



SHIRE OF WOODANILLING

ATTACHMENT BOOKLET FOR ANNUAL ELECTORS MEETING

10 February 2026 at 7.00pm

INDEX

4.1.1 Shire of Woodanilling Annual Report 2024/2025



2024/25

ANNUAL REPORT

SHIRE OF
WOODANILLING



(08) 9823 1506



3316 Robinson Rd, Woodanilling, WA 6316



www.woodanilling.wa.gov.au

About Woodanilling Statistics and Facts 2024/25



The Shire of Woodanilling is located in the Great Southern region of Western Australia, approximately 254 km south-east of Perth and 30 km north-west of Katanning. A small, close-knit population of around 450 residents. The region's economy is primarily based on agriculture, including sheep and grain production.

Woodanilling has a strong sense of pride and place with many active groups and volunteers contributing to our community and way of life.



448*

resident population

47*

median age

49.3% / 50.7%*

male / female

120+

Bush Fire Volunteers

Community Sites

- Lake Queerearrup
- Centenary Park
- Martup Pool
- Kenmare Hall
- King Rock
- Recreation Centre
- Town Hall
- Round Pool



85km

Length of sealed roads

454km

Length of Gravel Roads

>\$1.8M

Annual Roads Program 24/25FY

3

Historic Timber Bridges



397

Total number of Rateable Properties

\$1,098,775

Rates Levied

\$599

Minimum Rate

292

Number of Garbage Services Provided



1,126 km²

square kms - Which is twice the size of Singapore

0.40

population density

Top 3 Industries by Output

1. Agriculture
2. Manufacturing
3. Construction



\$2,373,779

Operating Revenue

\$69,328,764

Net Assets

\$973,963

Grants revenue

\$1,513,417

Capital Grants

*2021 Census Data

2024/25 Annual Report Overview

A local government annual report in Western Australia (WA) provides a clear summary of the council's activities, achievements, and financial results for the year, ensuring transparency and accountability to the community. It is a legal requirement under the Local Government Act 1995.

This report pack includes:

- The Shire President and CEO's Reports: Key achievements, challenges, and priorities.
- Operational Highlights: Updates on projects, services, and community initiatives.
- Statutory Reporting: Compliance with legal obligations, including disclosures and performance against plans.
- Financial Statements: Audited reports on income, expenses, and overall financial health.

CONTENTS

About Woodanilling: Statistics and Facts	Page 2	Integrated Plan Report	Page 9
Annual Report Overview	Page 3	Pillar 1 - Social	Page 10
Message from the Shire President	Page 4	Pillar 2 – Environment	Page 12
Message from the Chief Executive Officer	Page 5	Pillar 3 – Civic Leadership	Page 14
Shire of Woodanilling Vision and Values	Page 6	Pillar 4 - Economic	Page 16
History of the Shire	Page 7	Disclosure Information	Pages 18 - 20
Elected Members	Page 8	Financial Reports	Page 20

Message from the Shire President

It is my pleasure to present the Shire of Woodanilling's 2024/25 Annual Report.

This year has been one of transition and progress for our Shire. We farewelled CEO Paul Hanlon and his family as they returned to Queensland, and in May we welcomed Anika Serer as our new Chief Executive Officer.

Council has focused on delivering key projects that maximise the benefits of federal and state funding for our community and road network. This included securing a record \$1.5 million in grant funding, enabling significant improvements to both sealed and gravel roads, as well as upgrades to Centenary Park and revitalisation works in the town centre.

Our annual Australia Day celebration remained a highlight of the community calendar, featuring live music, morning tea, lunch, an ice cream van, and activities for children alongside the traditional breakfast. Other significant events included:

- Remembrance Day
- Christmas Tree in the Park
- ANZAC Day
- Bloom Art Exhibition
- Friday Sundowners

Many of these events are driven by our dedicated volunteers, and I extend my heartfelt thanks to them for their time and commitment in enriching the lives of Woodanilling residents.

This year also saw the renewal of our Strategic Community Plan and Corporate Business Plan. Thank you to everyone who contributed their ideas and feedback, helping shape our priorities and direction for the next decade.

On behalf of Council, I sincerely thank our Chief Executive Officer and all Shire employees for their tireless efforts throughout the year, which are reflected in this report.

I look forward to building on this year's successes and continuing to work with the Shire, Council and community to deliver Woodanilling's vision.

Thank you.

Cr Russel Thomson, OAM JP
Shire President



Message from the Chief Executive Officer

It was a privilege to join the Shire as Chief Executive Officer in May 2025, and I thank the community for your warm welcome.

I would also like to extend my thanks to former CEO Paul Hanlon and Acting CEO Mark Hook, for their dedicated service and contribution to both the organisation and the wider community over their tenure.

Of particular note, Paul undertook comprehensive engagement with the community to renew the Strategic Community Plan and Corporate Business Plan in early 2025. These plans have laid the foundation for shaping the future direction of the Shire over the next 10 years, ensuring that community voices are at the heart of our strategic objectives.

I arrived at a particularly busy time for the Shire, with the delivery of over \$1.8 million in capital road upgrades and other projects well underway to meet funding deadlines of 30 June. These included:

- Reconstruction and widening of section of Robinson Road West
- Pavement repairs and resealing to section of Oxley Road
- Reforming and resheeting of Leggoe Road, Gorn Road and Burt Road
- Continued maintenance grading, floodway repairs and drain/verge maintenance
- Stage 1 of Centenary Park Upgrades including new playground equipment, ablution upgrades and picnic tables

Thank you to our staff for their dedication and efforts ensuring the projects were delivered on time, on budget and in accordance with community expectations.

I extend my acknowledgement to Council for their support and leadership as I have settled in to the role, and thank them for their commitment to public service. I also extend my heartfelt thanks to the volunteers in the community, who play a vital role dedicating their time and skills for the betterment of all and are truly the foundation of Woodanilling.

I look forward to building on this year's successes and continuing to work together to deliver the shared vision for the Shire of Woodanilling, with the next financial year including a range of events, the delivery of Stage 2 of Centenary Park and ongoing improvements and management of our road network and facilities.

Anika Serer
Chief Executive Officer



The Shire of Woodanilling Vision for 2035

In 2035 the Shire of Woodanilling will be a Shire that is energetic and progressive with a strong connection to its community and environment. It will be a Shire that embraces its independence and encourages the sustainable development of the natural environment through ways that value the cultural heritage and sense of place provided by living in Woodanilling.

Fairness

Treat everyone equally and impartially.

Positivity

Create a positive and optimistic environment.

Integrity

Be honest, transparent, and accountable in all actions.

Our Values

Collaboration

Promote open dialogue and resolve conflicts constructively.

Respect

Value the rights, opinions, and contributions of others.

Inclusivity

Ensure everyone in the community is heard and valued.

History of the Shire

The Shire of Woodanilling is situated on the south-western edge of the Wheatbelt region in the Central Great Southern region of Western Australia. It covers an area of approximately 111,769 hectares and is located almost half way between Perth and Albany. It is linked by the Great Southern Railway line which was an important transport route for the early colony. At first the area was an outpost for York settlers wishing to expand their influence and later by other pastoralists, sandalwood harvesters, and farmers. Now the land is utilised for crop production, as well as sheep and cattle production.

The Shire is within the boundaries of the Blackwood River Catchment. Within the Shire the catchment gives rise to a number of lakes and many seasonal water courses. Prior to the 1940s these lakes were relatively fresh and supported a diverse variety of vegetation and animal life but with extensive clearing of native vegetation to allow for agricultural development, these lakes are now saline. With the removal of naturally occurring vegetation, the hydrology of the region has changed dramatically. Ground water is rising through the subsoil to the surface, transporting salts contained within the soil profile with it. Increasing salinity within soils and water bodies is now a major problem throughout the Wheatbelt.

Following settlement in 1827 exploration of the "interior" was soon initiated. The Woodanilling District was first explored by Europeans in 1830/31, when Captain Thomas Bannister led the first overland expedition from Perth to King George III Sound. Governor James Stirling, accompanied by Surveyor General John Septimus Roe visited the areas Bannister had explored in 1835. Governor Stirling revisited the area with Alfred Hillman in 1837.

Further exploration of the area was undertaken in 1843 by Henry Landor and Henry Maxwell Lefroy while searching for a large inland sea said to exist south-east of York. The lake they found, with the help of Aboriginal guides, is approximately 40 kilometres north-east of Woodanilling and was called Dambeling by the Aborigines. This was later changed to Dumbleyung by early European settlers.

The pastoral industry spread rapidly in the early years and the frontier reached Woodanilling between 1840 and 1880. The construction of the Perth/Albany Road in the early 1850s brought the fine grazing lands in this region to the attention of many pastoralists, who took up leases while retaining their permanent properties at places like York. One of the first to graze sheep in the area was Elijah Quartermaine around 1850/51. Another pioneer to take up the early leases was Edward Hammersley who took up 10,000 acres in 1852. The Woodanilling area was also a rich source of sandalwood and for many early settlers it was a valuable source of income while they were establishing their homesteads. Wheat farming commenced in the Woodanilling area in the 1890s.

In 1884 a contract was signed to construct a railway line from Beverley to Albany. The line was completed in 1889 and Woodanilling was selected as a station on the rail route. In 1892 Woodanilling was gazetted as a town site and developed into a service centre for the surrounding farms. The population of the Shire of Woodanilling remained reasonably stable between 1981 (420), 1991 (434), 1995 (395), 1996 (354), 2001 (382), 2006 (418), 2010 (464), 2021 (448).

Elected Members of the Shire of Woodanilling

Elected Members July 2024 - June 2025



Shire President
Dale Douglas
Elected 2017 - 2025



Deputy Shire President
Russel Thomson
Elected 1982 - 2025



Councillor
Ian Garstone
Elected 2023 - 2027



Councillor
Kahlia Stephens
Elected 2023 - 2027



Councillor
Rodney Marshall
Elected 2023 - 2027



Councillor
Bev Smith
Elected 2021 - 2025

The Council of the Shire of Woodanilling is made up of 6 elected representatives, with the Shire President and Deputy Shire President elected by the council following each ordinary Local Government Election.

The Council operates on a monthly Council Briefing Session/Ordinary Council Meeting structure to conduct its meetings.

The Briefing Session is for Elected Members to workshop and be informed on matters that are presented through to the Ordinary Council Meeting where these matters are to be formally considered. Decisions matters can only be made at the Ordinary Council Meeting. The below table outlines the number of Council and Committee Meetings attended by each council member, during the 2024/25 financial year.

Date	Type	Cr Douglas	Cr Thomson	Cr Smith	Cr Garstone	Cr Marshall	Cr Stephens
16/07/24	OCM	✓	✓	A	A	✓	✓
27/8/24	ACM	✓	✓	✓	✓	✓	✓
27/8/24	OCM	✓	✓	✓	✓	✓	✓
17/9/24	OCM	✓	✓	✓	✓	✓	✓
15/10/24	OCM	✓	✓	LoA	✓	✓	✓
19/11/24	OCM	✓	✓	✓	✓	✓	✓
17/12/24	ACM	✓	✓	✓	✓	LoA	✓
17/12/24	OCM	✓	✓	✓	✓	LoA	✓
19/12/24	SCM	✓	✓	✓	✓	✓	EPG
3/2/25	SCM	✓	✓	✓	✓	✓	✓
11/2/25	OCM	✓	✓	✓	✓	✓	✓
11/2/25	AEM	✓	✓	✓	✓	✓	✓
18/3/25	ACM	✓	✓	✓	✓	✓	✓
18/3/25	OCM	✓	✓	✓	✓	✓	✓
15/4/25	OCM	✓	✓	A	✓	✓	✓
20/5/25	OCM	✓	✓	✓	✓	✓	✓
17/6/25	OCM	✓	✓	✓	A	✓	✓

Legend Meeting Type	
OCM	Ordinary Council Meeting
ACM	Audit Committee Meeting
AEM	Annual Electors Meeting
SCM	Special Council Meeting

Legend for Type of Attendance	
✓	Attended
A	Apology
LoA	Leave of Absence
NA	Non attendance
EPNG	Electronic Participation Not Granted
EPG	Electronic Participation Granted

Integrated Planning Framework Report

Strategic Community Plan 2025-2035 Corporate Business Plan 2024/25-2027/28

The Integrated Planning Framework is designed to ensure that the Shire of Woodanilling's strategic goals are achieved through coordinated planning and resource management. The framework guides how the Shire operates and delivers services, making sure that we meet the needs of our community now and in the future. It is built around two main documents: the Strategic Community Plan (SCP) and the Corporate Business Plan (CBP).

The Strategic Community Plan sets the long-term direction for the Shire, outlining the goals and priorities for the next 10 years. This plan is based on feedback from community engagement activities, ensuring that it reflects local aspirations and is responsive to changing needs. For example, community members were invited to provide input through surveys, workshops, and public forums, which have helped shape the vision for a vibrant, sustainable Woodanilling.

The Corporate Business Plan turns these high-level goals into detailed actions and projects for the next four years. It includes the resources, timelines, and responsibilities for each initiative, ensuring that the Shire has a practical roadmap for delivering its services.

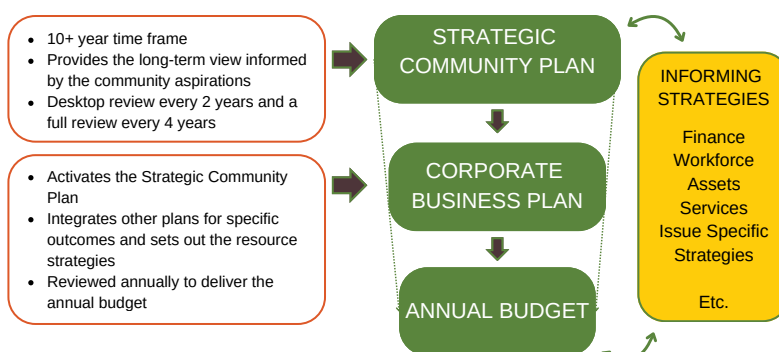
This plan is supported by other key strategies, such as the Long-Term Financial Plan, Workforce Plan and Asset Management Plan, which ensure we have the resources and infrastructure to support our vision.

By linking strategic planning with day-to-day operations, the Integrated Planning Framework helps the Shire make informed decisions, allocate resources wisely, and measure our progress over time. This approach supports transparent and accountable governance, ensuring that we stay on track to achieve our community's goals.

The Shire of Woodanilling has recently conducted a full review of the Strategic Community Plan and Corporate Business Plan with a new plan titled *The Woodanilling Way* adopted by Council in February 2025. We are excited with the clear direction and focus this new plan provides, and thank the community for their input to the process.

We are pleased to present the following report on achievements made throughout the year.

Integrated Planning Framework Mapped



Strategic Community Plan

Pillar 1: Social



The Social Pillar aims to foster a connected, inclusive community with access to quality services, facilities, and social opportunities. Key focus areas include:

- Community Wellbeing
- Cultural and Community Engagement
- Youth and Family Development
- Aged and Disability Support
- Community Safety and Emergency Services
- Social Inclusion and Equity

Key Achievements in 2024/25

1. Ongoing fire awareness and training with our Bush Fire Brigade and members
2. Support our rural awareness with support through the CESM Emergency Services Manager and funds from DFES.
3. Implemented the ryegrass over-seeding program at the Oval to provide a high level of amenity for winter sport and recreation.
4. Commencement of Stage 1 of Centenary Park upgrades including new picnic tables, upgrades to ablutions, new playground equipment. Lotterywest grant application successful to undertake Stage 2.
5. New CCTV to public areas including the Sports & Recreation Pavilion and Shire buildings.
6. Additional funding secured for Australia Day celebrations enabling an expanded event and activities encouraging community inclusiveness.
7. Continued renewal and maintenance of council facilities and assets
8. Continued funding the Great Southern Treasures marketing body in partnership with other local governments in the region to promote tourism and attract visitors to the Shire and the wider Great Southern area.
9. Held the Bloom Art Exhibition, showcasing local artists and drawing visitors to the town, further supporting the arts and tourism sectors.
10. Collaborate with Woody Action (Town Team) on town centre improvements.

Strategic Community Plan

Pillar 1: Social



In 2025/26 we will:

- Continue fire awareness and training with our Bush Fire Brigades and members
- Support our rural emergency awareness and preparedness with support through the CESM Emergency Services Manager and funds from DFES.
- Support the planning and delivery of the 2026 Bloom Art Exhibition, which will include Woodanilling hosting the official opening event for the Bloom Festival in September 2026.
- Complete Stage 2 of Centenary Park upgrades including installation of a new playground with softfall undercover, funded by Lotterywest.
- Grant funding secured for Australia Day celebrations will enable an expanded event in 2026 with a range of activities encouraging community inclusiveness.
- Continue the annual ryegrass over-seeding program at the Oval to provide a high level of amenity for winter sport and recreation.
- Continue to support our volunteers and community groups.
- Undertake fire mitigation activities to reduce the hazard of bush fires.

Strategic Community Plan

Pillar 2: Environment



The Environment Pillar focuses on protecting natural and built environments, promoting sustainable land use, and encouraging responsible environmental management. Key priorities include:

- Land and Natural Resource Management
- Waste Management
- Water Conservation
- Environmental Conservation
- Climate Adaptation

Key Achievements in 2024/25

1. Community Water Supply Program (CWSP) funded by Department of Water and Environmental Regulation & The Shire of Woodanilling. Works completed this year under this initiative included the installation of solar pumps to the town dam sump.
2. Maintained the natural environment and landscape through roadside and reserve weed control initiatives.
3. Supported Wagin Woodanilling Landcare Zone to apply for funding to deliver programs supporting environmental conservation and education.
4. Conducted ongoing maintenance of culverts and drainage systems within the townsite and across the Shire.
5. Issued Cat and Dog registrations to ensure effective animal management and compliance.
6. Ranger Services continued in the Shire with a focus on community engagement and education.

Strategic Community Plan Pillar 2: Environment



In 2025/26 we will:

- Complete the Community Water Supply Program (CWSP) funded by Department of Water and Environmental Regulation & the Shire of Woodanilling. This includes installation of a solar pump and panels to the town sump for pumping to the dam over winter.
- Develop a non-potable 'Water for Future Strategy' as an outcome of the Inland Great Southern Drought Resilience Plan, to enable planning and seek funding for initiatives to support future non-potable water needs.
- Support Wagin Woodanilling Landcare Zone in the planning and delivery of significant conservation and education projects in the district.
- Continue to educate and encourage the community to register their cats and dogs and prevent straying.



Strategic Community Plan Pillar 3: Civic Leadership



The Civic Leadership Pillar of the Shire of Woodanilling emphasises strong governance, transparency, and community trust. Key areas of focus include:

- Good Governance
- Community Engagement
- Leadership Development
- Strategic Planning and Accountability

Key Achievements in 2024/25

- The endorsement of 'The Woodanilling Way' Strategic Community Plan 2025-2035 and Corporate Business Plan 2024/25-2027/28 underpinned by extensive community consultation and input.
- Completed reviews and reports as required by Regulation 5 of the local Government (Financial Management) Regulations 1996 and Regulation 17 of the Local Government (Audit) Regulations 1996.
- Provided staff and Councillor training.
- Collaborated with neighbouring Shires through partnerships in 4WDL VROC and the Great Southern VROC.
- Attended Local Emergency Management meetings to ensure readiness for emergencies and provided ongoing customer service to meet community needs.



Strategic Community Plan Pillar 3: Civic Leadership



In 2025/26 we will:

- Provide induction and Councillor Training to newly elected members and ongoing training for all Councillors.
- Review and prepare relevant Local Laws.
- Review Council Policies and Delegations.
- Develop a Long Term Financial Plan.
- Foster training and development opportunities for staff.
- Continue active partnerships with neighbouring Shires through 4WDL VROC and Great Southern VROC, and seek opportunities to collaborate on mutual outcomes.
- Develop a Local Health Plan.



Strategic Community Plan

Pillar 4: Economic



The Economic Pillar of the Shire of Woodanilling focuses on building a diverse, sustainable economy that benefits residents and businesses. Key priorities include:

- Business Support and Development
- Tourism Growth
- Infrastructure Improvement
- Agricultural Innovation

Key Achievements in 2024/25

- Significant capital roads construction program delivered to improve transport networks to attract investment and improve efficiency.
- Maintained gravel road network including the school bus routes to support safe and reliable transport for students across the Shire.
- Engaged with Regional Road Groups, Roads to Recovery, and other Federal Funding initiatives to secure grants and enhance road infrastructure throughout the Shire.
- Collaborated with 4WDL, Great Southern VROC and Great Southern Treasures to leverage regional tourism and investment opportunities.
- Engaged with Great Southern VROC members to jointly identify opportunities and risks for the agricultural industry and impacted communities following the announcement of the cessation of live sheep export.



Strategic Community Plan

Pillar 4: Economic



In 2025/26 we will:

- Collaborate with neighbouring Shires to promote tourism in the Great Southern.
- Host the opening event for the 2026 Bloom Festival, showcasing local artist talent and highlighting Woodanilling as a visitor destination.
- Commence review of Planning Policies and the Town Planning Scheme.
- Secure grant funding and continue to deliver planned upgrades to sealed roads, with a focus on Robinson Road West and Oxley Road.
- Maintain and improve the gravel road network as identified in the Strategic Road Plan.
- Continue active partnerships with neighbouring Shires through 4WDL VROC and Great Southern VROC, seeking opportunities to collaborate on mutual economic outcomes.

Disclosure Information

Freedom of Information

The Shire of Woodanilling welcomes any enquiries for information held by Council. The Shire 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. It should be noted that some documents are for viewing only and documents cannot be copied which would breach the *Copyright Act 1968*.

The Act also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied for under the Act. The Shire received no requests for information in 2024/25. Council's Information Statement is reviewed annually, and a copy made available at the administration office and on the Council's website, as required under the *Freedom of Information Act 1992*.

National Competition Policy

This policy has been introduced by the Commonwealth Government to promote competition for the benefit of business, consumers, and the economy by removing unnecessary protection of monopolies of markets where competition can be enhanced. It effects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

In respect to competitive neutrality, the Shire of Woodanilling's reports:

- The Shire of Woodanilling during 2024/2025 did not engage in any significant business activities which generated in excess of \$200,000 annual income. Therefore, the introduction of competitive neutrality under Clause 7 of the policy was not required.
- There is no indication that the Council will become involved in any significant business activities during the next financial reporting period.
- There have been no allegations received by the Council of non-compliance with the neutrality principles.

Public Interest Disclosure

In accordance with the requirements of the *Public Interest Disclosure Act 2003*, the Shire of Woodanilling has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally, to protect people from reprisal for making protected disclosures, and to provide guidance on investigations. During the 2024/2025 financial year, no disclosures relating to improper conduct were made to the Shire and therefore no disclosures were referred to the ombudsman. Register of Complaints Made Against Elected Members In accordance with section 5.53 of the *Local Government Act 1995* and the associated *Local Government (Rules of Conduct) Regulations 2007* the complaints made direct to the Shire of Woodanilling against Elected Members during the 2024/2025 financial year were nil.

Employee Remuneration

In accordance with section 5.53(2) (g) of the *Local Government Act 1995* and section 19B of the *Local Government (Administration) Regulations 1996*, the following information is provided with respect to employees annual salary entitlement. Set out below, in bands of \$10,000 is the number of employees of the Shire of Woodanilling with an annual salary of \$130,000 or more.

Salary Range \$	No of Employees
\$130,000 - \$140,000	
\$140,000 - \$150,000	1
\$150,000 - \$160,000	1

CEO Remuneration

The Shire of Woodanilling had two permanent CEOs and two Acting CEOs through the 2024/25 FY. The remuneration paid to the permanent CEO's inclusive of benefits was:

Paul Hanlon: \$127,432
Anika Serer: \$34,517

Disclosure Information Continued

Elected Member Fees, Expenses and Allowances

This register includes any fees, expenses or allowances paid to each Elected Member during the financial period of 1 July 2024 to 30 June 2025

COUNCIL MEMBER	PRESIDENT ALLOWANCE	DEPUTY ALLOWANCE	SITTING FEES	ICT ALLOWANCE	TRAVEL	TOTAL
Cr Dale Stuart Douglas	\$ 6,640		\$ 4,000	\$ 1,050	\$ -	\$ 11,690
Cr Hugh Russell Thomson		\$ 1,660	\$ 4,000	\$ 1,050	\$ -	\$ 6,710
Cr Beverley Jayne smith			\$ 4,000	\$ 1,050	\$ -	\$ 5,050
Cr Rodney David Marshall			\$ 4,000	\$ 1,050	\$ -	\$ 5,050
Cr Ian Peter Garstone			\$ 4,000	\$ 1,050	\$ -	\$ 5,050
Cr Kahlia Elizabeth Stephens			\$ 4,000	\$ 1,050	\$ -	\$ 5,050
	\$ 6,640	\$ 1,660	\$ 24,000	\$ 6,300	\$ -	\$ 38,600

Capital Grants, Subsidies and Contributions

The Shire is required to provide the amount of all capital grants, subsidies and contributions, for replacing and renewing assets, that were received by the local government during -

- a) the financial year; and
- b) the 2 financial years before the financial year

Year	Capital Grants for Replacing and Renewing Assets
2024/25	\$1,483,424
2023/24	\$381,157
2022/23	\$372,110

Disclosure Information Continued

Record Keeping Plan

In accordance with legislative requirements, a Record Keeping Plan for the Shire of Woodanilling is completed and lodged upon request from the State Records Office. However, an updated Record Keeping Plan is currently required and in production.

This is a requirement under the *State Records Act 2000*, an Act to provide for the keeping of State records and for related purposes. The Record Keeping Plan is prepared to ensure compliance with Section 19 of the *State Records Act 2000*. Best practice record keeping is conducted in accordance with *State Records Commission Standards and Records Management Standard AS15489*.

The draft updated Shire of Woodanilling Record Keeping Plan in production sets out the minimum requirements as to which records are to be created and how those records are kept. The Shire of Woodanilling has developed processes to facilitate the complete and accurate record of all business transactions and decisions. Measures have been taken to ensure all recorded information can be retrieved quickly, accurately, and cheaply when required and government records are protected and preserved. These take the form of hard copies or electronic records.

Staff have attended training in records management covering Records Keeping Basics, Keyword Classification and Records Disposal. A general briefing for all staff on the compliance requirements of the *State Records Act 2000* and induction training for all new staff on their obligations was completed in accordance with the *State Records Act 2000* and the operation of records management within the Shire of Woodanilling.

Register of Financial Interests in accordance with the requirements of the *Local Government Act 1995*, this register is held in the Administration office and is available for viewing by the public.

Disability Access & Inclusion Plan

The Disability Access Inclusion Plan is a strategic document for the Shire of Woodanilling required by the Government of Western Australia and registered with the Department of Communities. This document is reported on annually to improve quality of life outcomes for people who live with a disability

The Shire has achieved the following objectives:

- Incorporate the objectives of the DAIP into Council's Corporate Business Plan
- Ensure Shire staff, agents and contractors are aware of the DAIP and the requirements for providing access and inclusion to services and events
- Ensure that information from the Shire website is accessible
- Improve Executive Management's awareness of the importance of the DAIP as an instrument for improving access and inclusion within the Shire

The Shire of Woodanilling has taken significant strides forward to make our community more accessible, however much more must be done to provide equal access and opportunity for all.

The Shire's DAIP is also planned for a major review with this process currently ongoing with help from the Department of Communities.

SHIRE OF WOODANILLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	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	35

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

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
3316 Robinson Road
WOODANILLING WA 6315



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

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

Statement by CEO

The accompanying financial report of the Shire of Woodanilling 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 3rd day of December 2025



CEO

ANIKA SERER

Name of CEO

SHIRE OF WOODANILLING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),21	1,098,775	1,103,601	1,006,728
Grants, subsidies and contributions	2(a)	973,963	338,747	1,317,023
Fees and charges	2(a)	248,481	253,499	280,671
Interest revenue	2(a)	48,556	25,800	21,867
Other revenue	2(a)	4,004	3,450	17,001
		2,373,779	1,725,097	2,643,290
Expenses				
Employee costs	2(b)	(1,278,722)	(1,264,215)	(1,193,192)
Materials and contracts		(655,991)	(833,539)	(646,406)
Utility charges		(169,061)	(100,700)	(134,250)
Depreciation		(1,828,608)	(1,819,595)	(1,835,196)
Insurance		(115,986)	(123,786)	(113,746)
Other expenditure	2(b)	(122,219)	(220,219)	(234,187)
		(4,170,587)	(4,362,054)	(4,156,977)
		(1,796,808)	(2,636,957)	(1,513,687)
Capital grants, subsidies and contributions	2(a)	1,513,417	1,720,362	565,955
Profit on asset disposals		56,356	-	20,547
Loss on asset disposals		(1,021)	-	-
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(1,775)	-	840
		1,566,977	1,720,362	587,342
Net result for the period		(229,831)	(916,595)	(926,345)
Total other comprehensive income for the period		-	-	-
Total comprehensive income for the period		(229,831)	(916,595)	(926,345)

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



SHIRE OF WOODANILLING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,352,753	3,183,821
Trade and other receivables	5	133,625	159,284
Inventories	6	8,197	7,831
Other assets	7	179,068	188,942
TOTAL CURRENT ASSETS		2,673,643	3,539,878
NON-CURRENT ASSETS			
Trade and other receivables	5	20,817	17,110
Other financial assets	4(a)	39,810	41,585
Property, plant and equipment	8	7,624,765	7,799,481
Infrastructure	9	59,724,291	59,364,447
TOTAL NON-CURRENT ASSETS		67,409,683	67,222,623
TOTAL ASSETS		70,083,326	70,762,501
CURRENT LIABILITIES			
Trade and other payables	11	178,686	438,216
Capital grant/contributions liabilities	12	434,435	688,180
Employee related provisions	13	124,137	71,628
TOTAL CURRENT LIABILITIES		737,258	1,198,024
NON-CURRENT LIABILITIES			
Employee related provisions	13	17,304	5,882
TOTAL NON-CURRENT LIABILITIES		17,304	5,882
TOTAL LIABILITIES		754,562	1,203,906
NET ASSETS		69,328,764	69,558,595
EQUITY			
Retained surplus		11,732,033	12,063,448
Reserve accounts	23	1,126,346	1,024,762
Revaluation surplus	14	56,470,385	56,470,385
TOTAL EQUITY		69,328,764	69,558,595

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



SHIRE OF WOODANILLING
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		12,937,507	1,077,048	56,470,385	70,484,940
Comprehensive income for the period					
Net result for the period		(926,345)	-	-	(926,345)
Total comprehensive income for the period		(926,345)	-	-	(926,345)
Transfers from reserve accounts	23	172,100	(172,100)	-	-
Transfers to reserve accounts	23	(119,814)	119,814	-	-
Balance as at 30 June 2024		12,063,448	1,024,762	56,470,385	69,558,595
Comprehensive income for the period					
Net result for the period		(229,831)	-	-	(229,831)
Total comprehensive income for the period		(229,831)	-	-	(229,831)
Transfers from reserve accounts	23	142,832	(142,832)	-	-
Transfers to reserve accounts	23	(244,416)	244,416	-	-
Balance as at 30 June 2025		11,732,033	1,126,346	56,470,385	69,328,764

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



SHIRE OF WOODANILLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		1,101,337	970,300
Grants, subsidies and contributions		998,052	1,286,143
Fees and charges		248,481	280,671
Interest revenue		48,556	21,867
Goods and services tax received		278,335	132,251
Other revenue		4,004	17,001
		2,678,765	2,708,233
Payments			
Employee costs		(1,218,144)	(1,261,313)
Materials and contracts		(912,931)	(460,640)
Utility charges		(169,061)	(134,250)
Finance costs		-	(113,746)
Insurance paid		(115,986)	(163,856)
Goods and services tax paid		(272,763)	(234,187)
Other expenditure		(122,219)	
		(2,811,104)	(2,367,992)
Net cash provided by (used in) operating activities		(132,339)	340,241
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(91,835)	(327,220)
Payments for construction of infrastructure	9(a)	(1,940,132)	(606,833)
Proceeds from capital grants, subsidies and contributions		1,259,672	986,311
Proceeds from sale of property, plant & equipment		73,566	104,245
Net cash provided by (used in) investing activities		(698,729)	156,503
Net increase (decrease) in cash held		(831,068)	496,744
Cash at beginning of year		3,183,821	2,687,077
Cash and cash equivalents at the end of the year		2,352,753	3,183,821

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



SHIRE OF WOODANILLING
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	21	1,098,775	1,103,601	1,006,728
Grants, subsidies and contributions		973,963	338,747	1,317,023
Fees and charges		248,481	253,499	280,671
Interest revenue		48,556	25,800	21,867
Other revenue		4,004	3,450	17,001
Profit on asset disposals		56,356	-	20,547
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(1,775)	-	840
		2,428,360	1,725,097	2,664,677
Expenditure from operating activities				
Employee costs		(1,278,722)	(1,264,215)	(1,193,192)
Materials and contracts		(655,991)	(833,539)	(646,406)
Utility charges		(169,061)	(100,700)	(134,250)
Depreciation		(1,828,608)	(1,819,595)	(1,835,196)
Insurance		(115,986)	(123,786)	(113,746)
Other expenditure		(122,219)	(220,219)	(234,187)
Loss on asset disposals		(1,021)	-	-
		(4,171,608)	(4,362,054)	(4,156,977)
Non-cash amounts excluded from operating activities	22(a)	1,782,763	1,819,595	1,754,592
Amount attributable to operating activities		39,515	(817,362)	262,292
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,513,417	1,720,362	565,955
Proceeds from disposal of assets		73,566	8,900	104,245
		1,586,983	1,729,262	670,200
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(91,835)	(50,700)	(327,220)
Acquisition of infrastructure	9(a)	(1,940,132)	(1,957,022)	(606,833)
		(2,031,967)	(2,007,722)	(934,053)
Amount attributable to investing activities		(444,984)	(278,460)	(263,853)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	23	142,832	105,481	172,100
		142,832	105,481	172,100
Outflows from financing activities				
Transfers to reserve accounts	23	(244,416)	(239,563)	(119,814)
		(244,416)	(239,563)	(119,814)
Amount attributable to financing activities		(101,584)	(134,082)	52,286
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	1,354,241	1,229,904	1,303,516
Amount attributable to operating activities		39,515	(817,362)	262,292
Amount attributable to investing activities		(444,984)	(278,460)	(263,853)
Amount attributable to financing activities		(101,584)	(134,082)	52,286
Surplus or deficit after imposition of general rates	22(b)	847,188	-	1,354,241

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



SHIRE OF WOODANILLING
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	Trade and other payables	22
Note 12	Other liabilities	23
Note 13	Employee related provisions	24
Note 14	Revaluation surplus	25
Note 15	Restrictions over financial assets	26
Note 16	Undrawn borrowing facilities and credit standby arrangements	26
Note 17	Contingent liabilities	27
Note 18	Related party transactions	28
Note 19	Events occurring after the end of the reporting period	30
Note 20	Other material accounting policies	31
 Information required by legislation		
Note 21	Rating information	32
Note 22	Determination of surplus or deficit	33
Note 23	Reserve accounts	34

**SHIRE OF WOODANILLING
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 Woodanilling 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 13

Fair value hierarchy information can be found in note 20

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.

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

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

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

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 WOODANILLING
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 with customers	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
Grants, Subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	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
Other inspections	Regulatory for, health and safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Commissions	Commissions on licensing and ticket	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

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	-	-	1,098,775	-	1,098,775
Grants, subsidies and contributions	39,571	-	-	934,392	973,963
Fees and charges	80,340	-	2,481	165,660	248,481
Interest revenue	-	-	7,873	40,683	48,556
Other revenue	-	-	-	4,004	4,004
Capital grants, subsidies and contributions	-	1,513,417	-	-	1,513,417
Total	119,911	1,513,417	1,109,129	1,144,739	3,887,196

For the year ended 30 June 2024

Nature	Contracts with customers \$	Capital grant/contributions \$	Statutory requirements \$	Other \$	Total \$
Rates	-	-	1,006,728	-	1,006,728
Grants, subsidies and contributions	214,464	-	-	1,102,559	1,317,023
Fees and charges	74,307	-	47,167	159,197	280,671
Interest revenue	-	-	7,113	14,754	21,867
Other revenue	-	-	450	16,551	17,001
Capital grants, subsidies and contributions	-	431,143	-	134,812	565,955
Total	288,771	431,143	1,061,458	1,427,873	3,209,245

Interest revenue

Interest on reserve account
Trade and other receivables overdue interest
Other interest revenue

2025 Actual \$	2024 Actual \$
14,853	14,754
7,057	7,113
26,646	-
48,556	21,867

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$5,000.

Fees and charges relating to rates receivable
Charges on instalment plan

380	450
-----	-----

The 2025 original budget estimate in relation to:
Charges on instalment plan was \$400.

(b) Expenses

Auditors remuneration
- Audit of the Annual Financial Report
- Other services – grant acquittals

38,644	36,200
4,400	3,250
43,044	39,450

Employee Costs

Employee benefit costs
Other employee costs

1,265,404	1,091,849
13,318	101,343
1,278,722	1,193,192

Other expenditure

Sundry expenses

122,219	234,187
122,219	234,187

SHIRE OF WOODANILLING
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	2,352,753	3,183,821
Total cash and cash equivalents	2,352,753	3,183,821
Held as		
- Unrestricted cash and cash equivalents	781,390	1,457,057
- Restricted cash and cash equivalents	1,571,363	1,726,764
15	2,352,753	3,183,821

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit or loss

Note	2025	2024
	\$	\$
	39,810	41,585
	39,810	41,585
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	41,585	40,745
Movement attributable to fair value increment	(1,775)	840
Units in Local Government House Trust - closing balance	39,810	41,585

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 WOODANILLING
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
	\$	\$
	92,531	88,529
	15,061	39,150
	26,033	31,605
	133,625	159,284
	20,817	17,110
	20,817	17,110

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
	\$	\$	\$
Contract assets	7 147,277	188,102	23,350
Total trade and other receivables from contracts with customers	147,277	188,102	23,350

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.

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

Note	2025	2024
Current	\$	\$
Fuel and materials	8,197	7,831
	8,197	7,831
The following movements in inventories occurred during the year:		
Balance at beginning of year	7,831	5,920
Inventories expensed during the year	(151,751)	(143,794)
Additions to inventory	152,117	145,705
Balance at end of year	8,197	7,831

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	30,951	-
Accrued income	840	840
Contract assets	147,277	188,102
	179,068	188,942

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.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF WOODANILLING
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			Plant and equipment		Total property, plant and equipment	
Note	Land	Buildings	Total property	Furniture and equipment	Plant and equipment		
	\$	\$	\$	\$	\$		
Balance at 1 July 2023		522,000	6,801,875	7,323,875	93,974	409,225	7,827,074
Additions		-	10,105	10,105	-	317,115	327,220
Disposals		-	-	-	-	(83,698)	(83,698)
Depreciation		-	(135,839)	(135,839)	(15,215)	(120,061)	(271,115)
Balance at 30 June 2024		522,000	6,676,141	7,198,141	78,759	522,581	7,799,481
Comprises:							
Gross balance amount at 30 June 2024		522,000	6,817,790	7,339,790	289,529	3,386,679	11,015,998
Accumulated depreciation at 30 June 2024		-	(141,649)	(141,649)	(210,770)	(2,864,098)	(3,216,517)
Balance at 30 June 2024	8(b)	522,000	6,676,141	7,198,141	78,759	522,581	7,799,481
Additions		-	5,733	5,733	30,335	55,767	91,835
Disposals		-	-	-	-	(18,231)	(18,231)
Depreciation		-	(136,025)	(136,025)	(15,216)	(97,079)	(248,320)
Balance at 30 June 2025		522,000	6,545,849	7,067,849	93,878	463,038	7,624,765
Comprises:							
Gross balance amount at 30 June 2025		522,000	6,823,523	7,345,523	319,864	3,244,160	10,909,547
Accumulated depreciation at 30 June 2025		-	(277,674)	(277,674)	(225,986)	(2,781,122)	(3,284,782)
Balance at 30 June 2025	8(b)	522,000	6,545,849	7,067,849	93,878	463,038	7,624,765

SHIRE OF WOODANILLING
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 - freehold land		522,000	522,000	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuers	June 2023	Price per hectare/ market borrowing rate
Total land	8(a)	522,000	522,000					
Buildings - non specialised		6,545,849	6,676,141	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuers	June 2023	Price per hectare/ market borrowing rate
Buildings - specialised		0	0	3				
Total buildings	8(a)	6,545,849	6,676,141		Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values 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 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)								
Furniture and equipment				3		cost		Purchase cost
Plant and equipment				3		cost		Purchase cost

SHIRE OF WOODANILLING
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 - parks and ovals	Infrastructure - other	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	52,760,765	127,530	6,432,700	811,600	189,100	60,321,695
Additions	486,770	71,392	43,382	-	5,289	606,833
Depreciation	(1,376,321)	(19,753)	(140,071)	(23,431)	(4,505)	(1,564,081)
Balance at 30 June 2024	51,871,214	179,169	6,336,011	788,169	189,884	59,364,447
Comprises:						
Gross balance at 30 June 2024	87,713,524	460,572	11,245,545	811,601	194,389	100,425,631
Accumulated depreciation at 30 June 2024	(35,842,310)	(281,403)	(4,909,534)	(23,432)	(4,505)	(41,061,184)
Balance at 30 June 2024	51,871,214	179,169	6,336,011	788,169	189,884	59,364,447
Additions	1,806,588	-	27,377	106,167	-	1,940,132
Depreciation	(1,388,654)	(23,028)	(140,570)	(23,432)	(4,604)	(1,580,288)
Balance at 30 June 2025	52,289,148	156,141	6,222,818	870,904	185,280	59,724,291
Comprises:						
Gross balance at 30 June 2025	89,520,112	460,572	11,272,922	917,768	194,389	102,365,763
Accumulated depreciation at 30 June 2025	(37,230,964)	(304,431)	(5,050,104)	(46,864)	(9,109)	(42,641,472)
Balance at 30 June 2025	52,289,148	156,141	6,222,818	870,904	185,280	59,724,291

SHIRE OF WOODANILLING
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	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values 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 WOODANILLING
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	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths	20 years
Sewerage piping	100 years
Infrastructure - Drainage and Bridges	75 years
Parks and Ovals	10 to 50 years

SHIRE OF WOODANILLING
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.

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; 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.

Gains or losses on disposal

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

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued expenses
 FESA ESL Liability

2025	2024
\$	\$
89,476	349,983
10,271	-
6,116	7,289
18,124	20,304
10,582	13,822
43,964	46,818
153	-
178,686	438,216

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.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

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

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

2025	2024
\$	\$
434,435	688,180
434,435	688,180
688,180	267,824
434,435	688,180
(688,180)	(267,824)
434,435	688,180
434,435	688,180

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

MATERIAL ACCOUNTING POLICIES

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

13. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
	62,697	30,378
	44,997	32,502
	107,694	62,880
	16,443	8,748
	16,443	8,748
	124,137	71,628
	15,054	5,189
	15,054	5,189
	2,250	693
	2,250	693
	17,304	5,882
	141,441	77,510

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

14. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	64,000	64,000	64,000	64,000
Revaluation surplus - Buildings	4,413,678	4,413,678	4,413,678	4,413,678
Revaluation surplus - Plant and equipment	439,679	439,679	439,679	439,679
Revaluation surplus - Infrastructure - roads	43,835,469	43,835,469	43,835,469	43,835,469
Revaluation surplus - Infrastructure - footpaths	138,969	138,969	138,969	138,969
Revaluation surplus - Infrastructure - drainage	7,026,606	7,026,606	7,026,606	7,026,606
Revaluation surplus - Infrastructure - parks and ovals	393,980	393,980	393,980	393,980
Revaluation surplus - Infrastructure - other	158,004	158,004	158,004	158,004
	56,470,385	56,470,385	56,470,385	56,470,385

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

15. 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	1,571,363	1,726,764
		1,571,363	1,726,764
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	23	1,126,346	1,024,762
Capital grant liabilities	12	434,435	688,180
Bonds and deposits	11	10,582	13,822
Total restricted financial assets		1,571,363	1,726,764
16. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Credit card limit		10,000	10,000
Credit card balance at balance date		(1,500)	(3,482)
Total amount of credit unused		8,500	6,518

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

17. CONTINGENT LIABILITIES

The Shire had no reportable contingent liabilities as at 30 June 2024, and is not aware of any reportable contingent liabilities as at 30 June 2025.

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

18. 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	6,640	6,640	6,148
President's meeting attendance fees	4,000	4,000	3,042
President's annual allowance for ICT expenses	1,050	1,050	1,050
President's travel and accommodation expenses	-	334	-
	11,690	12,024	10,240
Deputy President's annual allowance	1,660	1,660	1,565
Deputy President's meeting attendance fees	4,000	4,000	3,735
Deputy President's annual allowance for ICT expenses	1,050	1,050	1,050
Deputy President's travel and accommodation expenses	-	334	-
	6,710	7,044	6,350
All other council member's meeting attendance fees	16,000	16,000	15,621
All other council member's annual allowance for ICT expenses	4,200	4,200	4,174
All other council member's travel and accommodation expenses	-	1,332	-
	20,200	21,532	19,795
	38,600	40,600	36,385

(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	330,149	402,468
Post-employment benefits	46,453	44,559
Employee - other long-term benefits	3,660	6,256
Council member costs	38,600	36,385
	418,862	489,668

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

18. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual \$	2024 Actual \$
Sale of goods and services	1,498	374
Purchase of goods and services	-	224

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

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

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

20. 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 WOODANILLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in	Number of	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Rate description	Basis of valuation	\$	properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Budget total revenue	Actual total revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
GRV	Gross rental valuation	0.1532530	99	916,196	140,410	446	140,856	140,409	8,000	148,409	132,048
UV	Unimproved valuation	0.0036530	188	252,108,000	920,950	71	921,021	920,950	-	920,950	838,231
Total general rates			287	253,024,196	1,061,360	517	1,061,877	1,061,359	8,000	1,069,359	970,279
Minimum payment		\$									
GRV	Gross rental valuation	599	72	104,685	43,128		43,128	43,128	-	43,128	38,150
UV	Unimproved valuation	599	38	2,830,813	22,762	(2,598)	20,164	22,762	-	22,762	19,075
Total minimum payments			110	2,935,498	65,890	(2,598)	63,292	65,890	-	65,890	57,225
Total general rates and minimum payments			397	255,959,694	1,127,250	(2,081)	1,125,169	1,127,249	8,000	1,135,249	1,027,504
Specified area rates		Rate in									
		\$									
Waste Collection Rate	Gross Rental Value	0.009388	169	990,061	9,295	82	9,377	9,295	-	9,295	8,492
Waste Collection Rate	Unimproved Value	0.000059	214	198,965,500	11,770	220	11,990	11,770	-	11,770	10,750
Ex-gratia rates											
CBH Group		1		2,295	2,295		2,295	2,087	-	2,087	2,088
Total amount raised from rates (excluding general rates)			383	199,957,856	23,360	302	23,662	23,152	-	23,152	21,330
Discounts							(50,056)	(50,000)		(50,000)	(37,503)
Concessions								(4,800)		(4,800)	(4,603)
Total rates							1,098,775	1,095,601	8,000	1,103,601	1,006,728
(b) Rates related information											
Rates instalment interest							333			400	436
Rate overdue interest							7,057			5,000	6,196

*Rateable Value at time of raising of rate.

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

22. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
Note	2024/25 (30 June 2025 carried forward)		
	\$	\$	\$
(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	(56,356)	-	(20,547)
Less: Fair value adjustments to financial assets at fair value through profit or loss	4(a) 1,775	-	(840)
Add: Loss on disposal of assets	1,021	-	-
Add: Depreciation	1,828,608	1,819,595	1,835,196
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(3,707)	-	(3,795)
Employee benefit provisions	11,422	-	(31,980)
Other Employee benefits	-	-	(23,442)
Non-cash amounts excluded from operating activities	1,782,763	1,819,595	1,754,592
(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	23 (1,126,346)	(1,224,087)	(1,024,762)
Add: Current liabilities not expected to be cleared at end of year			
- Employee benefit provisions	37,149	37,150	37,149
Total adjustments to net current assets	(1,089,197)	(1,186,937)	(987,613)
Net current assets used in the Statement of financial activity			
Total current assets	2,673,643	1,685,592	3,539,878
Less: Total current liabilities	(737,258)	(498,655)	(1,198,024)
Less: Total adjustments to net current assets	(1,089,197)	(1,186,937)	(987,613)
Surplus or deficit after imposition of general rates	847,188	-	1,354,241

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

23. 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 council												
(a) Leave reserve	70,800	1,026	-	71,826	45,725	400	-	46,125	45,183	25,617	-	70,800
(b) Plant Replacement Reserve	719,417	83,098	(37,351)	765,164	835,080	80,571	-	915,651	825,154	66,363	(172,100)	719,417
(c) Building Reserve	93,402	131,835	-	225,237	68,289	130,851	-	199,140	67,478	25,924	-	93,402
(d) Office Equipment Reserve	14,355	26,619	-	40,974	14,331	26,551	-	40,882	14,159	196	-	14,355
(e) Road Construction Reserve	22,125	321	-	22,446	22,089	200	-	22,289	21,826	299	-	22,125
(f) Affordable Housing Reserve	104,663	1,517	(105,481)	699	104,491	990	(105,481)	-	103,248	1,415	-	104,663
	1,024,762	244,416	(142,832)	1,126,346	1,090,005	239,563	(105,481)	1,224,087	1,077,048	119,814	(172,100)	1,024,762

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 council	
(a) Leave reserve	To fund any relief or interim positions and recruitment/locum agency costs that might arise.
(b) Plant Replacement Reserve	To be used to fund the net cost of plant and equipment purchases as determined in the 10 Year Plant Replacement Program.
(c) Building Reserve	To be used to meet the requirements of providing new buildings for Council purposes, other than affordable housing or recreational facilities, or for major maintenance.
(d) Office Equipment Reserve	To be used for the purchase of office equipment and future computer upgrades.
(e) Road Construction Reserve	To be used to fund road construction project cost escalation, if required.
(f) Affordable Housing Reserve	To be used to meet the requirement for affordable housing, either new or major upgrades into the future.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Woodanilling

To the Council of the Shire of Woodanilling

Opinion

I have audited the financial report of the Shire of Woodanilling (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 Woodanilling 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.

Carly Meagher
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
4 December 2025



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PO Box 99, Woodanilling WA 6316

The Shire of Woodanilling acknowledges the Traditional Owners, Custodians, and Elders past and present.

We acknowledge the stories, traditions and living cultures of Aboriginal peoples on this land and commit to protect and maintain this important heritage.

