



SHIRE OF DUMBLEYUNG



ANNUAL REPORT

FOR THE YEAR ENDING 30 JUNE 2024



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Acknowledgement of Country

"The Shire of Dumbleyung acknowledges the traditional owners of the land, the Wilmen people, and pays respect to Elders past, present and emerging.

We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this Shire and this region."

Electronic copies of the Shire of Dumbleyung Annual Reports are available for download via the Shire of Dumbleyung website at www.dumbleyung.wa.gov.au
Copies can be made available in alternative formats upon request.



Bluebird Replica on Absolon Street

ABOUT THE SHIRE OF DUMBLEYUNG

Authority and Legislation

The Dumbleyung Shire Council is a Local Government operating under the provisions of the *Local Government Act 1995* (as amended). The Minister and the Department of Local Government oversee the operation of all Local Government Councils in Western Australia.

Dumbleyung Shire Location

The town of Dumbleyung is located 267km south east of Perth. The Shire of Dumbleyung covers an area of 2,553 square kilometres and includes two town sites, Dumbleyung and Kukerin.

Dumbleyung is very accessible through its high standard of transport infrastructure including rail, sealed highway access and an airstrip.

Shire Office and Chambers	Cnr Harvey & Dawson Streets, Dumbleyung
Postal Address	PO Box 99, Dumbleyung, WA, 6350
Telephone	(08) 9863 4012
E-mail	ceo@dumbleyung.wa.gov.au
Website	www.dumbleyung.wa.gov.au
Office Hours	8.30am to 4.30pm Monday – Friday



History of the Shire

The Dumbleyung Road Board operated between 1909 –1960.

In 1961, the current Dumbleyung Shire Council came into existence. In 2003, Council had its Ward and Elected Member structure reviewed and altered. As at 30 June 2020, the Shire of Dumbleyung had four Wards (North, South, Dumbleyung and Kukerin) and nine councillors. In October of 2021 the Shire of Dumbleyung introduced a no-ward system and reduced the number of Councillors from nine to seven.

Localities within our Shire are Bullock Hills, Datatine, Dongolocking, Dumbleyung, Merilup, Moulyinning, Nairibin, Nippering, North Kukerin, North Moulyinning, South Kukerin and Tarin Rock.

Dumbleyung's name is of Noongar origin, coming from "Dambeling" which possibly means "large lake or inland sea" (although another source suggests it came from "dumbing", a game played with bent stick and a hard piece of fruit).

Population and Employees

The population of the Shire of Dumbleyung as at the last census in 2021 was 681, with 459 electors.

In 2023/24 there were 27 employees who worked for the Shire; made up of both full-time and part-time employees.

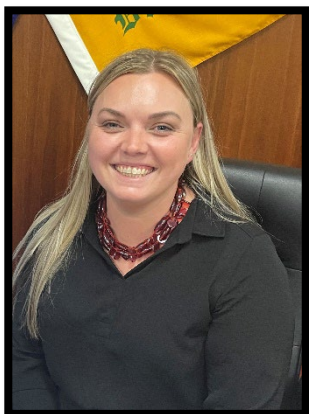
Tourist Attractions

Dumbleyung Lake, Bluebird Interpretive Centre, Bluebird Replica, Donald Campbell Sculpture, Wuddi Aboriginal Cultural Centre & Tours, Cambinata Yabbies, Bee Tour, Dumbleyung Community Garden, Dumbleyung Historical Walk, Emu Essence, Kukerin Bouncing Pillow, Pussy Cat Hill, Station Building Historical Display, Wildflowers and much more.

Significant Local Events

Kukerin Creekbed & Burnout Competition, Dumbleyung Bluebird Festival, Annual Australia Day Event, Dumbleyung Community Christmas Tree, Kukerin Christmas Street Party, Dongolocking Community Christmas Tree and much more.

MESSAGE FROM THE SHIRE PRESIDENT



The Shire of Dumbleyung really ramped up our projects during the 23/24 year which are covered in the respective CEO and DOI reports.

However, the two big project priorities are the Dumbleyung Swimming Pool Redevelopment and Stubbs Park Pavilion Redevelopment. Significant project planning effort was progressed during the year on both projects. For the Dumbleyung Swimming Pool, Council has now signed off on a full detailed design plan for this important project.

We were also successful in being allocated a \$1.6M State Government grant through the Community Sporting and Recreation Facilities Fund (CSRFF) for the pool. Next steps include consideration of options for a site drainage solution as an important complementary measure to protect new pool infrastructure. Once this drainage design is finalised and adopted by Council, we then look to go out to tender. Final project financing will not be determined until the outcomes of the tender process is known.

The Shire of Dumbleyung received further exciting news (August 2024) that it had been successful in being awarded a \$1.1M Federal Government grant through the Disaster Ready Program for the \$2.21M Stubbs Park Evacuation Centre Redevelopment Project; noting Stubbs Park Pavilion doubles as the official evacuation centre for Dumbleyung. Detailed design planning can now commence for this important project with a FY25 potential delivery date.

Major community events facilitated and hosted by the Shire of Dumbleyung included:-

1. Australia Day at Nenke Park- with supporting grant provided by the Federal Government
2. Anzac Day in Dumbleyung with post event sustenance provided at the Dumbleyung Club

The Shire of Dumbleyung continues to build its strategic base with a number of key statutory and integrated planning outcomes achieved during the year. These include:-

1. Adoption of 50 Year Shire of Dumbleyung Roads Strategy
2. Complete review, renewal and gazettal of Shire of Dumbleyung Local Laws
3. Review and update of the Shire of Dumbleyung Disability Access & Inclusion Plan
4. Completion and adoption of Shire of Dumbleyung Public Health Plan
5. Completion and adoption of Shire of Dumbleyung Destination Development Plan

Further planning work will be undertaken during FY25 focusing on an update of the Shire Sport & Recreation Plan and Asset Management Planning. The outcomes of all this planning work will be used as key inputs to the Shire of Dumbleyung Long Term Financial Plan, which is anticipated to be completed by years end.

This completed 23/24 period represents my first completed financial year as your Dumbleyung Shire President. Huge thanks to my fellow Councillors for their wonderful support. Big shout out as well goes to our entire Shire staff for their outstanding public service support to our community during such a busy year. I look forward to another busy year balancing core business and strategic projects to benefit our community in the long term.

Amy Knight
Shire President

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER



2023/24 represents three full completed financial years in my role as CEO for the Shire of Dumbleyung.

From a strategic perspective, work continued on scoping high level project briefs for key initiatives identified in the 2022-2032 Strategic Community Plan. To inform the Tourism industry elements of this work, Council during the year considered and adopted a Shire of Dumbleyung Destination Development Plan. This Plan resulted from significant community engagement undertaken via workshops and surveys. From the long list of ideas and concepts provided, five projects were identified as potentially transformational and shortlisted for further scoping consideration.

The 2023/24 financial year was a year of significant achievement for the Shire of Dumbleyung with progress being achieved on many fronts, in particularly the delivery of many key projects. These include the following:-

- ✓ Partnered with Field Solutions Group (FSG) to co-fund roll out of new tower infrastructure to deliver enterprise grade fast speed wireless internet services throughout the Shire
- ✓ Installing new 'Ski Club' toilets at Lake Dumbleyung
- ✓ Installation of handrail to access 'Yacht Club' toilets
- ✓ Upgrades to Dumbleyung Caravan Park ablutions and campers kitchen
- ✓ Erecting new Shade shelter over the Kukerin Bouncy Pillow
- ✓ Upgrades to Dumbleyung Skatepark
- ✓ Refurbishment to Nenke Park Changerooms and Grandstand
- ✓ Replacement of Stubbs Park Grandstand seating
- ✓ Installing of new lights at both Stubbs Park & Nenke Park
- ✓ Full commissioning of Dumbleyung Desalination (pilot) Plant
- ✓ Purchase of new Kukerin Fire Truck
- ✓ Silt trap improvements to Horse Paddock Dam
- ✓ Kitchen upgrades for four Shire houses
- ✓ Internal and exterior painting of Shire of Dumbleyung administration building
- ✓ Purchase and installation of new Diesel Tank & Fuel System at Shire Depot

Like any Local Government Authority, there's no shortage of jobs and tasks that make the work of our staff challenging and mostly rewarding. During the year, our staff spent considerable energy on identifying key values that our team as a collective could stand by. The below pic is a reflection on the outcomes of this process.



I will close by acknowledging the wonderful dedication and commitment of my entire team, both Administration and Works for their tireless efforts and achievements during the year. Of significance, for the second consecutive year, the Shire of Dumbleyung was acknowledged by Office of the Auditor General as being one of the top twenty best performing LGAs in Western Australia for timeliness and quality of financial reporting and controls. Great result for a small regional Local Government Authority.

Gavin Treasure
Chief Executive Officer

MESSAGE FROM THE DIRECTOR OF INFRASTRUCTURE



2023/24 represents my first fully completed financial year as Director of Infrastructure for the Shire of Dumbleyung and my second annual report to the Shire's community. The past year has been a period of many important achievements by the Shire's Project Management and Works team with significant advances in the overall lifecycle management of roads and strategic asset management. Work in these areas have also facilitated significant increases in grading of unsealed roads and the maintenance of sealed roads. Highlights include:-

Roads - Roads Pavement Renewal

Pavement strengthening and drainage renewal works were carried out on a 4km section of 129 Gate Road, from Adams Road to Merilup Rd. Similar works will be undertaken on an additional 4km section of 129 Gate Rd from Merilup Rd to Dualling Rd in the 24/25 financial year. This 8km section of road from Adams Rd to Dualling Rd will also be bitumen sealed in 24/25.

Pavement renewal and resealing were completed on 16km of Katanning–Dumbleyung Rd. Similar works were also undertaken on a 3km section of Dumbleyung–Nyabing Rd. Drainage pipe renewal works were completed on a 4km section of Kukerin–Dumbleyung Rd. Pavement renewal and sealing works will be completed on this section in 24/25.

Heavy Patching

Repair works were carried out on a number of sealed road pavement failures throughout the Shire, including Peterson Rd, 129 Gate Rd, Dumbleyung–Nyabing Rd, Pike Rd, Kukerin South Rd, Kukerin North Rd, Tarin Rock Rd, Tincurrin Rd, Campbell Circuit and Richardson Rd.

Gravel Resheeting

Gravel resheeting works were carried out on a 6km section of Kukerin South Rd, 3km of Bladondale Rd and 4km of Robson Rd.

Strategic Asset Management

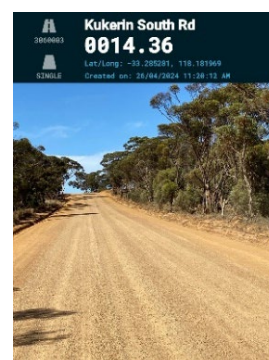
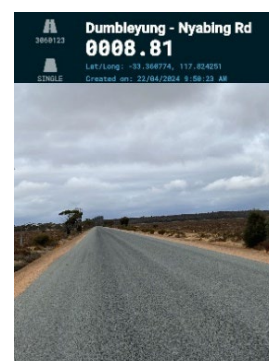
During 23/24 the Shire of Dumbleyung undertook a major step forward in the long term management of the Shire's road network under its care and control, with the establishment of a '2024 Roads Strategy'. The undertaking of this strategy and the development of Strategic Asset Management modelling tools for the sealed and unsealed road networks has elevated the Shire of Dumbleyung's capacity for long term planning to provide an acceptable sealed and unsealed road network, whilst remaining within the Shire's financial capacity.

This has also provided the tools needed to ensure that appropriate plant, labour and finances are in place to enable the provision of an acceptable fit for purpose road network in the short, medium and long term. It will also place the Shire of Dumbleyung in a strong position to make the most informed decisions on how to best use its limited resources for road maintenance and renewal, whilst maximising benefits to its community.

Not only does the Shire now know the finances and resources it needs to keep the road network in a serviceable condition, but the Strategy also informs where funds can be saved and what funds can be redirected to other important services provided by the Shire. Furthermore, the dynamic nature of the modelling program and the associated documents also allow adjustments to be made as times change, and for the Shire to be actively aware of the ramifications of road related decisions in terms of cost, budgeting and the long term predicted condition of all roads.

The achievement of this important step has also elevated the status of the Shire of Dumbleyung to being an industry leader in advanced strategic asset management.

Les Morgan
Director of Infrastructure



SNAPSHOT OF SOME OF THE KEY PROJECTS & EVENTS 2023/24



Oval Lighting Upgrades Kukerin & Dumbleyung



Dumbleyung Sewerage Treatment Plant



Dumbleyung Skatepark Improvements



Shire Admin Office External Painting



Nenke Park Changeroom, Grandstand & Pavilion Improvements



Dumbleyung Lake Reserve Facility Upgrades – New Ski Club Toilet & Installation of Handrail Access



New Dumbleyung Entry Statement



Improved Grandstand Seating & Benches at Stubbs Park



Enclosed Campers Kitchen at Dumbleyung Caravan Park



Kukerin Bouncy Pillow Shade Shelter

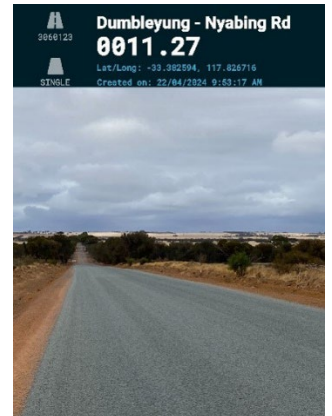
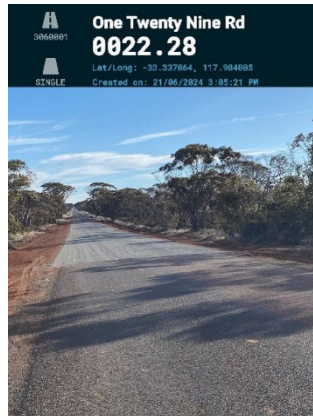
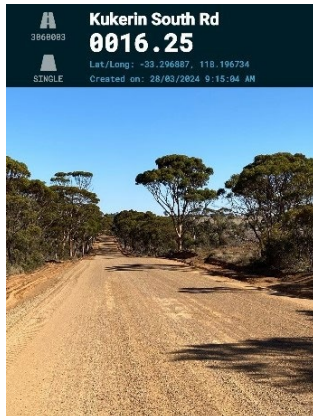
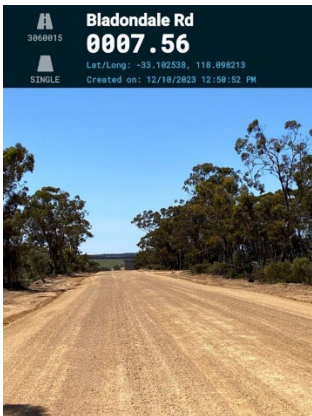




2024 Australia Day Event hosted by Shire of Dumbleyung



New Kukerin Fire Truck & Pre Season Meeting at Nenke Park Pavilion



Some of the Roadworks Completed during 2023/24

ELECTED MEMBERS AND EXECUTIVE STAFF

In October 2023, a Local Government election was held in the Shire of Dumbleyung.

Cr Julie Ramm retired in October 2023 as a Councillor and the outgoing Shire President after eight years of service on the Council. Two Elected Members were successful in regaining their seat on Council elected unopposed, Cr Amy Knight and Cr Catherine Watkins and one new Elected Member, Cr Emily Edwards was also elected unopposed.

Following the election, Cr Amy Knight was elected to the Shire President position and Cr Grant Lukins was elected to the role of Deputy Shire President.

The Shire of Dumbleyung currently consists of seven (7) Elected Members and three (3) Executive Staff. The Council members elect the Shire President and Deputy Shire President every two years. The Elected Members details below reflects service as of 30 June 2024 and current service –

Elected Members as at 30 June 2024



Cr Amy Knight, Shire President
Term Expires 2027



Cr Grant Lukins, Deputy Shire President
Term Expires 2025



Cr Kevin Powell
Term Expires 2025



Cr Bevan Doney
Term Expires 2025



Cr Marilyn Hasleby
Term Expires 2025



Cr Emily Edwards
Term Expires 2027



Cr Catherine Watkins
Term Expires 2027

Elected Members Representation on Committees, Advisory Groups & Working Groups and other External Organisations

Cr Amy Knight – Shire President

- Audit & Risk Committee
- Local Emergency Management Committee
- Dumbleyung Hospital Watch Committee
- Bush Fire Advisory Committee
- Stubbs Park Development Working Group
- Dumbleyung Townscape, Tourist & Tidy Towns Project Advisory Group
- Central Country Zone WALGA
- 4WDL
- Robert & Daphne McIntyre Award Selection Panel

Cr Grant Lukins – Deputy President

- Works & Engineering Committee
- Fence Road Drain Committee
- Local Emergency Management Committee
- Dumbleyung Hospital Watch Committee
- Kukerin Townscape, Tourist & Tidy Towns Project Advisory Group (Proxy)
- Central Country Zone WALGA
- 4WDL

Cr Kevin Powell

- Audit & Risk Committee
- Works & Engineering Committee
- Development Assessment Panel (DAP) (Proxy)

Cr Bevan Doney

- Audit & Risk Committee
- Works & Engineering Committee
- Regional Road Group Sub-Group & Wheatbelt Secondary Freight Network
- Development Assessment Panel (DAP) (Proxy)

Cr Catherine Watkins

- Kukerin Townscape, Tourist & Tidy Towns Project Advisory Group
- Development Assessment Panel (DAP)

Cr Marilyn Hasleby

- Fence Road Drain Committee (Proxy)
- Stubbs Park Development Working Group (Proxy)
- Dumbleyung Townscape, Tourist & Tidy Towns Project Advisory Group
- Robert & Daphne McIntyre Award Selection Panel (Proxy)

Cr Emily Edwards

- Works & Engineering Committee (Proxy)
- Regional Road Group Sub-Group & Wheatbelt Secondary Freight Network
- Central Country Zone WALGA (Proxy)
- 4WDL (Proxy)
- Development Assessment Panel (DAP)

Elections are held biannually in October and are subject to electoral procedures as governed by the *Local Government Act 1995*. Voting at Council elections is not compulsory, however participation by residents in elections is vital to the effectiveness of Local Government. Residents not included in the State Electoral Roll should contact the Western Australian Electoral Commission.

Council Meetings are generally held on the third Thursday of each month except in January where no meeting is held. All Ordinary Council Meetings commence at 3.30pm and minutes of meetings are available at the Shire Administration Office, Dumbleyung and Kukerin libraries, or by visiting our website www.dumbleyung.wa.gov.au

Current Executive Staff



Mr Gavin Treasure
Chief Executive Officer



Mrs Danika Watkins
Director of Corporate Services



Mr Les Morgan
Director of Infrastructure

Our Staff Team Values

T

TRANSPARENCY

R

RESPECT



AMBITION

I

INTEGRITY

T

TEAMWORK



TRANSPARENCY

We are open & honest in all our communications and responsive to customer needs.



RESPECT

We value diversity of opinions and treat people with dignity and professionalism.



AMBITION

We are motivated to achieve success and creative in our approach to deliver the best outcomes.



INTEGRITY

We build trust through responsible actions and courage in our decision making convictions.



TEAMWORK

We achieve more when we collaborate and all work together.

STATUTORY REPORTS

1. NATIONAL COMPETITION POLICY (NCP)

Annual Reporting Requirements

Local Governments are required to report their progress in implementing National Competition Policy in their Annual Report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

Clause 7 of the NCP applies the competition principles to Local Government in each state as well as the Trade Practices Act now being applicable to Local Government.

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage or disadvantage, simply as a result of their public sector ownership. Competitive neutrality should apply to all significant business activities which generate a user-pays income of over \$200,000 per annum unless it can be shown it is in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest. This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefit exceeds the costs, competitive neutrality should be implemented.

The impact of Clause 7 on the operations of the Shire of Dumbleyung are minimal and little action has been required to comply with the competitive neutrality requirements. This is because of the limited number and size of Council operated business type enterprises.

In accordance with Council's responsibilities under the Clause 7 statement relating to competitive neutrality, the Shire of Dumbleyung has reviewed its activities in line with advice from the Local Government Department Circular No. 806 and has found none of its activities have been found to fit the 'Significant Business Activity' category for competitive neutrality requirements.

Necessary policies have been developed and adopted by Council to regulate and control matters where a consistent approach is considered necessary and desirable.

2. INFORMATION STATEMENT

The public can attend the Shire of Dumbleyung during office hours and in accordance with section 5.94 of the *Local Government Act 1995* can inspect free of charge certain information in relation to the operation of the Shire which is not otherwise excluded by virtue of section 5.95 of the said Act. Nothing in the Act affects the operation of the *Freedom of Information Act 1995*.

Council Documents

Documents available for inspection:

- Council Agendas and Minutes
- Annual Budgets and Budget Reviews
- Policy Manual
- Annual Financial Statements

- Strategic Community Plan
- Corporate Business Plan
- Local Laws
- Delegations Register
- Town Planning Scheme
- Rates Assessment Book
- Electoral Roll
- Customer Service Charter
- Sewerage Asset Management Plan
- Code of Conduct – Members & Staff
- Freedom of Information Statement

In addition to the above documents, Council provides information through the following outlets as a service to the public:

- Community Telephone and Information Directory
- Bushfire Information Booklet
- Councils Website and Tourism Website
- The Lake Express (Council Newsletter)
- Social Media
- Quack Chat Newsletter

3. FREEDOM OF INFORMATION

In complying with the *Freedom of Information Act 1992*, the Shire of Dumbleyung is required to prepare and publish an Information Statement. The Shire of Dumbleyung's Information Statement is reviewed annually and is available for download from the Shire of Dumbleyung website.

A printed copy can be viewed at the Shire Administration Office. The Information Statement contains details on the type of documents available to the public and how to access those documents. During the 2023/24 year, Council received no requests for information under the Freedom of Information Act.

The Shire of Dumbleyung welcomes any enquires for any information held by Council.

If information cannot be accessed by less formal means, a freedom of information request can be made to:

The Freedom of Information Officer
 Shire of Dumbleyung
 PO Box 99
 DUMBLEYUNG WA 6350



4. FINANCIAL RETURNS

All required Financial Returns were submitted on time in the 2023/24 Financial Year.

5. COMPLIANCE AUDIT RETURN

In the period 1 January 2023 to 31 December 2023 the Shire of Dumbleyung had no areas of non-compliance.

6. GIFT AND TRAVEL DECLARATIONS

In 2023/24 there was one declaration of a notifiable gift or travel made which is publicly available for viewing on the Shire of Dumbleyung website.

7. PLAN FOR THE FUTURE

Background

The Shire of Dumbleyung has adopted and launched its new 2022-2032 Strategic Community Plan setting a new aspirational benchmark around key strategic projects and priorities that aim to transform the local economy.

Significant community engagement was previously undertaken by the Shire to seek local input around important areas of focus moving forward. Feedback and key messages from the community were to increase population, attract new businesses, be a destination and deliver sound asset management.

A strong economic development and infrastructure focus is reflected in the plan as well as project and advocacy support across a number of industry sectors including Agriculture, Aquaculture, Small Business, Tourism, Hospitality and Mining.

Business as usual was not considered as a preferred pathway for the Shire of Dumbleyung when compiling the long-term plan. Focused innovation whilst leveraging existing strengths played an important part in identifying and scoping strategic project opportunities and their ability to make a significant, positive and impactful change within the Shire.

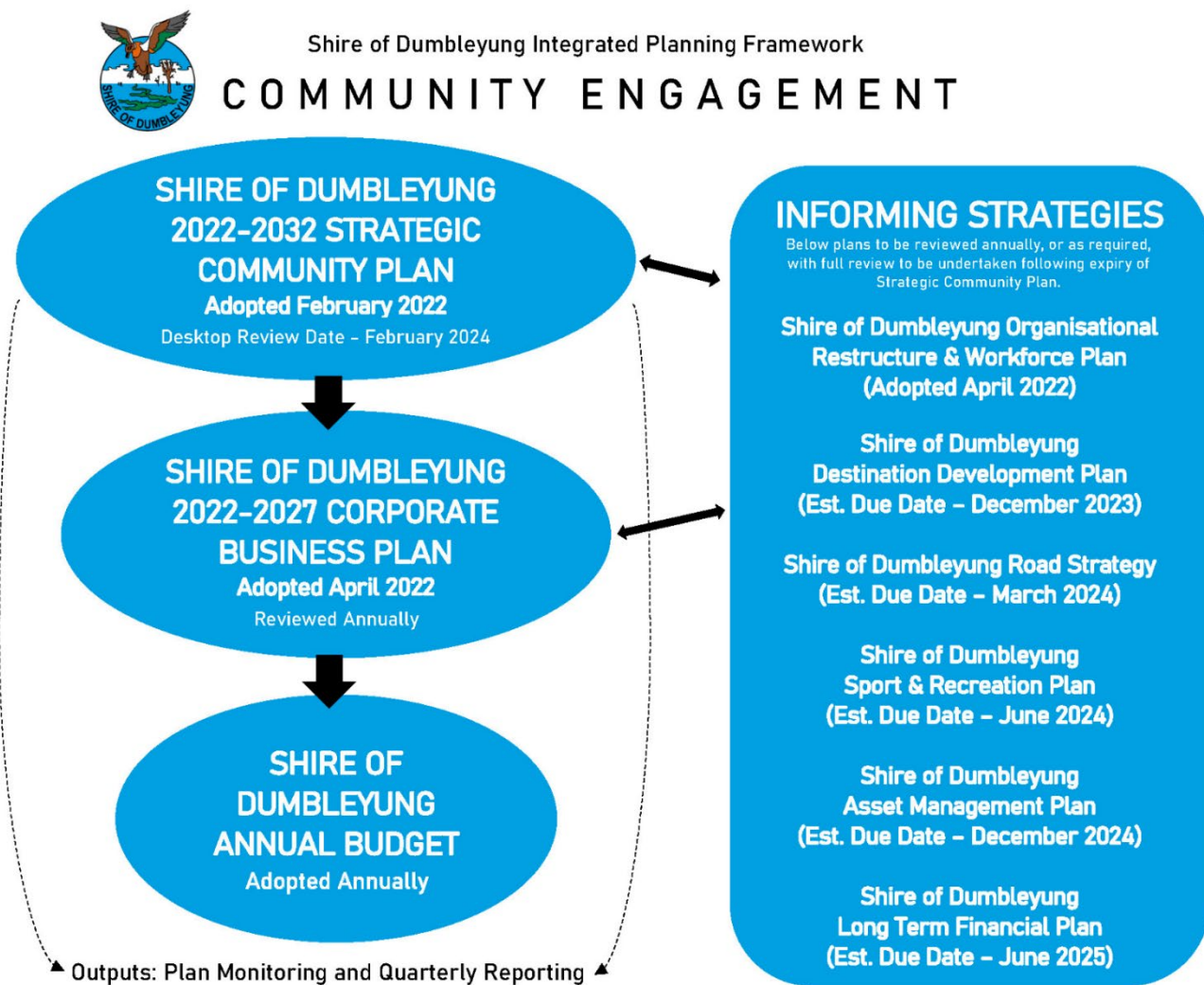
Partnerships will be a key contributor towards delivering the success of the plan. The plan will have the best potential for success if other key players, such as State Government lead agencies, partner with the Shire along this new journey including efforts to obtain funding. Once key projects have been properly scoped, the Shire will initiate engagement with the Federal and State Governments around their potential interest and involvement.

The 2022-2032 Strategic Community Plan can be found on the Shire Facebook page or www.dumbleyung.wa.gov.au and hard copies are available at the Shire of Dumbleyung Administration Office, Dumbleyung CRC and Kukerin Library.

A 2022/2027 Corporate Business Plan has also been developed and adopted. The Shire of Dumbleyung Corporate Business Plan (CBP) sets out how the Shire intends to deliver key priorities identified in the 2022-2032 adopted Strategic Community Plan (SCP).

The SCP identified 11 key strategic project priorities aimed at delivering significant economic development (jobs & growth) and social development outcomes. Consistent with the project focus of the SCP, the CBP explains (under a project management framework) how each project will be implemented, key steps, funding, risks, resourcing & timing including key partnerships targeted to be established.

The following Shire of Dumbleyung Integrated Planning Framework chart has also been developed and adopted by the Dumbleyung Shire Council. The chart identifies all the key planning inputs and informing strategies for establishment by the Shire of Dumbleyung with prioritised timelines earmarked for implementation.



8. STATE RECORDS ACT 2000

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner. The State Records Act 2000 also requires all local authorities to produce a Record Keeping Plan to be endorsed by the State Records Commission. A revised Record Keeping Plan was submitted to the State Records Commission for approval in 2018. The plan was approved by the State Records Commission on 9 August 2019 and approved by Council in September 2019.

Rationale

An organisation and its employees must comply with the organisation's Record Keeping Plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Principle 6

Compliance with the State Records Commission Standard 2 requires that government organisations ensure their employees comply with the Record Keeping Plan and include within its Annual Report a section that addresses points 1-4 of the Principle.

Minimum Compliance Requirements:

1. Evaluation of recordkeeping systems
 - Describe any evaluation of the organisation's recordkeeping systems (including the Recordkeeping Plan) that has taken place or is planned for future reporting period. Recordkeeping systems must be evaluated not less than every five (5) years.

The Shire of Dumbleyung's Record Keeping Plan commenced review in March 2018 and the revised Record Keeping Plan was submitted to the State Records Commission for approval. The plan was approved by the State Records Commission on 9 August 2019 and approved by Council in September 2019. The Shire is reviewing its record keeping methods on a continual basis.

2. Recordkeeping training program
 - Describe the training mechanisms in place within the organisation.

The Shire of Dumbleyung has implemented activities to ensure that all staff are aware of their recordkeeping responsibilities and compliance with the Recordkeeping Plan. New employees have access to the Procedures and Policy Manual which detail all functions conducted by the office, including records management. A new Admin/Records Officer was employed in March 2022 and appropriately trained in Records Training with Iris Consulting in June 2022.

3. Evaluation of the recordkeeping training program
 - Describe any evaluation of the recordkeeping training program that has taken place.

The Shire of Dumbleyung's training program was reviewed in March 2019 as part of the review of the revised Recordkeeping Plan and will continue to be reviewed annually. The recordkeeping procedures are also under constant review after new procedures have been implemented.

4. Recordkeeping induction program
 - This statement must confirm whether the induction program addresses employee roles and responsibilities in regard to compliance with the Recordkeeping Plan.

New employees receive a face-to-face induction covering an overview of the Recordkeeping Plan, the Records Procedure Manual and Policies, staff responsibilities, including the capture of emails and procedures for forwarding records for capture within the system.

The Shire has complied with items 1 to 4.

9. PUBLIC INTEREST DISCLOSURES

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

Council has complied with all obligations under the Act including:

- a. Appointing the Chief Executive Officer as the PID Officer for the organisation and publishing an internal procedure relating to the Shire's obligations.
- b. Providing protection from detrimental action or the threat of detrimental action for any employee of the Shire who makes an appropriate disclosure of public interest information.

There were no matters raised or reported during the year under review.

10. LEGISLATIVE REVIEW

The Annual Report is to include a statement of which Local Laws that have been reviewed, the conclusions of those reviews, and a forward strategy for all Local Laws still to be reviewed.

Local governments are required to review local laws to ensure they do not restrict competition unless:

- The benefits of the restriction to the community as a whole outweigh the costs; and
- The objectives of the legislation can only be achieved by restricting competition.

Where necessary Clause 7 legislation review principles will be complied with and the Shire of Dumbleyung remains committed to reviewing its existing local laws, as well as proposed local laws.

No new Local Laws were created in 2023/24 or any existing Local Laws reviewed. A full review of all Local Laws are currently required by 2029/2030.

For a list of all Local Laws please refer to the Shire of Dumbleyung website or the Department of Local Government website.

11. DISABILITY ACCESS AND INCLUSION PLAN

The Western Australia *Disability Services Act 1993* (amended 2004) requires all Local Governments to develop and implement a Disability Access and Inclusion Plan (DAIP) to ensure that people with disability have equal access to its facilities and services.

Council adopted the 2024-2029 Disability Access and Inclusion Plan in April 2024 for implementation going forward. Council is required to report on our present activities as they relate to the seven desired DAIP outcomes.

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

A review was conducted to ascertain the progress on the implementation of the Plan. The DAIP is now a document for ongoing assessment and implementation of the activities that have been listed.

The full Disability Access and Inclusion Plan can be accessed on the Shire of Dumbleyung website.

OUTCOME 1

PEOPLE WITH DISABILITY HAVE THE SAME OPPORTUNITIES AS OTHER PEOPLE TO ACCESS THE SERVICES OF, AND ANY EVENTS ORGANISED, BY THE SHIRE OF DUMBLEYUNG

NO.	STRATEGY	TASK	TIMELINE	RESPONSIBILITY
1.1	Monitor Shire services to ensure equitable access and inclusion.	<ul style="list-style-type: none"> Conduct internal reviews of the accessibility of services. Inform Council and staff of identified barriers and provide feedback to customers. 	<p>Annually</p> <p>Ongoing</p>	<p>All Staff</p> <p>All Staff</p>
1.2	Ensure all Shire organised or funded events are accessible to people with disability.	<ul style="list-style-type: none"> Ensure that all events are planned and those with a disability are considered, and where applicable, ensure that activities are available which are inclusive of those with disability. Ensure that events are advertised and promoted in various formats. 	<p>Ongoing</p> <p>Ongoing</p>	<p>All Staff</p> <p>All Staff</p>
1.3	Promote Disability Services and programs or events.	<ul style="list-style-type: none"> Identify suitable programs or events to advertise and promote on official Shire of Dumbleyung social media channels. 	<p>Ongoing</p>	<p>All Staff</p>

OUTCOME 2

PEOPLE WITH DISABILITY HAVE THE SAME OPPORTUNITIES AS OTHER PEOPLE TO ACCESS THE BUILDINGS AND OTHER FACILITIES OF THE SHIRE OF DUMBLEYUNG

NO.	STRATEGY	TASK	TIMELINE	RESPONSIBILITY
2.1	Ensure that all new or redevelopment work to public buildings incorporates universal access and meets BCA standards.	<ul style="list-style-type: none"> • Ensure the proposed Dumbleyung Swimming Pool Redevelopment includes universal access and egress. • Ensure that the proposed Stubbs Park Redevelopment includes universal access and egress. • Ensure all future new or redevelopment works includes universal access and egress. 	<p>As it occurs</p> <p>As it occurs</p> <p>As it occurs/on development of works</p>	<p>CEO PM</p> <p>CEO PM</p> <p>CEO PM</p>
2.2	Development of Footpath Strategy and continuation of a footpath program.	<ul style="list-style-type: none"> • Council to adopt a Footpath Strategy and a program to be put in place to identify repairs and/or upgrades required to footpaths in the Shire of Dumbleyung townsites. • Continue to monitor and upgrade/repair footpaths as required. 	<p>2024-2029</p> <p>Ongoing</p>	<p>DOI</p> <p>DOI</p>
2.3	The Shire will incorporate design features that improve accessibility and inclusion to children in playground redevelopments where feasible.	<ul style="list-style-type: none"> • Ensure that when playground redevelopments occur, that consideration is given to the accessibility and inclusion for those with disability. 	<p>Ongoing</p>	<p>DOI PM</p>

OUTCOME 3

PEOPLE WITH DISABILITY RECEIVE INFORMATION FROM THE SHIRE OF DUMBLEYUNG IN A FORMAT THAT WILL ENABLE THEM TO ACCESS THE INFORMATION AS READILY AS OTHER PEOPLE ARE ABLE TO ACCESS IT

NO.	STRATEGY	TASK	TIMELINE	RESPONSIBILITY
3.1	Improve community awareness of Shire information being available in alternative formats.	<ul style="list-style-type: none"> Advertise that Shire documents and information is available in other formats on Shire of Dumbleyung official social media channels and in local newsletters. 	Ongoing	All Staff
3.2	Improve employee awareness of accessible information needs and how to provide information in other formats.	<ul style="list-style-type: none"> Ensure all new employees, Elected Members and contractors are aware of the DAIP in their respective induction processes. 	Ongoing	All Staff
3.3	Ensure that information is available in a wide variety of formats.	<ul style="list-style-type: none"> Continue to ensure that the Shire's libraries provide products and services such as audiobooks and large print books in a wide range of reading levels. 	Ongoing	All Staff Library Officers

OUTCOME 4

PEOPLE WITH DISABILITY RECEIVE THE SAME LEVEL AND QUALITY OF SERVICE FROM THE EMPLOYEES OF THE SHIRE OF DUMBLEYUNG AS OTHER PEOPLE RECEIVE

NO.	STRATEGY	TASK	TIMELINE	RESPONSIBILITY
4.1	Ensure that all employees, current and new are aware of disability access and inclusion issues and have the skills to provide appropriate service and information.	<ul style="list-style-type: none"> • Provide access and inclusion updates at staff meetings. • Provide all new employees with a copy of the DAIP in their induction process. 	Ongoing Ongoing	GCO HR
4.2	Ensure that all Shire of Dumbleyung's policies and procedures relevant to customer service are consistent with the DAIP.	<ul style="list-style-type: none"> • Conduct an annual review of the Policy Manual and consider DAIP input when doing so. 	Annually	GCO
4.3	Encourage staff to engage new knowledge and skills to improve awareness of access and inclusion.	<ul style="list-style-type: none"> • Staff training needs are identified during performance reviews and training to be provided as required. 	Ongoing	CEO DoCS DOI

OUTCOME 5

PEOPLE WITH DISABILITY HAVE THE SAME OPPORTUNITIES AS OTHER PEOPLE TO MAKE COMPLAINTS TO THE SHIRE OF DUMBLEYUNG

NO.	STRATEGY	TASK	TIMELINE	RESPONSIBILITY
5.1	Ensure that feedback and grievance mechanisms are known and accessible for people with disability and are acted upon.	<ul style="list-style-type: none"> Continue with current feedback and grievance mechanisms by accepting complaints via phone, post, web-form, email, in-person and continue to monitor and review. 	Ongoing	All Staff
5.2	Improve staff awareness and knowledge so that the receipt of complaints from people with disability can be facilitated.	<ul style="list-style-type: none"> Improve staff awareness through, as required training, staff induction processes and regular updates at staff meetings. 	Ongoing	CEO DoCS DOI GCO

OUTCOME 6

PEOPLE WITH DISABILITY HAVE THE SAME OPPORTUNITIES AS OTHER PEOPLE TO PARTICIPATE IN ANY PUBLIC CONSULTATION BY A PUBLIC AUTHORITY

NO.	STRATEGY	TASK	TIMELINE	RESPONSIBILITY
6.1	Ensure that people with disability are actively consulted about the DAIP.	<ul style="list-style-type: none"> • Advertise and promote DAIP review process and final adopted DAIP in all mediums (print, online, mail drop etc) 	Ongoing	GCO
6.2	Ensure that all Shire public consultations, forums, workshops and meetings are inclusive and accessible and people with disability are aware of them.	<ul style="list-style-type: none"> • Ensure consultation can take form in different mediums as required to meet the needs of people with disability, including in person, phone or electronically. • Ensure consultation documents are available in different formats. • Ensure feedback is able to be given in a range of formats. • Ensure consultation is held in an accessible location. 	Ongoing	All Staff

OUTCOME 7

PEOPLE WITH DISABILITY HAVE THE SAME OPPORTUNITY AS OTHER PEOPLE TO OBTAIN AND MAINTAIN EMPLOYMENT WITH THE SHIRE OF DUMBLEYUNG

NO.	STRATEGY	TASK	TIMELINE	RESPONSIBILITY
7.1	Council or Staff responsible for recruiting will ensure that the right person is selected for the position regardless of disability.	<ul style="list-style-type: none"> • Councillors and Staff to be aware that a disability is not a barrier to employment with some positions with the Shire of Dumbleyung. • Ensure job descriptions and applications include a breakdown of tasks to allow prospective employees with disability to determine if they are suitable or able to do a job as advertised. • Ensure that all job interviews are held in an accessible location. • Ensure that any prospective candidates are asked if they have any special access or other requirements to assist them at an interview if they have a disability. • Ensure that workplaces are accessible. 	Ongoing	CEO DoCS DOI HR
7.2	The Shire of Dumbleyung's recruitment strategies ensure equal employment opportunity.	<ul style="list-style-type: none"> • Equal Employment Opportunity and Annual Returns are completed. 	Ongoing	CEO HR
7.3	Ensure that any employee with a disability receives the support required to successfully undertake their work as specified in their position description.	<ul style="list-style-type: none"> • Ensure that the Shire of Dumbleyung makes allowances for reasonable workplace adjustments if required. 	Ongoing	CEO DoCS DOI

12. EMPLOYEES REMUNERATION

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more (regulation 19B(2)(a) & (b) Local Government (Administration) Regulations 1996).

SALARY RANGE	2022/23	2023/24
\$130,000 - \$140,000	2	1
\$140,000 - \$150,000	0	1
\$150,000 - \$160,000	0	0
\$160,000 - \$170,000	0	0
\$170,000 - \$180,000	1	0
\$180,000 - \$190,000	0	1
\$190,000 - \$200,000	0	0
\$200,000 - \$210,000	0	0

13. REMUNERATION PROVIDED TO THE CEO

The total remuneration package to the CEO during 2023/24 is detailed below (regulation 19B(2)(e) Local Government (Administration) Regulations 1996):

Salary	\$178,250
Compulsory Superannuation	\$21,681
Employer Superannuation Contribution (3%)	\$5,656
Professional Development	\$1,500
Private Use of Vehicle (Tool of Trade)	\$0
TOTAL	\$207,087

14. ELECTED MEMBER DEMOGRAPHICS

Elected Member demographics is detailed below (regulation 19B(2)(h) Local Government (Administration Regulations 1996).

Gender	3 Males 4 Females
Linguistic Background	7 English
Country of Birth	7 Australia
Aboriginal or Torres Strait Islander	Nil
Ages	
between 18 years and 24 years; and	0
between 25 years and 34 years; and	1
between 35 years and 44 years; and	1
between 45 years and 54 years; and	0
between 55 years and 64 years; and	4
over the age of 65 years.	1

15. COMPLAINTS OF MINOR BREACHES

The *Local Government Act 1995* requires the complaints officer of the Local Government to maintain a register of complaints which records all complaints of minor breaches that result in an action under the *Local Government Act 1995*.

The register of complaints is to include, for each recorded complaint –

- Name of Council member of person about whom the complaint is made;
- Name of person who makes the complaint;
- A description of the minor breach that the Standards Panel finds has occurred; and
- Details of the action taken under *the Local Government Act 1995*.

During 2023/24 there were no reportable complaints.

16. ATTENDANCE AT COUNCIL AND COMMITTEE MEETINGS

On the third Thursday of every month (excluding January), Council convenes an Ordinary Council Meeting, where decisions are made on all report items in the best interest of the community (Regulation 19B(2)(f) Local Government (Administration) Regulations 1996.

Below are tables outlining individual Elected Members' attendance, for the 2023/24 financial year on various Council Committees as a member in their capacity as an Elected Member as well as attendance at Council Meetings.

Ordinary Meetings of Council

	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	APR 24	MAY 24	JUN 24
Cr Ramm	√	√	√	A	Retired October 2023							
Cr Knight	A	√	√	√	√	√	N/A	√	√	√	√	√
Cr Lukins	X	X	√	√	√	√	N/A	√	√	√	A	√
Cr Doney	√	√	X	√	√	√	N/A	√	√	√	X	√
Cr Watkins	√	X	√	√	√	√	N/A	A	√	√	√	√
Cr Hasleby	X	X	√	√	√	√	N/A	√	√	X	√	√
Cr Powell	√	√	√	√	√	√	N/A	√	√	√	√	X
Cr Edwards	Elected in October				√	√	N/A	√	√	√	√	√

Special Council & Annual Electors Meeting

	JUL 23	FEB 24
Cr Ramm	√	X
Cr Knight	√	√
Cr Lukins	X	√
Cr Doney	√	√
Cr Watkins	√	X
Cr Hasleby	√	√
Cr Powell	X	√
Cr Edwards	√	√

LEGEND

- √ Attended
- X Apology
- A Approved Leave of Absence

Committee Meeting Attendance

	AUDIT & RISK	FENCE ROAD DRAIN	LEMC	HOSPITAL WATCH	BFAC	WORKS & ENGINEERING
Cr Ramm	1/1	-	1/1	0/0	0/0	-
Cr Knight	3/3	-	1/1	0/0	0/1	-
Cr Lukins	-	0/0	-	-	-	0/0
Cr Doney	4/4	-	-	-	-	0/0
Cr Watkins	-	-	-	-	-	-
Cr Hasleby	-	-	-	-	-	-
Cr Powell	3/4	-	-	-	-	0/0
Cr Edwards	-	-	-	-	-	-

Gavin Treasure
CHIEF EXECUTIVE OFFICER

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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

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

"Transform the Dumbleyung Shire economy to deliver jobs and population growth"

Principal place of business:
32 Harvey Street
Dumbleyung

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

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

STATEMENT BY CEO

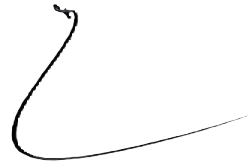
The accompanying financial report of the Shire of Dumbleyung has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at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

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

Signed on the

22nd day of

November 2024



Gavin Treasure
Chief Executive Officer



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	2,025,682	2,028,326	1,932,341
Grants, subsidies and contributions	2(a)	2,397,608	755,780	3,120,713
Fees and charges	2(a)	671,892	475,033	548,693
Service charges	2(a)	0	0	24,292
Interest revenue	2(a)	567,601	261,000	307,130
Other revenue	2(a)	50,282	29,850	56,336
		5,713,065	3,549,989	5,989,505
Expenses				
Employee costs	2(b)	(1,550,718)	(1,564,281)	(1,452,693)
Materials and contracts		(1,859,033)	(2,281,184)	(1,407,700)
Utility charges		(176,675)	(133,169)	(132,921)
Depreciation		(2,912,705)	(2,809,027)	(2,518,936)
Finance costs		(10,185)	(8,189)	(10,568)
Insurance		(208,735)	(204,484)	(201,840)
Other expenditure	2(b)	(49,696)	(177,957)	(109,727)
		(6,767,747)	(7,178,291)	(5,834,385)
		(1,054,682)	(3,628,302)	155,120
Capital grants, subsidies and contributions	2(a)	4,106,501	7,320,826	5,102,177
Profit on asset disposals		39,679	32,335	74,300
Loss on asset disposals		(48,034)	(19,993)	(17,874)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	0	2,764
		4,099,407	7,333,168	5,161,367
Net result for the period		3,044,725	3,704,866	5,316,487
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	19,182,527
Total other comprehensive income for the period	16	0	0	19,182,527
Total comprehensive income for the period		3,044,725	3,704,866	24,499,014

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



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

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,484,277	5,503,969
Trade and other receivables	5	1,187,644	272,885
Other financial assets	4(a)	6,304,769	7,819,173
Inventories	6	20,408	15,500
Other assets	7	747,877	758,466
TOTAL CURRENT ASSETS		14,744,975	14,369,993
NON-CURRENT ASSETS			
Trade and other receivables	5	17,563	15,016
Other financial assets	4(b)	62,378	61,117
Property, plant and equipment	8	16,048,614	16,072,003
Infrastructure	9	106,246,668	103,801,593
TOTAL NON-CURRENT ASSETS		122,375,223	119,949,729
TOTAL ASSETS		137,120,198	134,319,722
CURRENT LIABILITIES			
Trade and other payables	11	1,401,331	1,864,886
Other liabilities	12	705,370	472,962
Borrowings	13	12,367	11,817
Employee related provisions	14	163,310	190,764
TOTAL CURRENT LIABILITIES		2,282,378	2,540,429
NON-CURRENT LIABILITIES			
Borrowings	13	159,746	172,112
Employee related provisions	14	62,699	38,112
Other provisions	15	41,525	39,941
TOTAL NON-CURRENT LIABILITIES		263,970	250,165
TOTAL LIABILITIES		2,546,348	2,790,594
NET ASSETS		134,573,850	131,529,125
EQUITY			
Retained surplus		35,444,650	33,010,957
Reserve accounts	28	9,929,402	9,318,370
Revaluation surplus	16	89,199,798	89,199,798
TOTAL EQUITY		134,573,850	131,529,125

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



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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		29,060,295	7,952,545	70,017,271	107,030,111
Comprehensive income for the period					
Net result for the period		5,316,487	0	0	5,316,487
Other comprehensive income for the period	16	0	0	19,182,527	19,182,527
Total comprehensive income for the period		5,316,487	0	19,182,527	24,499,014
Transfers from reserve accounts	28	102,660	(102,660)	0	0
Transfers to reserve accounts	28	(1,468,485)	1,468,485	0	0
Balance as at 30 June 2023		33,010,957	9,318,370	89,199,798	131,529,125
Comprehensive income for the period					
Net result for the period		3,044,725	0	0	3,044,725
Total comprehensive income for the period		3,044,725	0	0	3,044,725
Transfers from reserve accounts	28	474,888	(474,888)	0	0
Transfers to reserve accounts	28	(1,085,920)	1,085,920	0	0
Balance as at 30 June 2024		35,444,650	9,929,402	89,199,798	134,573,850

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



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

NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	2,037,435	1,942,834
Grants, subsidies and contributions	957,847	2,207,227
Fees and charges	659,625	550,810
Service charges	0	24,292
Interest revenue	567,601	307,130
Goods and services tax received	131,714	0
Other revenue	50,282	56,336
	4,404,504	5,088,629
Payments		
Employee costs	(1,536,862)	(1,483,676)
Materials and contracts	(2,339,624)	(667,950)
Utility charges	(176,675)	(132,921)
Finance costs	(8,601)	(8,980)
Insurance paid	(208,735)	(201,840)
Goods and services tax paid	(34,973)	0
Other expenditure	(49,696)	(104,998)
	(4,355,166)	(2,600,365)
Net cash provided by operating activities	49,338	2,488,264
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	8(a) (870,474)	(865,331)
Payments for construction of infrastructure	9(a) (4,656,378)	(5,411,413)
Capital grants, subsidies and contributions	4,771,130	4,507,539
Proceeds for financial assets at amortised cost	1,514,406	(2,170,723)
Proceeds from sale of property, plant & equipment	184,102	193,971
Net cash provided by (used in) investing activities	942,786	(3,745,957)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	27(a) (11,816)	(19,737)
Net cash (used in) financing activities	(11,816)	(19,737)
Net increase (decrease) in cash held	980,308	(1,277,430)
Cash at beginning of year	5,503,969	6,781,400
Cash and cash equivalents at the end of the year	6,484,277	5,503,970

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

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	2,010,209	2,012,850	1,917,604
Rates excluding general rates	25	15,473	15,473	14,737
Grants, subsidies and contributions		2,397,608	755,780	3,120,713
Fees and charges		671,892	475,033	548,693
Service charges		0	0	24,292
Interest revenue		567,601	261,000	307,130
Other revenue		50,282	29,850	56,336
Profit on asset disposals through profit or loss	4(b)	39,679 1,261	32,335 0	74,300 2,764
		5,754,005	3,582,321	6,066,569
Expenditure from operating activities				
Employee costs		(1,550,718)	(1,564,281)	(1,452,693)
Materials and contracts		(1,859,033)	(2,281,184)	(1,407,700)
Utility charges		(176,675)	(133,169)	(132,921)
Depreciation		(2,912,705)	(2,809,027)	(2,518,936)
Finance costs		(10,185)	(8,189)	(10,568)
Insurance		(208,735)	(204,484)	(201,840)
Other expenditure		(49,693)	(177,957)	(109,727)
Loss on asset disposals		(48,034)	(19,993)	(17,874)
		(6,815,778)	(7,198,284)	(5,852,259)
Non cash amounts excluded from operating activities	26(a)	2,943,423	2,796,685	2,470,924
Amount attributable to operating activities		1,881,650	(819,278)	2,685,234
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,106,501	7,320,826	5,102,177
Proceeds from disposal of assets		184,102	123,000	193,971
		4,290,603	7,443,826	5,296,148
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(870,474)	(1,261,271)	(865,331)
Purchase and construction of infrastructure	9(a)	(4,656,378)	(7,660,262)	(5,411,413)
		(5,526,852)	(8,921,533)	(6,276,744)
Amount attributable to investing activities		(1,236,249)	(1,477,707)	(980,596)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	474,888	493,537	102,660
		474,888	493,537	102,660
Outflows from financing activities				
Repayment of borrowings	27(a)	(11,816)	(11,816)	(19,737)
Transfers to reserve accounts	28	(1,085,920)	(824,326)	(1,468,485)
		(1,097,736)	(836,142)	(1,488,222)
Amount attributable to financing activities		(622,848)	(342,605)	(1,385,562)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		2,523,010	2,639,590	2,203,934
Amount attributable to operating activities		1,881,650	(819,278)	2,685,234
Amount attributable to investing activities		(1,236,249)	(1,477,707)	(980,596)
Amount attributable to financing activities		(622,848)	(342,605)	(1,385,562)
Surplus or deficit after imposition of general rates	26(b)	2,545,563	0	2,523,011

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

**SHIRE OF DUMBLEYUNG
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF DUMBLEYUNG

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

1. BASIS OF PREPARATION

The financial report of the Shire of Dumbleyung 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.

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
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - note 8
- Measurement of employee benefits - note 14
- Measurement of provisions - note 15

Fair value hierarchy information can be found in note 24

The local government reporting entity

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - AASB 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-Current*
 - AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
 - AASB 2022-5 Amendments to Australian Accounting Standards - *Lease Liability in a Sale and Leaseback*
 - AASB 2022-6 Amendments to Australian Accounting Standards - *Non-current Liabilities with Covenants*
- These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,025,682	0	2,025,682
Grants, subsidies and contributions	2,397,608	0	0	0	2,397,608
Fees and charges	671,892	0	0	0	671,892
Interest revenue	0	0	0	567,601	567,601
Other revenue	50,282	0	0	0	50,282
Capital grants, subsidies and contributions	0	4,106,501	0	0	4,106,501
Total	3,119,782	4,106,501	2,025,682	567,601	9,819,566

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,932,341	0	1,932,341
Grants, subsidies and contributions	3,120,713	0	0	0	3,120,713
Fees and charges	534,302	0	0	14,391	548,693
Service charges	0	0	24,292	0	24,292
Interest revenue	0	0	0	307,130	307,130
Other revenue	56,336	0	0	0	56,336
Capital grants, subsidies and contributions	0	5,172,237	0	(70,060)	5,102,177
Total	3,711,351	5,172,237	1,956,633	251,461	11,091,682

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	460,993	243,845
Trade and other receivables overdue interest	97,347	53,106
Other interest revenue	9,261	10,179
	567,601	307,130
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$0.		
Fees and charges relating to rates receivable		
Charges on instalment plan	3,023	3,375
The 2024 original budget estimate in relation to: Charges on instalment plan was \$3000		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	38,500	27,000
- Other services – grant acquittals	5,434	5,250
	43,934	32,250
Employee Costs		
Employee benefit costs	1,550,718	1,452,693
	1,550,718	1,452,693
Other expenditure		
Impairment losses on rates and statutory receivables	11,005	12,367
Impairment losses on trade receivables	0	419
Sundry expenses	38,691	96,941
	49,696	109,727

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

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	6,484,277	5,503,969
Total cash and cash equivalents	6,484,277	5,503,969
Held as		
- Unrestricted cash and cash equivalents	2,154,274	3,531,810
- Restricted cash and cash equivalents	4,330,003	1,972,159
	6,484,277	5,503,969

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 and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Note	2024	2023
	\$	\$
	6,304,769	7,819,173
	6,304,769	7,819,173
Other financial assets at amortised cost		
Term deposits	6,304,769	7,819,173
	6,304,769	7,819,173
Held as		
- Restricted other financial assets at amortised cost	6,304,769	7,819,173
	6,304,769	7,819,173
(b) Non-current assets		
Financial assets at fair value through profit or loss	62,378	61,117
	62,378	61,117
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	61,117	58,353
Movement attributable to fair value increment	1,261	2,764
Units in Local Government House Trust - closing balance	62,378	61,117

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
 Trade receivables
 Other receivables
 GST receivable
 Allowance for credit losses of rates and statutory receivables
 Allowance for credit losses of trade receivables

Non-current

Rates and statutory receivables

Note	2024	2023
	\$	\$
	95,928	104,234
	1,071,427	69,061
	5,173	0
	15,116	111,857
	0	(11,848)
	0	(419)
	1,187,644	272,885
	17,563	15,016
	17,563	15,016

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:

Contract assets
 Allowance for credit losses of trade receivables
 Total trade and other receivables from contracts with customers

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
7	4,500	667,243	112,862
5	0	(419)	(10,150)
	4,500	666,824	102,712

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

Note	2024	2023
Current	\$	\$
Fuel and materials	20,408	15,500
	20,408	15,500
The following movements in inventories occurred during the year:		
Balance at beginning of year	15,500	7,856
Inventories expensed during the year	(233,738)	(197,872)
Additions to inventory	238,646	205,516
Balance at end of year	20,408	15,500

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

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	63,856	0
Accrued income	679,521	91,223
Contract assets	4,500	667,243
	747,877	758,466

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.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease			Assets subject to operating lease			Total Property					Plant and equipment	Plant and equipment - Work in progress	Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Buildings - Work in Progress	Total Property			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	431,500	917,297	5,495,729	170,330	2,127,499	4,346,439	601,830	3,044,796	9,842,168	16,738	13,505,532	2,515,700	0	16,021,232
Additions	0	0	0	0	0	0	0	0	0	161,780	161,780	703,551	0	865,331
Disposals	0	0	(18,161)	0	0	0	0	0	(18,161)	0	(18,161)	(119,671)	0	(137,832)
Impairment (losses) / reversals	0	0	0	0	0	0	0	0	0	(4,310)	(4,310)	0	0	(4,310)
Depreciation	0	(18,143)	(146,811)	0	(29,222)	(97,745)	0	(47,365)	(244,556)	0	(291,921)	(380,497)	0	(672,418)
Transfers	0	0	21,130	0	0	0	0	0	21,130	(21,130)	0	0	0	0
Balance at 30 June 2023	431,500	899,154	5,351,887	170,330	2,098,277	4,248,694	601,830	2,997,431	9,600,581	153,078	13,352,920	2,719,083	0	16,072,003
Comprises:														
Gross balance amount at 30 June 2023	431,500	917,297	5,498,696	170,330	2,127,499	4,346,439	601,830	3,044,796	9,845,135	153,078	13,644,839	4,351,339	0	17,996,178
Accumulated depreciation at 30 June 2023	0	(18,143)	(146,809)	0	(29,222)	(97,745)	0	(47,365)	(244,554)	0	(291,919)	(1,632,256)	0	(1,924,175)
Balance at 30 June 2023	431,500	899,154	5,351,887	170,330	2,098,277	4,248,694	601,830	2,997,431	9,600,581	153,078	13,352,920	2,719,083	0	16,072,003
Additions	0	41,167	38,337	0	41,497	196,483	0	82,664	234,820	0	317,484	550,964	2,024	870,474
Disposals	0	0	0	0	0	0	0	0	0	0	0	(192,457)	0	(192,457)
Depreciation	0	(18,487)	(152,230)	0	(29,425)	(100,518)	0	(47,912)	(252,748)	0	(300,660)	(400,746)	0	(701,406)
Transfers	0	0	146,966	0	0	0	0	0	146,966	(146,966)	0	0	0	0
Balance at 30 June 2024	431,500	921,834	5,384,960	170,330	2,110,349	4,344,659	601,830	3,032,183	9,729,619	6,112	13,369,744	2,676,846	2,024	16,048,614
Comprises:														
Gross balance amount at 30 June 2024	431,500	958,464	5,683,999	170,330	2,168,996	4,542,922	601,830	3,127,460	10,226,921	6,112	13,962,323	4,385,377	2,024	18,349,724
Accumulated depreciation at 30 June 2024	0	(36,630)	(299,039)	0	(58,647)	(198,263)	0	(95,277)	(497,302)	0	(592,579)	(1,708,531)	0	(2,301,110)
Balance at 30 June 2024	431,500	921,834	5,384,960	170,330	2,110,349	4,344,659	601,830	3,032,183	9,729,619	6,112	13,369,744	2,676,846	2,024	16,048,614



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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties.	Independent Valuers	June 2022	Price per hectare
Land - freehold land	3	Improvements to land valued using cost approach using depreciated replacement cost.	Independent Valuers	June 2022	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties.	Independent Valuers	June 2022	Price per square metre.
Buildings - specialised	2 & 3	Improvements to land valued using cost approach using depreciated replacement cost.	Independent Valuers	June 2022	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

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

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

(ii) Cost					
Plant and equipment		N/A	Cost	N/A	N/A

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - sewerage	Other Infrastructure	Other infrastructure - works in progress	Total Infrastructure
		\$			\$
Balance at 1 July 2022	75,052,067	1,254,189	4,656,752	88,475	81,051,483
Additions	4,935,154	0	144,501	331,758	5,411,413
Revaluation increments / (decrements) transferred to revaluation surplus	16,812,331	200,279	2,169,917	0	19,182,527
Depreciation	(1,634,321)	(45,207)	(164,304)	0	(1,843,832)
Transfers	(7,234)	0	427,468	(420,234)	0
Balance at 30 June 2023	95,157,997	1,409,261	7,234,334	0	103,801,592
Comprises:					
Gross balance at 30 June 2023	95,157,998	1,409,261	7,235,448	0	103,802,707
Accumulated depreciation at 30 June 2023	0	0	(1,114)	0	(1,114)
Balance at 30 June 2023	95,157,998	1,409,261	7,234,334	0	103,801,593
Additions	3,760,270	239,884	447,425	208,799	4,656,378
Depreciation	(1,932,871)	(49,892)	(228,540)	0	(2,211,303)
Balance at 30 June 2024	96,985,397	1,599,253	7,453,219	208,799	106,246,668
Comprises:					
Gross balance at 30 June 2024	98,918,268	1,649,141	7,682,873	208,799	108,459,081
Accumulated depreciation at 30 June 2024	(1,932,871)	(49,888)	(229,654)	0	(2,212,413)
Balance at 30 June 2024	96,985,397	1,599,253	7,453,219	208,799	106,246,668

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - sewerage	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 50 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 to 75 years
gravel sheet	25 years
Footpaths - slab	20 years
Sewerage piping	30 to 100 years
Water supply piping and drainage systems	75 years
Parks and other improvements	10 to 20 years

Revision of useful lives of plant and equipment

No useful lives were revised in the year ended 30 June 2024.

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are *land and buildings classified as property, plant and equipment*, 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.
- (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 DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued Expenses
 Accrued Interest on Loans

	2024	2023
	\$	\$
	1,264,381	333,187
	26,400	20,406
	35,185	19,936
	31,843	30,369
	10,096	26,371
	31,551	1,432,604
	1,875	2,013
	1,401,331	1,864,886

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

12. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance
Additions
Revenue from contracts with customers included as a contract liability at the start of the period

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$40,742 (2023: \$456,491)

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
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
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

	2024	2023
	\$	\$
Contract liabilities	40,742	456,491
Capital grant/contributions liabilities	664,628	16,471
	705,370	472,962
Opening balance	456,491	79,301
Additions	40,742	456,491
Revenue from contracts with customers included as a contract liability at the start of the period	(456,491)	(79,301)
	40,742	456,491
Opening balance	16,471	1,322,340
Additions	664,628	16,471
Revenue from capital grant/contributions held as a liability at the start of the period	(16,471)	(1,322,340)
	664,628	16,471
Less than 1 year	664,628	16,471
1 to 2 years	0	0
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	664,628	16,471

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

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

13. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		12,367	159,746	172,113	11,817	172,112	183,929
Total secured borrowings	27(a)	12,367	159,746	172,113	11,817	172,112	183,929

Secured liabilities and assets pledged as security

The Shire of Dumbleyung has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

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

Risk

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

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
	127,373	132,675
	35,937	58,089
	163,310	190,764
	163,310	190,764
	62,699	38,112
	62,699	38,112
	62,699	38,112
	226,009	228,876

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

15. OTHER PROVISIONS

	Make good provisions	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	39,941	39,941
	<u>39,941</u>	<u>39,941</u>
Charged to profit or loss		
- unwinding of discount	1,584	1,584
Balance at 30 June 2024	<u>41,525</u>	<u>41,525</u>
Comprises		
Non-current	41,525	41,525
	<u>41,525</u>	<u>41,525</u>

Other provisions

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

MATERIAL ACCOUNTING POLICIES

Provisions

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

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

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

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	8,701,035	0	8,701,035	8,701,035	0	8,701,035
Revaluation surplus - Plant and equipment	798,793	0	798,793	798,793	0	798,793
Revaluation surplus - Infrastructure - roads	69,103,317	0	69,103,317	52,290,986	16,812,331	69,103,317
Revaluation surplus - Infrastructure - sewerage	1,566,220	0	1,566,220	1,365,941	200,279	1,566,220
Revaluation surplus - Infrastructure - other	9,030,433	0	9,030,433	6,860,516	2,169,917	9,030,433
	89,199,798	0	89,199,798	70,017,271	19,182,527	89,199,798

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,330,003	1,972,159
- Financial assets at amortised cost	4	6,304,769	7,819,173
		10,634,772	9,791,332
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	9,929,402	9,318,370
Contract liabilities	12	40,742	456,491
Capital grant liabilities	12	664,628	16,471
Total restricted financial assets		10,634,772	9,791,332

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

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		13,500	12,500
Credit card balance at balance date		(7,371)	(4,853)
Total amount of credit unused		6,129	7,647
Loan facilities			
Loan facilities - current		12,367	11,816
Loan facilities - non-current		159,746	172,112
Total facilities in use at balance date		172,113	183,928
Unused loan facilities at balance date		NIL	NIL

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

19. CONTINGENT LIABILITIES

The Shire is currently under investigation by the Department of Water and Environmental Regulation (DWER) for alleged clearing of native vegetation on Hills Road. The clearing of native vegetation is legislated by the Environmental Protection Act 1986 which prescribes that it is an offence to clear native vegetation unless it is done under a clearing permit or the clearing is for an exempt purpose. Exempt purposes are limited to either a requirement of written law or authorised under certain statutory processes which are listed in schedule 6 of the Act, or exempt due to being a low impact day-to-day activity as listed in the Environmental Protection (Clearing of Native Vegetation) Regulations 2004. Further correspondence from DWER is required to understand the full extent of the allegation and potential prosecution. As at the end of the reporting period it is not possible to make a reasonable estimate of the financial impact that may arise from possible prosecution.

In compliance with the Contaminated Sites Act 2003, the Kukerin Air Strip site is listed to be a possible sources of contamination. Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the AASB 137.91 need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	85,721	433,829
	85,721	433,829
Payable:		
- not later than one year	85,721	433,829

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	13,314	14,120	14,120
President's meeting attendance fees	6,800	6,800	6,800
President's child care expenses	665	0	0
President's ICT expenses	0	571	449
President's travel and accommodation expenses	908	1,714	4,338
	21,687	23,206	25,707
Deputy President's annual allowance	1,830	1,830	1,830
Deputy President's meeting attendance fees	3,920	3,920	3,920
Deputy President's ICT expenses	0	571	449
Deputy President's travel and accommodation expenses	578	1,714	2,854
	6,328	8,036	9,053
All other council member's meeting attendance fees	18,862	19,250	19,250
All other council member's child care expenses	1,347	0	0
All other council member's All other council member expenses	5,730	5,000	45
All other council member's ICT expenses	0	2,858	2,246
All other council member's travel and accommodation expenses	2,510	8,572	6,729
	28,449	35,681	28,270
21(b)	56,464	66,920	63,030

(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	451,525		399,692
Post-employment benefits	60,809		50,267
Employee - other long-term benefits	5,881		2,592
Council member costs	56,464		63,030
21(a)	574,679		515,580

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

21. RELATED PARTY TRANSACTIONS

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:

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	329	1,524
Purchase of goods and services	52,865	17,088
Amounts outstanding from related parties:		
Trade and other receivables	0	1,524
Amounts payable to related parties:		
Trade and other payables	0	17,088

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 and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved gravel pushing in the Shire, and amounted to \$23,300 in the current year.

iii. Entities subject to significant influence by the Shire

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

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

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire shares ownership of the following properties;

- 27 Manser Street, Kukerin. 13% is owned by the Shire and 87% is owned by the Department of Housing.
- 34 Bath Street, Kukerin. 15% is owned by the Shire and 85% is owned by the Department of Housing.
- 17 McIntyre Street, Dumbleyung. 18% is owned by the Shire and 82% is owned by the Department of Housing.
- Unit 3 & 4 37/39 Harvey Street (Aged Care Units), Dumbleyung. 13% is owned by the Shire and 87% is owned by the Department of Housing.

The Shire manages the properties and tenancies of the joint operations and the effects of its interest in the joint operations are as follows:

	2024 Actual	2023 Actual
	\$	\$
Statement of Financial Position		
Land and Buildings	1,353,326	1,140,829
Less: accumulated depreciation	(38,716)	(17,836)
Total assets	1,314,610	1,122,993
Statement of Comprehensive Income		
Other revenue	87,171	57,497
Depreciation	(19,460)	(17,836)
Other expense	(103,841)	(77,398)
Profit/(loss) for the period	(36,130)	(37,737)
Other comprehensive income	0	0
Total comprehensive income for the period	(36,130)	(37,737)
Statement of Cash Flows		
Other revenue	87,171	57,497
Other expense	(103,841)	(77,398)
Net cash provided by (used in) operating activities	(16,670)	(19,902)

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events which occurred subsequent to 30 June 2024 which materially affected the 30 June 2024 Financial Report.

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

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

25. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Rate Description		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
	Gross rental valuation	0.126840	168	1,229,408	155,938	0	155,938	155,938	155,938	148,378
	Unimproved valuation	0.006943	287	268,774,500	1,866,101	460	1,866,561	1,866,101	1,866,101	1,778,664
Total general rates			455	270,003,908	2,022,039	460	2,022,499	2,022,039	2,022,039	1,927,042
				Minimum Payment \$						
(ii) Minimum payment										
	Gross rental valuation	502	74	91,472	37,148	0	37,148	37,148	37,148	35,729
	Unimproved valuation	502	54	900,793	27,108	0	27,108	27,108	27,108	25,538
Total minimum payments			128	992,265	64,256	0	64,256	64,256	64,256	61,267
Total general rates and minimum payments			583	270,996,173	2,086,295	460	2,086,755	2,086,295	2,086,295	1,988,310
(iii) Ex-gratia Rates										
	Ex-gratia Rates				15,473	0	15,473	15,473	15,473	14,737
Total amount raised from rates (excluding general rates)			0	0	15,473	0	15,473	15,473	15,473	14,737
Discounts							(76,546)		(73,445)	(70,705)
Total Rates							2,025,682		2,028,323	1,932,341
Rate instalment interest							3,023		3,000	3,375
Rate overdue interest							5,899		9,000	6,703

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

*Rateable Value at time of raising of rate.

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

26. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 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	(39,679)	(32,335)	(74,300)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,261)	0	(2,764)
Add: Loss on disposal of assets	48,034	19,993	17,874
Add: Depreciation	2,912,705	2,809,027	2,518,936
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(2,547)	0	12,760
Employee benefit provisions	24,587	0	(3,170)
Other provisions	1,584	0	1,588
Non-cash amounts excluded from operating activities	2,943,423	2,796,685	2,470,924
(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	28 (9,929,402)	(9,633,658)	(9,318,370)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 12,367	0	11,817
Total adjustments to net current assets	(9,917,035)	(9,633,658)	(9,306,553)
Net current assets used in the Statement of Financial Activity			
Total current assets	14,744,975	11,807,049	14,369,993
Less: Total current liabilities	(2,282,378)	(2,173,388)	(2,540,429)
Less: Total adjustments to net current assets	(9,917,035)	(9,633,658)	(9,306,553)
Surplus or deficit after imposition of general rates	2,545,563	0	2,523,011

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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare												
Aged Care Housing		77,152	0	(3,965)	73,187	0	(4,109)	69,078	73,187	0	(4,109)	69,078
Economic services												
28 Absolon Street		118,067	0	(7,325)	110,742	0	(7,707)	103,035	110,742	0	(7,707)	103,034
Fence Rd Drainage Repairs		8,447	0	(8,447)	0	0	0	0	0	0	0	0
Total		203,667	0	(19,737)	183,929	0	(11,816)	172,113	183,929	0	(11,816)	172,112

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ended	Budget for year ended	Actual for year ended
					30 June 2024	30 June 2024	30 June 2023
					\$	\$	\$
Aged Care Housing	93	WATC *	3.58%	01 Jun 37	(2,572)	(2,584)	(2,704)
28 Absolon Street	92	WATC *	5.15%	07 Mar 34	(5,480)	(5,605)	(5,756)
Fence Rd Drainage Repairs	95	WATC *	2.50%	04 Dec 22	0	0	(58)
Total					(8,052)	(8,189)	(8,518)
Total Finance Cost Payments					(8,052)	(8,189)	(8,518)

* WA Treasury Corporation

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

28. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	239,359	11,888	(25,000)	226,247	239,359	4,849	0	244,208	232,076	7,283	0	239,359
(b) Emergency Response Reserve	701,572	34,843	0	736,415	701,572	18,156	0	719,728	540,626	160,946	0	701,572
(c) IT & Office Equipment Reserve	232,204	12,668	(133,007)	111,865	232,204	5,209	(45,000)	192,413	30,127	202,077	0	232,204
(d) Plant, Vehicle and Equipment Reserve	500,395	120,174	0	620,569	500,395	105,312	0	605,707	393,113	112,281	(5,000)	500,394
(e) Buildings Reserve	736,584	186,112	0	922,696	736,584	14,760	0	751,344	687,322	120,762	(71,500)	736,584
(f) Dam Clearing Reserve	39,146	2,297	0	41,443	39,146	867	0	40,013	37,955	1,191	0	39,146
(g) Dumbleyung Sewerage Works Reserve	768,675	40,805	0	809,480	768,675	10,378	(37,000)	742,053	454,414	314,261	0	768,675
(h) Landcare Development Reserve	67,122	4,086	0	71,208	51,622	1,480	0	53,102	65,079	2,043	0	67,122
(i) Fence Road Drain Maintenance Reserve	24,739	22,626	(13,500)	33,865	24,739	21,900	0	46,639	17,978	6,762	0	24,740
(j) Bain Estate Reserve	5,640,151	274,440	0	5,914,591	5,640,151	127,073	(147,537)	5,619,687	5,493,855	172,456	(26,160)	5,640,151
(k) Swimming Pool Reserve	368,423	375,981	(303,381)	441,023	368,423	514,341	(264,000)	618,764	0	368,423	0	368,423
	9,318,370	1,085,920	(474,888)	9,929,402	9,302,870	824,326	(493,537)	9,633,658	7,952,545	1,468,485	(102,660)	9,318,370

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) Employee Entitlement Reserve	To fund current and past employee leave entitlements.
(b) Emergency Response Reserve	To fund expenses arising for unforeseen circumstances, or other urgent expenditure.
(c) IT & Office Equipment Reserve	To fund the purchase and upgrade of computer equipment, software and office equipment.
(d) Plant, Vehicle and Equipment Reserve	To support the purchase/replacement of motor vehicles and heavy plant and equipment.
(e) Buildings Reserve	To support the maintenance, acquisition, upgrade, enhancement or future renewal of buildings within the district.
(f) Dam Clearing Reserve	To fund the cleaning of the Kukerin Dam.
(g) Dumbleyung Sewerage Works Reserve	To fund maintenance, upgrades and future renewal of the Dumbleyung Sewerage Scheme.
(h) Landcare Development Reserve	To contribute to Landcare development.
(i) Fence Road Drain Maintenance Reserve	To fund maintenance on the Fence Road Drainage Scheme.
(j) Bain Estate Reserve	To hold funds from the Bain Estate prior to distribution to the community through the Bain Estate Future Funds and the annual budget.
(k) Swimming Pool Reserve	To fund a proposed redevelopment of the Dumbleyung Swimming Pool

INDEPENDENT AUDITOR'S REPORT



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Dumbleyung

To the Council of the Shire of Dumbleyung

Opinion

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

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

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- 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 2024, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Aram Madnack
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 November 2024