,368,270	1,368,270	4,071,271	511,685	374,941

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 Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 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
	7,350	12,733	(13,589)	6,494

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
			Total	-\$ 546,950.70

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
				Total CEO	\$ 569.38
				TOTAL	\$ 569.38
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
				Sub Total	\$ 1,014.01
				TOTAL	\$ 1,014.01
				Purchasing Cards Grand Total	\$ 1,583.39

Purchasing Cards - Fuel - December 2025

				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
23/12/2025	4:21 PM	PREMIUM DIESEL	9.79	AMPOL SUNSET BEACH S/STN	\$ 17.60
Total for Card 03050984					\$ 23.98

Card#: 3561	Vehicle Registration: CV3159	Vehicle Description: P103/MV38 Mitsubishi Triton GLX (2023)	Department: Gardening	
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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
Total for Card 3561					\$ 439.72

Card#: 3563	Vehicle Registration: CV3089	Vehicle Description: P97/MV34 Mazda BT-50 (2022)	Department: Gardening	
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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
Total for Card 3563					\$ 493.49

Card#: 3565	Vehicle Registration: CV2726	Vehicle Description: P72/MV23 Freightliner Coronado 122SD Prime Mover (2013)	Department: Works	
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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
Total for Card 3565					\$ 3,591.84

Card#: 3566	Vehicle Registration: CV04	Vehicle Description: P104/MV39 Mack ANA 6x4 Prime Mover (2024)	Department: Works	
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Date	Time	Fuel Type	Litres	Location	Amount
09/12/2025	8:34 AM	DIESEL	604.04	Nabawa (1064)	\$ 1,087.88
Total for Card 3566					\$ 1,087.88

Card#: 4761	Vehicle Registration: CV2807	Vehicle Description: P51/MV12 Toyota Hilux (2015) 3Lt, 4x4	Department: Works	
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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
Total for Card 4761					\$ 318.93

Card#: 4862	Vehicle Registration: CV542	Vehicle Description: P116/MV48 Toyota Hilux SR5 (2025)	Department: Deputy CEO	
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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
Total for Card 4862					\$ 438.33

Card#: 5103	Vehicle Registration: CV2806	Vehicle Description: P52/MV13 TRUCK ISUZU NQR 450 TIPPER (2015)	Department: Works	
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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
Total for Card 5103					\$ 245.45

Card#: 70566434	Vehicle Registration: CV1	Vehicle Description: P115/MV47 Toyota Landcruiser GXL (2025)	Department: CEO	
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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
Total for Card 70566434					\$ 1,170.47

Card#: 95762489	Vehicle Registration: CV595	Vehicle Description: P113/MV45 Toyota Hilux SR5 2025	Works Department: Manager
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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
Total for Card 95762489					\$ 140.30

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

Card#: 7477	Vehicle Registration: CV596	Vehicle Description: P114/MV46 Toyota RAV4 SXE	Manager Finance & Corporate Services Department: Services
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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
Total for Card 7477					\$ 327.10

Card#: 7763	Vehicle Registration: CV2890	Vehicle Description: P71/MV22 Toyota Landcruiser Workmate, 2010, 4.5L Diesel	Department: Works
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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
Total for Card 7763					\$ 721.68

Card#: 7764	Vehicle Registration: CV3034	Vehicle Description: FD Storage on ute (P71) - P88/MV33	Department: Works
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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
Total for Card 7764					\$ 3,165.81

						Works
Card#: 8343	Vehicle Registration: CV595		Vehicle Description: P113/MV45 Toyota Hilux SR5 2025			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
Total for Card 8343						\$ 923.98
Card#: 8489	Vehicle Registration: CV2962		Vehicle Description: P85/MV31 Freightliner Coronado Prime Mover (2021)			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
Total for Card 8489						\$ 2,307.06
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	
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
Total for Card 8629						\$ 340.26
Card#: 9633	Vehicle Registration: CV3141		Vehicle Description: P99/MV36 Ford Ranger XLT Dual Cab Ute (2023)			Building & Projects 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
Total for Card 9633						\$ 203.75

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
Total for Card 9856						\$	2,674.65

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
Total for Card 94158432						\$	6.38

GRAND TOTAL FOR ALL FUEL CARDS						\$	18,627.44
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BANK RECONCILIATION - Muni Accounts As at 31st December 2025

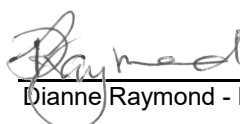
SYNERGY

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	-
	\$4,745,997.29

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]	-
	\$4,745,997.29

Difference Check 0.00

Completed by:		14/01/2026
	Anne-Marie Cox - Finance & Corporate Services Supervisor	Date
Reviewed by:		14/01/2026
	Beau Raymond - Financial & Digital Systems Coordinator	Date
Authorised by:		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 ***

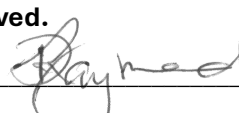
Westpac Banking Corporation ABN 33 007 457 141.

ENTERED

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

Cardholder Signature  Date 12/1/26

Transactions examined and approved.

Manager/Supervisor Signature  Date 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 PUTS

BUNNINGS
warehouse

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 ****

0601022 PLANT-EUCALYPTUS
140MM FIDARESTIANG
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

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 A00000000041010
TOP 000000001 ATC 0014
ARQC 62A2C8BBEEF992EF

PURCHASE AUD 28.00
Approved 00

Thank You

TAI

*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



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

ABN: 57646972607
TAX INVOICE

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

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•
SUBTOTAL	159.80

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: R16870
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

Rigters 

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
SUBTOTAL	29.80

COMMONWEALTH BANK EFTPOS	
WONHELLA SUPA IGA S	
WONHELLA WA	
TERMINAL	11009808
REFERENCE	144779
CUSTOMER COPY	
CARD NO:	4541(c)
EXPIRY DATE:	
AID:	A0000000041010
ATC:23	TVR:0000008001
CSN:01	33A082FFAA80E094
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	
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

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 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 - Web: 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

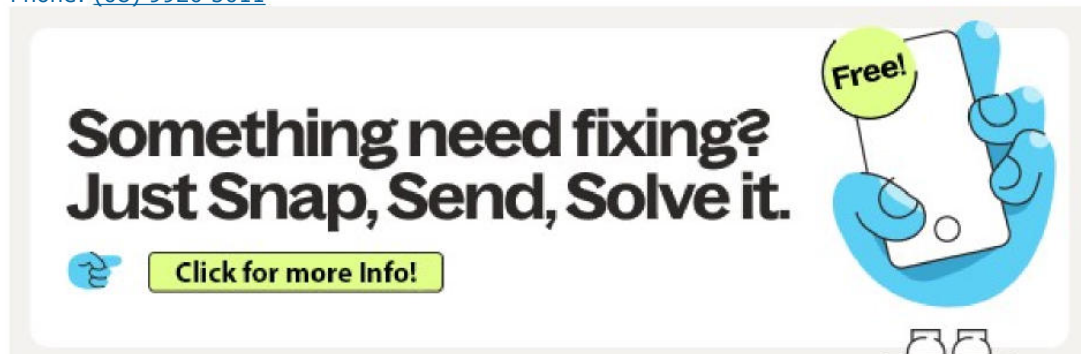
love the rural life!

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

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

Website: www.chapmanvalley.wa.gov.au | Email: beau.raymond@chapmanvalley.wa.gov.au

Phone: (08) 9920 5011



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 Please consider the environment before printing this email.

From: Printix Finance <finance@printix.net>
Sent: 17 December 2025 9:55 AM
To: Beau Raymond <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.

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

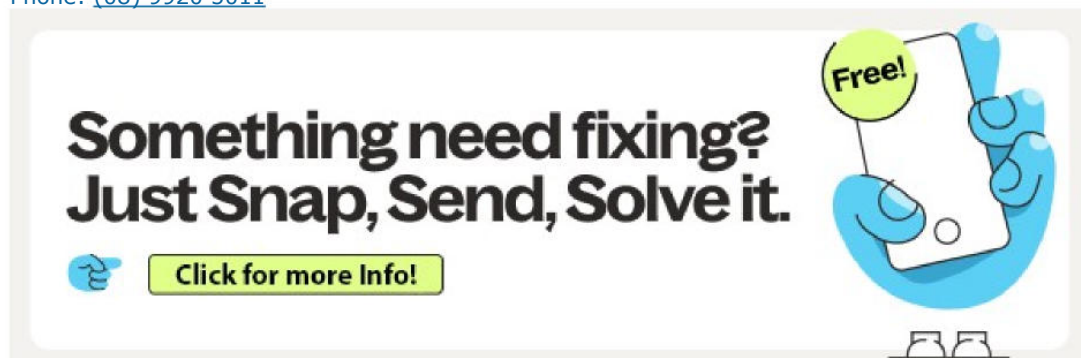
Love the rural life!

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

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

Website: www.chapmanvalley.wa.gov.au | Email: beau.raymond@chapmanvalley.wa.gov.au

Phone: (08) 9920 5011



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 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

\$35.53

DATE PAID

Dec 17, 2025, 2:55:10 AM

PAYMENT METHOD

 - 4541

SUMMARY

Printix invoice 131194	\$35.53
Amount paid	\$35.53

If you have any questions, visit our support site at <https://support.printix.net>, contact us at 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 Raymond 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**

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
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

	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
Note						
OPERATING ACTIVITIES						
Revenue from operating activities						
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%	
	5,164,478	4,580,748	4,866,652	285,904	6.24%	
Expenditure from operating activities						
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%	
	(12,676,739)	(7,240,113)	(7,271,633)	(31,520)	(0.44%)	
Non cash amounts excluded from operating activities	2(c) 5,774,030	3,471,304	4,069,169	597,865	17.22%	▲
Amount attributable to operating activities	(1,738,231)	811,939	1,664,188	852,249	104.96%	
INVESTING ACTIVITIES						
Inflows from investing activities						
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%)	
	4,514,871	756,176	412,773	(343,403)	(45.41%)	
Outflows from investing activities						
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%	▲
	(6,141,796)	(2,072,035)	(900,205)	1,171,830	56.55%	
Amount attributable to investing activities	(1,626,925)	(1,315,859)	(487,432)	828,427	62.96%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	950,000	0	0	0	0.00%	
Transfer from reserves	884,000	0	0	0	0.00%	
	1,834,000	0	0	0	0.00%	
Outflows from financing activities						
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%	
	(406,580)	(54,501)	(85,427)	(30,926)	(56.74%)	
Amount attributable to financing activities	1,427,420	(54,501)	(85,427)	(30,926)	(56.74%)	
MOVEMENT IN SURPLUS OR DEFICIT						
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%)	▼
Surplus or deficit after imposition of general rates	0	1,379,315	2,932,550	1,553,235	112.61%	▲

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 30 June 2025	Actual as at 31 January 2026
	\$	\$
CURRENT ASSETS		
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
TOTAL CURRENT ASSETS	5,567,498	6,547,502
NON-CURRENT ASSETS		
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
TOTAL NON-CURRENT ASSETS	202,933,302	198,858,798
TOTAL ASSETS	208,500,800	205,406,300
CURRENT LIABILITIES		
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
TOTAL CURRENT LIABILITIES	2,782,133	2,639,976
NON-CURRENT LIABILITIES		
Other liabilities	289,999	297,437
Lease liabilities	17,703	17,703
Borrowings	480,614	480,614
Employee related provisions	33,528	33,528
TOTAL NON-CURRENT LIABILITIES	821,844	829,282
TOTAL LIABILITIES	3,603,977	3,469,258
NET ASSETS	204,896,823	201,937,042
EQUITY		
Retained surplus	25,193,578	22,202,965
Reserve accounts	1,616,777	1,647,609
Revaluation surplus	178,086,468	178,086,468
TOTAL EQUITY	204,896,823	201,937,042

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

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 January 2026
Note	\$	\$	\$
Current assets			
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>
Less: current liabilities			
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)
Closing funding surplus / (deficit)	1,841,221	1,841,221	2,932,550

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
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
Total adjustments to net current assets	2(a) (944,144)	(944,144)	(974,976)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 January 2026	YTD Actual 31 January 2026
	\$	\$	\$
Adjustments to operating activities			
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
Total non-cash amounts excluded from operating activities	5,774,030	3,471,304	4,069,169

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. % %	
Revenue from operating activities			
Grants, subsidies and contributions	279,632	52.77%	▲
Grant income allocation timing compared to budget estimates.		Timing	
Expenditure from operating activities			
Materials and contracts	426,317	21.45%	▲
Timing of Budgeted Expenditure.		Timing	
Depreciation	(591,915)	(17.09%)	▼
Budget Review Item - Variation scheduled to adjust values and spread.		Permanent	
Other expenditure	11,315	13.50%	▲
Timing of elected member payments & superannuation		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(342,176)	(46.10%)	▼
Timing of budgeted capital expenditure, influencing grant income recognition.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	811,923	72.19%	▲
Timing of plant replacement program.		Timing	
Payments for construction of infrastructure	359,906	37.99%	▲
Timing of road infrastructure program.		Timing	
Surplus or deficit at the start of the financial year	(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

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 JANUARY 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	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

Cash and cash equivalents			Payables			Receivables		
	\$6.07 M	% of total		\$0.55 M	% Outstanding		\$0.01 M	% Collected
Unrestricted Cash	\$4.42 M	72.8%	Trade Payables	\$0.41 M		Rates Receivable	\$0.44 M	87.5%
Restricted Cash	\$1.65 M	27.2%	0 to 30 Days		95.2%	Trade Receivable	\$0.01 M	% Outstanding
			Over 30 Days		4.8%	Over 30 Days		84.3%
			Over 90 Days		0.0%	Over 90 Days		74.1%

Refer to 3 - Cash and Financial Assets Refer to 9 - Payables Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities				Rates Revenue			Grants and Contributions			Fees and Charges		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$3.34 M	% Variance	YTD Actual	\$0.81 M	% Variance	YTD Actual	\$0.39 M	% Variance
(\$1.74 M)	\$0.81 M	\$1.66 M	\$0.85 M	YTD Budget	\$3.33 M	0.2%	YTD Budget	\$0.53 M	52.8%	YTD Budget	\$0.38 M	2.5%

Refer to Statement of Financial Activity Refer to 13 - Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale			Asset Acquisition			Capital Grants		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$0.01 M	%	YTD Actual	\$0.59 M	% Spent	YTD Actual	\$0.40 M	% Received
(\$1.63 M)	(\$1.32 M)	(\$0.49 M)	\$0.83 M	Adopted Budget	\$0.44 M	(97.1%)	Adopted Budget	\$1.04 M	(43.6%)	Adopted Budget	\$4.07 M	(90.2%)

Refer to Statement of Financial Activity Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

Key Financing Activities

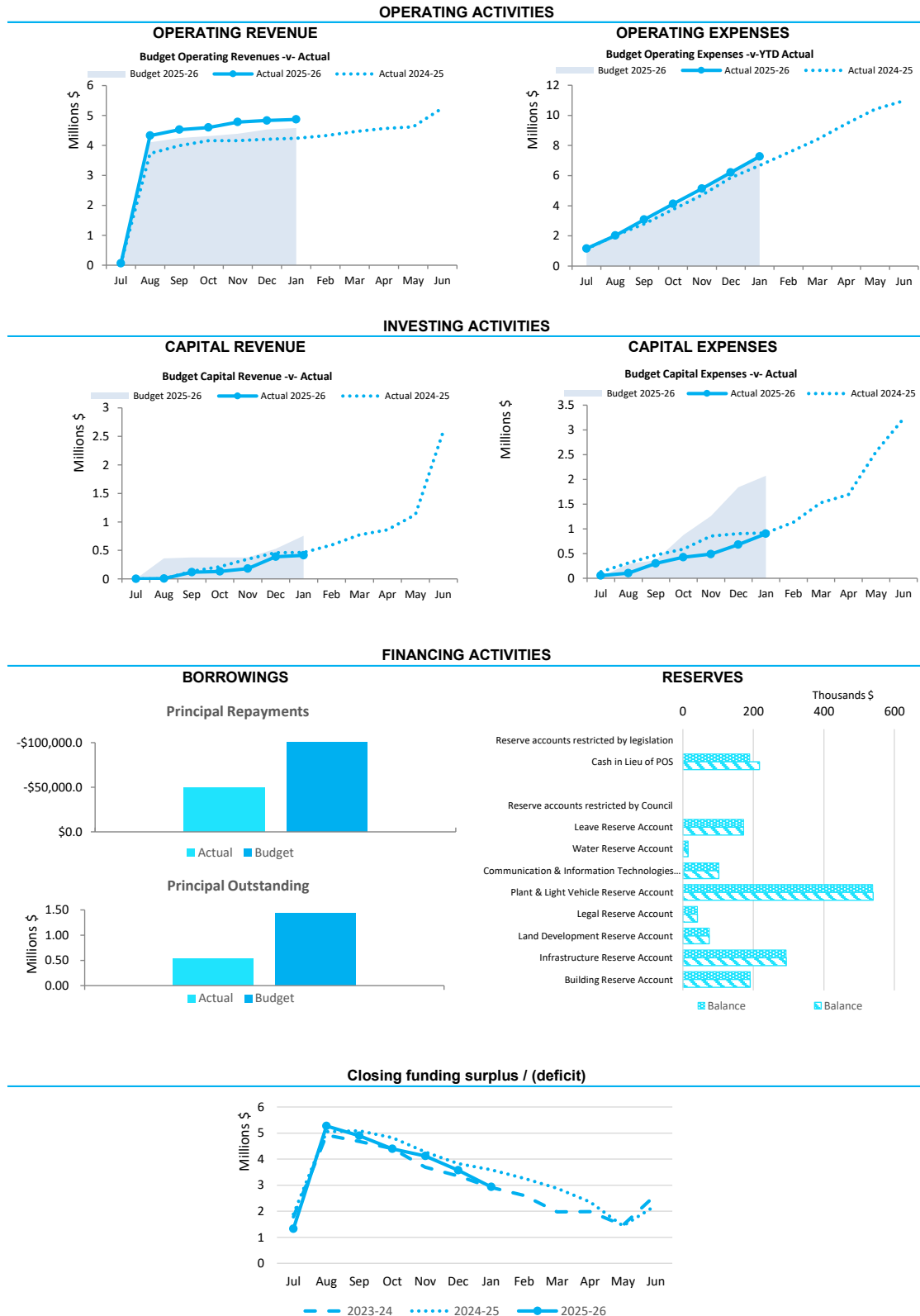
Amount attributable to financing activities				Borrowings			Reserves			Lease Liability		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments	(\$0.05 M)		Reserves balance	\$1.65 M		Principal repayments	(\$0.00 M)	
\$1.43 M	(\$0.05 M)	(\$0.09 M)	(\$0.03 M)	Interest expense	(\$0.01 M)		Net Movement	\$0.03 M		Interest expense	(\$0.00 M)	
				Principal due	\$0.53 M					Principal due	\$0.02 M	

Refer to Statement of Financial Activity Refer to 10 - Borrowings Refer to 4 - Cash Reserves 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



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
Total		4,418,079	1,647,609	6,065,688	5,830	
Comprising						
Cash and cash equivalents		4,418,079	1,647,609	6,065,688	5,830	
		4,418,079	1,647,609	6,065,688	5,830	

KEY INFORMATION

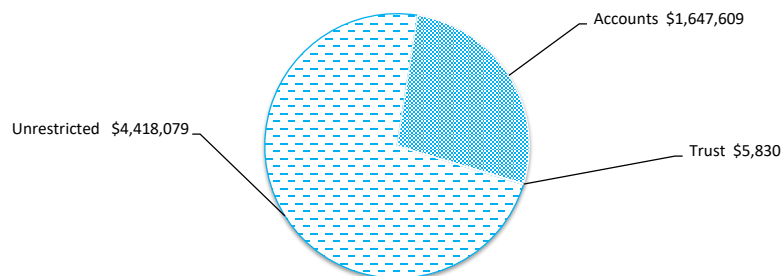
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Cash in Lieu of POS	189,678	0	(217,000)	(27,322)	189,678	27,370	0	217,048
Reserve accounts restricted by Council								
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 Rese	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
	1,616,774	297,800	(884,000)	1,030,574	1,616,777	30,832	0	1,647,609

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
Acquisition of property, plant and equipment	5,099,777	1,124,765	312,842	(811,923)
Infrastructure - roads	1,042,019	947,270	587,364	(359,906)
Acquisition of infrastructure	1,042,019	947,270	587,364	(359,906)
Total of PPE and Infrastructure.	6,141,796	2,072,035	900,205	(1,171,830)
Total capital acquisitions	6,141,796	2,072,035	900,205	(1,171,830)
Capital Acquisitions Funded By:				
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)
Capital funding total	6,141,796	2,072,035	900,205	(1,171,830)

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

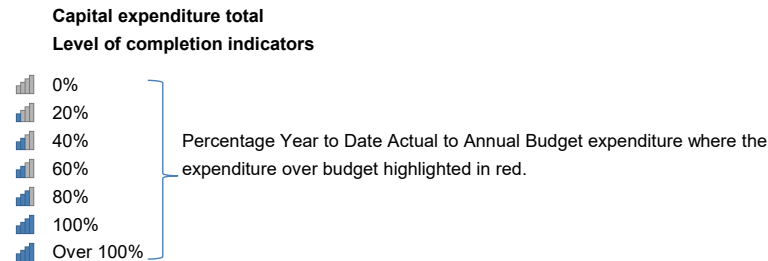
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
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
		6,141,796	2,072,035	900,205	(5,144,591)

***Plant Replacement Schedule - Breakdown**

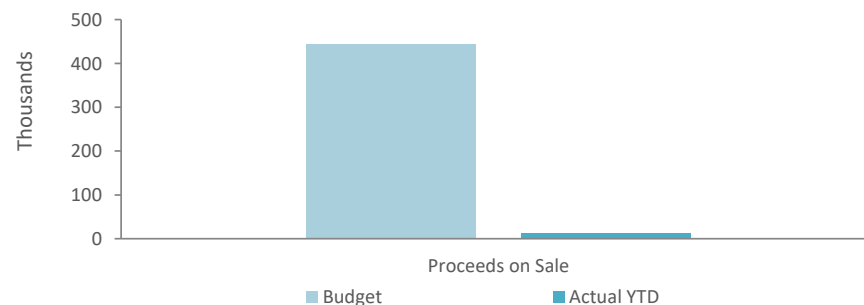
Asset Code	Plant Description	Budget	Actual	Variance (Under)/Over
		\$	\$	\$
MV46	Toyota RAV4 SXE (Manager of Finance & Corporate Services)	48,733	44,291	(4,442)
MV47	Toyota Landcruiser GXL (Chief Executive Officer)	105,645	98,500	(7,145)
MV48	Toyota Hilux SR5 (Deputy Chief Executive Officer)	60,000	57,580	(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)
		1,071,531	200,371	(871,160)

**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	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
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
		287,600	443,600	163,000	(7,000)	18,723	12,773	0	(5,950)



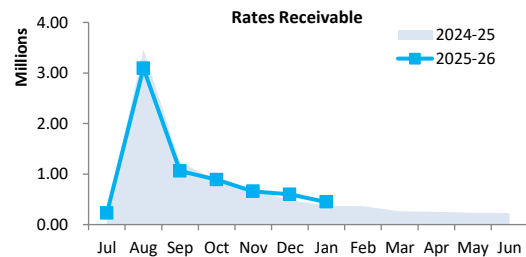
**SHIRE OF CHAPMAN VALLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026**

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)
Net rates collectable	227,287	444,733
% 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%	
Balance per trial balance						
Trade receivables						6,516
GST receivable						0
Total receivables general outstanding						6,516

Amounts shown above include GST (where applicable)

KEY INFORMATION

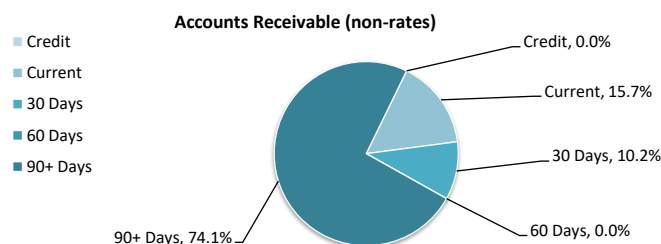
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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

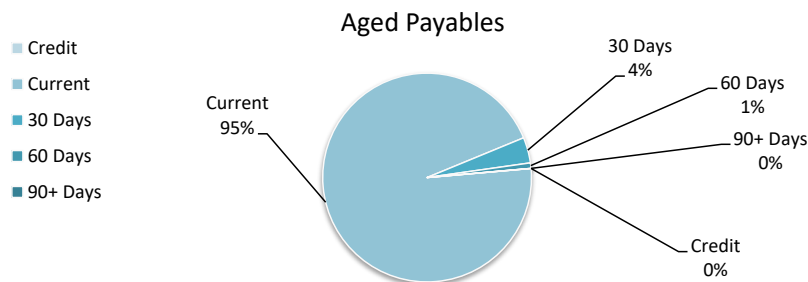
9 PAYABLES

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

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		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
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
Total		581,092	0	950,000	(49,657)	(100,479)	531,435	1,430,613	(14,850)	(26,429)
Current borrowings		100,479					100,478			
Non-current borrowings		480,613					430,957			
		581,092					531,435			

All debenture repayments were financed by general purpose revenue.

New borrowings 2025-26

Particulars	Amount Borrowed	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
	0	950,000				177,632		0	0	0

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 Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			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)
Total		26,220	0	0	(4,938)	(4,844)	21,282	21,376	(365)	(455)
Current lease liabilities		8,517					8,517			
Non-current lease liabilities		17,703					17,703			
		26,220					26,220			

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

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 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2026	Current Liability 31 Jan 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
#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
	93,711	712,126	(735,136)	70,701	70,701	699,403	476,104	735,136
Contributions								
#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
	0	74,392	(74,392)	0	0	104,431	53,792	74,392
TOTALS	93,711	786,518	(809,528)	70,701	70,701	803,834	529,896	809,528

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)	\$	\$	\$	\$	\$
Capital grants and subsidies								
#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
	950,000	793,211	(400,000)	1,343,211	1,343,211	4,071,271	742,176	400,000

**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:

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 January 2026
	\$	\$	\$	\$
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
	7,350	14,866	(16,386)	5,830

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
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
Rate Revenue Total							-\$3,459,337	\$0	-\$3,579,189			
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		
General Purpose Income Total							-\$467,273	\$0	-\$339,608			
General Purpose Funding Total							-\$3,926,610	\$0	-\$3,918,797			

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
Members Of Council Total							\$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
Other Governance Total							-\$1,200	\$0	\$1,037			
Governance Total							\$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
Fire Prevention Total							\$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		
Animal Control Total							\$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		
Other Law,Order,Public Safety Total							\$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		
Ranger Services Total							\$30,261	\$0	\$36,312			
Law, Order, Public Safety Total							\$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		
Health Insp And Administration Total							\$56,418	\$0	\$6,895			
Health Total							\$56,418	\$0	\$6,895			

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
Sanitation-Household Refuse Total							\$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		
Sanitation - Other Total							\$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		
Protection Of Environment Total							\$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		
Town Planning & Reg Developmnt Total							\$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
Other Community Amenities Total							\$241,350	\$0	\$85,909			
Community Amenities Total							\$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		
Public Halls. Civic Centres Total							\$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		
Swimming Areas And Beaches Total							\$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		
Other Recreation And Sport Total							\$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		
Libraries Total							\$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		
Other Culture Total							\$49,038	\$0	\$23,950			
Recreation And Culture Total							\$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. 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		
Const. Sts,Rds,Bridges,Depots Total							-\$218,356	\$0	\$259,559			
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
Mtce Sts,Rds,Bridges,Depots Total							\$7,931,283	\$0	\$4,604,517			
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		
Road Plant Purchases Total							\$323,793	\$0	\$253,288			
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		
Traffic Control Total							\$121,054	\$0	\$33,380			
Transport Total							\$8,157,774	\$0	\$5,150,744			

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
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		
Rural Services Total							\$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		
Tourism And Area Promotion Total							\$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
Building Control Total							\$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		
Other Economic Services Total							\$78,993	\$0	\$32,171			
Economic Services Total							\$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
Plant Depreciation Total							\$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		
Private Works Total							\$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
Public Works Overheads Total							-\$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
Plant Operation Costs Total							\$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		
Salaries And Wages Total							\$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		
Unclassified Total							\$0	-\$419	-\$1,395			
Other Property And Services Total							-\$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 - Covy 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	C01 - 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 - Reinstall 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	TeletacNavman Australia	Teletac 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
			Total	-\$ 391,122.71

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
				Total CEO	\$ 15.96
				TOTAL	\$ 15.96
Bunnings	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
				Sub Total	\$ 447.73
	Dianne Raymond	28/01/2026	PO 13257	P108 - Parts	\$ 32.23
				Sub Total	\$ 32.23
				TOTAL	\$ 479.96
				Purchasing Cards Grand Total	\$ 495.92

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
Total for Card 03050984					\$	378.28
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
Total for Card 3561					\$	284.52
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
Total for Card 3562					\$	247.24
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
Total for Card 3563					\$	354.72
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
Total for Card 3565					\$	2,271.33
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
Total for Card 3566					\$	1,101.44
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
Total for Card 4761					\$	542.73
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
Total for Card 4862					\$	314.48
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
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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 JURIEB BAY	\$ 137.96
27/01/2026	1:04 PM	DIESEL	87.16	NABAWA OPT REFER 90001	\$ 150.87
Total for Card 70566434					\$ 403.28

Card#:	95762489	Vehicle Registration:	CV595	Vehicle Description:	P113/MV45 Toyota Hilux SR5 2025	Department:	Manager
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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
Total for Card 95762489					\$ 656.06

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

Card#:	7477	Vehicle Registration:	CV596	Vehicle Description:	P114/MV46 Toyota RAV4 SXE	Department:	Manager Finance & Corporate Services
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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
Total for Card 7477					\$ 202.72

Card#:	7763	Vehicle Registration:	CV2890	Vehicle Description:	P71/MV22 Toyota Landcruiser Workmate, 2010, 4.5L Diesel	Department:	Works
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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
Total for Card 7763					\$ 1,207.21

Card#:	7764	Vehicle Registration:	CV3034	Vehicle Description:	FD Storage on ute (P71) - P88/MV33	Department:	Works
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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
Total for Card 7764					\$ 3,994.61

Card#:	8343	Vehicle Registration:	CV595	Vehicle Description:	P113/MV45 Toyota Hilux SR5 2025	Department:	Manager
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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	
Total for Card 8489						\$ 1,377.34	

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	
Total for Card 8629						\$ 105.19	

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	
Total for Card 9002						\$ 73.14	

Card#:	9633	Vehicle Registration:	CV3141	Vehicle Description:	P99/MV36 Ford Ranger XLT Dual Cab Ute (2023)	Department:	Officer
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	
Total for Card 9633						\$ 162.17	

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	
Total for Card 9856						\$ 2,873.79	

Card#:	94158432	Vehicle Registration:	CV596	Vehicle Description:	P114/MV46 Toyota RAV4 SXE	Department:	Services
Date	Time	Fuel Type	Litres	Location		Amount	
		Star Card Fee				\$ 6.38	
Total for Card 94158432						\$ 6.38	

GRAND TOTAL FOR ALL FUEL CARDS \$ 17,390.06

BANK RECONCILIATION - Muni Accounts As at 31st January 2026

SYNERGY

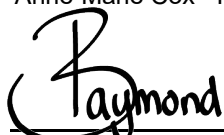
Balance as per Cash at Bank Account GL 160000	2,091,916.33
Balance as per Cash at Bank Account GL 170000	2,325,462.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	\$4,417,378.99

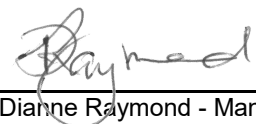
BANK

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
	\$4,417,378.99

Difference Check 0.00

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

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

Authorised by:  | 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

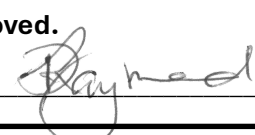
*** END OF LIST ***

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
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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.

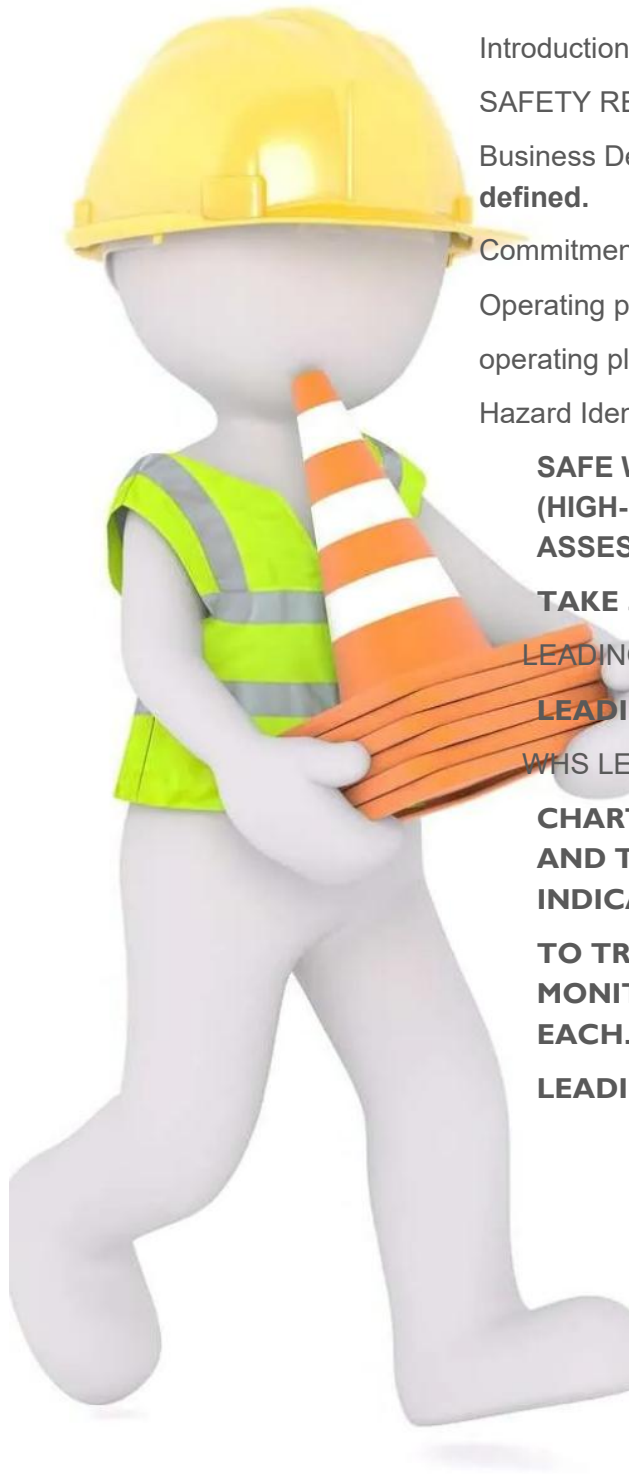
Manager/Supervisor Signature Raymond **Date** 05.02.2026



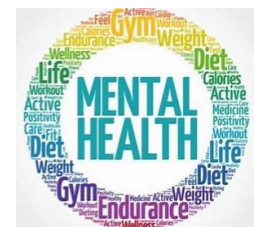
WORK HEALTH AND SAFETY MANAGEMENT PLAN 2023-2026



TABLE OF CONTENTS



Introduction.....	3
SAFETY RESPONSIBILITIES	4
Business Description Error! Bookmark not defined.	
Commitment to whs plan	7
Operating plan 1	8
operating plan 2.....	10
Hazard Identification and Risk Management	11
SAFE WORK METHOD STATEMENTS (HIGH-RISK WORK ACTIVITY ASSESSMENT).....	11
TAKE 5	12
LEADING INDICATORS SUMMARY	13
LEADING INDICATORS	13
WHS LEADING INDICATORS	14
CHART OUTLINING THE ACTIVITIES AND TARGETS FOR THE LEADING INDICATORS IN A WHS PLAN.....	14
TO TRACK YEARLY NUMBERS, MONITOR ANNUAL DATA FOR EACH.....	16
LEADING INDICATOR:	16



CONTENTS

INTRODUCTION

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

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

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

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.

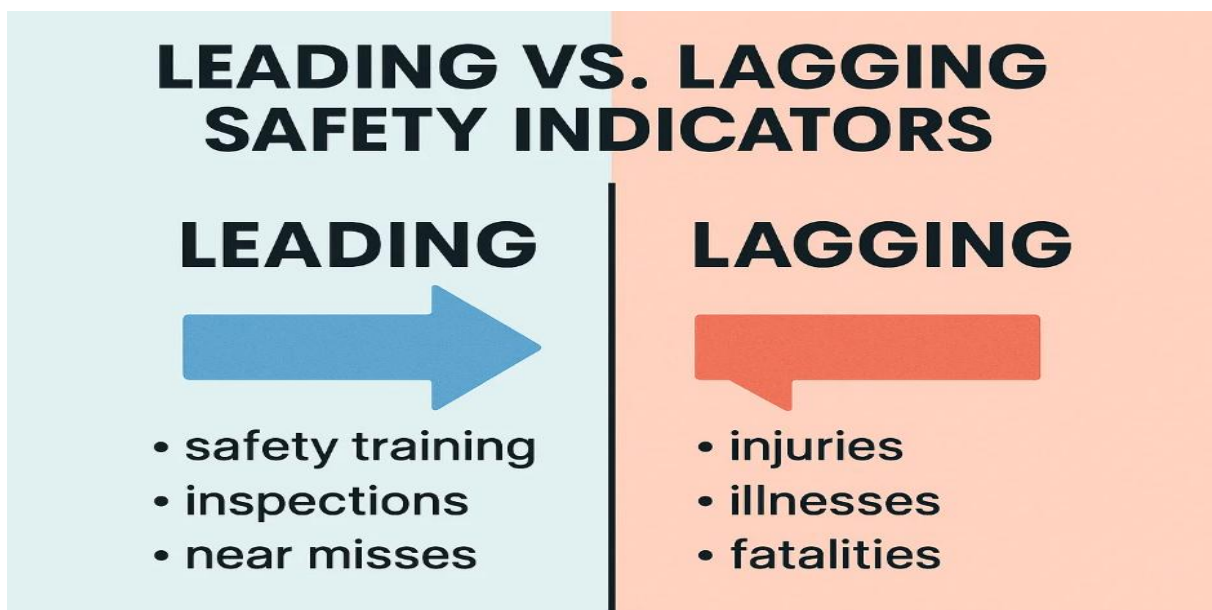
7. **Emergency Preparedness:** Evaluating the readiness of emergency response plans through regular drills and exercises. Leading indicators can include the frequency of drills, the participation rate, and the outcomes of these exercises.

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
1. Training and Competency	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.
2. Safety Audits and inspections	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.
3. Hazard Reporting	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.
4. Safety Observations	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.
5. Equipment and Maintenance	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.
6. Daily Pre-start Meetings	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.
7. Emergency Preparedness	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%Part B 75%	Part A 88%Part B 88%	Target ≥95%Progress tracked via Skytrust
Safety Audits & Inspections	Building audits & safety walks	100%	65% buildings Not in Skytrust	82% buildings100% 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

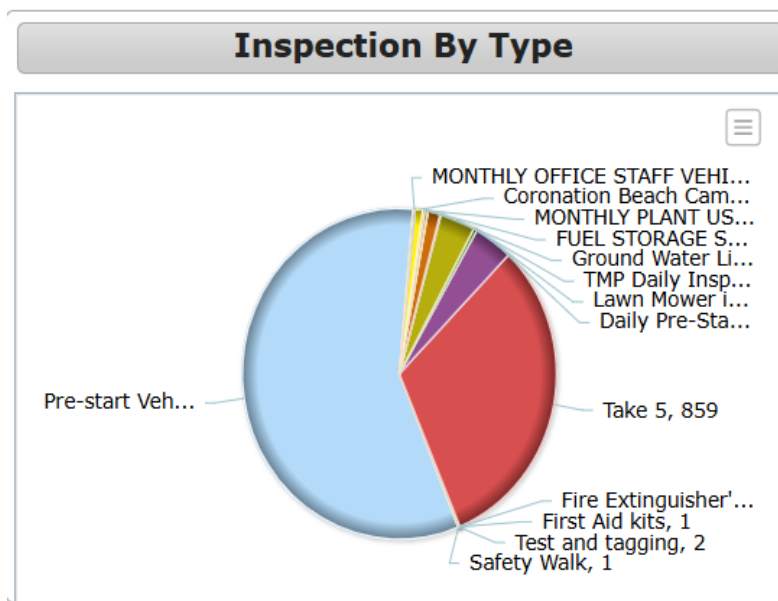
LEADING INDICATORS – WHS PERFORMANCE SUMMARY

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

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.

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Adoption by the Executive Management Team

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

Position	Name	Signature	Date
Chief Executive Officer	Jamie Criddle		
Deputy Chief Executive Officer	Simon Lancaster		
Manager Works & Services	Esky Kelly		
Manager of Finance & Corporate Services	Dianne Raymond		



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

Procedure Number	
Date Reviewed	Feb 2026
Next Review due	August 2027
Policy reviewer	WHS/CEO/HR
Revision	1

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



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

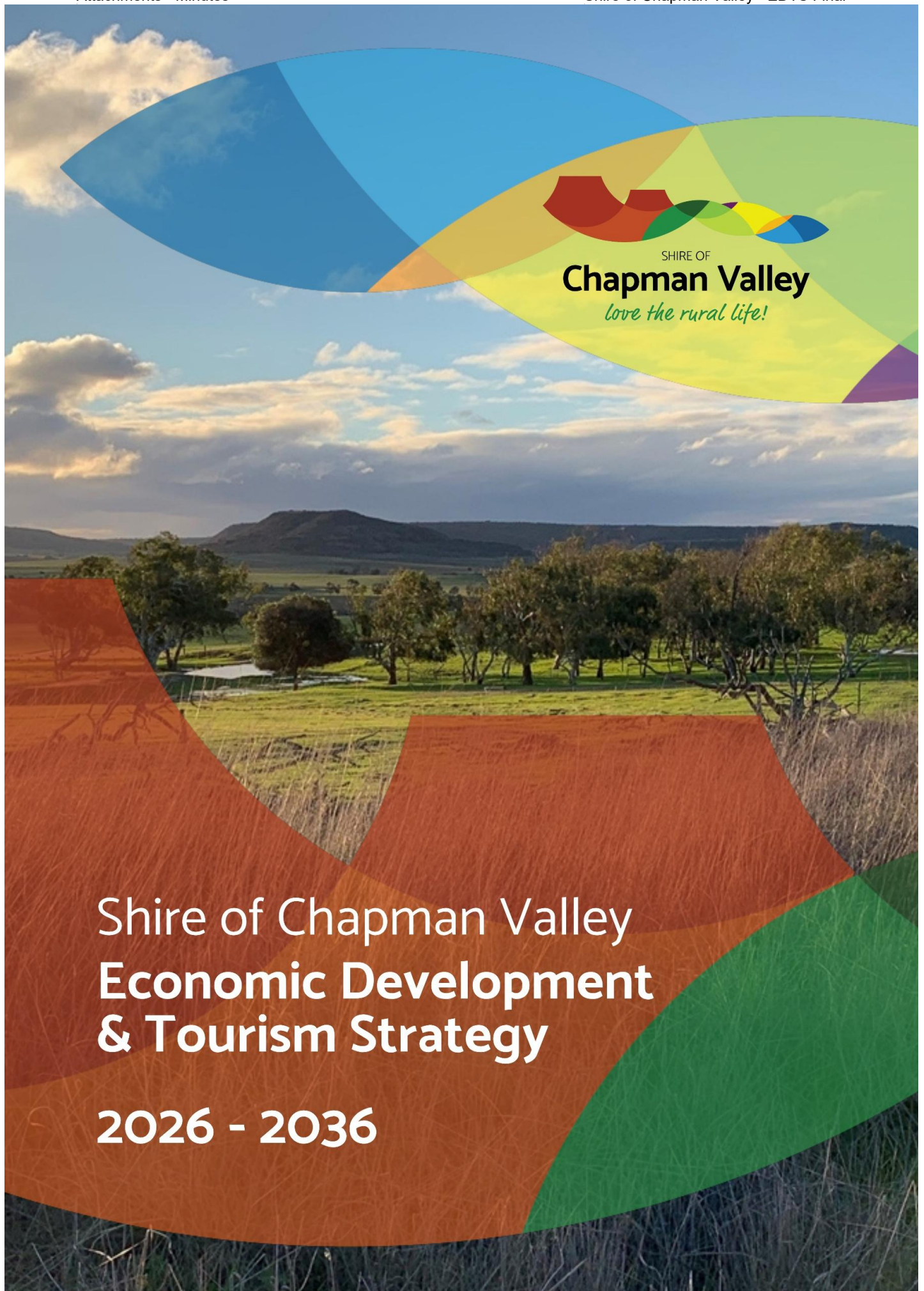
- Build a concise project register
 - Pull from the Action Plan a one-page register of priority projects (especially the four flagship projects plus any quick-win tourism and digital connectivity items) with scope, status, estimated cost and likely grant programs.
- Align with key funders’ criteria
 - 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



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

TABLE OF CONTENTS

ABOUT THIS STRATEGY	1
OUR ECONOMY	8
DEVELOPING OUR ECONOMY	23
ACTION PLAN	37
INDEX	48

Version 1: February 2026

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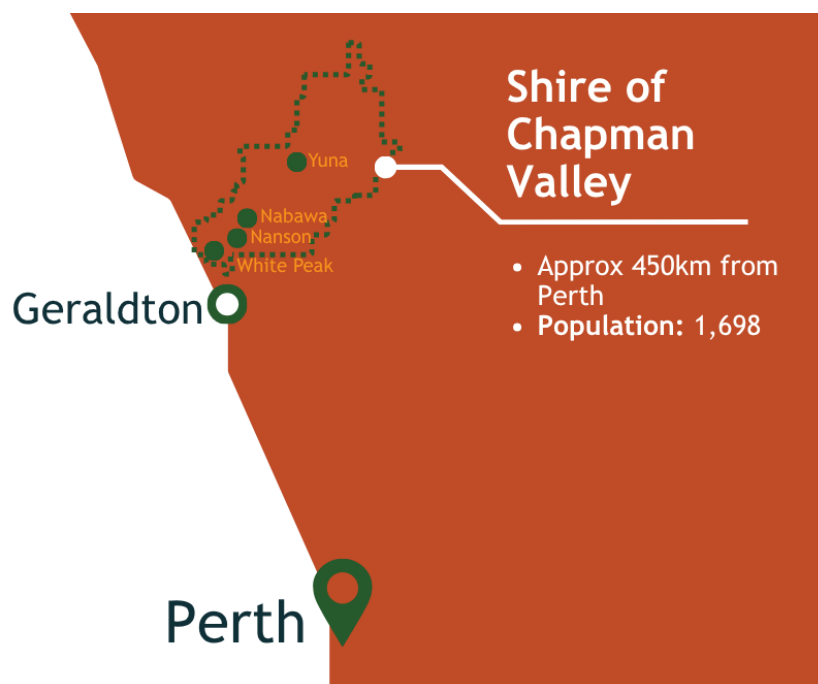
Strategy prepared by BlueSalt Consulting



ABOUT THIS STRATEGY

Introduction

The Shire of Chapman Valley (Chapman Valley) is located in the Mid West region of Western Australia and covers around 3,965km². 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.



“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

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.

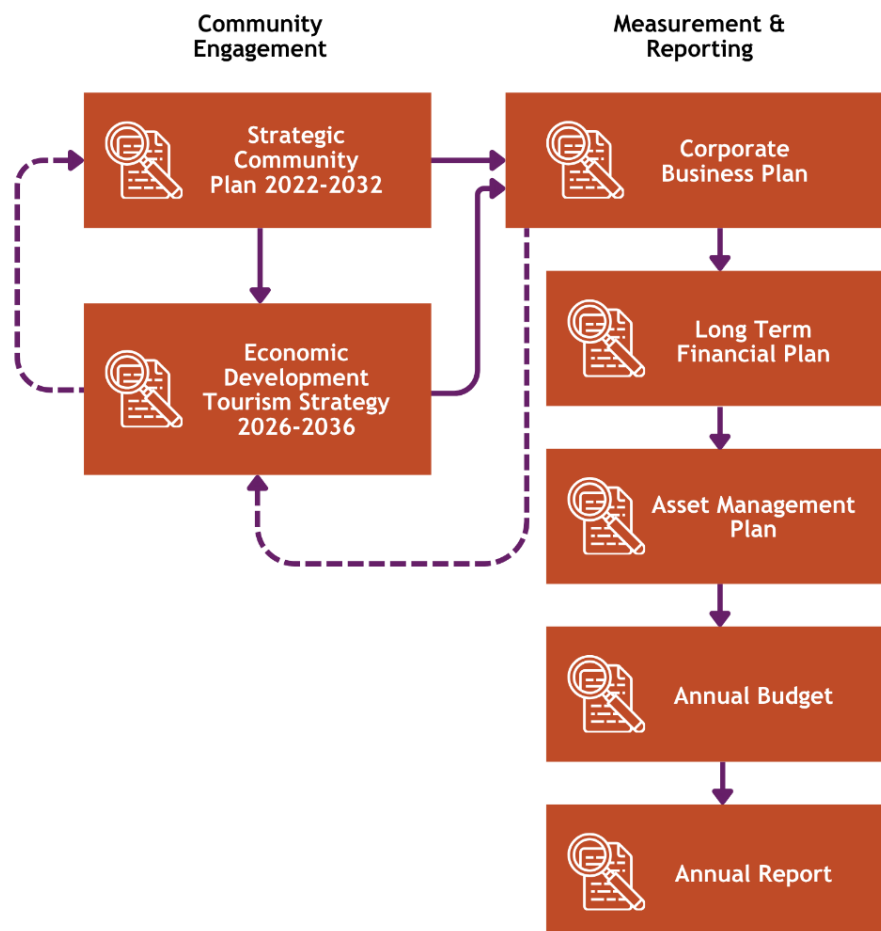
Implementation of the Strategy is supported by, and responds to, a range of topic-specific plans including:

- 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.

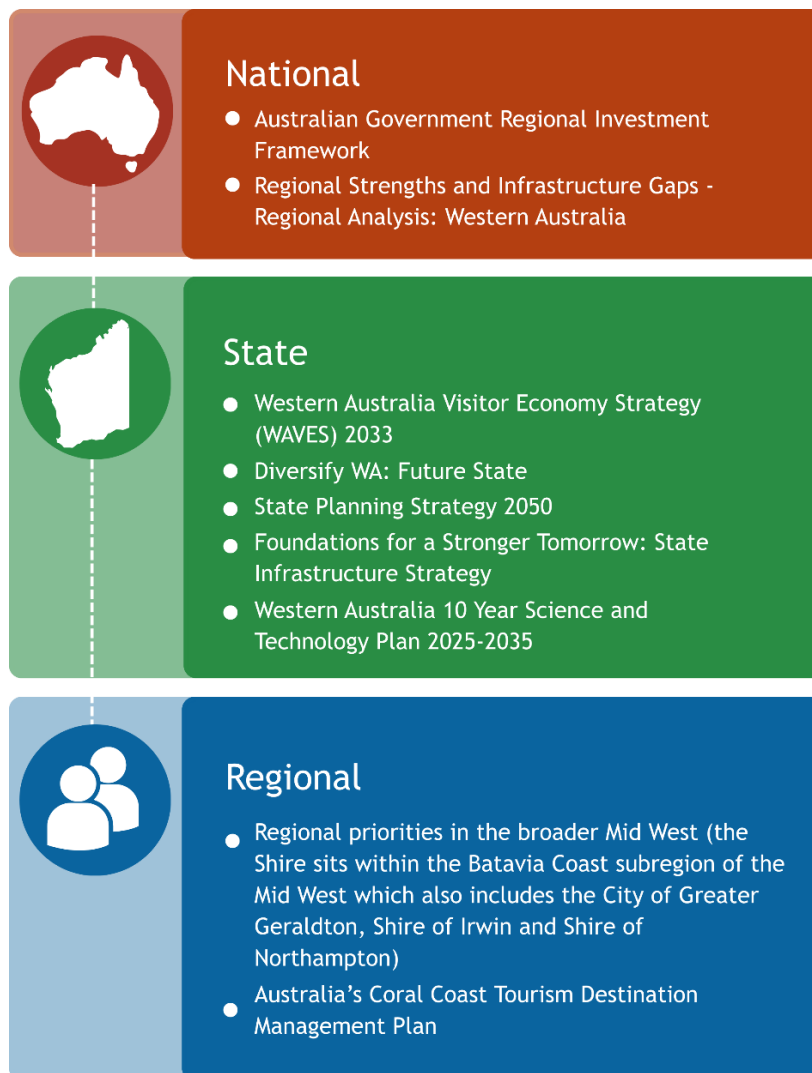
While this Strategy sets the direction for the next 10 years, it will be reviewed periodically as part of our Shire's integrated planning and reporting framework.

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.

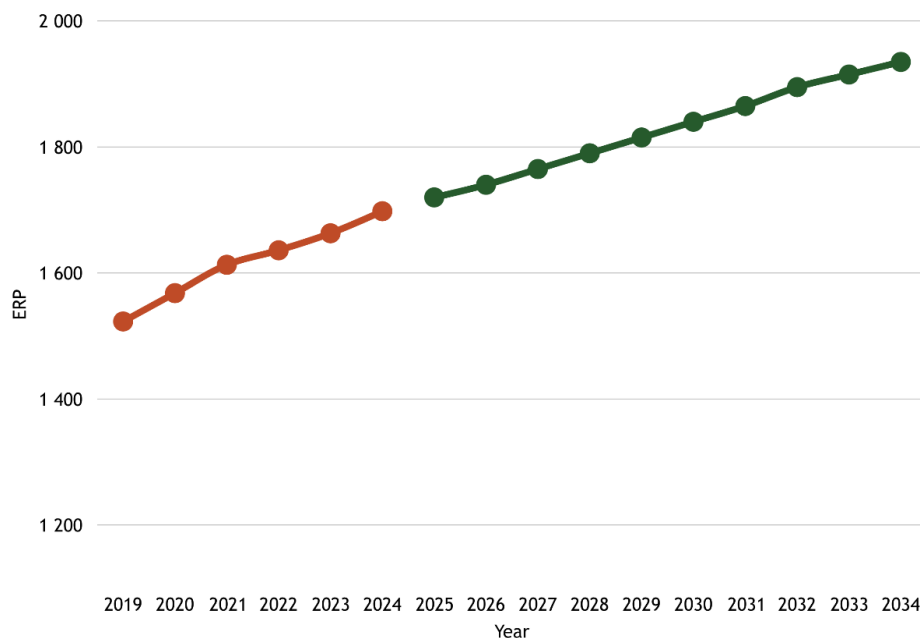
Local Snapshot

Population

With an estimated resident population of 1,698 people (2024), our Shire's population experienced growth of 11.49% from 2019 to 2024.¹ 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 2034,² 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



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



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).³ Key projections for our Shire into the future are for increasing average and extreme temperatures and reduced winter and spring rainfall.⁴ The Geraldton Hills subregion⁵ 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 Index⁶ 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

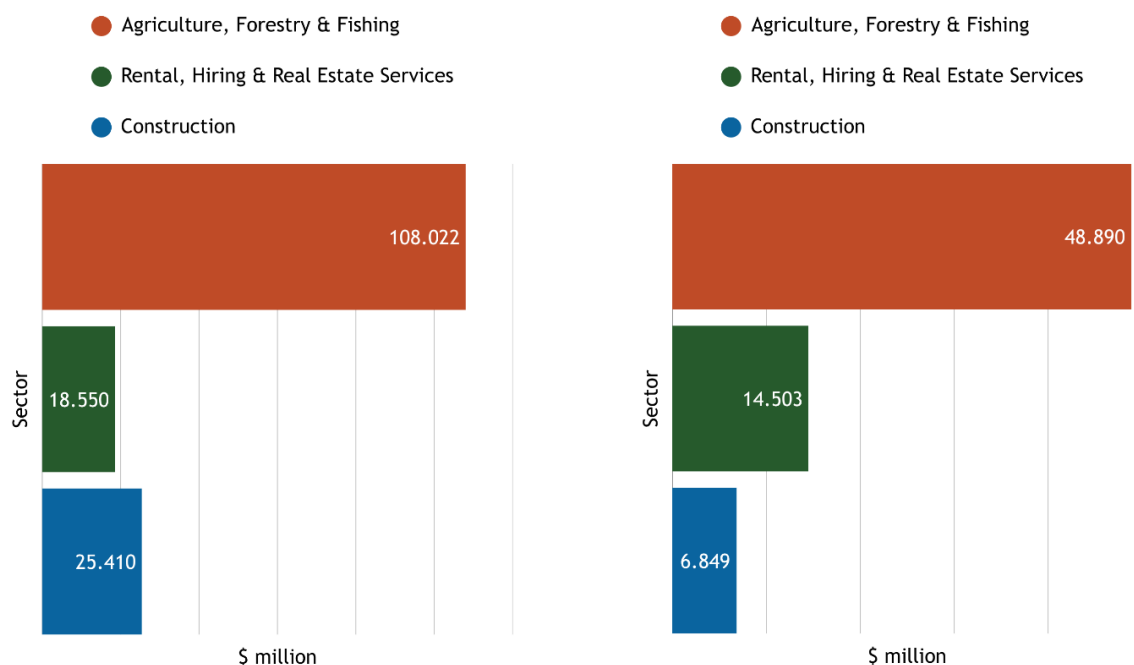
Output and Value Added

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.⁷

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.⁸

The tourism sector in Chapman Valley currently generates approximately \$5.87 million in output and contributes \$2.66 million in value added.⁹ 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.¹⁰

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



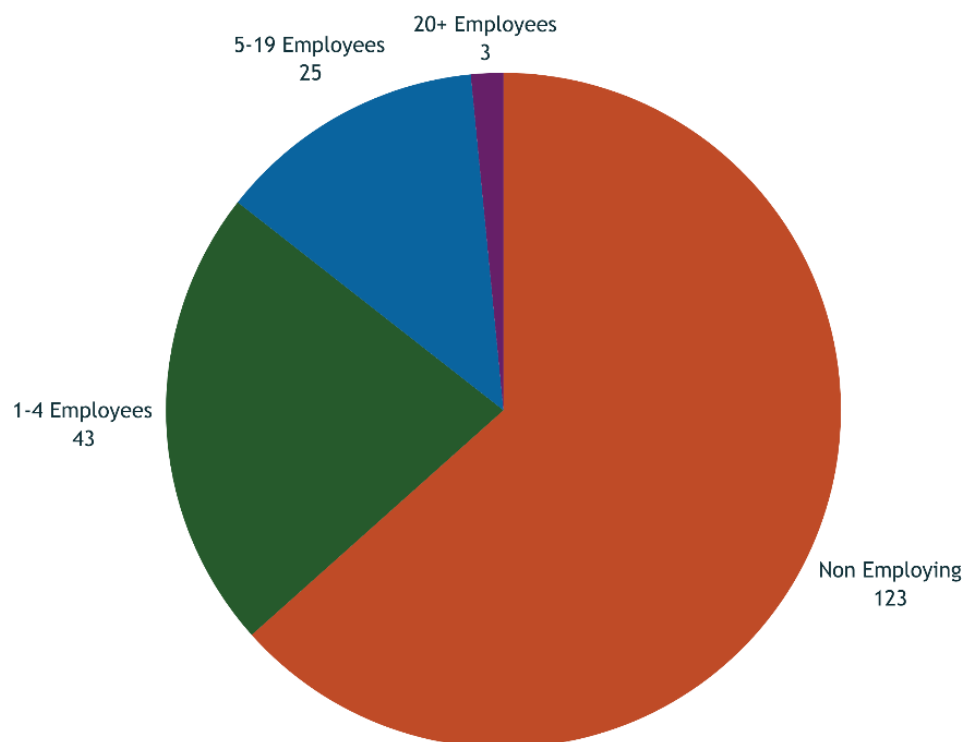
There are just under 300 employee jobs in Chapman Valley, with agriculture and construction key employing industries. Employment in accommodation and food services reflects the emerging tourism sector in Chapman Valley. The tourism sector supports \$1.15 million in wages and salaries locally.⁹ Of the 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,¹¹ and the neighbouring City of Geraldton over 289,000 visitors.¹²

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 \$million (%)	Tourism Value Added \$million (%)	Tourism Employment number (%)	Tourism Wages & Salaries \$million (%)
Mid West (Total)	\$226.81	\$192.65	1,732	\$96.55
Chapman Valley	\$5.86 (2.6%)	\$2.66 (1.4%)	18 (1%)	\$1.14 (1.2%)

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,¹³ 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.¹⁴ 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.¹⁵

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.^{16,17}

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:

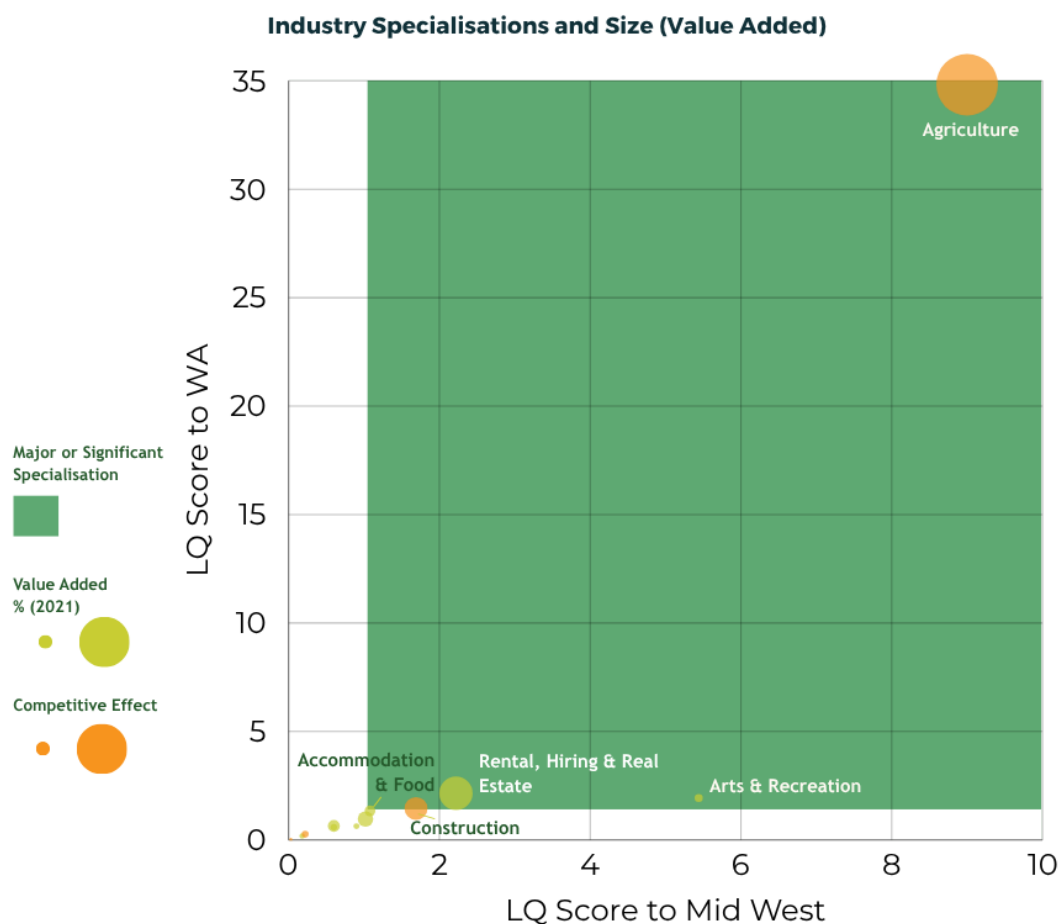
- Agriculture, Forestry & Fishing
- Health Care & Social Assistance
- Transport, Postal & Warehousing
- Construction.

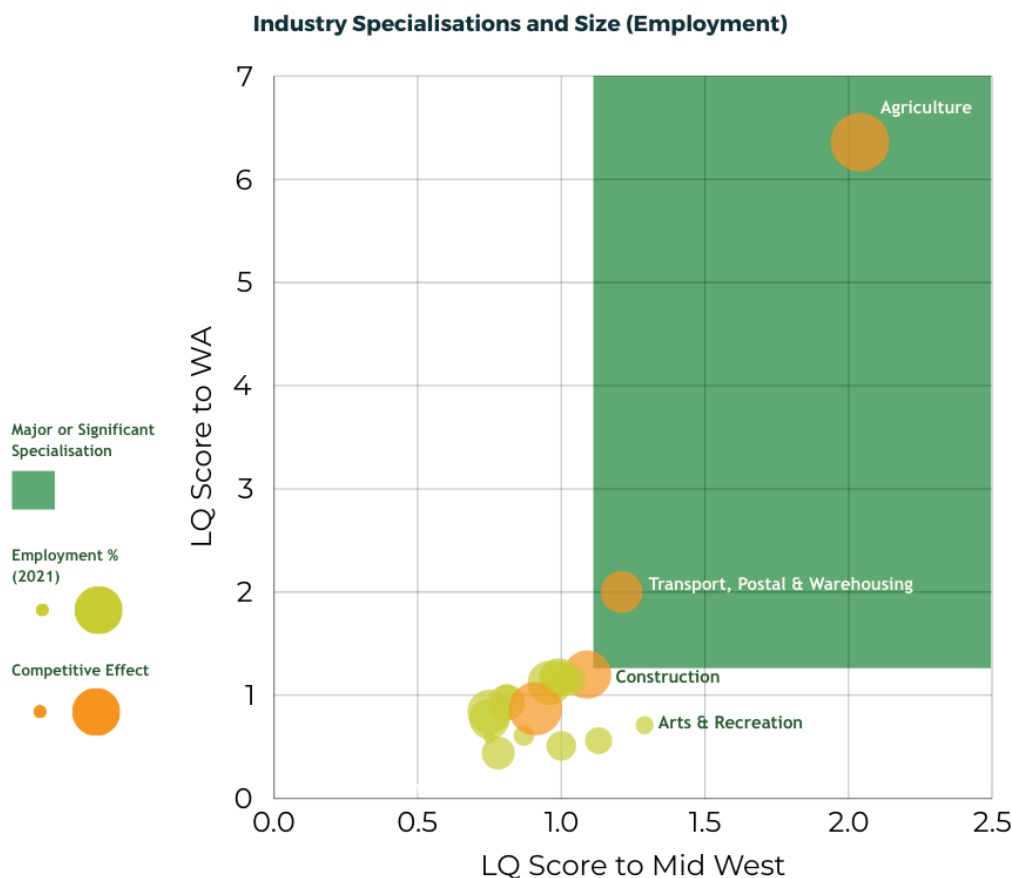
Competitive effect suggests Chapman Valley has unique advantages in these sectors such as a skilled workforce, infrastructure, natural advantages and/or favourable policy settings. While this does capture local workers that may be employed outside our Shire, it is helpful to identify local workforce 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.¹⁷ 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,¹⁹ 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.¹⁸

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	 Local Business & Industry Development	 Community Wellbeing & Liveability	 Sustainable Natural Assets
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	 Visitor Economy & Place Activation	 Essential Infrastructure & Services	 Governance, Collaboration & Partnerships
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.⁴

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.

 Local Business & Industry Development			
Focus Areas	Actions	Delivery time frame	Resourcing
1.1 Support and promote local small business development	- Join the SBDC Small Business Friendly Local Government program and implement practical support initiatives. - Map existing business advisory and mentoring services (e.g. Business Local, free SBDC resources) and promote local access and uptake. - Facilitate local small business advisory and mentoring where gaps identified (e.g. guest speakers, workshops). - Maintain online local business directory. - Include list of local businesses in Shire Welcome Pack (see Theme 2). - Connect businesses to Mid West Digital Economy and similar initiatives to increase digital skills.	S	L
1.2 Support value adding and resilience in the local Agriculture industry	- Facilitate or support peer networking and collaboration opportunities between local businesses and producers. - Encourage value-adding in agriculture (e.g. small-scale processing, paddock-to-plate experiences, local product branding). - 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).	M	S M
1.3 Attract and grow target industries	- 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. - Identify and support priority growth industries - tourism (accommodation and food services), construction, arts and recreation. - Provide clear, streamlined information for new or relocating businesses (e.g. "How to start or grow a business in Chapman Valley"). - 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.	S (contact) M (actions)	S (contact) M (attraction scheme)

THEME TWO

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

 Community Wellbeing & Liveability			
Focus Areas	Actions	Delivery time frame	Resourcing
2.1 Maintain services to meet current and future community needs	- Continue to provide timely and proactive building, planning and development approval functions. - Maintain all community buildings to support community and Shire led economic and social activities. - Maintain consistent community engagement to regularly test and improve (as needed) service delivery and facility provision. - Maintain streetscapes, parks and public facilities to encourage usage and social benefits.	S M L	S
2.2 Support events and programs that contribute to community connection and participation	- 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. - Continue to support and promote the Chapman Valley Show as the Shire's annual flagship event. - Reactivate the Nanson Showgrounds Management Committee to prioritise infrastructure improvements at the site. - Provide an event-friendly Shire to maintain large events such as gravel bike racing and wind / kite surfing. - 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. - Investigate providing a loan library or community trailer for local residents and community groups for small scale events to increase connection and participation.	S M	S
2.3 Develop attractive places to anchor community life	- Progress Nabawa Community and Recreation Precinct (see Theme 4). - Improve walkability between existing facilities and services to encourage usage and activation, through well maintained paths, shade, shelter and wayfinding signage. - Provide pop up, enterprise and activation opportunities for local businesses in the above precinct.	M	M L

Focus Areas	Actions	Delivery time frame	Resourcing
	Provide or enhance playgrounds, shaded picnic areas and public toilets to encourage longer stays in the Shire.		

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	- Support and contribute to future updates of Moresby Range Management Plan. - Advocate for and support sustainable access to Moresby Range via delivery of the Moresby Range Conservation Park Visitor Concept Plan. - Support and cross-promote sustainable use of Coronation Beach and coastline to balance visitor access with protecting biodiversity. - Implement and review Coastal Management Strategy and Action Plan. - Support local Indigenous Ranger programs. - 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.	S M L	M
3.2 Maintain and enhance cultural connections	- Invest in interpretation projects that highlight the social significance of attractions and places. - Reinvest in heritage attractions including wayfinding and interpretation. - Promote the unique conditions at Coronation Beach for water sports. - Renew focus on healthy waterways (such as the Chapman River) and their cultural significance.	M L	M
3.3 Effective planning for disasters and climate change adaptation	- Provide fit for purpose evacuation / welfare centre/s. - Support volunteer organisations where possible to improve community resilience to minimise economic shocks. - Adequate bushfire planning and hazard minimisation is in place. - Heat wave alerts from external agencies are shared and Shire has working in heat guidelines. - Progress at least one public EV charging station.	S M L	M L

Focus Areas	Actions	Delivery time frame	Resourcing
	- Future Shire buildings and their surrounds prioritise thermal and energy efficiency to suit the future climate. - Retrofit existing Shire buildings for climate resilience in a staged approach. - Advocate for improved telecommunications and internet access, including network hardening.		

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	- In conjunction with local tourism groups, adopt the three core themes for Chapman Valley: Range & Skies, Coastal Escape, Heritage & Harvest. - Embed the core themes in tourism messaging, planning and project prioritisation, with a focus on intrastate travellers. - Map existing and potential products under each theme to identify early activation opportunities. - Develop simple itineraries for intrastate visitors built closely around each theme. - Register the Shire (or a specific location) as an Astrotourism Town and assess (map and gap) current night time economy. - Work with Traditional Owners and cultural organisations to enable Aboriginal heritage interpretation and cultural tourism offerings.	S	M (use existing marketing and ACC co-promotion channels)
4.2 Strengthen Visitor Journey and Asset Connectivity	- Develop staged signage and wayfinding plan for Nanson-Nabawa-Coronation Beach. - Establish consistent digital information points (QR-linked maps/itineraries). - Improve visibility of opening hours, access and amenities. - Consider small-scale equipment hire (bikes, surfboards, camping gear) to improve access for fly-in visitors. - Support or provide shuttle bus services from Geraldton during large or major events.	S M	S (digital) M (signage, assets)

Focus Areas	Actions	Delivery time frame	Resourcing
4.3 Improve Distributed Visitor Servicing Model	- Identify suitable touchpoints for visitor information (e.g. Nabawa Community Centre, Tavern, Burnt Barrel, Fishing Park). - Develop and maintain simple information displays and local product retail options. - Establish version control for information and schedule for check and updates of information. - Ensure all local operators list on Australian Tourism Data Warehouse (ATDW) as standard practice.	S	S M
4.4 Establish key 'places' in the Shire to deliver on each experience	- 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. - Finalise Nabawa Community and Recreation Precinct Stage One delivery. - Define Nabawa Community and Recreation Precinct Stage Two scope. - Trial visitor servicing functions in Nabawa (coffee, produce shop, visitor information hub). - Begin staged activation trials (e.g. coffee vendor, local produce stall, event support). - Establish Nanson as a hub for heritage and harvest experiences. Strengthen Nanson heritage streetscape, signage and interpretation. - Investigate increased opening hours and /or potential funding for extended opening for Chapman Valley Heritage Centre. - Explore pop-up retail and food / beverage at Chapman Valley Heritage Centre. - Implement improved small-scale amenities, signage and shade at Coronation Beach. - Finalise Coronation Beach Masterplan; structure into costed stages; confirm maintenance and management model.	S M	M (planning) L (delivery, investment)
4.6 Support Accommodation & Agritourism Development	- Identify suitable operators and landholders interested in small-scale stays/ agritourism. - Identify opportunities for investment in small scale accommodation (eco-cabins, farm stays). - Provide guidance on approvals and Tourism WA readiness standards. - Promote farm/ garden events and seasonal experiences.	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	- Advocate for improved mobile and telecommunications coverage in the Shire. - Cross-promote or run (depending on services and program audit) digital skills workshops and classes. - Provide public access to internet / wifi at key places.	S M L	S M
5.2 Advocate for local infrastructure and local workforce delivery, including housing	- Advocate for improved workforce housing to support small business and service industry employment. - Map local trades businesses and workforces and advocate for local delivery of infrastructure projects. - Strengthen wrap-around services (fuel, groceries, cafés) to support visitor needs and extend stays. - Advocate for safe fit-for-purpose road infrastructure via state delivery or funding.	S M L	S (advocacy) M-L (services)
5.3 Improve access to key utilities	- Shire maintains and communicates a clear position on key community and economic outcomes expected from Oakajee to guide advocacy. - Advocate for improved local energy options as part of Oakajee. - Advocate for improved local access to water, including for local producers, as part of Oakajee.	M 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	- Continue to link local projects to Regional Drought Resilience Program / Future Drought Fund. - Maintain advocacy for local needs and use of local workforce and businesses in Oakajee planning and development processes. - Position Chapman Valley to complement, not compete, with Geraldton and strengthen provision of visitor information within Geraldton. - Economic Development Investment Framework, key projects and priorities are shared with external stakeholders to improve understanding and visibility of local needs. - Represent the Shire's needs at a region level.	S M L	S
6.2 Strengthen tourism governance and capability	- Implement structured Community Development Officer onboarding plan with tourism focus modules. - Develop partnership with Australia's Coral Coast. - Maintain support for Shire Tourism Events Committee. - Investigate forming a Tourism & Economic Partnerships Working Group (quarterly coordination). - Engage Traditional Owners early to identify future cultural tourism pathways. - Support Traditional Owners and cultural organisations to tell their stories through Aboriginal heritage interpretation and cultural tourism offerings.	S M L	S
6.3 Unlock access to external funding sources	- Adopt the Investment Framework to guide economic development and tourism investment decisions. - Identify key projects on an annual basis and maintain current project synopsis material. - Ensure the Shire has clear funding priorities, capacity and capability to apply in-house or externally to prepare funding applications. - Monitor grant funding opportunities and engage funders early to identify suitability.	S M L	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.

VISION		A resilient economy that supports growth while preserving our landscapes and local identity.			
THEMES & OUTCOMES					
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.
PRIORITISATION CRITERIA					
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.		

INDEX

Figures

1: Connection between this Strategy and the Shire's overarching planning	4
2: Estimated Resident Population (ERP) 2019-2024 & Projected Population 2025-2034	8
3: Areas of advantage / strengths in our Shire.....	9
4: Areas of disadvantage / vulnerability in our Shire	9
5: Largest Industry Sectors by Output (\$m) and Largest Industry Sectors by Value Added (\$m)	11
6: Employee Jobs and Workers, Shire of Chapman Valley.....	12
7: Businesses (number) by Employment Type (30 June 2024)	13

Tables

Table 1: Visitor Economy Comparison, Shire to Region.....	14
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Information Sources

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- 2 DPLH (2024) WA Tomorrow Population Report No. 12: Shire of Chapman Valley, Department of Planning, Lands and Heritage
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- 13 Both are World Economic Forum releases, 2025
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SHIRE OF
Chapman Valley
love the rural life!

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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

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(I) 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.

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Table of Contents

1 Declaration of Opening & Announcements of Visitors	4
2 Record of Attendance	4
2.1 Attendees	4
2.2 Apologies	4
3 Public Question Time	4
3.1 Response to Previous Public Questions on Notice	4
3.2 Public Question Time	5
4 Disclosure of Interest	6
5 Confirmation of Minutes from Previous Meetings	6
5.1 Annual Electors Meeting held on 17 February 2025	6
6 Receiving of Annual Report	14
6.1 Receiving of 2024/2025 Annual Report	14
7 General Business	97
8 Closure	97

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

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 nest 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.

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.



Jamie Criddle
Chief Executive Officer

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.

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Table of Contents

1 Declaration of Opening & Announcements of Visitors	4
2 Record of Attendance	4
2.1 Attendees	4
2.2 Apologies	4
3 Public Question Time	4
3.1 Response to Previous Public Questions on Notice	4
3.2 Public Question Time	5
4 Disclosure of Interest	6
5 Confirmation of Minutes from Previous Meetings	6
5.1 Annual Electors Meeting held on 21 March 2024	6
6 Receiving of Annual Report	6
6.1 Receiving of Annual Report	6
7 General Business	7
8 Closure	7

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 - 75 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.

6 Receiving of Annual Report

6.1	Receiving of 2024/2025 Annual Report
Reference(s)	413.01
Attachment(s)	1. Annual Report 2. Opinion – Shire of Chapman Valley – 30 June 2025 3. Interim Management Letter to CEO – Shire of Chapman Valley – 30 June 2025 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



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Contents

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





Acknowledgement of Country

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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.

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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





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

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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 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	✓	✓	✓	✓	✓		
Total Meetings	10	9	10	10	11	10	6

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

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

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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			✓	✓			
Total Meetings	2	2	4	2	2	2	1

Unconfirmed





SHIRE OF CHAPMAN VALLEY ELECTED MEMBER TRAINING REPORT 2024/2025 (Local Government Act, 1995 – Section 5.127)					
Elected Member	Training Course	Universal Training Y/N	Due Date to complete Universal Training	Date Completed Universal Training	Training Provider
Kirrilee Warr (President)	Understanding Local Government (C)	Y	31/10/2022	18/10/2022	WALGA
	Meeting Procedures (C)	Y	31/10/2022	27/10/2022	WALGA
	Conflicts of Interest (C)	Y	31/10/2022	27/10/2022	WALGA
	Serving on Council (C)	Y	31/10/2022	18/10/2022	WALGA
	Understanding Financial Reports & Budgeting (C)	Y	31/10/2022	31/10/2022	WALGA
Nicole Batten (Deputy President)	Understanding Local Government (C)	Y	31/10/2022	02/12/2021	WALGA
	Meeting Procedures (C)	Y	31/10/2022	27/04/2022	WALGA
	Conflicts of Interest (C)	Y	31/10/2022	08/03/2022	WALGA
	Serving on Council (C)	Y	31/10/2022	25/10/2022	WALGA
	Understanding Financial Reports & Budgeting (C)	Y	31/10/2022	01/10/2022	WALGA
Trevor Royce	Understanding Local Government (P)	Y	26/11/2020		WALGA
	Meeting Procedures (C)	Y	26/11/2020	08/11/2020	WALGA
	Conflicts of Interest (C)	Y	26/11/2020	05/11/2020	WALGA
	Serving on Council (C)	Y	26/11/2020	03/11/2020	WALGA
	Understanding Financial Reports & Budgeting (P)	Y	26/11/2020		WALGA
Katie Low	Understanding Local Government (P)	Y	31/10/2022		WALGA
	Meeting Procedures (P)	Y	31/10/2022		WALGA
	Conflicts of Interest (P)	Y	31/10/2022	24/09/2024	WALGA
	Serving on Council (P)	Y	31/10/2022		WALGA
	Understanding Financial Reports & Budgeting (P)	Y	31/10/2022	24/09/2024	WALGA
Liz Elliott-Lockhart	Understanding Local Government (C)	Y	31/10/2022	05/10/2022	WALGA
	Meeting Procedures (C)	Y	31/10/2022	29/09/2022	WALGA
	Conflicts of Interest (C)	Y	31/10/2022	27/09/2022	WALGA
	Serving on Council (C)	Y	31/10/2022	03/10/2022	WALGA
	Understanding Financial Reports & Budgeting (C)	Y	31/10/2022	04/10/2022	WALGA
Philip Blakeway	Serving on Council (N)	Y			WALGA
	Understanding Local Government (N)	Y			WALGA
	Meeting Procedures (P)	Y	13/12/2024		WALGA
	Conflicts of Interest (N)	Y			WALGA
	Understanding Financial Reports & Budgeting (N)	Y			WALGA
Emma Rodney	Understanding Local Government (N)	Y			WALGA
	Meeting Procedures (C)	Y	13/12/2024	13/12/2023	WALGA
	Conflicts of Interest (N)	Y			WALGA
	Serving on Council (N)	Y			WALGA
	Understanding Financial Reports & Budgeting (N)	Y			WALGA

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

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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)*:

Council Committees - Council Members Only – Local Government Act 1995 – Section 5.9(2)(a) (ABSOLUTE MAJORITY REQUIRED FOR COMMITTEE APPOINTMENTS) (Must be 3 or More Representatives)		
	Purpose/Delegations	Representatives
Building & Disability Services Committee	Purpose: Will meet at least annually to inspect all Shire Buildings/Properties and then subsequently to: ~ Review preliminary costings for proposed works for consideration in draft Council Budget. ~ Review the Capital & Building Works Program. ~ Disability Access & Inclusion Plan; and ~ Any other building/property items referred to the Committee by Council. Delegation – Nil	<u>4 x Councillors</u> • Cr Royce • Cr Blakeway • Cr Elliott-Lockhart • Cr Rodney <u>Observers:</u> ~ CEO Building Surveyor
Finance Audit & Risk Management Committee	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. Delegation - Nil	<u>4 x Councillors</u> • Cr Elliott-Lockhart • Cr Batten • Cr Rodney • Cr Blakeway • Grant Middleton CPA (External, Independent Member) <u>Observers:</u> ~ CEO ~ Manager Finance & Corporate Services



Road Infrastructure Committee	Purpose: Undertake an annual review the following: ~ Road Works Program. ~ Road Hierarchy. ~ Heavy Haulage Vehicle Permit Roads; and ~ Any other works infrastructure item referred to the Committee by Council. ~ Review the plant replacement program • Delegation – Nil	• All Councillors <u>Observers:</u> ~ CEO ~ Manager Works & Services ~ Deputy CEO ~ Works Supervisor
--------------------------------------	--	--

Representation on Internal Groups - Working, Advisory, Steering, etc. (SIMPLE MAJORITY REQUIRED) (Numbers not legislated)		
	Purpose/Delegations	Representatives
Bush Fire Brigades Group Management Advisory Committee	Purpose: Meet at least annually to: ~ Elect Office Bearers. ~ Review previous year fire season. ~ Review the Shire's Fire Notice. ~ Liaise with external organisations (e.g. DFES, DBCA); ~ Review the DFES Capital & Operational Grants. ~ Any other bush fire related items referred to the Committee by Council. Delegation – Nil	<u>President (Presiding Member) and 2 x Councillor</u> • Cr Batten (President) • Cr Royce • Cr Blakeway ~ CBFCO ~ DCBFCO ~ All Brigade FCOs ~ Chief Executive Officer ~ Senior Ranger <u>Observers</u> 1 x DFES Rep.





Batavia Local Emergency Management Committee (BLEMC)	Purpose: Meet as required in accordance with legislation and Council endorsed Local Emergency Management Arrangements (LEMA) to: ~ Review the LEMA & Recovery Plan. ~ Implement Emergency Exercises as required. ~ Any other emergency management related items referred to the Committee by Council. Delegation – Nil	<u>2 x Councillor</u> ~ Cr Royce ~ Cr Blakeway ~ Chief Executive Officer;
CEO Performance Review Advisory Group	Division 3 — Standards for review of performance of CEOs of Local Government (Administration) Regulations 1996 A council must ensure that the: • 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)) • 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)) • 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)) • evidence of the CEO's performance was collected in a thorough and comprehensive manner (clause 17(2)(a)) • CEO's performance was reviewed based on the evidence collected (clause 17(2)(b)). Delegation – Nil	• All Councillors <u>Observers:</u> ~ CEO ~ Manager Works & Services ~ Deputy CEO ~ Works Supervisor Advisory Group endorsed 28 April OCM – Reference OCM 2025/04-9





Community Growth Fund Advisory Group	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 Delegation – Nil	<u>President (Presiding Member) & 3 x Councillors (Members)</u> • Cr Batten (President) • Cr Low • Cr Rodney • Cr Royce ~ Chief Executive Officer ~ Manager Finance & Corp Svc ~ Community Development Officer
Tourism & Events Advisory Group	Purpose: Will meet on an 'as needs' basis only to: ~ 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. ~ Assist with coordinating the annual Australia Day function(s); ~ Discuss all other item(s) in the areas of tourism and events. ~ Liaise with external organisations Delegation – Nil	<u>3 x Councillors</u> • Cr Elliott-Lockhart • Cr Low • Cr Blakeway ~ CEO ~ Deputy CEO ~ Comm. Development Officer ~ Up to 2 x Community Representatives for Australia Day award nominations (recommend past winner as one rep.)
Coronation Beach Masterplan Steering Group (Reactivated)	Purpose: To review the Coronation Beach Masterplan. Delegation – Nil	<u>1x Councillor</u> • Cr Blakeway (Chairperson) ~ DCEO ~ Department of Sport & Recreations ~ Neighbouring Landowners ~ Community / User Group Representatives





Future Industries & Renewable Energy Advisory Group	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. Delegation – Nil	• Shire President • Deputy President • Cr Rodney • Cr Elliott-Lockhart • Chief Executive Officer • Deputy Chief Executive Officer
Chapman Valley Regional Trails Master Group	Purpose: As determined by lead agency/organisation. Delegation – Nil	• Cr Batten • Cr Blakeway • Deputy Chief Executive Officer • Community / User Group Representatives x 2
Nabawa Recreation Centre User Group	Purpose To work with the external consultants (Teakle & Laylor) & others to progress the Nabawa Community & Recreational Precinct Plan and Concept design drawings for the Recreation Centre rebuild. Delegation – Nil	• Cr Elliott-Lockhart • Cr Rodney • Chief Executive Officer • Community / User Group Representatives x 4
Representatives on External Organisations (SIMPLE MAJORITY REQUIRED) (Numbers pre-determined)		
Northern Country Zone (WALGA)	Purpose: As determined by lead agency/organisation. Delegation – Nil	<u>2 x Councillors</u> • Cr Batten • Cr Royce ~ Chief Executive Officer (To act as Proxy in absence of Elected Members not attending)





Sub-Regional Road Group Committee	Purpose: As determined by lead agency/organisation. Delegation – Nil	<u>2 x Councillors</u> • Cr Royce • Cr Rodney ~ Chief Executive Officer ~ Manager Works & Services
Mid West Development Assessment Panel (DAP)	Purpose: As determined by lead agency/organisation. Delegation – Nil Note: Mandatory training must be undertaken prior to serving on panel.	<u>2 x Councillors (Members)</u> • Cr Batten • Cr Elliott-Lockhart <u>2 x Councillors (Proxies)</u> ~ Cr Low ~ Cr Rodney
Chapman Valley Northampton Local Recovery Coordination Group	Purpose: 1. Inform the stakeholder engagement process for the development of the Regional Drought Resilience Plan: Midwest Region; 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; 3. Provide a technical review and assessment of community drought resilience priorities and project ideas arising from the stakeholder engagement process; and 4. Advise on new and emerging information relevant to the Regional Drought Resilience Plan: Midwest Region. Delegation – Nil	<u>1 x Councillors</u> • Vacant ~ Chief Executive Officer <u>1 x Proxy Councillor</u> Cr Batten (Proxy)



Annual Electors Meeting - 6 February 2026 - Minutes

Att: 6.1.1
Annual Report 2024-2025



Midwest Drought Resilient Working Group	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. Delegation – Nil	<u>1 x Councillors</u> • Cr Batten ~ Chief Executive Officer 1 x Proxy Councillor Cr Royce (Proxy)
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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.

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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.

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

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

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

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

Strategic Community Plan/Corporate Business Plan Overview

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

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





Strategic Community Plan Snapshot

Strategic Community Plan 2022-2032



Snapshot

OUR VISION

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

OUR VALUES

Ethical, Honest, Integrity,
Leadership, Respectful, Trustful

COMMUNITY, HEALTH & LIFESTYLE

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

ECONOMY & POPULATION

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



ENVIRONMENT & SUSTAINABILITY

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



PHYSICAL & DIGITAL INFRASTRUCTURE

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



GOVERNANCE & ACCOUNTABILITY

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



Annual Electors Meeting - 6 February 2026 - Minutes

Annual Report 2024-2025

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

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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 Gravelling Bridle Trails	No further action to date. CCTV coverage appears to be addressing illegal issues	ongoing	Improved controls and monitoring. May not need to be a manned site	
3.2	Maintain the rural identity of the Shire	Develop western peri-urban environment in context to rural lifestyle	Ensure Planning is in place to encourage peri-urban development activities.			Solid and appropriate Planning is in place	ongoing	Retain and improve where necessary	
		Ensure recreational, tourism activities on lifestyle blocks have minimal impact on sustainable farming	Ensure Planning is in place to encourage tourism activities or lifestyle blocks, acknowledging WAPC Policies and State direction on protecting prime agricultural land			Solid and appropriate Planning is in place	ongoing	Retain and improve where necessary	
3.3	Build the green canopy of the Shires towns public facilities and rural areas	To increase the green canopy in building applications, facility development or upgrades, and incentive schemes to get more trees planted	Commit to planning and planting of shade trees in towns and public buildings and facilities encourage residents to plant shade trees on their properties	2024 Tree Planting initiative complete. Local seedlings and saplings were given to all rate payers.	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)	
		Address weed and vermin control	Lobby responsible agencies and departments and to control weeds and vermin on their properties		Increased social media & website communication	Improving controls in place	ongoing	Improved controls introduced by external agencies, departments, and landowners	
3.5	Fire mitigation and control	Monitor and manage water supply and quality	Advocate Water Corporation to continue to manage and monitor water supply and quality		ongoing	Monitor and supply in place	ongoing	Retain supply and monitoring	
		Install renewable initiatives on new and existing buildings	Encourage landowners to install renewable initiative to new and existing buildings. Shire to lead by example		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	

3270 Chapman Valley Road, Nabawa WA 6532

Tel: (08) 9920 5011

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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





ANNUAL FINANCIAL REPORTS

AUDITED FINANCIAL STATEMENTS

INDEPENDENT AUDIT REPORT

MANAGEMENT REPORT

|

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

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	40

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

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

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

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

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

Statement by Chief Executive Officer

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

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

Signed on the third day of December 2025



Chief Executive Officer Signature

Jameon Criddle

Name of Chief Executive Officer



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
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
Expenses				
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
Net result for the period		(4,114,445)	(3,240,043)	(4,552,571)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(4,114,445)	(3,240,043)	(4,552,571)

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

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 surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		34,145,894	1,331,477	178,086,468	213,563,839
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
Balance as at 30 June 2024		29,326,894	1,597,906	178,086,468	209,011,268
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
Balance as at 30 June 2025		25,193,578	1,616,777	178,086,468	204,896,823

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



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

Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	3,415,298	3,094,810
Grants, subsidies and contributions	1,024,534	2,053,218
Fees and charges	474,811	430,210
Interest revenue	102,765	86,488
Goods and services tax received	550,024	476,071
Other revenue	18,979	19,554
	5,586,411	6,160,351
Payments		
Employee costs	(2,071,311)	(2,095,551)
Materials and contracts	(2,410,303)	(2,895,359)
Utility charges	(61,512)	(57,333)
Finance costs	(36,324)	(2,302)
Insurance paid	(199,070)	(282,777)
Goods and services tax paid	(187,758)	(156,269)
Other expenditure	(125,652)	(88,450)
	(5,091,930)	(5,578,041)
Net cash provided by operating activities	494,481	582,310
CASH FLOWS FROM INVESTING ACTIVITIES		
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
Net cash provided by (used in) investing activities	(904,710)	389,967
CASH FLOWS FROM FINANCING ACTIVITIES		
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
Net cash provided by (used in) financing activities	(104,233)	668,937
Net increase (decrease) in cash held	(514,462)	1,641,214
Cash at beginning of year	5,721,554	4,080,340
Cash and cash equivalents at the end of the year	5,207,092	5,721,554

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

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



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

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

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



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

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Other assets	15
Note 8	Property, plant and equipment	16
Note 9	Infrastructure	18
Note 10	Fixed assets	20
Note 11	Leases	22
Note 12	Trade and other payables	23
Note 13	Other liabilities	24
Note 14	Borrowings	25
Note 15	Employee related provisions	26
Note 16	Revaluation surplus	27
Note 17	Restrictions over financial assets	28
Note 18	Undrawn borrowing facilities and credit standby arrangements	28
Note 19	Contingent liabilities	29
Note 20	Capital commitments	29
Note 21	Related party transactions	30
Note 22	Events occurring after the end of the reporting period	32
Note 23	Other material accounting policies	33
Information required by legislation		
Note 24	Rating information	34
Note 25	Determination of surplus or deficit	35
Note 26	Borrowing and lease liabilities	36
Note 27	Reserve accounts	38
Note 28	Trust funds	39

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
 - Measurement of employee benefits - note 15
- Fair value hierarchy information can be found in note 23

The local government reporting entity

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

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

Initial application of accounting standards

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

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

These amendments did not have a material impact on the financial report on initial application.

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

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

New accounting standards for application in future years

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Capital grants, subsidies and contributions	Community developments, facilities and infrastructure, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed project milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Refuse site charges (Non-residents only)	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - other services	Venue hire, administration services, PO box, inspections.	Single point in time	Full payment prior to issue	None	At point of service
Fees and charges - sale of stock	Petroleum based fuel stocks	Single point in time	Monthly in arrears	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Revenue recognition

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

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

For the year ended 30 June 2025

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

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
Total	1,162,499	1,527,329	3,643,059	847,195	7,180,082

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)

Interest revenue

Note	2025 Actual \$	2024 Actual \$
Interest on reserve account	18,868	19,866
Trade and other receivables overdue interest	38,188	31,354
Other interest revenue	45,709	35,268
	102,765	86,488

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$31,000.

Fees and charges relating to rates receivable

Charges on instalment plan	4,945	4,086
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$3,600.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	52,308	49,000
- Other services – grant acquittals	2,900	3,250
	55,208	52,250

Employee Costs

Employee benefit costs	1,753,764	1,763,980
Other employee costs	322,767	401,148
	2,076,531	2,165,128

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	35,534	1,003
Lease liabilities	790	1,299
	36,324	2,302

Other expenditure

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
Total cash and cash equivalents	5,207,092	5,721,554
Held as		
- Unrestricted cash and cash equivalents	2,256,605	2,683,649
- Restricted cash and cash equivalents	2,950,487	3,037,905
17	5,207,092	5,721,554

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2025	2024
	\$	\$
(a) Non-current assets		
Financial assets at fair value through profit or loss	59,715	62,378
	59,715	62,378
Financial assets at fair value through profit or loss		
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	59,715	62,378

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
Trade receivables
GST receivable

Non-current

Rates and statutory receivables

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

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	71,070	4,859	20,840
Total trade and other receivables from contracts with customers	71,070	4,859	20,840

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

GST receivable

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

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

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

Other assets - current

Prepayments

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

MATERIAL ACCOUNTING POLICIES

Other current assets

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
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.								
(ii) Cost								
Furniture and equipment				N/A	Not Applicable	Cost	Not Applicable	Not Applicable
Plant and equipment				N/A	Not Applicable	Cost	Not Applicable	Not Applicable
Tools and equipment				N/A	Not Applicable	Cost	Not Applicable	Not Applicable

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - carparks	Total infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2023	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)
Balance at 30 June 2024	181,913,823	155,954	4,898,207	92,073	187,060,057
Comprises:					
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)
Balance at 30 June 2024	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)
Balance at 30 June 2025	177,529,780	149,704	5,067,982	90,265	182,837,731
Comprises:					
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)
Balance at 30 June 2025	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

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Value based around Independent Registered Valuer Report	June 2023	Construction costs, current conditions, residual values and remaining useful life assessments.
Infrastructure - footpaths	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.
Infrastructure - drainage	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.
Infrastructure - carparks	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	Total right-of-use assets
		\$	\$
Balance at 1 July 2023		40,436	40,436
Depreciation		(8,100)	(8,100)
Balance at 30 June 2024		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)
Balance at 30 June 2024		32,336	32,336
Depreciation		(8,100)	(8,100)
Balance at 30 June 2025		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)
Balance at 30 June 2025		24,236	24,236

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

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(8,100)	(8,100)
Finance charge on lease liabilities	(790)	(1,003)
Total amount recognised in the statement of comprehensive income	(8,890)	(9,103)
Total cash outflow from leases	(9,091)	(9,090)

(b) Lease liabilities

Current	8,517	8,301
Non-current	17,703	26,220
	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

Current

	2025	2024
	\$	\$
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
	\$	\$
Current		
Contract liabilities	93,711	0
Capital grant/contributions liabilities	950,000	1,150,000
	1,043,711	1,150,000
Non-current		
Contract liabilities	289,999	289,999
	289,999	289,999
Reconciliation of changes in contract liabilities		
Opening balance	289,999	159,515
Additions	93,711	130,484
	383,710	289,999
The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 to 60 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,150,000	0
Additions	0	1,150,000
Reductions	(200,000)	0
	950,000	1,150,000
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	950,000	1,150,000
	950,000	1,150,000

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		100,478	480,614	581,092	95,932	581,092	677,024
Total secured borrowings	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

	2025	2024
	\$	\$
Annual leave	307,127	298,528
Long service leave	256,511	283,308
	563,638	581,836
Total current employee related provisions	563,638	581,836
Non-current provisions		
Employee benefit provisions		
Long service leave	33,528	19,494
	33,528	19,494
Total non-current employee related provisions	33,528	19,494
Total employee related provisions	597,166	601,330

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. REVALUATION SURPLUS

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

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,950,487	3,037,905
		2,950,487	3,037,905
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	1,616,777	1,597,906
Contract liabilities	13	383,710	289,999
Capital grant liabilities	13	950,000	1,150,000
Total restricted financial assets		2,950,487	3,037,905

**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)
Total amount of credit unused	256,678	258,600

Loan facilities

Loan facilities - current	100,478	95,932
Loan facilities - non-current	480,614	581,092
Total facilities in use at balance date	581,092	677,024

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 Actual \$	2025 Budget \$	2024 Actual \$
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.

**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

RATE TYPE		Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Rate description	Basis of valuation										
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
Total general rates			731	395,536,378	3,217,397	8,555	3,225,952	3,217,397	0	3,217,397	3,045,186
Minimum payment											
General Rate GRV	Gross rental valuation	771.50	197	1,275,117	151,986	0	151,986	151,986	0	151,986	126,787
General Rate UV	Unimproved valuation	441.00	24	287,363	10,584	0	10,584	10,584	0	10,584	9,522
Total minimum payments			221	1,562,480	162,570	0	162,570	162,570	0	162,570	136,309
Total general rates and minimum payments			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
Total rates							3,388,199			3,379,967	3,181,495
(b) Rates related information											
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 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(83,565)	(93,756)	(134,729)
Less: Movement in liabilities associated with restricted cash		(18,198)	7,434	84,494
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	0	(1,261)
Add: Loss on disposal of assets		0	20,000	0
Add: Depreciation	10(a)	6,778,919	5,937,251	6,639,692
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		14,034	407	(2,403)
Contract liabilities		0	93,948	130,484
Non-cash amounts excluded from operating activities		6,693,853	5,965,284	6,716,277
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	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
Total adjustments to net current assets		(944,144)	(410,628)	(911,837)
Net current assets used in the Statement of financial activity				
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)
Surplus or deficit after imposition of general rates		1,841,221	0	2,575,799

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
Total	0	677,024	0	677,024	0	(95,932)	581,092	677,024	650,000	(95,932)	1,231,092

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

* Western Australian Treasury Corporation

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

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

* Western Australian Treasury Corporation

(c) Lease liabilities

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

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
Total finance cost payments					(790)	(790)	(1,003)	

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

27. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(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
Restricted by council												
(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
Restricted by legislation/agreement	
(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.
Restricted by council	
(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:

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



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.

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



Our Ref: 8653

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Jamie Criddle
Chief Executive Officer
Shire of Chapman Valley
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NABAWA WA 6532

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PERTH WA 6849

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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

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