

25 February 2026

SHIRE OF SHARK BAY  
NOTICE OF MEETING

# AGENDA

ORDINARY COUNCIL



AUSTRALIA DAY 2026





## DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Shark Bay for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with Council members or staff.

The Shire of Shark Bay disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Shark Bay during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Shark Bay.

The Shire of Shark Bay advises that no action should be taken on any application or item discussed at a Council meeting and should only rely on WRITTEN ADVICE of the outcome and any conditions attaching to the decision made by the Shire of Shark Bay.

The next Ordinary meeting of the Shark Bay Shire Council will be held in the Council Chamber at the Shark Bay Recreation Centre, Francis Street, Denham on 26 February 2026 commencing at 1.00 pm.

Dale Chapman  
Chief Executive Officer  
18 February 2026

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2 DECLARATION OF OPENING

The President will declare the meeting open.

3 ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the Malgana People as the traditional custodians of the land and sea in and around the Shire of Shark Bay.

I pay my respects to their Elders past, present and emerging.

4 RECORD OF ATTENDANCES / APOLOGIES / LEAVE OF ABSENCE GRANTED

ATTENDANCES

Cr P Stubberfield	President
Cr M Smith	Deputy President
Cr L Bellottie	
Cr C Cowell	
Cr E Fenny	
Cr A Johns	
Cr G Ridgley	

Mr D Chapman	Chief Executive Officer
Ms M Fanali	Executive Manager Community Development
Ms R Ironside	Minute Taker
Mr B Galvin	Works Manager
Ms J Green	Manager Finance and Administration

VISITORS

5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS ON NOTICE

6 PUBLIC QUESTION TIME

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 PETITIONS

9 CONFIRMATION OF MINUTES

9.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 17 DECEMBER 2025

Moved           Cr  
Seconded       Cr

Officer Recommendation

That the minutes of the Ordinary Council meeting held on 17 December 2025, as circulated to all Councillors, be confirmed as a true and accurate record.

10 ANNOUNCEMENTS BY THE CHAIR

11 TOWN PLANNING REPORT  
11.1 PROPOSED LICENCE 'RENEWAL' AND PLANNING APPLICATION FOR SHIRE COMMON, RESERVE 49809

AUTHOR

Liz Bushby, Town Planning Innovations

DISCLOSURE OF ANY INTEREST

Declaration of Interest: Liz Bushby, Town Planning Innovations

Nature of Interest: Financial Interest as receive planning fees for advice to the Shire – Section 5.60A of *Local Government Act 1995*

Moved           Cr  
Seconded       Cr

Officer Recommendation

Proposed Licence:

That Council:

1. Note that:
  - (a) The Shire has a Management Order over Reserve 49809 with the power to issue Licences to parties to use portions of the common, for a maximum of 5 years, subject to consent by the Minister for Lands.
  - (b) The applicant, Mr Harold Hoult, had a Licence for use of a 101 hectare portion of Reserve 49809 for up to 4 horses and 300 goats. The Licence expired on the 30 April 2025.
  - (c) Mr Hoult has paid a \$570.00 application fee for the current Licence application (in accordance with the Shire of Shark Bay Fees and Charges 2025/2026).
  - (d) The proposed Licence has been advertised for public comment, and one objection has been received – Attachment 2.
2. Provide 'in principle' support for a reduced Licence area from 101 hectares to 65 hectares for goat agistment subject to Licence conditions being refined by Shire Administration.
3. Authorise the Chief Executive Officer to advise the applicant that:
  - (a) The Shire will provide a new list of Draft Revised Licence conditions;
  - (b) Any new Licence may be prepared by the Shires solicitor, McLeods, at the applicants cost.
  - (c) Annual fees and charges applicable to the reserve may change in the future.
4. Authorise the Chief Executive Officer to progress any Licence and seek written approval by the Minister for Lands via the Department of Planning, Lands and Heritage.

## Planning Application:

5. Note that:
  - (i) A planning application has been lodged seeking approval for animal agistment on a portion of the common. The application has been lodged by Mr Hoult to cover areas already used under a previous licence supported by the Shire, and that area has been reduced.
  - (ii) The Department of Planning, Lands and Heritage (DPLH) has consented to lodgement of the planning application (as it is crown land).
  - (iii) The application has been advertised as an 'animal establishment' in accordance with Clause 64 of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* and Clause 18(2) of the *Shire of Shark Bay Local Planning Scheme No 4*. Advertising closed on the 9 January 2026, and one objection was received – Attachment 2.
  
6. Pursuant to Clause 82(1) and 82(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* grant (by Absolute Majority) delegated authority to the Chief Executive Officer to determine the planning application for animal establishment on a portion of Reserve 49809.

## BACKGROUND

- *Reserve Details*

Reserve 49809 is crown land which comprises two lots, being:

- Lot 908 on Deposited Plan 408907, and
- Lot 8000 on Deposited Plan 419413.

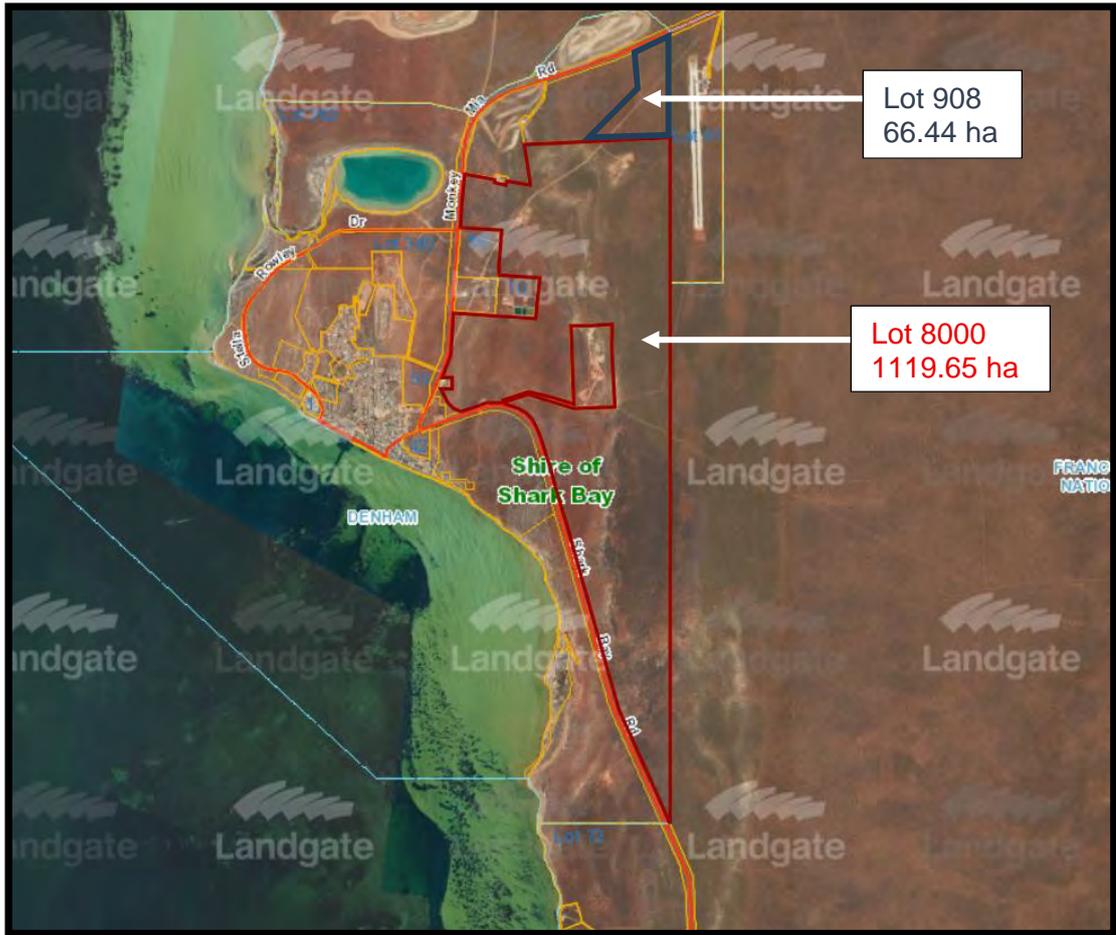
The Shire has a Management Order over the reserve which allows it to issue Licences to other parties, subject to written approval by the Minister for Lands. Licences can be for a maximum of 5 years, with Ministerial approval.

The Management Order includes conditions which state that:

- To be used for designated purpose of "common" only.
- Power to Licence for the designated purpose is granted for the whole or any portion thereof for any term not exceeding five (5) years from the date of the Licence subject to the approval in writing of the Minister for Lands being first obtained to each and every licence pursuant also to the provisions of section 19 of the Land Administration Act 1997.

There is no clear definition of 'common' or the activities that can be undertaken within the common, however TPI is of the understanding that the area has historically been used for agistment of stock animals.

The total area of the reserve is 1186.09 hectares.



Above: Outline of Lot 908 in blue. Outline of Lot 8000 in Reserve 49809 in red.

- *History of Licences*

The Shire has issued Licences to various parties over the years, to use parts of the Shire Common, within Lot 8000, mainly for the keeping of animals such as camels, horses, or goats.

There is only one current Licence for Reserve 49809 issued to Mr Mark Smith, which is valid until 31 October 2027. The Licence was approved by the Minister for Lands and allows for up to 8 horses and the use of 8 hectares.

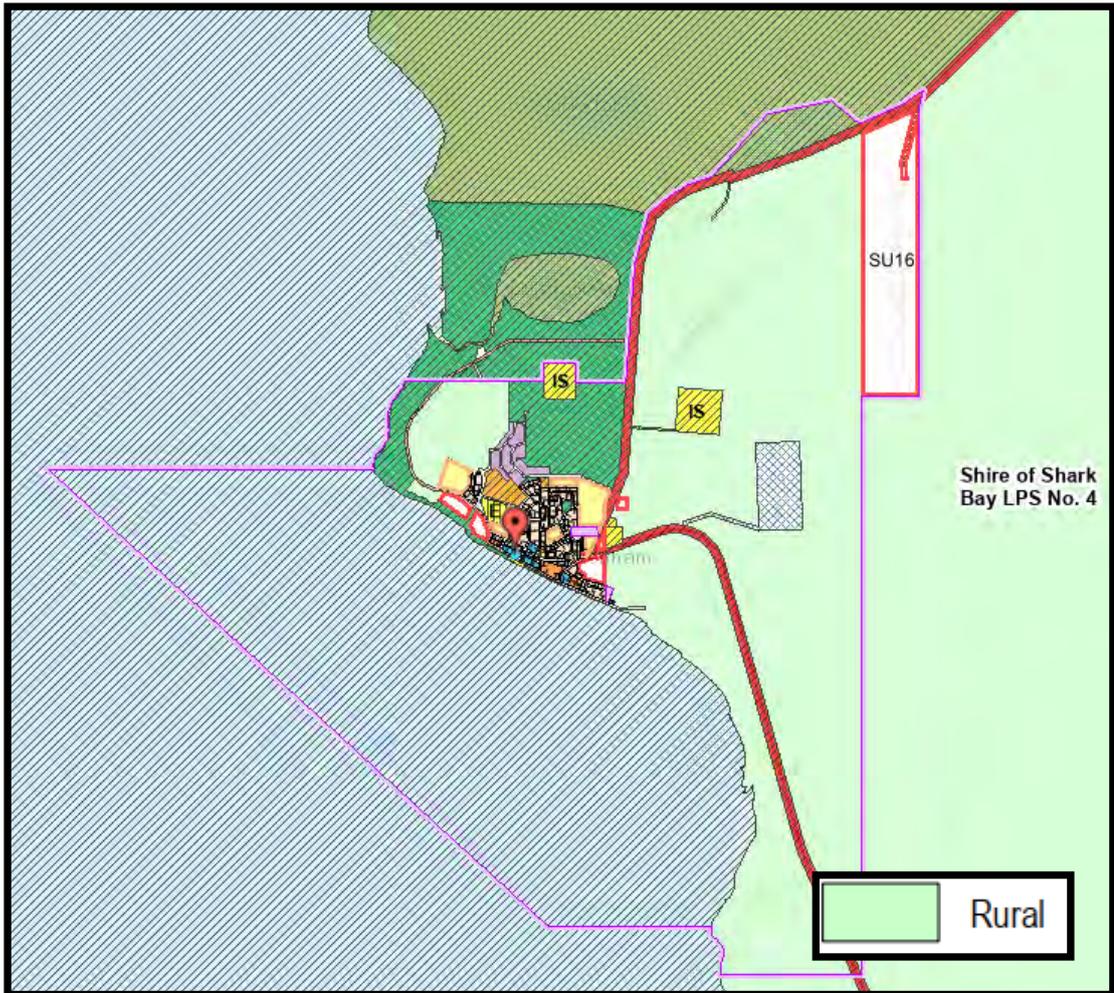
Mr Hoult held a five year Licence for the keeping of 4 horses and up to 300 goats until the 30 April 2025.

- *Zoning*

Reserve 49809 is zoned Rural under the Shire of Shark Bay Local Planning Scheme No 4 (the Scheme).

The Reserve is located outside of the Shark Bay World Heritage Area.

A zoning map is included below.



Above: Rural zone shown as light green.

COMMENT

The proposal is described as follows:

1. A new application seeking a 5 year Licence. The previous Licence area was 101 hectares and is proposed to be reduced to 65 hectares.
2. Only a portion is used to hold goats in fenced off pens. The pen area is approximately 30 metres by 30 metres (900m<sup>2</sup>).
3. Mr Hoult has advised that he previously agisted horses on Reserve 49809, however they have been relocated off site, so he is only seeking a Licence for goats.
4. A planning application seeking retrospective approval to formalise use of a portion of the Common for goats.

TPI is of the understanding that goats are only held in the Common for short periods until they can be transported off site. Mr Hoult has indicated that goats are held in the Common once to twice per year.

A map showing the previous and proposed Licence area is included as Attachment 1.

There is an existing gate and access via an internal common track to the proposed reduced 65 hectare licence area, as shown on the plan.

- *Land Use Permissibility*

The primary use of the Licence area is for the temporary boarding and caring of goats.

The use of the land is construed as 'animal establishment' defined in the Scheme as 'means premises used for the breeding, boarding, training or caring of animals for commercial purposes but does not include animal husbandry - intensive or veterinary centre.'

An 'animal establishment' is listed as an 'A' use in the Rural zone under Table 1 – Zoning Table in the Shire of Shark Bay Local Planning Scheme No 4 (the Scheme).

USE AND DEVELOPMENT CLASS							
	Commercial	Tourism	Residential	Urban Development	General Industry	Rural	Special use
Animal establishment	X	X	X		A	A	

The 'A' symbol means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving special notice in accordance with Clause 64 of the deemed provisions (of the Planning and Development Local Planning Schemes Regulations 2015).

The use is not considered to be 'extensive agriculture' (ie broad acre stock farming) or intensive animal husbandry (ie feedlot).

- *Consultation*

The planning application was required to be advertised for public comment under the Scheme.

There is no set process for any new Licence application, however the Licence application was advertised concurrently with the planning application.

Advertising closed on the 9 January 2026. One objection was received as outlined in Attachment 2.

- *Water Supply*

The submission raised concern over the free water supply to Licence holders in the Common, and expressed the view that free water should not be given to anyone, except community groups.

TPI is not in a position to address this concern due to:

- The complexity of using the town oval bore as water supply to an array of users, without any easy separate metreage;
- It is an existing longstanding situation.
- Only Council can decide how to deal with the water supply issue.

TPI is of the understanding that all users, including Licence holders in the Common, repair and maintain the pipe that goes through their affected land area. The Shire does not check or maintain the water pipe line that runs through the Common out to the airport.

If Council adopts any future water charge in the Shires Annual Fees and Charges, then it can be covered by the Licence conditions.

It is noted that costs are limited to the Bore Licence, and power to run the bore pump. Mr Hoult only uses the Common once to twice per year for goat agistment. Mr Hoult's water use is reduced, as he no longer agists any horses at the Common.

LEGAL IMPLICATIONS

Land Administration Act 1997 – Section 18 outlines that Ministerial approval is required for any transaction relating to Crown Land, such as the grant of a Licence.

The Shires ability to issue Licences comes from the Management Order for Reserve 49809.

Local Laws on Local Government Property - The Shire Common crosses over into the Local Laws as it defines Local Government Property as including anything that is not a thoroughfare and where the 'Local Government is the management body under the Land Administration Act 1997'.

Clause 2.7 of the Local Law outlines the activities that the Shire can approve. It does not mention agistment but includes that a person may 'bring, ride or drive an animal'.

In Part 3 Permits, under Clause 3.1 it states that 'This Part does not apply to a person who uses or occupies Local Government property under a written agreement with the Local Government to do so.'

TPI is of the view that it can be construed that any Licence granted to a person to use the Common Property is a written agreement with the local government, so a separate Permit under the Local Law is not likely required.

Planning and Development (Local Planning Schemes) Regulations 2015 - The Planning and Development (Local Planning Schemes) Regulations 2015 were gazetted on 25 August 2015, and became effective on 19 October 2015.

The Regulations include 'Deemed Provisions' that automatically apply and override parts of the Shire of Shark Bay Local Planning Scheme No 4.

Clause 82(1) gives the local government the ability to delegate its powers to the Chief Executive Officer. Clause 82(2) requires any delegation to be by Absolute Majority.

Shire of Shark Bay Local Planning Scheme No 4 – Reserve 49809 is zoned Rural. A Licence does not negate the need for planning approvals and /or Building Permits as required.

POLICY IMPLICATIONS

There are no policy implication relative to this report.

FINANCIAL IMPLICATIONS

The Shire pays consultancy fees to Liz Bushby of Town Planning Innovations for planning and general advice.

Licence holders pay annual fees to the Shire, and supply their own annual Certificate of Currency for Public Liability Insurance.

The Shire of Shark Bay Fees and Charges 2025/2026 include the following:

<b>Reserve 49809 (Denham Common - Approved designated areas only)</b>					
Licence to Occupy - Non Commercial Use	Council	Y		Per annum	35303946
Licence to Occupy - Commercial Use	Council	Y	\$570.00	Per annum	35303946

The Manager of Works has advised that the Shire does not incur any ongoing maintenance costs associated with Reserve 49809. There is a bore at the Shire oval which provides a water supply to several sites in town including the Shire Common and the airport.

STRATEGIC IMPLICATIONS

There are no strategic implications relative to this report.

RISK MANAGEMENT

Any risks will be mitigated by new Licence conditions, and Mr Hoult has lodged an insurance document for the proposed Licence.

VOTING REQUIREMENTS

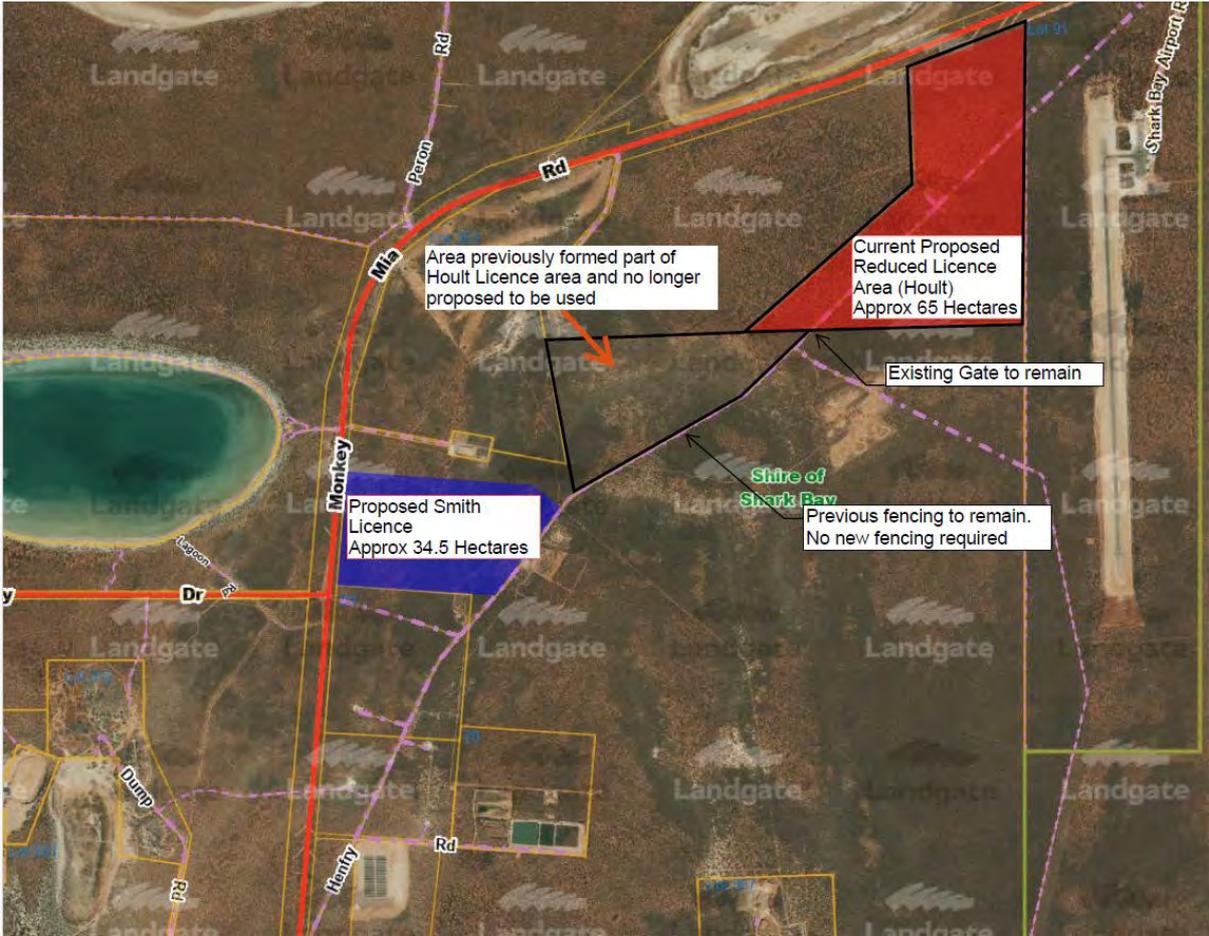
Absolute Majority Required (for delegated authority only)

SIGNATURES

Author L Bushby

Chief Executive Officer D Chapman

Date of Report 11 February 2026



ATTACHEMENT 1

ATTACHMENT 2

Shire of Shark Bay  
Application to use an expanded portion of the Shire Common (Hoult)  
Table of Submission

Submission 1 Dr Bevan Buirchell 3 Leeds Court Denham WA 6537	TPI Comments (with verbal advice from applicant)
I commend Mr Harold Hoult for his contribution to the control of goats on DBCA managed land.	Noted. This is a statement.
<p>Until DBCA finds the funds and resources to completely eradicate goats, within the Peron Peninsula and the rest of the Shark Bay World Heritage area, the community of Shark Bay will continue to be forced indirectly by DBCA to carry the burden of their shortcomings. It is highly inappropriate for DBCA to agist their goats on Shire managed land given the amount of land they manage. The Shire should take this opportunity to negotiate with DBCA over goat control and bring them to an understanding that there is a limit to the Shire's contribution to their problem.</p> <p>Maybe the Shire could set an end point at which no further goat agistment will be considered on the Shire Common thus forcing DBCA to find other solutions. Maybe a nine months Licence so DBCA can sort out their problem.</p>	<p>Feral goats are a widespread problem that is not limited to land under the control of DBCA. Mr Hoult has indicated that goat eradication is not limited to DBCA controlled land.</p> <p>The submission appears to be commentary critical of how DBCA operates, rather than a specific comment on Mr Hoult's application.</p> <p>In any event, Council is to consider the proposed Licence which is simply a continuation of an existing land use, rather than the broader issue of how DBCA manages feral goats.</p> <p>This application proposes to use a smaller area than the previous Licence, and no longer includes agistment of any horses.</p> <p>Any Licence would be issued for 5 years and requires approval by the Minister.</p>
<p>One only has to look at the impact of goats within the National Park to see that they damage both the vegetation and the integrity of the fragile soils. The area on the Common to be used to agist up to 300 goats is not appropriate for such activity given that</p> <ol style="list-style-type: none"> <li>1. these are fragile sandy soils which can easily be denuded and then subject to erosion through the usual strong winds in Shark Bay</li> <li>2. the vegetation within this area consists of spinifex grasses and acacia. There is very little pastoral value in such vegetation and what is of value will be quickly consumed. This particularly applies to the acacia species. The bush throughout the Peron peninsula is under great stress due to drought and higher temperatures with something between 20-80% dead across the peninsula. Further pressure on this small area of land is going to result in land degradation (this also applies to the Smith application)</li> <li>3. goats will seek shade and since none is being provided the taller shrubs that exist on the block will come under</li> </ol>	<p>The agistment of feral goats is for short periods and is temporary in nature.</p> <p>A small portion of Licence area is used for short term holding pens, until goats are taken off site.</p> <p>Whilst there may be damage from feral goats, it is limited to the confined holding pens, which only have a small footprint of approximately 900m<sup>2</sup>.</p> <p>For context, the combined area of the Shire Common is 1,186 hectares.</p> <p>Licences (of a commercial nature) are explicitly allowed to be granted by the Shire, with the approval of the Minister, under the Common Management Order.</p>

<p>4. pressure from crowding goats. Again contributing to soil degradation. given the sandy soils and Shark Bay's lack of rainfall the time for recovery after land degradation is long. The impact of goats, and even horses, leave land in a poor state long after they have been removed.</p>	
<p>The Soil and Land Act 1945 is something that the Council should consider in their deliberations for ANY use of the Common for animal agistment as this Act also applies to Council managed land.</p> <p>The Soil and Land Conservation Act 1945 provides for the prevention and mitigation of land degradation and establishes the role of Commissioner for Soil and Land Conservation (Commissioner). The Commissioner is responsible for ensuring land use and land management across Western Australia is undertaken in such a way as to preserve the land in good condition.</p> <p>The Act explicitly mentions the coordination of policies and activities of government departments and public authorities regarding the utilisation of Crown lands and other lands vested in public authorities.</p> <p>Commissioner's Role: The Commissioner of Soil and Land Conservation has the authority to advise any government department or public authority on the care or use of any Crown lands where land degradation is a concern.</p> <p>Obligations: Shire councils, like other landholders (owners or occupiers), are legally required to comply with the SLC Act when undertaking earthworks related to water management or any other practices that may cause land degradation, such as soil erosion or salinity.</p> <p>Enforcement: The Commissioner can serve a soil conservation notice on a "landowner or occupier" if land degradation is occurring or is likely to occur, directing them to take specific actions. This applies to public authorities as well.</p> <p>In essence, a Shire, as a body managing public land, is subject to the provisions of the Act and must cooperate with the Commissioner to ensure soil and land conservation.</p>	<p>Whilst the Shire holds a Management Order over the Shire Common, ultimately it is crown land owned by the State of WA, and any Licence has to be approved by the Minister.</p> <p>Draft Licences are lodged to the Department of Planning, Lands and Heritage (DPLH), therefore it is considered that the Shire is adequately covered through that DPLH referral, and Minister consent. If the Minister or DPLH had any concerns over compliance with the Soil and Land Act 1945, then they would undertake their own internal government agency consultation.</p> <p>The small footprint of the area used for short term temporary goat agistment is not likely to be of immense concern to Commissioner for Soil and Land Conservation (Commissioner), especially when:</p> <ul style="list-style-type: none"> <li>- Licences are endorsed at a Ministerial level; and</li> <li>- The services being provided are assisting DBCA with goat eradication.</li> <li>- There would be broader environmental impact of goats on DBCA managed land if they were not caught and sent off site.</li> </ul> <p>Where feral goat numbers become unmanageable their appetite and grazing habits cause serious damage. Whilst the goats may cause damage within the Common, this prevents them continuing to cause more broadscale damage in other areas.</p> <p>For goat eradication programmes to occur, some one has to provide those services.</p>
<p>In the Strategic Community Plan 2018-2028 of the Shire of Shark Bay Outcome 2.1 states A natural environment for the benefit and enjoyment of current and future generations</p> <p>2.1.1 Promote reduced environmental impact within the Shire</p>	<p>The extent of environmental impact can be effectively managed by minimising the footprint of the penned areas that goats are temporarily held in.</p> <p>An alternative view point is that feral goats in the wider Shire of Shark Bay area would likely have a</p>

<p>The community contributed to this strategic plan and is relying upon the Council to heed the strategies identified within that document. Allowing goats to use the Common is NOT reducing environmental impacts but promoting them.</p>	<p>much higher and broader environmental impact on other DBCA controlled and other crown land in the Shire, without eradication services such as provided by Mr Hoult, and through use of a small portion of the Common.</p>
<p>The Shire of Shark Bay should not be giving free water to any users of the Common that are not a community group. In this case it is a commercial activity and if given a Licence they must pay the same for water as the rest of the community. Any water supplied on site should be removed and Licence holders should source their water from the town bore where a "user pays" system should be implemented.</p>	<p>Water supply is discussed in the body of the report to Council.</p> <p>Water use is likely limited given the temporary nature of goat agistment.</p>
<p>There should be NO COMMERCIAL activities allowed on the Common. Agisting goats for future sale is a commercial activity.</p> <p>Compromise situation would be a commercial rate for land rental which should be significantly above the current rate of \$500 per annum. For instance \$100/ha/annum</p>	<p>The Shires fees are based on commercial use, and any commercial Licence requires separate Ministerial approval.</p> <p>Commercial uses are not precluded from the Common under the Management Order for the reserve or any Licence.</p> <p>The Shire will review all fees applicable for future years and Licences.</p>

11.2 APPLICATION FOR NEW LICENCE WITHIN RESERVE 49809, LOT 8000 ON DEPOSITED PLAN 419413 AND LOT 908 ON DEPOSITED PLAN 408907 (SHIRE COMMON)  
FILE # RES49809

AUTHOR

Liz Bushby, Town Planning Innovations (TPI)

DISCLOSURE OF ANY INTEREST

Declaration of Interest: Liz Bushby, Town Planning Innovations (TPI)

Nature of Interest: Financial Interest as receive fees for advice to the Shire – Section 5.60A of *Local Government Act 1995*

Moved           Cr  
Seconded       Cr

Officer Recommendation

That Council:

1. Note that:
  - (a) The Shire has a Management Order over Reserve 49809 with the power to issue Licences to parties to use portions of the Common, for a maximum of 5 years, subject to consent by the Minister for Lands.
  - (b) The applicant, Mr Mark Smith, has a current Licence for use of an 8 hectare portion of Reserve 49809 for up to 8 horses. The current Licence is valid until the 31 October 2027.
  - (c) A new 'expanded' Licence proposal was advertised for public comment and 3 objections were received. Objections are summarised in Attachment 2.
  - (d) The applicant, Mr Smith, has advised he no longer seeks approval for an orchard or the keeping of chickens in the expanded Licence area.
  - (e) Main Roads WA have no objections to a new crossover to Monkey Mia Road however it will have to be constructed to meet their specifications.
  - (f) The Shires solicitor is working on new draft Licence conditions in consultation with Shire Administration.
2. Note that the Licence will be referred to the Department of Planning, Lands and Heritage to seek separate approval by the Minister (once new Licence conditions have been agreed to by the Shire and applicant).
3. Authorise the Chief Executive Officer to advise the objectors of the Council decision.

## BACKGROUND

- *Reserve Details*

Reserve 49809 is crown land which comprises two lots:

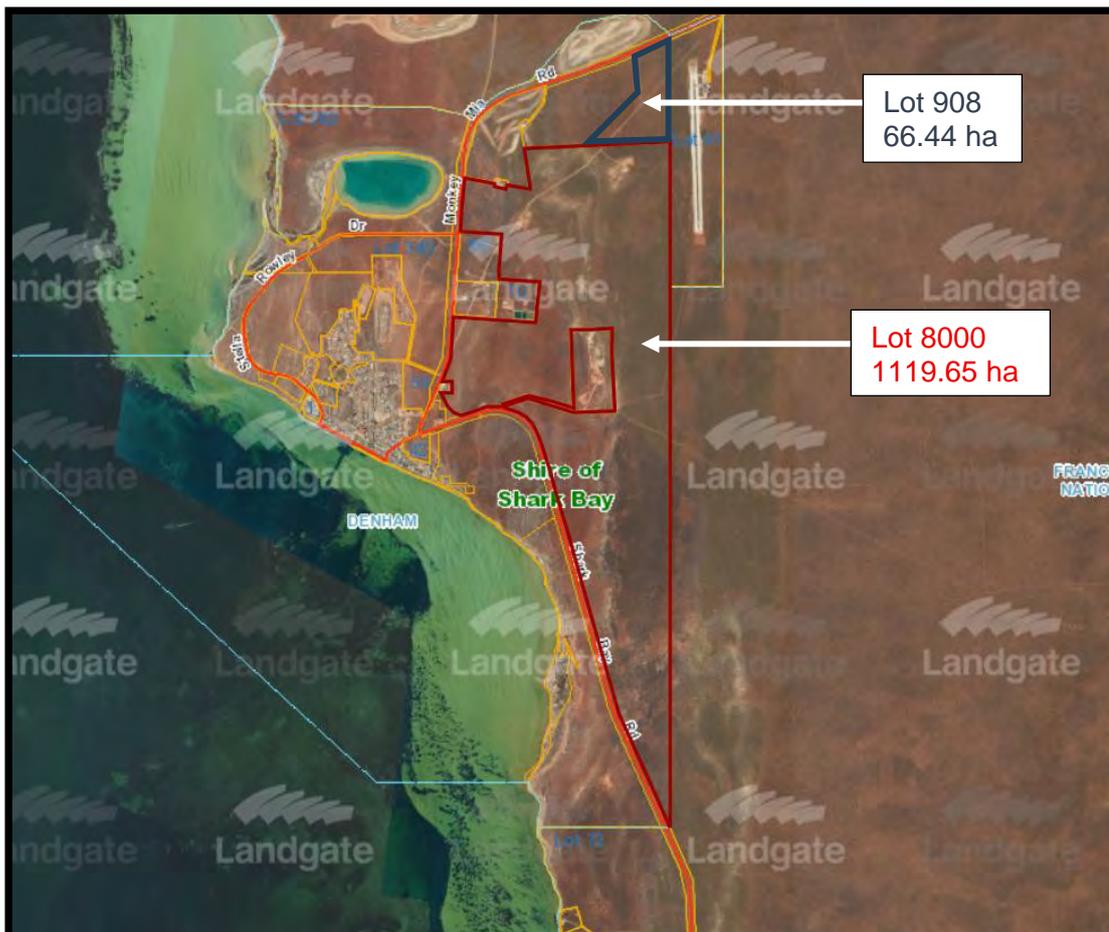
- Lot 908 on Deposited Plan 408907, and
- Lot 8000 on Deposited Plan 419413.

The Shire has a Management Order over the reserve which allows it to issue Licences to other parties, subject to written approval by the Minister for Lands. Licences can be for a maximum of 5 years, with Ministerial approval.

The Management Order includes conditions which state that:

- To be used for designated purpose of "Common" only.
- Power to Licence for the designated purpose is granted for the whole or any portion thereof for any term not exceeding five (5) years from the date of the Licence subject to the approval in writing of the Minister for Lands being first obtained to each and every licence pursuant also to the provisions of section 19 of the Land Administration Act 1997.

There is no clear definition of 'Common' or the activities that can be undertaken within the Common, however TPI is of the understanding that the area has historically been used for agistment of stock animals.



Above: Outline of Lot 908 in blue. Outline of Lot 8000 in Reserve 49809 in red.

The total area of the reserve is 1 186.09 hectares.

- *History of Licences*

The Shire has issued Licences to various parties over the years, to use parts of the Shire Common, within Lot 8000, mainly for the keeping of animals such as camels, horses, or goats.

There is only one current Licence for Reserve 49809 issued to Mr Mark Smith, which is valid until 31 October 2027. The Licence was approved by the Minister for Lands and allows for up to 8 horses and the use of 8 hectares.

- *Existing Planning Approval (Animal Establishment)*

A planning application for an animal establishment, feed storage building and training arena was considered by Council at the Ordinary Meeting held on the 29 July 2020.

The approval for Mr Mark Smith was for the land use and structures, associated with his existing Licence area.

- *Current Planning Application (Animal Establishment/Horse Arena)*

The applicant has lodged preliminary plans for a horse arena within the existing 8 hectare Licence area. The Shire has requested a better site plan, and is waiting for a letter of landowner consent from the Department of Planning, Lands and Heritage (as it is crown land owned by the State of WA).

- *Previous Council Decision (October 2025)*

A preliminary report on the expanded Licence application was considered by Council at the Ordinary Meeting held on the 29 October 2025.

At the time, the application included a proposed orchard and the keeping of chickens. These elements have since been removed.

Council resolved as follows:

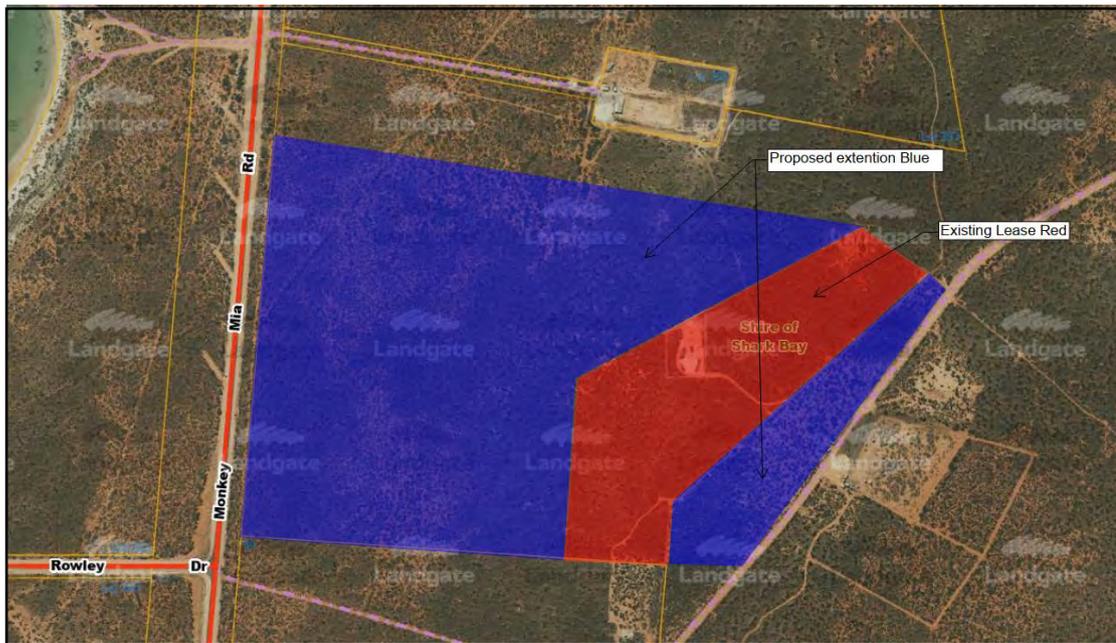
1. Note that:
  - a) There is a separate Confidential Report Item No 16.1 in this Agenda on Reserve 49809.
  - b) The Shire has a Management Order over Reserve 49809 with the power to issue Licences to parties to use portions of the Common, for a maximum of 5 years, subject to consent by the Minister for Lands.
  - c) The applicant, Mr Mark Smith, has a current Licence for use of an 8 hectare portion of Reserve 49809 for up to 8 horses. The current Licence is valid until the 31 October 2027.
2. Provide 'in principle' support for an expanded Licence area from 8 hectares to 34.5 hectares subject to Licence conditions being refined by Shire Administration.
3. Resolve to advertise the application for an expanded Licence for a period of 21 days through publication of a Public Notice on the Shire website.
4. Resolve to refer the proposed new access to Monkey Mia Road to Main Roads Western Australia for comment.
5. Authorise the Chief Executive Officer to advise the applicant that:

- a) Lodgement of an initial \$570.00 application fee is required for the current application in accordance with the Shire of Shark Bay Fees and Charges 2025/2026.
  - b) The Shire will provide a list of Draft Revised Licence conditions;
  - c) Any new Licence may be prepared by the Shires solicitor, McLeods, at the applicants cost.
  - d) Annual fees and charges applicable to the reserve may change.
  - e) Any animal establishment in the expanded Licence area, which includes the boarding, training or caring of animals for commercial purposes, and any clearing of vegetation for a new arena in the expanded Licence area, requires separate planning approval. Structures may also require separate planning and/or building approval.
6. Authorise the Chief Executive Officer to progress any Licence and seek written approval by the Minister for Lands via the Department of Planning, Lands and Heritage.

COMMENT

- *Description of Proposed Licence Area*

The new application seeks a Licence area of 34.5 hectares.



*Above: Existing 8 hectare Licence shown in red. Proposed expanded new Licence shown in blue.  
Map supplied by Shire*

- *Description of Amended Licence Application*

The applicant has amended their application to respond to concerns raised in public submissions. The proposal no longer includes an orchard or the keeping of chickens.

The revised Licence application proposes:

- Potential new fencing of the expanded Licence area;
- Proposed new access from Monkey Mia Road;
- Internal walk trails (for horses);
- Proposed new horse pens of approximately 1500m<sup>2</sup>;
- Proposed new paddocks adjacent to the Common Road to enable a more effective paddock rotation system.

A horse arena for training in the expanded Licence area is no longer proposed. Instead the applicant is pursuing a separate planning application for a horse arena within the existing 8 hectare Licence area.

The applicant has indicated that the facilities would be used for their own horses, however visitors will also be able to agist horses (for short periods) in the expanded Licence area.

TPI has marked up a revised concept plan – Attachment 1.

- *Consultation*

The expanded (34.5 hectare) Licence application was advertised for public comment. Three objections were received as summarised in Attachment 2, which includes comments by the applicant and TPI.

Some of the main issues including impact on native vegetation, commercial activities, and water supply, which are discussed in the body of this report.

- *Native Vegetation/ Environment*

Some submissions raise concern over the impact of horses on the environment, and native vegetation.

TPI does not dispute that horses can impact and degrade native vegetation (through trampling), however notes that:

- a) Impact on native vegetation or the environment by itself, does not necessarily justify a refusal of the Licence application. Almost all development on uncleared land involves some clearing and/or impact. It is a question of whether the impact is considered acceptable in context of the scale, location, application, and context.
- b) The land use and number of horses is not proposed to change. A low stocking rate is proposed and horses will simply have access to a larger 34.5 hectare area.
- c) The Common has historically been used and Licenced for various forms of animal agistment. TPI is aware of Licences for the keeping of animals in the Common that date back to at least 2010.
- d) The combined area of the Common is 1,186.09 hectares. The Licence area of 34.5 hectares represents approximately 2.9% of the Common area. A significant portion of the Common will remain in a natural state.
- e) The proposed paddocks are not in any public drinking water area, wetland, or near any creeks or rivers.
- f) Council only has to consider the expanded Licence application, and ultimately it requires approval by the Minister.

- g) A number of public concerns have been addressed by the applicant through removal of the proposed orchard and keeping of chickens.

For any separate proposal that requires clearing, such as a future horse arena, it will be the responsibility of the applicant to liaise with the Department of Water and Environmental Regulation (DWER) to ascertain whether any separate clearing permit is required, and to comply with all other relevant WA Legislation.

If the Minister did not agree that any use was suitable for the Common, then he would not continue to approve Licences.

- *Commercial Activities*

There seems to be some public misconception that commercial activities are not permissible in the Common. In fact, the Shires adopted Licence fees are for a commercial Licence.

Subject to the Ministers approval, Licences for commercial activities or recreational activities can be supported. There is no obstruction to commercial activities in the Management Order for Reserve 49809.

TPI considers it highly likely that any commercial activities will be ancillary to the owners own horse agistment, but even with a commercial component, agistment is consistent with historic use of the Common.

- *Water Supply*

Some submitters raise concern over the free water supply to Licence holders in the Common.

TPI is not in a position to address this concern due to:

- (a) The complexity of using the town oval bore as water supply to an array of users, without any easy separate metreage;
- (b) It is an existing longstanding situation.
- (c) Only Council can decide how to deal with the water supply issue.

TPI is of the understanding that all users, including Licence holders in the Common, repair and maintain the pipe that goes through their affected land area. The Shire does not check or maintain the water pipe line that runs through the Common out to the airport.

If Council adopts any future water charge in the Shires Annual Fees and Charges, then it can be covered by the Licence conditions.

## LEGAL IMPLICATIONS

Land Administration Act 1997 – Section 18 outlines that Ministerial approval is required for any transaction relating to Crown Land, such as the grant of a Licence.

The Shires ability to issue Licences comes from the Management Order for Reserve 49809.

Local Laws on Local Government Property - The Shire Common crosses over into the Local Laws as it defines Local Government Property as including anything that is not a thoroughfare and where the 'Local Government is the management body under the Land Administration Act 1997'.

Clause 2.7 of the Local Law outlines the activities that the Shire can approve. It does not mention agistment but includes that a person may 'bring, ride or drive an animal'.

In Part 3 Permits, under Clause 3.1 it states that 'This Part does not apply to a person who uses or occupies Local Government property under a written agreement with the Local Government to do so.'

TPI is of the view that it can be construed that any Licence granted to a person to use the Common Property is a written agreement with the local government, so a separate Permit under the Local Law is not required.

Shire of Shark Bay Local Planning Scheme No 4 – Reserve 49809 is zoned Rural. A Licence does not negate the need for planning approvals and /or Building Permits as required.

## POLICY IMPLICATIONS

- *Licences in the Common*

There is no known adopted Council Policy on Licences for the Shire Common.

Minutes from the Ordinary Council meeting held on the 27 August 2014 state that:

*'The Council in 2009 considered a policy in relation to the Common and advertised the policy for comment (attached at the end of the item). It is unclear if the policy was formally adopted, however the principles of the policy appeared to have been put into place and it is now referred to as a Management Statement'.*

The 'Management Statement' is a replica of the unadopted Policy, and does not appear to have any legislative base or status.

- *Shire of Shark Bay Policy Manual*

The Chief Executive Officer has identified that there is a Policy No '8.2 Standpipe and Bore' in the current Council Policies document – Attachment 3.

The Policy lists community organisations that can access the bore, and lists conditions for those organisations to access water free of charge.

The Policy gives the Shire priority over other users, and the Shark Bay Speedway second priority. It is not aimed at giving access to individuals, and does not mention Licence holders in the Common.

The Policy was adopted by Council on the 27 August 2014. Although the Policy document has been amended from time to time, it does not appear that the whole document has been significantly reviewed in its entirety, as some policies date back to 2014/2015.

The Policy is not an impediment to supporting the current Licence application for Mr Smith, as it is only a guide and is not statutory. The Shire may review the existing Policy in the future.

FINANCIAL IMPLICATIONS

The Shire pays consultancy fees to Liz Bushby of Town Planning Innovations for planning and general advice.

Licence holders pay annual fees to the Shire, and supply their own annual Certificate of Currency for Public Liability Insurance.

The Shire of Shark Bay Fees and Charges 2025/2026 include the following:

<b>Reserve 49809 (Denham Common - Approved designated areas only)</b>					
Licence to Occupy - Non Commercial Use	Council	Y		Per annum	35303946
Licence to Occupy - Commercial Use	Council	Y	\$570.00	Per annum	35303946

The Manager of Works has advised that the Shire does not incur any ongoing maintenance costs associated with Reserve 49809. There is a bore at the Shire oval which provides a water supply to several sites in town including the Shire Common and the airport.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with the application.

RISK MANAGEMENT

TPI is of the view that there is some risk if the licence conditions are not reviewed.

VOTING REQUIREMENTS

Simple Majority Required

SIGNATURES

Author	L Bushby
Chief Executive Officer	D Chapman
Date of Report	11 February 2026

## Shire of Shark Bay

Application to use an expanded portion of the Shire Common  
Schedule of Submissions

NO.	NAME/ ADDRESS	SUMMARY OF SUBMISSION	APPLICANTS COMMENTS	TPI COMMENTS
1.	Ms Fay Castling PO Box 81 Denham WA 6537	<p>1a. Thank you for the opportunity to have clarification of Mr Mark Smith application to extend his current Common Land and proposed Developments. My understanding of Town Common Land is for people to use to care/house their animals and access to all. Trusting that the proposed developments retain the integrity of this understanding.</p> <p>1b. New Road access from Monkey Mia: Not sure of the need for this road and note there is no detail as to the type of road.</p> <p>1c. RE Fencing *Secure Boundary Fencing is required to secure the horses and hens. *Internal Fencing: Should at any time the current Lease Holder discontinue the lease and is unable to obtain another Lease Holder is there an obligation by the Lease Holder to remove fencing, orchard? Responsibility of the to horses, riders and hens be the sole responsibility of the Lease Holder?</p> <p>1d. Water supply to Orchard: Bore water is supplied free to the animals from the Towns Oval this water is contained in Drinking Troughs. Irrigation of an orchard will require a great deal more</p>	<p>1a.Thank you for your questions. The development fully respects the commons' purpose of shared usage. While we do fence for animal care, we regularly welcome visitors and community members who want to use the paddocks and join in horse riding activities.  In other words, we're definitely keeping the spirit of the common alive and well.</p> <p>1b.We just want the new Monkey Mia Road access to offer a safer and easier western entry, since it's simpler to navigate than the rougher eastern tracks. It's just basic road base, making things smoother and safer. Main Roads have responded and have no issue with the Crossover.</p> <p>1c.Yes. The leaseholder is indeed responsible for removing the fencing and structures if they discontinue the lease and cannot obtain a new one. This is all clearly outlined in the Licence to Occupy, specifically in reference points 5,6, and 7 on page 5. The leaseholder also takes full responsibility for horses, and riders as covered under the Indemnity and Release section on page 3 of the same document.</p> <p>1d.To streamline the process, the orchard component will be removed from the application.  This is my current fee &amp; charge.</p>	<p>1a. Submission comment noted. Whilst the use of the 'common' is not defined as such, TPI is of the understanding that historically it has been used for animal agistment.  Both the Shire and the Minister have supported a number of Licences for animal agistment over the years.</p> <p>1b. The applicant will need to lodge an application to Main Roads WA to construct a new crossover. MRWA has no objections subject to conditions, including that it be constructed in accordance with their driveway policy.</p> <p>1c. If a new expanded Licence area is supported by the Shire and endorsed by the Minister, then conditions can be imposed to require removal of any fencing and /or structures if the licence is not renewed after 5 years. Conditions will be prepared by the Shires solicitor so they are legally enforceable.</p> <p>1d. The applicant has advised that they no longer propose any orchard activities. Water is discussed in</p>

		<p>water will this water be supplied to and unlimited at no cost to the Lease Holder.?</p> <p>1e. Lease Holder: Can a lease holder sublet?</p> <p>1f. Council Responsibility: Does the Council have any financial or other responsibility to the development of this proposal?</p>	<p>Shire of Shark Bay – Fees and Charges 2024/2025 Reserve 49809 Denham Common. Licence to Occupy – Commercial Use. Per annum \$550.00</p> <p>1e.The Lease itself will not be subleased. However limited use of individual yards and paddocks may be made available to community members so they can house and ride their horses without needing to enter a separate lease, which aligns with the shared-use and community spirit of the common and supports outdoor recreation in Shark Bay.</p> <p>1f. Council bears no financial, operational, or ongoing responsibility for this development beyond normal administrative, compliance and licencing preparation functions.</p>	<p>the body of the report to Council.</p> <p>1e. If a new expanded Licence area is supported by the Shire and endorsed by the Minister, there will be no ability to sub-lease.</p> <p>1f. Council's role is administrative to issue any formal Licence if approval is granted by the Minister. The costs of any development or ongoing maintenance is borne by the Licence Holder.</p>
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<p>2.</p>	<p>Janine Guenther 3 Leeds Court Denham WA 6537</p>	<p>2a. As a resident and ratepayer in the Shire of Shark Bay, I oppose Mark Smith's application for a portion of the reserve 49809 (LOT 8000 on deposited plan 419413 and LOT 908 on deposited plan 408907). Considering all the proposed changes to the common land (including the erecting of a horse arena, clearing native bushland for walk trails and new access etc.) and considering the massive scope of activities (horse riding, orchard, chuck farm), the application reads more like a hobby farm project – a hobby farm set up to generate income at expense of the ratepayer and community (free water / free land for commercial activities / destruction of native bushland).</p> <p>2b. The keeping of up to 20 chickens (for personal use) ????. My apologies for sounding cynical but I would love to see the applicant eating the eggs of 20 constantly egg-producing chucks all by himself.</p> <p>2c. Proposed 2 hectare non-commercial orchard. The same</p>	<p>I'd appreciate if the objector could clarify whether their concern is about my intent – which is to create a privately managed but community-oriented space for locals to enjoy horse riding and shared activities – or if they simply oppose any positive use of the land.</p> <p>In fact, this will not degrade the land but rather enhance it by involving the community and promoting careful responsible stewardship.</p> <p>Its clear there is a misunderstanding of the the Commons role. The Common has for over a century housed horses, camels and stock, as rural land isn't available for purchase. Many WA towns dedicate such space for these uses. As for costs, I pay a commercial lease - \$550 a year – so no expense falls on ratepayers. The walk trails wont clear bush; DPLH will guide any vegetation management. The horse arena is on the existing lease, not part of this application. In short, the application aims for community use, not personal gain.</p> <p>2b. To streamline the process, the chicken component will be removed from the application.</p> <p>2c.To streamline the process, the orchard component will be removed from the application.</p>	<p>2a. There is already an existing Licence issued to Mr Mark Smith to use 8 hectares for horse agistment. The Licence has been approved by the Minister and is valid until the 31 October 2027.</p> <p>TPI is of the understanding that the Common has historically been used for animal agistment in various forms.</p> <p>Clearing of native vegetation is subject to WA Legislation, therefore the onus is on the licence holder to liaise with DWER and lodge an application for a Clearing Permit (if required).</p> <p>It is acknowledged that horses may have an impact on native vegetation however:</p> <p>a) It is an existing land use. The number of horses is not proposed to change.</p> <p>b) The new Licence application has been amended and only proposes a larger area for the same number of horses.</p> <p>c) The Licence has to be approved by both the Shire and the Minister.</p> <p>2b. In response to submissions, the applicant has amended their Licence application so it no longer includes an orchard or keeping of chickens.</p> <p>2c. The applicant is no longer pursuing an orchard use.</p>
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		<p>goes for the products gained in a 2 hectare orchard. Also, the Shire of Shark Bay has an average annual rainfall of 250 mm. At the moment we are still battling a drought that has destroyed most of Shark Bay's vegetation cover. Setting up an orchard which requires heavy irrigation in such an environment is not only an environmental sin but also a slap in the face of the community who pays for the water (including repairs to the bore). And I can't wait to hear the applicants explanation of his following sentence: <i>This [the non commercial orchard] will not only contribute to the overall sustainability of the property but also provide beneficial resources for both the horses and the community ....</i> How does the community benefit from a non-commercial orchard that needs clearing of native and precious bushland and heavy irrigation in a semi-arid environment?</p>		
		<p>2d. Proposed 30 metre by 60 metre horse arena. We must not forget that, contrary to the sign the applicant had erected on his existing lease (stating PRIVATE PROPERTY), this is not private property. Erecting permanent structures, houses, sheds etc. is not in the original sense of a Town Common.</p> <p>2e.</p>	<p>2d. The horse arena is no longer part of this application, simplifying the scope. Regarding 'private property,' the lease entitles me to maintain personal assets like my horses, horse float, sheds and infrastructure on the leased area. While the land is publicly owned, the lease allows for private use of the structures I invest in—within the agreed terms.</p>	<p>2d. TPI is of the understanding that the sign is only used to ensure that members of the public do not enter the Licence area or access the horses without the applicants consent. All parties understand that the Licence area is not private property.</p> <p>2e. The Shires fees are based on commercial use, and</p>

		<p>The commercial aspects of the application is best summarised in the project's name. Does "Shark Bay Equestrian Centre" really sound like 'having a few private horses on the Common' to you?</p> <p>2f. As already admitted in the application, the land will not only be used for the applicant's own horses but "short-term agistment" will be offered to tourists as well as riding opportunities. Not only is this clearly a commercial business but riding accidents on Shire land could result in massive insurance battles and financial despair of the Shire. The usual public liability of 10 million is just a drop in the ocean.</p> <p>Allowing business activity on the Town Common would also set a precedent with no end in sight.</p> <p>2g. Despite the fact that the whole application is written in perfect AI style (oozing with positive but completely out of context words such as <i>benefits</i>, <i>sustainability</i> and <i>eco</i>) and despite the fact that the application is embellished with wonderful photos which all show a lush and green farming environment, we must not forget that this is an application for a large proportion of a Common located in a semi-arid to arid environment (dominated by spinifex and acacias). It's not a development application for a hobby farm on a private rural property down south where the grass is greener and where the owner pays for his own water.</p> <p>2h. All I can hope for is that the Council treats this application in the same way the Council would treat an application coming from me AND NOT FROM A FELLOW COUNCILLOR and VICE PRESIDENT.</p>	<p>2e. Yes, the name reflects a commercial equestrian operation—because that's exactly what the lease permits. I pay a commercial license fee, and the intent is to offer a community-oriented service. The Common, historically and presently, allows for such uses. Anyone with concerns should consult the Shire to understand the Common's purpose and the lease structure. This is fully above-board.</p> <p>2f. Yes, this is a commercial venture—the lease allows for that, and the \$550 fee reflects it. Short-term agistment is part of the community service, giving others access. The Shire's insurers have already deemed our coverage adequate—there's no 'massive risk.' As for precedent, the Common has hosted commercial activities for decades. Others can do the same within the Common's defined guidelines. It's simply a misunderstanding of how the Common works.</p> <p>2g. Noted. The application is grounded in real opportunities for a community-focused operation. While the Common is indeed arid, any imagery used reflects our vision to thoughtfully improve the area. The project remains within the scope of what the Common has historically supported. As for water, we will manage resources responsibly, as required under our lease.</p> <p>2h. The Common is accessible to all community members, and applications are assessed equally on their merits, not on personal roles. This application is no exception and stands on its own details, like any other.</p>	<p>any commercial Licence requires separate Ministerial approval.</p> <p>Commercial uses are not precluded from the Common under the Management Order for the reserve or any Licence.</p> <p>As per 2e above.</p> <p>2g. The revised application will expand the Licence area to be used for horses, and no longer proposes 'hobby farm' type activities such as an orchard or the keeping of chickens.</p> <p>2h. Previous applications for Licences in the Common have been assessed by the (then) Shire CEO. This application has been subject to a more rigorous process, including public advertising. TPI is not aware of any previous Licence application that has been advertised for public comment.</p>
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				<p>The Licence application process has been open and transparent.</p> <p>All submissions will be provided to DPLH when the Shire seeks Ministerial approval.</p>
3.	Dr Bevan Buirchaell 3 Leeds Court Denham WA 6537	<p>3a. Common land is usually used temporarily to alleviate problems with stock until a more permanent solution can be found. The applicant, Mark Smith, has enjoyed the use of 8 hectares for the last 3 years and he still has another two years to run on the Licence. Plenty of opportunity to find a personal solution to his horse ownership problem than taking advantage of the generosity of the ratepayers of the Shark Bay Shire.</p> <p>3b. The current application, which includes a substantial expansion of use of Common land, smacks of empire building and lack of management of his hobby. It seems like the establishment of a personal hobby farm with the ratepayers paying for his enjoyment of their common land – horse arena, rotational paddocks, new road access, large orchard and 20 chickens to make it a sustainable farm. Will we see an application for a house next?</p> <p>3c. Let me comment on his “primary reasons” for the requested expansion.</p> <p>3d.</p>	<p>3a. The Common is intended for long-term rural use, not short-term fixes. Leases are issued in five-year terms and must be renewed, ensuring compliance. Many leaseholders have held consecutive leases for decades, reflecting the Common’s ongoing role. I pay commercial fees—no generosity involved. The issue here is a misunderstanding of the Common’s purpose. Anyone uncertain should consult the Shire.</p> <p>3b. The expansion is practical, not empire-building. The Common is over a thousand hectares, and my request to move from 9 to 34 hectares is still a fraction. This is not a ‘hobby farm’—it’s a community-oriented, commercial lease. Ratepayers do not fund this; I cover costs. The application is aligned with the Common’s purpose, and building houses isn’t permitted under these rules.</p> <p>For Clarity, the orchard and chickens have been removed from the application entirely.</p> <p>3c. Noted</p> <p>3d. This expansion aims solely to ensure a safe, fenced environment for my horses and</p>	<p>3a. TPI is of the understanding that most Common Licences have been granted for 5 years, and not all past Licences have been for ‘temporary’ uses or temporary agistment.</p> <p>It is not clear why the submittor thinks uses should be temporary, given the 5 year approval period.</p> <p>3b. The applicant already has an existing Licence and approval for horse agistment. The land use is not changing under the revised Licence proposal which no longer includes the keeping of chickens or a proposed orchard.</p> <p>Annual application fees are paid to the Shire, and the Licence holders are responsible for management of their Licence area.</p> <p>The only general cost is 1. The bore Licence fee; and 2. Electricity to run the bore.</p> <p>3c. Noted.</p> <p>3d. General bad behaviour or undesirable use of the Common by the</p>

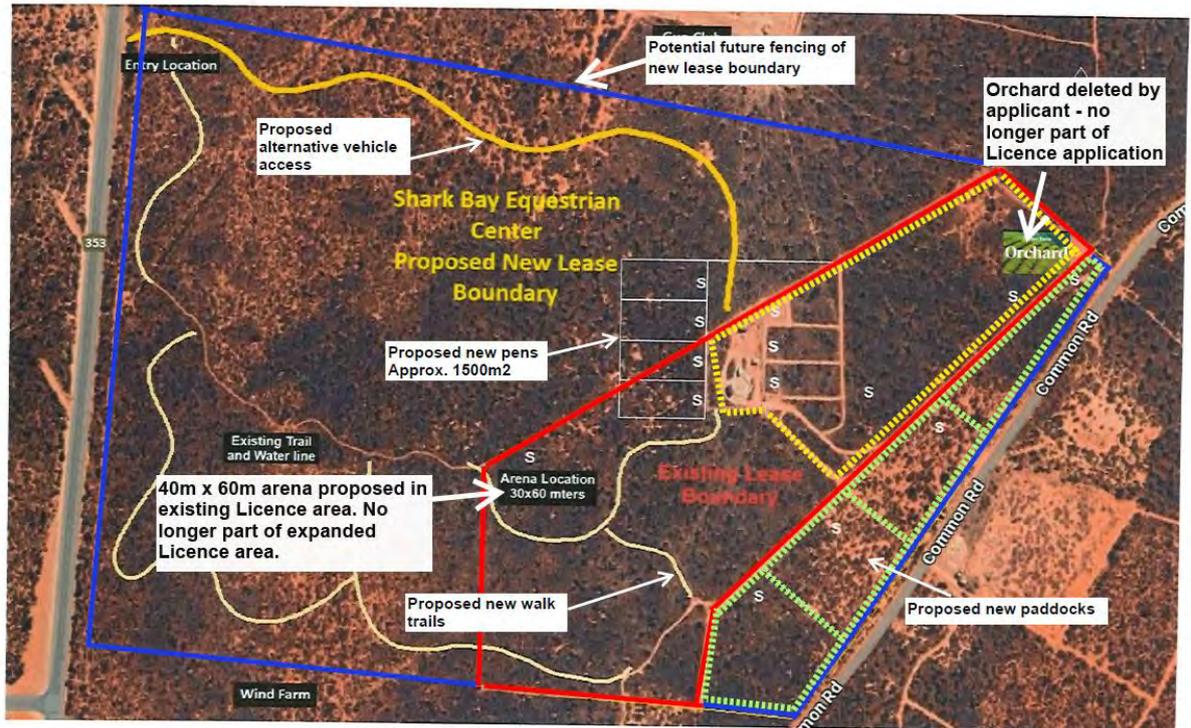
		<p>Enhanced safety. The issue seems to be about licenced and unlicenced motor bikes, quad bikes and vehicles using and or exceeding the speed limit on the roads/tracks within the reserve. I note the speed limit is 30 kph. This is a Police and/or Shire issue and will not be resolved even if the property is expanded. As a Councillor Mr Smith should be taking action to eliminate this problem with some real solutions for ALL the community - like banning quad and motor bikes from Shire Reserves etc rather than asking the community to solve his problem.</p> <p>3e. Paddock rotation and shaded areas. The area being proposed to be fenced off into paddocks is alongside the Common Road. These are small areas of bushland consisting of acacia shrubs and spinifex, none of which are eaten by horses- there is no such thing as pasture on the Common. The horses will continue to require hand feeding. The horses will then reside closer to the road than they are now so according to (1.) above will be in greater danger of being disturbed by speeding motorists. The bushland is very fragile (sandy with little deep-rooted plants) and easily disturbed and destroyed by animals with hooves. Rotating horses through the proposed paddocks will only lead to deterioration of the area (just like is already happening on the current block) and the shire will be left with a sandy block with no vegetation cover. The issue is not overgrazing but damage done to the vegetation. Rotation will not mitigate this as recovery on these soils, due to the low rainfall and hot climate, would take years not weeks as expected in high rainfall areas where rotation is practiced.</p> <p>The shading for the horses sounds like a great idea however if you look at the current area where built shading is available, these are the most eroded and denuded areas. In the four paddocks there will be a focus of denuded sandy areas where the</p>	<p>community riding activities. It does not seek to solve broader policing issues, which should be addressed through proper channels. My responsibility is to prevent interactions between stock and vehicles by creating a well-defined, secure area. The expansion is about improving safety on-site, not about broader law enforcement.</p> <p>3e. Paddock rotation is for seasonal green pick, while horses are hand fed daily. Planned shade areas will be carefully placed on existing cleared zones. To prevent soil degradation, we'll reinforce areas around infrastructure with appropriate materials. Currently the use of shell and clay-based soils are most effective. We're actively managing the space to maintain the landscape. Minimal vegetation will be affected, and careful planning ensures the area is protected.</p>	<p>broader public will not be resolved by an expanded Licence area. However, this is a broader issue related to policing of activities in the Common.</p> <p>3e. TPI does not disagree that horses may impact on native vegetation simply through movement, which can result in vegetation trampling. Notwithstanding the above, the proposed land use and approved number of horses is not changing, and the use is consistent with the agistment activities that the common has historically been used for. Ultimately any Licence has to be approved by the Minister.</p> <p>Whilst the Licence application has yet to be lodged to DPLH, TPI considers it unlikely that the Licence will not be supported by the Minister. The average stocking rate is low, at 1 horse per 4.31 hectares.</p>
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		<p>horses shelter from the heat and these will not recover during rotation.</p> <p>The whole idea of rotational benefits is a miss use of this practice which only works if you have an environment where the vegetation can recover during the rest period. In Shark Bay it would be measured in years not weeks.</p> <p>3f. Improved horse welfare The plan is to allow segregation of horses for their welfare. This defeats the rotational strategy mentioned above. Maybe the RSPCA should become involved to assess the current situation as well as access the expansion plan. The Council should insist upon sign off by the RSPCA on any further use of the Common for de-pasturing horses. It does not seem like an appropriate site for any animals - sandy fragile soils, high on a hill facing hot winds from the east and strong winds from the south, complete lack of any pasture, noisy speeding traffic close by, inadequate space and inappropriate soils for exercise. Not a great place to keep animals fullstop.</p> <p>3g. Horse arena An expanded horse arena will lead to an expanded area of degraded Common which will not be able to be revegetated for future use by other members of the community. This arena is for personal use and should not be even suggested as being available for people outside the shire. Agistments is not what a Common is used for..This smells like a commercial activity, especially as it is designated on one of the plans as "Shark Bay Equestrian Centre".</p> <p>3h. Short term agistments The Common is for local use so agistment of travellers horses is completely out of the question. To appeal to the council as a tourist attraction also makes out it is a commercial enterprise in</p>	<p>3f. Horse welfare is a priority, and we already work closely with an experienced RSPCA horse trainer, Maureen Rogers, who supports our planning. Horses have thrived here for generations. The Common's purpose includes agistment, and horses have historically contributed to the region. With proper management, daily feeding, monitoring, and appropriate infrastructure, the conditions are suitable and responsibly maintained. It is also worth recognising that horses have long been part of this region's pastoral history, successfully managed by experienced stockmen across similar conditions.</p> <p>3g. The arena is no longer part of this application. Accordingly, the concerns raised in this section are no longer applicable.</p> <p>3h. Short-term agistment for travellers was clearly outlined in the application and forms part of the intended use. The proposal has always been declared as a commercial lease, so there is no misrepresentation. Allowing controlled riding within defined areas does not equate to degradation; horses follow established tracks and are managed responsibly. Any approved use of the Common remains subject to oversight and final determination by the relevant planning authorities.</p> <p>3i. The sustainability section of the application reflects practical</p>	<p>3f. It is the owners interest to look after their horses, as they are pets. The inference that the RSPCA needs to be involved is considered unwarranted.</p> <p>The applicant hand feeds their horses so they are not reliant on pasture.</p> <p>The applicant also provides shade for their horses, and monitors their health, wellbeing, feed, water and general comfort, especially in hot weather.</p> <p>3g. TPI reiterates that commercial activities are not precluded from the Common, as long as Licences are approved by the Minister.</p> <p>As per 3g.</p> <p>3i. The number of horses is not increasing, there is a low stocking rate, horses are confined to</p>
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		<p>disguise. To allow horse riding in the reserve is only going to lead to further deterioration of the bushland that is currently under enormous pressure from climate change, drought, quad and motor bike riding etc.</p> <p>3i. Long term sustainability I don't think that applicant understands any of the words in this section of his application, nor does he understand the type of country he is using. Keeping horses on sandy bushland is not sustainable unless you use lots of water and even then the nature of the bushland will change considerable. These are just words that sound like he knows what he is doing. Don't be taken in by this complete rubbish.</p> <p>3j. Orchard development Oh dear another fantasy with all the right sounding words. The Common is for use in the short term, not for development nor for destruction of the environment.</p> <p>The orchard proposal adds further evidence that this licence application is a ruse for the establishment of a cheap, (\$100 annual rent), low cost (free water), hobby farm geared towards the licencees personal desires to be a farmer. The amount of water required to establish an orchard of this size would be substantial but no where in his document does he talk about where the water is coming from nor who pays. The site currently has sprinklers operating during the day on denuded bushland (supposedly to suppress the dust) and in the bush (for what?).</p>	<p>land management principles suited to this region. Horses and stock have been successfully managed in similar sandy bushland environments for generations across surrounding pastoral areas. The proposal includes controlled stocking levels, daily feeding, defined use areas, and infrastructure designed to minimise impact. Any approved use of the Common remains subject to planning oversight and regulatory requirements. The application is based on practical experience and established regional practice, not rhetoric.</p> <p>3j. The orchard component has been removed from this application. Accordingly, the concerns raised in this section are no longer relevant.</p> <p>3k. The chicken component has been removed from this application. Accordingly, the concerns raised in this section are not applicable.</p>	<p>the Licence area, and kept in fenced off areas.</p> <p>3j. The applicant has removed the proposed orchard from the Licence application.</p> <p>3k. The applicant has removed the proposed chicken keeping from the Licence application.</p>
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		<p>3k. Chickens The chickens go with the orchard for sustainability - all of this comes right out of the hobby farmers handbook. There is an admission in this part of weed problems which the shire should investigate as this was originally fairly pristine bush before the horses arrived. The final statement about “eco-friendly farming practises” further highlights the hobby farm plan.</p> <p>3l. The whole submission screams of Hobby farm, hobby farm, hobby farm, hobby farm, ..... Furthermore, under one of the regulations for the Common area is the following: <i>Activities are to be controlled and maintained to ensure long term environmental sustainability and ultimate reinstatement of its land use.</i></p> <p>The current use of the 8 ha is contravening this clause as the degraded areas around the horse arena and shelters plus all the fence lines will take years to reinstate to the original condition. Further expansion will only result in a greater area being destroyed.</p> <p>3m. For those Councillors and the Shire who may not have visited this area under consideration I include a few photographs.</p> <p>Note: Photographs are included on a separate page due to size – refer Attachment 1.</p>	<p>3l. The current lease area has been approved and is managed in accordance with its conditions. Required firebreaks along fence lines are maintained as part of Shire compliance and are inspected annually. Reinstatement of sandy bushland in this region is achievable, with natural regeneration occurring readily following disturbance. The Common is not undisturbed wilderness; it has supported stock and infrastructure for decades and sits adjacent to established cleared uses including utilities and public facilities. The application remains consistent with the Common’s intended purpose and sustainability requirements.</p> <p>3m. Councillors and Shire officers are familiar with the Common and its purpose. The current lease area is maintained in accordance with its approved conditions and regulatory requirements. Anyone wishing to better understand the proposal or observe the management practices in place is welcome to do so. The Common remains accessible under established processes, and other community members may apply for leases under the same guidelines.</p>	<p>3l. Native vegetation is discussed in the body of the report to Council.</p> <p>3m. Noted. Photographs are available to Councillors on request, however TPI is of the understanding that Councillors have a good understanding of the Common vegetation and general features.</p>

ATTACHMENT 2



S = SHADE     Existing Lease Area 8 hectares     Proposed Lease Area 34.5 hectares     Existing Fencing     Proposed paddocks

ATTACHMENT 3

8.2 Standpipe and Bore

Purpose

To set out the conditions under which water drawn from standpipes and bores maintained by the Shire may be used.

Detail

1. The uses of standpipe and bore water are dust suppression, building construction, firefighting, Shire uses, Shark Bay Bowling Club Inc, Boolbardie Country Club Inc, Shark Bay Speedway Club Inc, Shark Bay Pistol Club Inc, Nose Bag Pony Club, Yadgalah Aboriginal Corporation and Shark Bay Airport Pty Ltd.
2. The organisations listed receive water free of charge on the condition that:
  - a. They supply and maintain their own infrastructure;
  - b. They are an active club, group or organisation that contributes to the community of Shark Bay;
  - c. The water is for use for the organisation in its normal activities not individuals, and
  - d. If a community group, they are operating in accordance with the constitution.
3. The Shire will not be held responsible for any costs incurred due to a reduction of supply beyond its control, including but not limited to breakdown and maintenance of equipment.
4. The Shire has priority over all other users.

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Shire of Shark Bay



5. The Shark Bay Speedway Club Inc has a priority over all other users, other than the Shire, on their race meeting days.

Applicable legislation

Act	
Regulation	
Local Law	
Other	

Adopted by Council on:	27 August 2014

## 12 FINANCIAL REPORTS

### 12.1 FINANCIAL REPORTS TO 31 DECEMBER 2025 CM00017

#### Author

Chief Executive Officer

#### Disclosure of Any Interest

Nil

Moved           Cr  
Seconded       Cr

#### Officer Recommendation

That the monthly financial report to 31 December 2025 as attached be received.

#### Comment

As per the requirements of Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the *Local Government Accounting (Financial Management) Regulations 1996*, the following monthly financial reports to 31 January 2026 are attached.

#### VARIANCE ANALYSIS

Revenue from operating activities - Actual operating revenue as of 31 December 2025 was \$574,086 greater than year to date budget.

Revenue from Fees and Charges was \$420,990 greater than year to date budget, primarily driven by rental income for Independent Living Units, refuse site fees, SBDC merchandise and Main Roads WA Shark Bay Road income higher than year to date budget.

Interest revenue on investments was \$46,482 higher than year to date budget.

Other Revenue was \$73,821 higher than year to date budget, with higher than budgeted income from insurance claim reimbursements and SBDC consignment sales being the main contributors.

Expenditure from operating activities - Actual operating expenditure as of 31 December is less than year to date budget by \$725,957.

The operating expenditure variance is primarily due to less than year to date expenditure in Materials and Contracts.

#### LEGAL IMPLICATIONS

Section 34 of the *Local Government (Financial Management) Regulations 1996* requires a financial report to be submitted to Council monthly.

#### POLICY IMPLICATIONS

There are no policy implications associated with this item.

#### FINANCIAL IMPLICATIONS

The financial report shows that the finances of the Shire are in line with its adopted budget.

STRATEGIC IMPLICATIONS

Outcome 7 - A transparent, resilient organisation demonstrating leadership and governance.

Strategy 7.2 – Provide appropriate services to the community in a professional and efficient manner.

Action 7.2.2 – Maintain accountability and financial responsibility in accordance with Long Term Financial Plan.

RISK MANAGEMENT

The financial report reports on the current financial status, and this is currently viewed as a low risk to Council.

Voting Requirements

Simple Majority Required

Signature

Chief Executive Officer

D Chapman

Date of Report

13 February 2026

# SHIRE OF SHARK BAY

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 December 2025

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF SHARK BAY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	2,093,692	2,093,692	<b>2,099,776</b>	6,084	0.29%	
Grants, subsidies and contributions	2,036,796	1,018,356	<b>1,045,065</b>	26,709	2.62%	
Fees and charges	1,872,795	936,216	<b>1,357,206</b>	420,990	44.97%	▲
Interest revenue	265,414	132,690	<b>179,172</b>	46,482	35.03%	▲
Other revenue	170,638	85,284	<b>159,105</b>	73,821	86.56%	▲
Profit on asset disposals	23,573	0	<b>0</b>	0	0.00%	
	<b>6,462,908</b>	<b>4,266,238</b>	<b>4,840,324</b>	574,086	13.46%	
<b>Expenditure from operating activities</b>						
Employee costs	(2,993,110)	(1,512,816)	<b>(1,400,387)</b>	112,429	7.43%	
Materials and contracts	(3,109,251)	(1,553,802)	<b>(1,089,436)</b>	464,366	29.89%	▲
Utility charges	(220,068)	(109,884)	<b>(96,242)</b>	13,642	12.41%	
Depreciation	(5,539,681)	(2,769,702)	<b>(2,660,664)</b>	109,038	3.94%	
Finance costs	(100,848)	(50,418)	<b>(60,564)</b>	(10,146)	(20.12%)	
Insurance	(257,560)	(257,560)	<b>(241,147)</b>	16,413	6.37%	
Other expenditure	(236,964)	(118,446)	<b>(98,231)</b>	20,215	17.07%	▲
Loss on asset disposals	(28,452)	0	<b>0</b>	0	0.00%	
	<b>(12,485,934)</b>	<b>(6,372,628)</b>	<b>(5,646,671)</b>	725,957	11.39%	
Non cash amounts excluded from operating activities	2(c) 5,544,560	2,769,702	<b>2,660,664</b>	(109,038)	(3.94%)	
<b>Amount attributable to operating activities</b>	<b>(478,466)</b>	<b>663,312</b>	<b>1,854,317</b>	1,191,005	179.55%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	1,429,424	714,690	<b>229,510</b>	(485,180)	(67.89%)	▼
Proceeds from disposal of assets	120,000	0	<b>0</b>	0	0.00%	
	<b>1,549,424</b>	<b>714,690</b>	<b>229,510</b>	(485,180)	(67.89%)	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(5,210,721)	(2,605,360)	<b>(644,861)</b>	1,960,499	75.25%	▲
Payments for construction of infrastructure	(1,526,927)	(763,464)	<b>(150,305)</b>	613,159	80.31%	▲
	<b>(6,737,648)</b>	<b>(3,368,824)</b>	<b>(795,166)</b>	2,573,658	76.40%	
<b>Amount attributable to investing activities</b>	<b>(5,188,224)</b>	<b>(2,654,134)</b>	<b>(565,656)</b>	2,088,478	78.69%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	1,560,000	0	<b>0</b>	0	0.00%	
	<b>1,560,000</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(200,500)	(99,194)	<b>(99,194)</b>	0	0.00%	
Transfer to reserves	(561,258)	(76,496)	<b>(76,496)</b>	0	0.00%	
	<b>(761,758)</b>	<b>(175,690)</b>	<b>(175,690)</b>	0	0.00%	
Non-cash amounts excluded from financing activities	2(d) 2,000,000	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>	<b>2,798,242</b>	<b>(175,690)</b>	<b>(175,690)</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 2,868,448	2,868,448	<b>2,871,106</b>	2,658	0.09%	
Amount attributable to operating activities	(478,466)	663,312	<b>1,854,317</b>	1,191,005	179.55%	▲
Amount attributable to investing activities	(5,188,224)	(2,654,134)	<b>(565,656)</b>	2,088,478	78.69%	▲
Amount attributable to financing activities	2,798,242	(175,690)	<b>(175,690)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>701,936</b>	<b>3,984,077</b>	3,282,141	467.58%	▲

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF SHARK BAY**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,595,904	11,694,519
Trade and other receivables	558,931	530,638
Inventories	135,734	135,734
Contract assets	405,331	194,629
<b>TOTAL CURRENT ASSETS</b>	<b>11,695,900</b>	<b>12,555,520</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	11,720	11,720
Other financial assets	39,810	39,810
Property, plant and equipment	31,702,790	31,558,751
Infrastructure	69,741,338	68,019,879
<b>TOTAL NON-CURRENT ASSETS</b>	<b>101,495,658</b>	<b>99,630,160</b>
<b>TOTAL ASSETS</b>	<b>113,191,558</b>	<b>112,185,680</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	828,735	290,444
Other liabilities	474,137	682,581
Borrowings	200,500	101,306
Employee related provisions	181,312	181,312
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,684,684</b>	<b>1,255,643</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	2,352,095	2,352,095
Employee related provisions	36,862	36,862
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2,388,957</b>	<b>2,388,957</b>
<b>TOTAL LIABILITIES</b>	<b>4,073,641</b>	<b>3,644,600</b>
<b>NET ASSETS</b>	<b>109,117,917</b>	<b>108,541,080</b>
<b>EQUITY</b>		
Retained surplus	40,822,326	40,168,993
Reserve accounts	5,340,610	5,417,106
Revaluation surplus	62,954,981	62,954,981
<b>TOTAL EQUITY</b>	<b>109,117,917</b>	<b>108,541,080</b>

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

**SHIRE OF SHARK BAY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

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

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

*Section 6.4(2) of the Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 11 February 2026

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

**SHIRE OF SHARK BAY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 NET CURRENT ASSETS INFORMATION**

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 December 2025
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	10,555,805	10,595,904	11,694,519
Trade and other receivables	776,146	558,931	530,638
Inventories	120,918	135,734	135,734
Contract assets	194,629	405,331	194,629
Other assets	50,945	0	0
	11,698,443	11,695,900	12,555,520
<b>Less: current liabilities</b>			
Trade and other payables	(719,192)	(828,735)	(290,444)
Other liabilities	(554,136)	(474,137)	(682,581)
Borrowings	(200,500)	(200,500)	(101,306)
Employee related provisions	(216,057)	(181,312)	(181,312)
	(1,689,885)	(1,684,684)	(1,255,643)
Net current assets	10,008,558	10,011,216	11,299,877
Less: Total adjustments to net current assets	2(b) (7,140,110)	(7,140,110)	(7,315,800)
<b>Closing funding surplus / (deficit)</b>	<b>2,868,448</b>	<b>2,871,106</b>	<b>3,984,077</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

**Adjustments to net current assets**

Less: Reserve accounts	(5,340,610)	(5,340,610)	(5,417,106)
Less: Unspent loans	(2,000,000)	(2,000,000)	(2,000,000)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	200,500	200,500	101,306
<b>Total adjustments to net current assets</b>	<b>(7,140,110)</b>	<b>(7,140,110)</b>	<b>(7,315,800)</b>

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 December 2025	YTD Actual 31 December 2025
<b>(c) Non-cash amounts excluded from operating activities</b>			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(23,573)	0	0
Add: Loss on asset disposals	28,452	0	0
Add: Depreciation	5,539,681	2,769,702	2,660,664
<b>Total non-cash amounts excluded from operating activities</b>	<b>5,544,560</b>	<b>2,769,702</b>	<b>2,660,664</b>

**(d) Non-cash amounts excluded from financing activities**

**Adjustments to financing activities**

Unspent loans	2,000,000	0	0
<b>Total non-cash amounts excluded from financing activities</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**SHIRE OF SHARK BAY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$20,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>			
Rental for 4 x Independent Living Units higher than budget.	420,990	44.97%	▲
Refuse removal and site fees, SBDC merchandise, caravan park fees and MRWA Shark Bay Road YTD actual is higher than YTD budget.		Permanent Timing	
<b>Interest revenue</b>	46,482	35.03%	▲
Interest earnings on investments higher than budget.		Permanent	
<b>Other revenue</b>	73,821	86.56%	▲
Insurance claim reimbursements higher than budget.		Permanent	
SBDC sale consignments higher than YTD budget.		Timing	
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>			
YTD profiled as 6/12th of the annual budget.	464,366	29.89%	▲
Community events & festivals, computer licences fees, regional arts venues, refuse collection plant costs, fair value valuations, bulk fuel issues depot, MRWA Shark Bay Road, regional north LG, policy & local law review YTD actual lower than YTD budget.		Timing	
Maintenance - Country Roads, MRWA Monkey Mia plant costs, private works, refuse site operations plant costs higher than budget.		Permanent	
<b>Other expenditure</b>	20,215	17.07%	▲
Council assistance program YTD actual lower than budget.		Timing	
SBDC consignment YTD actual higher than budget.		Permanent	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>			
Major grants held as capital grant liabilities until obligations are met.	(485,180)	(67.89%)	▼
		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>			
Most buildings projects have not yet started. YTD budgets are profiled as 6/12th of the annual budget.	1,960,499	75.25%	▲
Expenditure on one plant and equipment item that has no budget.		Timing	
<b>Payments for construction of infrastructure</b>	613,159	80.31%	▲
Infrastructure projects not yet started. YTD budgets are profiled as 6/12th of the annual budget.		Timing	
Expenditure on one infrastructure item that has no budget. Seawall and drainage construction YTD actual higher than budget.		Permanent	
<b>Surplus or deficit after imposition of general rates</b>	3,282,141	467.58%	▲
Due to variances described above.			

**SHIRE OF SHARK BAY**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

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

**SHIRE OF SHARK BAY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$2.87 M</b>	<b>\$2.87 M</b>	<b>\$2.87 M</b>	<b>\$0.00 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$0.70 M</b>	<b>\$3.98 M</b>	<b>\$3.28 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$11.69 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$6.28 M</b>	<b>53.7%</b>
<b>Reserve Accounts</b>	<b>\$5.42 M</b>	<b>46.3%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>	
	<b>\$0.29 M</b>
<b>Trade Payables</b>	<b>\$0.03 M</b>
0 to 30 Days	32.9%
Over 30 Days	67.1%
Over 90 Days	14.1%

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.09 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.44 M</b>	<b>72.8%</b>
<b>Trade Receivable</b>	<b>\$0.09 M</b>	<b>% Outstanding</b>
Over 30 Days		33.6%
Over 90 Days		16.8%

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.48 M)</b>	<b>\$0.66 M</b>	<b>\$1.85 M</b>	<b>\$1.19 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>YTD Actual</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$2.10 M</b>	
<b>YTD Budget</b>	<b>\$2.09 M</b>	<b>0.3%</b>

<b>Grants and Contributions</b>		
	<b>YTD Actual</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$1.05 M</b>	
<b>YTD Budget</b>	<b>\$1.02 M</b>	<b>2.6%</b>

Refer to 12 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>YTD Actual</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$1.36 M</b>	
<b>YTD Budget</b>	<b>\$0.94 M</b>	<b>45.0%</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$5.19 M)</b>	<b>(\$2.65 M)</b>	<b>(\$0.57 M)</b>	<b>\$2.09 M</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	<b>YTD Actual</b>	<b>%</b>
<b>YTD Actual</b>	<b>\$0.00 M</b>	
<b>Adopted Budget</b>	<b>\$0.12 M</b>	<b>(100.0%)</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	<b>YTD Actual</b>	<b>% Spent</b>
<b>YTD Actual</b>	<b>\$0.15 M</b>	
<b>Adopted Budget</b>	<b>\$1.53 M</b>	<b>(90.2%)</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	<b>YTD Actual</b>	<b>% Received</b>
<b>YTD Actual</b>	<b>\$0.23 M</b>	
<b>Adopted Budget</b>	<b>\$1.43 M</b>	<b>(83.9%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>\$2.80 M</b>	<b>(\$0.18 M)</b>	<b>(\$0.18 M)</b>	<b>\$0.00 M</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>(\$0.10 M)</b>
<b>Interest expense</b>	<b>(\$0.06 M)</b>
<b>Principal due</b>	<b>\$2.45 M</b>

Refer to 10 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$5.42 M</b>
<b>Net Movement</b>	<b>\$0.08 M</b>

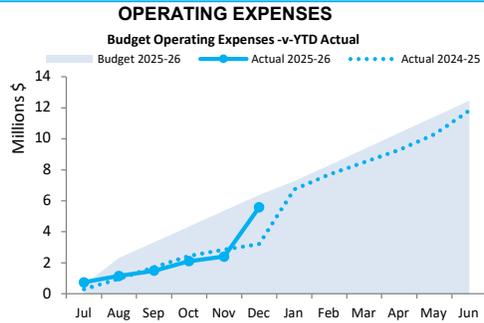
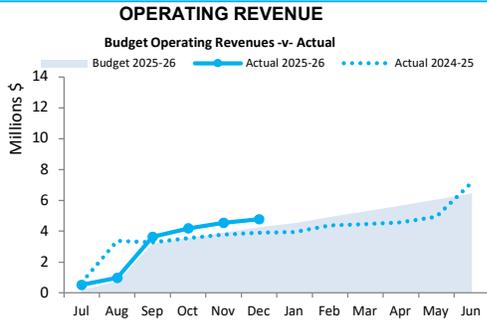
Refer to 4 - Cash Reserves

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

**SHIRE OF SHARK BAY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

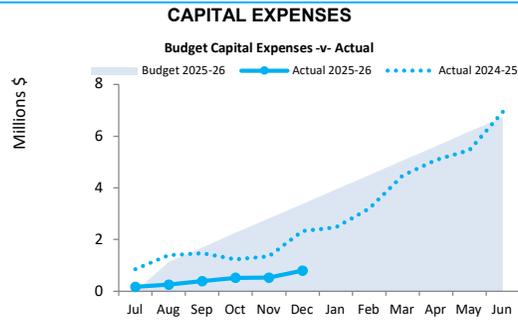
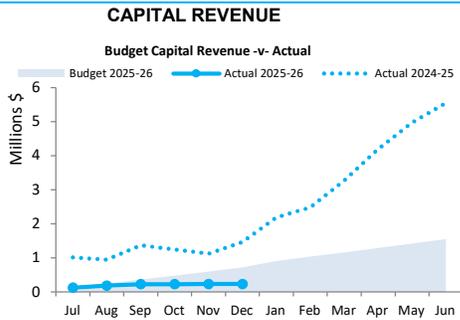
**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**

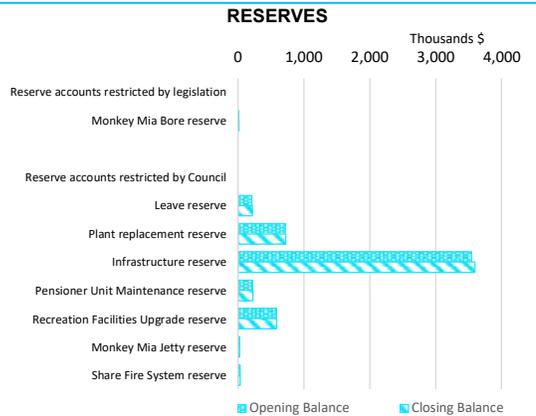
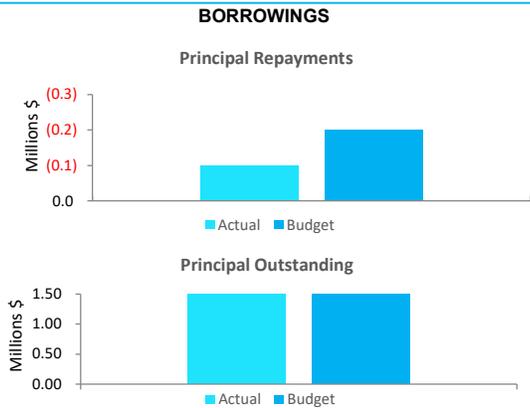


The sharp increase in the actual operating expenses for January 2025, is due to depreciation expense not previously charged in the financial year.

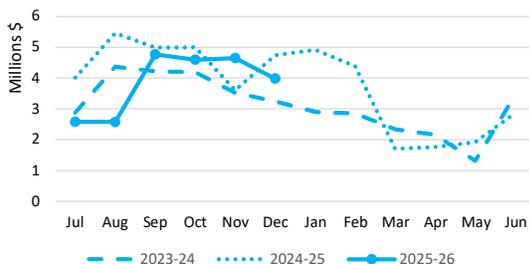
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

**SHIRE OF SHARK BAY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Municipal Fund Bank	Cash and cash equivalents	2,034,822	0	2,034,822	CBA	Variable	Not applicable
Municipal Telenet Saver - 6555	Cash and cash equivalents	1,293,155	0	1,293,155	CBA	Variable	Not applicable
SHERP Telenet Saver - 6571	Cash and cash equivalents	52,068	0	52,068	CBA	Variable	Not applicable
Municipal Term Deposit - 6547	Cash and cash equivalents	24,735	0	24,735	CBA	Variable	Not applicable
Reserve Telenet Saver - 6555	Cash and cash equivalents	6,204	2,288,800	2,295,004	CBA	Variable	Not applicable
Reserve Bank Account - 6520	Cash and cash equivalents	35,493	0	35,493	CBA	Variable	Not applicable
Reserve Bank Account- 6547	Cash and cash equivalents	0	82,908	82,908	CBA	Variable	Not applicable
Reserve Bank Account - 6547	Cash and cash equivalents	0	1,045,398	1,045,398	CBA	Variable	Not applicable
Cash Float	Cash and cash equivalents	900	0	900	Cash on hand	Not applicable	Not applicable
CBA Term Deposit - 7106	Cash and cash equivalents	2,067,535	2,000,000	4,067,535	CBA	Variable	Not available
Muni Bank Deposit - 6566	Cash and cash equivalents	762,501	0	762,501	CBA	Variable	Not applicable
<b>Total</b>		<b>6,277,413</b>	<b>5,417,106</b>	<b>11,694,519</b>			
<b>Comprising</b>							
Cash and cash equivalents		6,277,413	5,417,106	11,694,519			
		<b>6,277,413</b>	<b>5,417,106</b>	<b>11,694,519</b>			

**KEY INFORMATION**

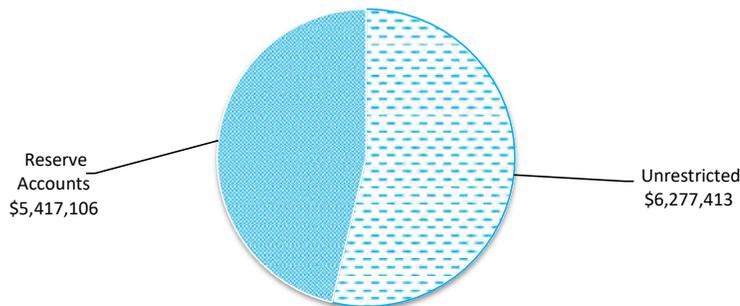
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



**SHIRE OF SHARK BAY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers		Closing Balance	Opening Balance	Transfers		Closing Balance
		In (+)	Out (-)			In (+)	Out (-)	
	\$	\$	\$	\$	\$	\$	\$	
<b>Reserve accounts restricted by legislation</b>								
Monkey Mia Bore reserve	14,999	15,000	0	29,999	14,999	0	0	14,999
<b>Reserve accounts restricted by Council</b>								
Leave reserve	211,638	6,772	0	218,410	211,638	3,043	0	214,681
Plant replacement reserve	713,619	22,836	0	736,455	713,619	10,250	0	723,869
Infrastructure reserve	3,546,044	489,317	(1,500,000)	2,535,361	3,546,044	50,932	0	3,596,976
Pensioner Unit Maintenance reserve	220,947	7,070	(60,000)	168,017	220,947	3,174	0	224,121
Recreation Facilities Upgrade reserve	577,289	18,473	0	595,762	577,289	8,292	0	585,581
Monkey Mia Jetty reserve	23,980	767	0	24,747	23,980	344	0	24,324
Share Fire System reserve	32,094	1,023	0	33,117	32,094	461	0	32,555
	<b>5,340,610</b>	<b>561,258</b>	<b>(1,560,000)</b>	<b>4,341,868</b>	<b>5,340,610</b>	<b>76,496</b>	<b>0</b>	<b>5,417,106</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	4,464,721	2,232,358	533,587	(1,698,771)
Furniture & Office Equip.	40,000	19,998	0	(19,998)
Plant , Equip. & Vehicles	676,000	338,004	111,274	(226,730)
Heritage Assets	30,000	15,000	0	(15,000)
<b>Acquisition of property, plant and equipment</b>	<b>5,210,721</b>	<b>2,605,360</b>	<b>644,861</b>	<b>(1,960,499)</b>
Roads (Non Town)	636,309	318,156	0	(318,156)
Footpaths	60,000	30,000	0	(30,000)
Drainage/Culverts	50,000	25,002	58,000	32,998
Town Streets	475,582	237,792	0	(237,792)
Public Facilities	305,036	152,514	92,305	(60,209)
<b>Acquisition of infrastructure</b>	<b>1,526,927</b>	<b>763,464</b>	<b>150,305</b>	<b>(613,159)</b>
<b>Total capital acquisitions</b>	<b>6,737,648</b>	<b>3,368,824</b>	<b>795,166</b>	<b>(2,573,658)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	1,429,424	714,690	229,510	(485,180)
Other (disposals & C/Fwd)	120,000	0	0	0
Reserve accounts				
Infrastructure reserve	1,500,000	0	0	0
Pensioner Unit Maintenance reserve	60,000	0	0	0
Contribution - operations	3,628,224	2,654,134	565,656	(2,088,478)
<b>Capital funding total</b>	<b>6,737,648</b>	<b>3,368,824</b>	<b>795,166</b>	<b>(2,573,658)</b>

**KEY INFORMATION**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

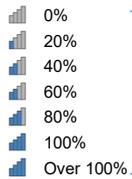
**Reportable Value**

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

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total  
 Level of completion indicators

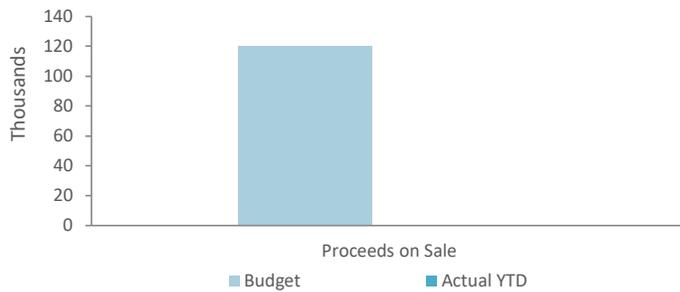


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted		Year to Date	Variance	
Account Description		Current Budget	Year to Date Budget	Actual	(Under)/Over	
<b>Capital Expenditure</b>						
Buildings						
	25104775	SHERP - Community Housing Project	127,721	63,858	110,272	46,414
	35304736	Sport and Recreation Buildings Capital Works	267,000	133,500	119,238	(14,262)
	09128000	Capital Works Staff Housing	50,000	25,000	49,290	24,290
	05204750	Staff Housing Capital Works	100,000	49,998	0	(49,998)
	09102810	Capital Works - Essential Worker Accommodation	3,735,000	1,867,500	254,787	(1,612,713)
	10202691	Animal Shelter - Capital	40,000	19,998	0	(19,998)
	25104785	Independent Living Units Capital Works	60,000	30,000	0	(30,000)
	30105583	Refuse Site Shop Floor	15,000	7,500	0	(7,500)
	36004997	SBDC Lighting Upgrade	50,000	25,002	0	(25,002)
	36005002	SBDC Energy Efficiency Assessment	20,000	10,002	0	(10,002)
	<b>Buildings Total</b>		<b>4,464,721</b>	<b>2,232,358</b>	<b>533,587</b>	<b>(1,698,770)</b>
Furniture & Office Equip.						
	05204975	Office Furniture & Equipment	30,000	15,000	0	(15,000)
	35305506	Gymnasium Equipment	10,000	4,998	0	(4,998)
	<b>Furniture &amp; Office Equip. Total</b>		<b>40,000</b>	<b>19,998</b>	<b>0</b>	<b>(19,998)</b>
Plant, Equip. & Vehicles						
	05205338	ADMIN Vehicle Replacement	50,000	25,002	0	(25,002)
	30400760	Mortuary Fridge Unit - Capital	7,000	3,498	0	(3,498)
	35405250	Digital TV Upgrade	100,000	49,998	0	(49,998)
	36004998	SBDC Airconditioner Upgrade	28,000	13,998	0	(13,998)
	36005003	SBDC Solar Inverters	15,000	7,500	0	(7,500)
	45156790	Electronic Road Closed Sign - Useless Loop Road	30,000	15,000	0	(15,000)
	45205475	Major Plant Items - Capital	20,000	10,002	4,375	(5,627)
	45205484	Water Tanker	160,000	79,998	0	(79,998)
	45205515	Rangers Vehicle	62,000	31,002	0	(31,002)
	45205516	Dual Cab Ute - Country	62,000	31,002	0	(31,002)
	45205520	Road Sweeper ( Tow Along Broom)- Country Roads	80,000	40,002	66,465	26,463
	45205519	Waste Truck	0	0	40,434	40,434
	45205345	FORD RANGER UTE - EXTRA VEHICLE PURCHASE	62,000	31,002	0	(31,002)
	<b>Plant, Equip. &amp; Vehicles Total</b>		<b>676,000</b>	<b>338,004</b>	<b>111,274</b>	<b>(226,730)</b>
Heritage Assets						
	35605182	Heritage Stables Refurbishment	30,000	15,000	0	(15,000)
	<b>Heritage Assets Total</b>		<b>30,000</b>	<b>15,000</b>	<b>0</b>	<b>(15,000)</b>
Roads (Non Town)						
	45165670	Regional Roads Group - RRG	636,309	318,156	0	(318,156)
	<b>Roads (Non Town) Total</b>		<b>636,309</b>	<b>318,156</b>	<b>0</b>	<b>(318,156)</b>
Footpaths						
	45145250	Town Footpaths - Dual Use Path Construction	60,000	30,000	0	(30,000)
	<b>Footpaths Total</b>		<b>60,000</b>	<b>30,000</b>	<b>0</b>	<b>(30,000)</b>
Town Streets						
	45156690	Roads To Recovery - R2R	475,582	237,792	0	(237,792)
	<b>Town Streets Total</b>		<b>475,582</b>	<b>237,792</b>	<b>0</b>	<b>(237,792)</b>
Public Facilities						
	35205541	Seawall Upgrade - Capital Works	20,036	10,020	72,477	62,457
	05204740	Community Precinct Placemaking Capital	20,000	10,002	0	(10,002)
	30105580	Refuse Site Fence ( Expansion)	145,000	72,498	0	(72,498)
	30105581	Refuse Site Bunding	15,000	7,500	0	(7,500)
	30405593	Cemetery Upgrade	10,000	4,998	0	(4,998)
	35205525	Foreshore Public Facilities Upgrade/Improvements	15,000	7,500	0	(7,500)
	35305511	Town Oval and Recreation Reticulation/Resurfacing	30,000	15,000	0	(15,000)
	35305586	Parks & Gardens Capital Exp	20,000	10,002	0	(10,003)
	45104725	Useless Loop Rd - Waste Fence	10,000	4,998	0	(4,998)
	45156789	Temporary Fencing - Capital	10,000	4,998	0	(4,998)
	45205319	Refuse Site Fuel Tank and Bowser	10,000	4,998	9,828	4,830
	35205524	Fish Cleaning Facility - Rec Fish West Grant EXP	0	0	10,000	10,000
	<b>Public Facilities Total</b>		<b>305,036</b>	<b>152,514</b>	<b>92,305</b>	<b>(60,210)</b>
Drainage/Culverts						
	45105875	Drainage/Sump Construction	50,000	25,002	58,000	32,998
	<b>Drainage/Culverts Total</b>		<b>50,000</b>	<b>25,002</b>	<b>58,000</b>	<b>32,998</b>
	<b>Grand Total</b>		<b>6,737,648</b>	<b>3,368,824</b>	<b>795,166</b>	<b>(2,573,659)</b>

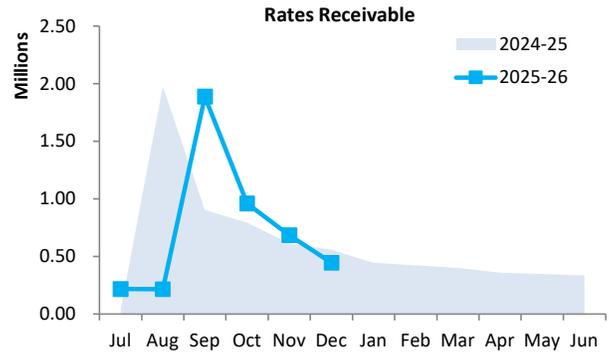
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Water Tanker	32,548	20,000	0	(12,548)	0	0	0	0
	Admin Vehicle	9,605	25,000	15,395	0	0	0	0	0
	Dual Cab Ute- Ranger	26,822	35,000	8,178	0	0	0	0	0
	Dual Cab Ute - Country	45,904	35,000	0	(10,904)	0	0	0	0
	Community Bus	10,000	5,000	0	(5,000)	0	0	0	0
		<b>124,879</b>	<b>120,000</b>	<b>23,573</b>	<b>(28,452)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous year	39,466	161,185
Levied this year	1,779,510	2,099,776
Less - collections to date	(1,485,481)	(1,645,639)
Gross rates collectable	<b>333,495</b>	<b>615,322</b>
Allowance for impairment of rates receivable	(172,310)	(172,310)
<b>Net rates collectable</b>	<b>161,185</b>	<b>443,012</b>
% Collected	81.7%	72.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,167)	21,079	3,241	1,295	4,534	26,982
Percentage	(11.7%)	78.1%	12.0%	4.8%	16.8%	
<b>Balance per trial balance</b>						
Trade receivables						26,982
Other receivables						60,644
<b>Total receivables general outstanding</b>						<b>87,626</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

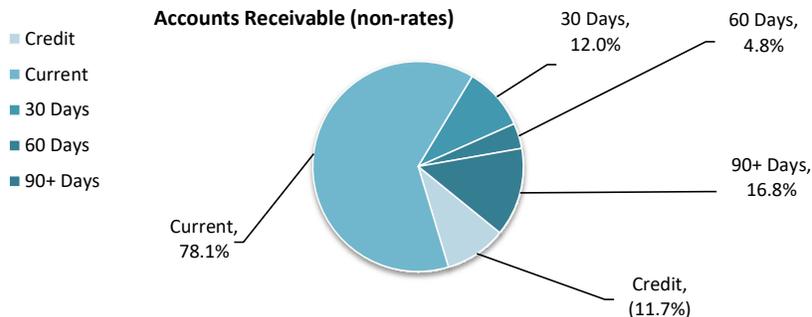
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on hand	135,734	0	0	135,734
<b>Contract assets</b>				
Contract assets	405,331	0	(210,702)	194,629
<b>Total other current assets</b>	<b>541,065</b>	<b>0</b>	<b>(210,702)</b>	<b>330,363</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

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

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

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

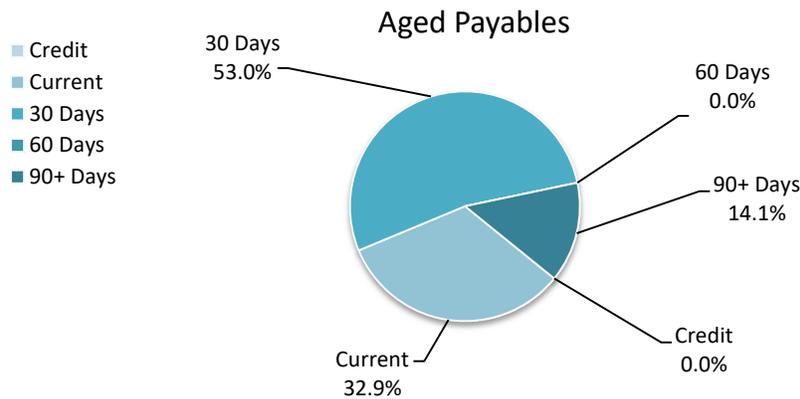
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	11,114	17,899	0	4,772	33,785
Percentage	0.0%	32.9%	53.0%	0.0%	14.1%	
<b>Balance per trial balance</b>						
Sundry creditors						33,785
ATO liabilities						55,042
Other payables						19,422
Esl Liability						122
Bond Liability						74,637
Prepaid Rates						5,630
Contract retentions held						101,806
<b>Total payables general outstanding</b>						<b>290,444</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Oval Bore	58	632,077	0	0	(17,844)	(35,888)	614,233	596,189	(9,309)	(13,959)
Essential Worker Accommodation	59	1,920,518	0	0	(81,350)	(164,612)	1,839,168	1,755,906	(51,255)	(86,889)
<b>Total</b>		<b>2,552,595</b>	<b>0</b>	<b>0</b>	<b>(99,194)</b>	<b>(200,500)</b>	<b>2,453,401</b>	<b>2,352,095</b>	<b>(60,564)</b>	<b>(100,848)</b>
Current borrowings		200,500					101,306			
Non-current borrowings		2,352,095					2,352,095			
		<b>2,552,595</b>					<b>2,453,401</b>			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

## 11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening	Liability	Liability	Liability	Closing
		Balance	transferred	Increase	Reduction	Balance
		1 July 2025	from/(to)			31 December 2025
		\$	non current	\$	\$	\$
<b>Other liabilities</b>						
Contract liabilities		74,537	0	357,845	(169,574)	262,808
Capital grant/contributions liabilities		399,600	0	169,683	(149,510)	419,773
<b>Total other liabilities</b>		474,137	0	527,528	(319,084)	682,581
<b>Employee Related Provisions</b>						
Provision for annual leave		99,323	0	0	0	99,323
Provision for long service leave		81,989	0	0	0	81,989
<b>Total Provisions</b>		181,312	0	0	0	181,312
<b>Total other current liabilities</b>		<b>655,449</b>	<b>0</b>	<b>527,528</b>	<b>(319,084)</b>	<b>863,893</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

### KEY INFORMATION

#### Provisions

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

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

#### Employee Related Provisions

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

#### Contract liabilities

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

#### Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2025			31 Dec 2025	31 Dec 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grants Commission - General	0	0	0	0	0	971,190	485,592	550,440
Grants Commission - Roads	0	0	0	0	0	342,973	171,486	153,411
FESA Grant - Operating Bush Fire Brigade	0	5,005	(5,005)	0	0	10,796	5,394	5,005
Grant FESA - SES	0	23,600	(23,600)	0	0	47,200	23,598	23,600
Planning & Strategy - Regional North LG	42,149	0	(938)	41,211	41,211	42,149	21,072	938
DLGSC - Regional Arts Venues Support	4,412	55,240	(6,705)	52,947	52,947	59,651	29,820	6,705
Road Preservation Grant	0	0	0	0	0	161,421	80,706	171,485
Useless Loop Road - Mtce	0	132,000	(132,000)	0	0	330,000	165,000	132,000
Grants - Community Development	0	1,000	(1,000)	0	0	1,000	498	1,000
Every Club - Gaming & Wagering Com	2,966	0	0	2,966	2,966	10,166	5,082	0
Gaming & Wagering Com - Out of School Programs	0	0	0	0	0	30,000	15,000	0
Grant - Horizon - Beats in the Bay	0	0	0	0	0	5,000	2,496	0
Grant - Youth Life Skills Program -INC	10,000	0	(326)	9,674	9,674	10,000	4,998	326
Useless Loop Road - Extra Grades	0	136,000	0	136,000	136,000	0	0	0
DIGITAL LIBRARY BOARD - GRANT	0	5,000	0	5,000	5,000	0	0	0
	<b>59,527</b>	<b>357,845</b>	<b>(169,574)</b>	<b>247,798</b>	<b>247,798</b>	<b>2,021,546</b>	<b>1,010,742</b>	<b>1,044,910</b>
<b>Contributions</b>								
Donations - HMAS Sydney Exhibit	0	0	0	0	0	250	120	155
Coburn Resources Education Contribution	5,000	0	0	5,000	5,000	5,000	2,496	0
Contribution to Road Maintenance - Pipeline	10,010	0	0	10,010	10,010	10,000	4,998	0
	<b>15,010</b>	<b>0</b>	<b>0</b>	<b>15,010</b>	<b>15,010</b>	<b>15,250</b>	<b>7,614</b>	<b>155</b>
<b>TOTALS</b>	<b>74,537</b>	<b>357,845</b>	<b>(169,574)</b>	<b>262,808</b>	<b>262,808</b>	<b>2,036,796</b>	<b>1,018,356</b>	<b>1,045,065</b>

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2025			31 Dec 2025	31 Dec 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Grant - Cyclone Seroja Resilience - Income	301,879	0	(119,238)	182,641	182,641	301,879	150,936	119,238
Grant - Essential Worker Accommodation - GDC	50,000	0	0	50,000	50,000	50,000	24,996	0
Roads To Recovery Grant - Cap	0	0	0	0	0	475,582	237,786	0
RRG Grants - Capital Projects	0	169,683	0	169,683	169,683	424,206	212,100	0
Local Road and Community Infrastructure Program	0	0	0	0	0	30,000	15,000	0
Grant - Seawall Revetment Capital Projects	0	0	0	0	0	20,036	10,014	0
Grant - SHERP Community Housing Project	47,721	0	(30,272)	17,449	17,449	127,721	63,858	110,272
	<b>399,600</b>	<b>169,683</b>	<b>(149,510)</b>	<b>419,773</b>	<b>419,773</b>	<b>1,429,424</b>	<b>714,690</b>	<b>229,510</b>

12.2 FINANCIAL REPORTS TO 31 JANUARY 2026  
CM00017

Author

Chief Executive Officer

Disclosure of Any Interest

Nil

Moved Cr

Seconded Cr

Officer Recommendation

That the monthly financial report to 31 January 2026 as attached be received.

Comment

As per the requirements of Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the *Local Government Accounting (Financial Management) Regulations 1996*, the following monthly financial reports to 31 January 2026 are attached.

VARIANCE ANALYSIS

Revenue from operating activities - Actual operating revenue as of 31 January 2026 was \$461,329 greater than year to date budget.

Revenue from Fees and Charges was \$460,526 greater than year to date budget, primarily driven by rental income for Independent Living Units, refuse site fees, SBDC merchandise and Main Roads WA Shark Bay Road income higher than year to date budget.

Interest revenue on investments was \$29,730 higher than year to date budget.

Other Revenue was \$73,821 higher than year to date budget, with higher than budgeted income from insurance claim reimbursements, diesel fuel rebates, and SBDC consignment sales being the main contributors.

Expenditure from operating activities - Actual operating expenditure as of 31 January 2026 is less than year to date budget by \$915,016.

The operating expenditure variance is primarily due to less than year to date expenditure in Materials and Contracts and is predominantly timing related.

LEGAL IMPLICATIONS

Section 34 of the *Local Government (Financial Management) Regulations 1996* requires a financial report to be submitted to Council monthly.

POLICY IMPLICATIONS

There are no policy implications associated with this item.

FINANCIAL IMPLICATIONS

The financial report shows that the finances of the Shire are in line with its adopted budget.

STRATEGIC IMPLICATIONS

Outcome 7 - A transparent, resilient organisation demonstrating leadership and governance.

Strategy 7.2 – Provide appropriate services to the community in a professional and efficient manner.

Action 7.2.2 – Maintain accountability and financial responsibility in accordance with Long Term Financial Plan.

RISK MANAGEMENT

The financial report reports on the current financial status, and this is currently viewed as a low risk to Council.

Voting Requirements

Simple Majority Required

Signature

Chief Executive Officer

D Chapman

# SHIRE OF SHARK BAY

## MONTHLY FINANCIAL REPORT

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

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

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**SHIRE OF SHARK BAY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	2,093,692	2,093,692	<b>2,099,902</b>	6,210	0.30%	
Grants, subsidies and contributions	2,036,796	1,188,082	<b>1,075,546</b>	(112,536)	(9.47%)	
Fees and charges	1,872,795	1,092,252	<b>1,552,778</b>	460,526	42.16%	▲
Interest revenue	265,414	154,805	<b>184,535</b>	29,730	19.20%	▲
Other revenue	170,638	99,498	<b>176,897</b>	77,399	77.79%	▲
Profit on asset disposals	23,573	0	<b>0</b>	0	0.00%	
	<b>6,462,908</b>	<b>4,628,329</b>	<b>5,089,658</b>	461,329	9.97%	
<b>Expenditure from operating activities</b>						
Employee costs	(2,993,110)	(1,759,384)	<b>(1,605,015)</b>	154,369	8.77%	
Materials and contracts	(3,109,251)	(1,812,769)	<b>(1,242,913)</b>	569,856	31.44%	▲
Utility charges	(220,068)	(128,198)	<b>(110,975)</b>	17,223	13.43%	
Depreciation	(5,539,681)	(3,231,319)	<b>(3,098,845)</b>	132,474	4.10%	
Finance costs	(100,848)	(58,821)	<b>(69,455)</b>	(10,634)	(18.08%)	
Insurance	(257,560)	(257,560)	<b>(241,147)</b>	16,413	6.37%	
Other expenditure	(236,964)	(138,187)	<b>(102,872)</b>	35,315	25.56%	▲
Loss on asset disposals	(28,452)	0	<b>0</b>	0	0.00%	
	<b>(12,485,934)</b>	<b>(7,386,238)</b>	<b>(6,471,222)</b>	915,016	12.39%	
Non cash amounts excluded from operating activities	2(c) 5,544,560	3,231,319	<b>3,098,845</b>	(132,474)	(4.10%)	
<b>Amount attributable to operating activities</b>	<b>(478,466)</b>	<b>473,410</b>	<b>1,717,281</b>	1,243,871	262.75%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	1,429,424	833,805	<b>228,510</b>	(605,295)	(72.59%)	▼
Proceeds from disposal of assets	120,000	0	<b>0</b>	0	0.00%	
	<b>1,549,424</b>	<b>833,805</b>	<b>228,510</b>	(605,295)	(72.59%)	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(5,210,721)	(3,047,920)	<b>(644,861)</b>	2,403,059	78.84%	▲
Payments for construction of infrastructure	(1,526,927)	(890,708)	<b>(158,478)</b>	732,230	82.21%	▲
	<b>(6,737,648)</b>	<b>(3,938,628)</b>	<b>(803,339)</b>	3,135,289	79.60%	
<b>Amount attributable to investing activities</b>	<b>(5,188,224)</b>	<b>(3,104,823)</b>	<b>(574,829)</b>	2,529,994	81.49%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	1,560,000	0	<b>0</b>	0	0.00%	
	<b>1,560,000</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(200,500)	(99,194)	<b>(99,194)</b>	0	0.00%	
Transfer to reserves	(561,258)	(76,496)	<b>(76,496)</b>	0	0.00%	
	<b>(761,758)</b>	<b>(175,690)</b>	<b>(175,690)</b>	0	0.00%	
Non-cash amounts excluded from financing activities	2(d) 2,000,000	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>	<b>2,798,242</b>	<b>(175,690)</b>	<b>(175,690)</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 2,868,448	2,868,448	<b>2,871,106</b>	2,658	0.09%	
Amount attributable to operating activities	(478,466)	473,410	<b>1,717,281</b>	1,243,871	262.75%	▲
Amount attributable to investing activities	(5,188,224)	(3,104,823)	<b>(574,829)</b>	2,529,994	81.49%	▲
Amount attributable to financing activities	2,798,242	(175,690)	<b>(175,690)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>61,345</b>	<b>3,837,868</b>	3,776,523	6156.20%	▲

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF SHARK BAY**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,595,904	11,535,094
Trade and other receivables	558,931	631,783
Inventories	135,734	135,734
Contract assets	405,331	194,629
<b>TOTAL CURRENT ASSETS</b>	<b>11,695,900</b>	<b>12,497,240</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	11,720	11,720
Other financial assets	39,810	39,810
Property, plant and equipment	31,702,790	31,427,612
Infrastructure	69,741,338	67,721,010
<b>TOTAL NON-CURRENT ASSETS</b>	<b>101,495,658</b>	<b>99,200,152</b>
<b>TOTAL ASSETS</b>	<b>113,191,558</b>	<b>111,697,392</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	828,735	395,118
Other liabilities	474,137	665,836
Borrowings	200,500	101,306
Employee related provisions	181,312	181,312
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,684,684</b>	<b>1,343,572</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	2,352,095	2,352,095
Employee related provisions	36,862	36,862
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2,388,957</b>	<b>2,388,957</b>
<b>TOTAL LIABILITIES</b>	<b>4,073,641</b>	<b>3,732,529</b>
<b>NET ASSETS</b>	<b>109,117,917</b>	<b>107,964,863</b>
<b>EQUITY</b>		
Retained surplus	40,822,326	39,592,776
Reserve accounts	5,340,610	5,417,106
Revaluation surplus	62,954,981	62,954,981
<b>TOTAL EQUITY</b>	<b>109,117,917</b>	<b>107,964,863</b>

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

**SHIRE OF SHARK BAY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

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

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 11 February 2026

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

**SHIRE OF SHARK BAY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 NET CURRENT ASSETS INFORMATION**

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 January 2026
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	10,555,805	10,595,904	11,535,094
Trade and other receivables	776,146	558,931	631,783
Inventories	120,918	135,734	135,734
Contract assets	194,629	405,331	194,629
Other assets	50,945	0	0
	11,698,443	11,695,900	12,497,240
<b>Less: current liabilities</b>			
Trade and other payables	(719,192)	(828,735)	(395,118)
Other liabilities	(554,136)	(474,137)	(665,836)
Borrowings	(200,500)	(200,500)	(101,306)
Employee related provisions	(216,057)	(181,312)	(181,312)
	(1,689,885)	(1,684,684)	(1,343,572)
Net current assets	10,008,558	10,011,216	11,153,668
Less: Total adjustments to net current assets	2(b) (7,140,110)	(7,140,110)	(7,315,800)
<b>Closing funding surplus / (deficit)</b>	2,868,448	2,871,106	3,837,868

**(b) Current assets and liabilities excluded from budgeted deficiency**

**Adjustments to net current assets**

Less: Reserve accounts	(5,340,610)	(5,340,610)	(5,417,106)
Less: Unspent loans	(2,000,000)	(2,000,000)	(2,000,000)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	200,500	200,500	101,306
<b>Total adjustments to net current assets</b>	2(a) (7,140,110)	(7,140,110)	(7,315,800)

**(c) Non-cash amounts excluded from operating activities**

**Adjustments to operating activities**

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 January 2026	YTD Actual 31 January 2026
	\$	\$	\$
Less: Profit on asset disposals	(23,573)	0	0
Add: Loss on asset disposals	28,452	0	0
Add: Depreciation	5,539,681	3,231,319	3,098,845
<b>Total non-cash amounts excluded from operating activities</b>	5,544,560	3,231,319	3,098,845

**(d) Non-cash amounts excluded from financing activities**

**Adjustments to financing activities**

Unspent loans	2,000,000	0	0
<b>Total non-cash amounts excluded from financing activities</b>	2,000,000	0	0

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**SHIRE OF SHARK BAY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$20,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>			
Rental for 4 x Independent Living Units higher than budget.	460,526	42.16%	▲
Refuse removal and site fees, SBDC merchandise, caravan park fees and MRWA Monkey Mia Road and Shark Bay Road YTD actual is higher than YTD budget.		Permanent Timing	
<b>Interest revenue</b>	29,730	19.20%	▲
Interest earnings on investments higher than budget.		Permanent	
<b>Other revenue</b>	77,399	77.79%	▲
Insurance claim reimbursements and diesel fuel rebates higher than budget.		Permanent	
SBDC sale consignments higher than YTD budget.		Timing	
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>			
YTD profiled as 7/12th of the annual budget.	569,856	31.44%	▲
Community events & festivals, computer licences fees, regional arts venues, refuse collection plant costs, fair value valuations, bulk fuel issues depot, MRWA Shark Bay Road, regional north LG, policy & local law review, Useless Loop Road maintenance, MRWA SHark Bay Road, plant parts and repairs YTD actual lower than YTD budget.		Timing	
Maintenance - Country Roads, MRWA Monkey Mia plant costs, private works, refuse site operations plant costs higher than budget.		Permanent	
<b>Other expenditure</b>	35,315	25.56%	▲
Council assistance program YTD actual lower than budget.		Timing	
Emergency Management Consultant and Crossovers YTD actual higher than budget.		Permanent	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>			
Major grants held as capital grant liabilities until obligations are met.	(605,295)	(72.59%)	▼
		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>			
Most buildings projects have not yet started. YTD budgets are profiled as 7/12th of the annual budget.	2,403,059	78.84%	▲
Expenditure on one plant and equipment item that has no budget.		Timing	
<b>Payments for construction of infrastructure</b>	732,230	82.21%	▲
Infrastructure projects not yet started. YTD budgets are profiled as 7/12th of the annual budget.		Timing	
Expenditure on one infrastructure item that has no budget. Seawall and drainage construction YTD actual higher than budget.		Permanent	
<b>Surplus or deficit after imposition of general rates</b>	3,776,523	6156.20%	▲
Due to variances described above.			

**SHIRE OF SHARK BAY**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

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

SHIRE OF SHARK BAY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.87 M	\$2.87 M	\$2.87 M	\$0.00 M
Closing	\$0.00 M	\$0.06 M	\$3.84 M	\$3.78 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$11.54 M	% of total
Unrestricted Cash	\$6.12 M	53.0%
Reserve Accounts	\$5.42 M	47.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.40 M % Outstanding
Trade Payables	\$0.04 M
0 to 30 Days	86.3%
Over 30 Days	13.6%
Over 90 Days	11.9%

Refer to 9 - Payables

Receivables		
	\$0.29 M	% Collected
Rates Receivable	\$0.34 M	77.2%
Trade Receivable	\$0.29 M	% Outstanding
Over 30 Days		7.2%
Over 90 Days		1.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.48 M)	\$0.47 M	\$1.72 M	\$1.24 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$2.10 M	
	YTD Budget	\$2.09 M
		0.3%

Grants and Contributions		
	YTD Actual	% Variance
	\$1.08 M	
	YTD Budget	\$1.19 M
		(9.5%)

Refer to 12 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$1.55 M	
	YTD Budget	\$1.09 M
		42.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.19 M)	(\$3.10 M)	(\$0.57 M)	\$2.53 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.00 M	
	Adopted Budget	\$0.12 M
		(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$0.16 M	
	Adopted Budget	\$1.53 M
		(89.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$0.23 M	
	Adopted Budget	\$1.43 M
		(84.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.80 M	(\$0.18 M)	(\$0.18 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.10 M)
Interest expense	(\$0.07 M)
Principal due	\$2.45 M

Refer to 10 - Borrowings

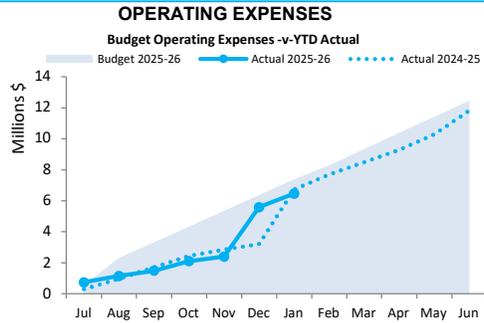
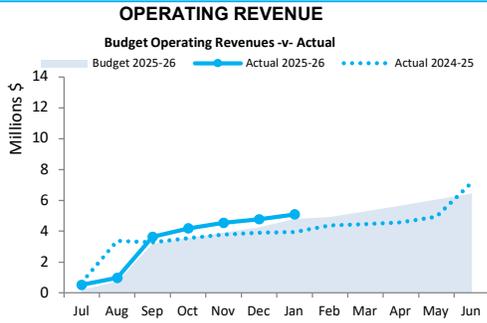
Reserves	
Reserves balance	\$5.42 M
Net Movement	\$0.08 M

Refer to 4 - Cash Reserves

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

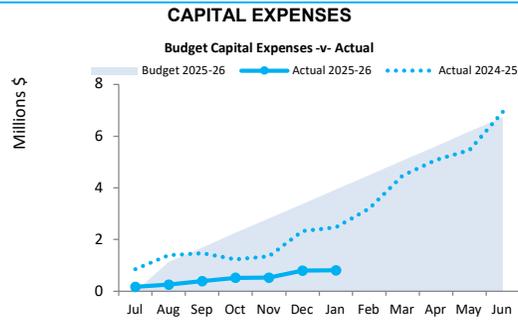
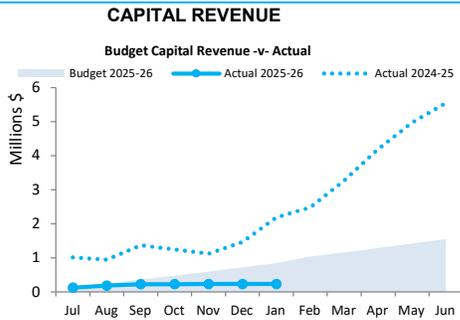
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

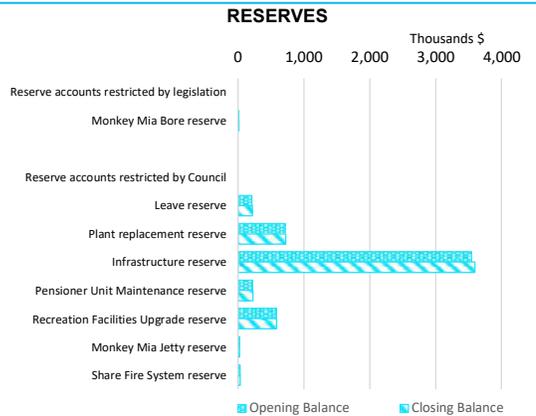
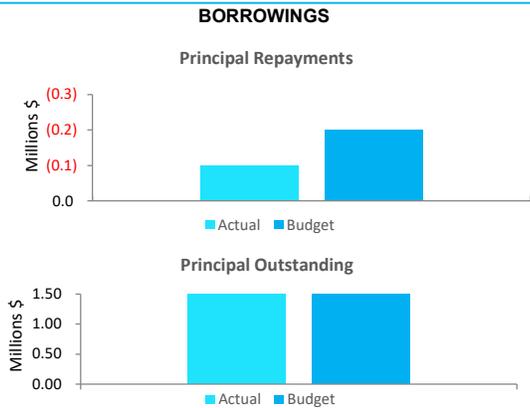


The sharp increase in the actual operating expenses for January 2025, is due to depreciation expense not previously charged in the financial year.

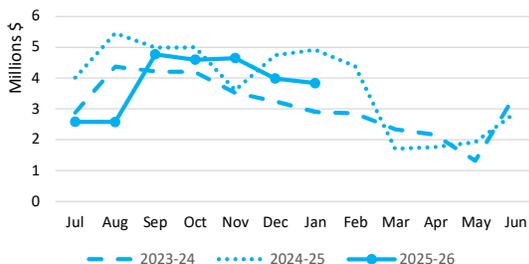
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF SHARK BAY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

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

Description	Classification	Unrestricted \$	Reserve Accounts \$	Total \$	Institution	Interest Rate	Maturity Date
Municipal Fund Bank	Cash and cash equivalents	1,875,397	0	1,875,397	CBA	Variable	Not applicable
Municipal Telenet Saver - 6555	Cash and cash equivalents	1,293,155	0	1,293,155	CBA	Variable	Not applicable
SHERP Telenet Saver - 6571	Cash and cash equivalents	52,068	0	52,068	CBA	Variable	Not applicable
Municipal Term Deposit - 6547	Cash and cash equivalents	24,735	0	24,735	CBA	Variable	Not applicable
Reserve Telenet Saver - 6555	Cash and cash equivalents	6,204	2,288,800	2,295,004	CBA	Variable	Not applicable
Reserve Bank Account - 6520	Cash and cash equivalents	35,493	0	35,493	CBA	Variable	Not applicable
Reserve Bank Account- 6547	Cash and cash equivalents	0	82,908	82,908	CBA	Variable	Not applicable
Reserve Bank Account - 6547	Cash and cash equivalents	0	1,045,398	1,045,398	CBA	Variable	Not applicable
Cash Float	Cash and cash equivalents	900	0	900	Cash on hand	Not applicable	Not applicable
CBA Term Deposit - 7106	Cash and cash equivalents	2,067,535	2,000,000	4,067,535	CBA	Variable	Not available
Muni Bank Deposit - 6566	Cash and cash equivalents	762,501	0	762,501	CBA	Variable	Not applicable
<b>Total</b>		<b>6,117,988</b>	<b>5,417,106</b>	<b>11,535,094</b>			
<b>Comprising</b>							
Cash and cash equivalents		6,117,988	5,417,106	11,535,094			
		<b>6,117,988</b>	<b>5,417,106</b>	<b>11,535,094</b>			

**KEY INFORMATION**

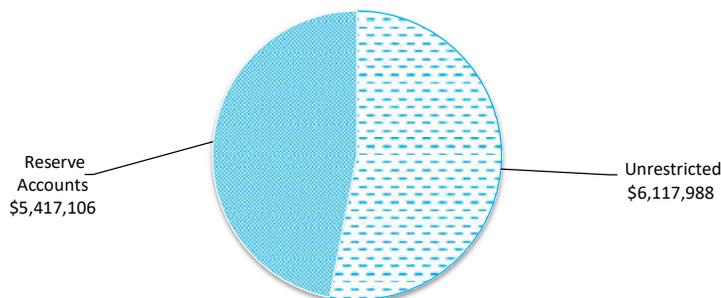
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



**SHIRE OF SHARK BAY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers		Closing Balance	Opening Balance	Transfers		Closing Balance
		In (+)	Out (-)			In (+)	Out (-)	
\$	\$	\$	\$	\$	\$	\$	\$	
<b>Reserve accounts restricted by legislation</b>								
Monkey Mia Bore reserve	14,999	15,000	0	29,999	14,999	0	0	14,999
<b>Reserve accounts restricted by Council</b>								
Leave reserve	211,638	6,772	0	218,410	211,638	3,043	0	214,681
Plant replacement reserve	713,619	22,836	0	736,455	713,619	10,250	0	723,869
Infrastructure reserve	3,546,044	489,317	(1,500,000)	2,535,361	3,546,044	50,932	0	3,596,976
Pensioner Unit Maintenance reserve	220,947	7,070	(60,000)	168,017	220,947	3,174	0	224,121
Recreation Facilities Upgrade reserve	577,289	18,473	0	595,762	577,289	8,292	0	585,581
Monkey Mia Jetty reserve	23,980	767	0	24,747	23,980	344	0	24,324
Share Fire System reserve	32,094	1,023	0	33,117	32,094	461	0	32,555
	<b>5,340,610</b>	<b>561,258</b>	<b>(1,560,000)</b>	<b>4,341,868</b>	<b>5,340,610</b>	<b>76,496</b>	<b>0</b>	<b>5,417,106</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	4,464,721	2,612,751	533,587	(2,079,164)
Furniture & Office Equip.	40,000	23,331	0	(23,331)
Plant , Equip. & Vehicles	676,000	394,338	111,274	(283,064)
Heritage Assets	30,000	17,500	0	(17,500)
<b>Acquisition of property, plant and equipment</b>	<b>5,210,721</b>	<b>3,047,920</b>	<b>644,861</b>	<b>(2,403,059)</b>
Roads (Non Town)	636,309	371,182	0	(371,182)
Footpaths	60,000	35,000	0	(35,000)
Drainage/Culverts	50,000	29,169	58,000	28,831
Town Streets	475,582	277,424	0	(277,424)
Public Facilities	305,036	177,933	100,478	(77,455)
<b>Acquisition of infrastructure</b>	<b>1,526,927</b>	<b>890,708</b>	<b>158,478</b>	<b>(732,230)</b>
<b>Total capital acquisitions</b>	<b>6,737,648</b>	<b>3,938,628</b>	<b>803,339</b>	<b>(3,135,289)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	1,429,424	833,805	228,510	(605,295)
Other (disposals & C/Fwd)	120,000	0	0	0
Reserve accounts				
Infrastructure reserve	1,500,000	0	0	0
Pensioner Unit Maintenance reserve	60,000	0	0	0
Contribution - operations	3,628,224	3,104,823	574,829	(2,529,994)
<b>Capital funding total</b>	<b>6,737,648</b>	<b>3,938,628</b>	<b>803,339</b>	<b>(3,135,289)</b>

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

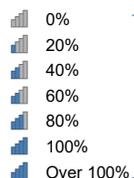
Reportable Value

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

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total  
 Level of completion indicators

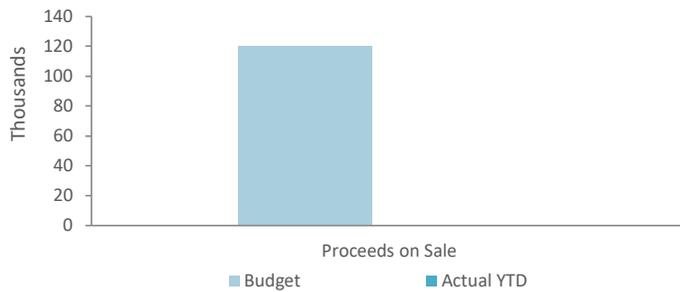


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted		Year to Date	Variance	
Account Description		Current Budget	Year to Date Budget	Actual	(Under)/Over	
<b>Capital Expenditure</b>						
Buildings						
	25104775	SHERP - Community Housing Project	127,721	74,501	110,272	35,771
	35304736	Sport and Recreation Buildings Capital Works	267,000	155,750	119,238	(36,512)
	09128000	Capital Works Staff Housing	50,000	37,500	49,290	11,790
	05204750	Staff Housing Capital Works	100,000	58,331	0	(58,331)
	09102810	Capital Works - Essential Worker Accommodation	3,735,000	2,178,750	254,787	(1,923,963)
	10202691	Animal Shelter - Capital	40,000	23,331	0	(23,331)
	25104785	Independent Living Units Capital Works	60,000	35,000	0	(35,000)
	30105583	Refuse Site Shop Floor	15,000	8,750	0	(8,750)
	36004997	SBDC Lighting Upgrade	50,000	29,169	0	(29,169)
	36005002	SBDC Energy Efficiency Assessment	20,000	11,669	0	(11,669)
	<b>Buildings Total</b>		<b>4,464,721</b>	<b>2,612,751</b>	<b>533,587</b>	<b>(2,079,163)</b>
Furniture & Office Equip.						
	05204975	Office Furniture & Equipment	30,000	17,500	0	(17,500)
	35305506	Gymnasium Equipment	10,000	5,831	0	(5,831)
	<b>Furniture &amp; Office Equip. Total</b>		<b>40,000</b>	<b>23,331</b>	<b>0</b>	<b>(23,331)</b>
Plant, Equip. & Vehicles						
	05205338	ADMIN Vehicle Replacement	50,000	29,169	0	(29,169)
	30400760	Mortuary Fridge Unit - Capital	7,000	4,081	0	(4,081)
	35405250	Digital TV Upgrade	100,000	58,331	0	(58,331)
	36004998	SBDC Airconditioner Upgrade	28,000	16,331	0	(16,331)
	36005003	SBDC Solar Inverters	15,000	8,750	0	(8,750)
	45156790	Electronic Road Closed Sign - Useless Loop Road	30,000	17,500	0	(17,500)
	45205475	Major Plant Items - Capital	20,000	11,669	4,375	(7,294)
	45205484	Water Tanker	160,000	93,331	0	(93,331)
	45205515	Rangers Vehicle	62,000	36,169	0	(36,169)
	45205516	Dual Cab Ute - Country	62,000	36,169	0	(36,169)
	45205520	Road Sweeper ( Tow Along Broom)- Country Roads	80,000	46,669	66,465	19,796
	45205519	Waste Truck	0	0	40,434	40,434
	45205345	FORD RANGER UTE - EXTRA VEHICLE PURCHASE	62,000	36,169	0	(36,169)
	<b>Plant, Equip. &amp; Vehicles Total</b>		<b>676,000</b>	<b>394,338</b>	<b>111,274</b>	<b>(283,064)</b>
Heritage Assets						
	35605182	Heritage Stables Refurbishment	30,000	17,500	0	(17,500)
	<b>Heritage Assets Total</b>		<b>30,000</b>	<b>17,500</b>	<b>0</b>	<b>(17,500)</b>
Roads (Non Town)						
	45165670	Regional Roads Group - RRG	636,309	371,182	0	(371,182)
	<b>Roads (Non Town) Total</b>		<b>636,309</b>	<b>371,182</b>	<b>0</b>	<b>(371,182)</b>
Footpaths						
	45145250	Town Footpaths - Dual Use Path Construction	60,000	35,000	0	(35,000)
	<b>Footpaths Total</b>		<b>60,000</b>	<b>35,000</b>	<b>0</b>	<b>(35,000)</b>
Town Streets						
	45156690	Roads To Recovery - R2R	475,582	277,424	0	(277,424)
	<b>Town Streets Total</b>		<b>475,582</b>	<b>277,424</b>	<b>0</b>	<b>(277,424)</b>
Public Facilities						
	35205541	Seawall Upgrade - Capital Works	20,036	11,690	72,477	60,787
	05204740	Community Precinct Placemaking Capital	20,000	11,669	0	(11,669)
	30105580	Refuse Site Fence ( Expansion)	145,000	84,581	0	(84,581)
	30105581	Refuse Site Bunding	15,000	8,750	0	(8,750)
	30405593	Cemetery Upgrade	10,000	5,831	0	(5,831)
	35205525	Foreshore Public Facilities Upgrade/Improvements	15,000	8,750	0	(8,750)
	35305511	Town Oval and Recreation Reticulation/Resurfacing	30,000	17,500	0	(17,500)
	35305586	Parks & Gardens Capital Exp	20,000	11,669	0	(11,670)
	45104725	Useless Loop Rd - Waste Fence	10,000	5,831	0	(5,831)
	45156789	Temporary Fencing - Capital	10,000	5,831	0	(5,831)
	45205319	Refuse Site Fuel Tank and Bowser	10,000	5,831	9,828	3,997
	35205524	Fish Cleaning Facility - Rec Fish West Grant EXP	0	0	18,173	18,173
	<b>Public Facilities Total</b>		<b>305,036</b>	<b>177,933</b>	<b>100,478</b>	<b>(77,457)</b>
Drainage/Culverts						
	45105875	Drainage/Sump Construction	50,000	29,169	58,000	28,831
	<b>Drainage/Culverts Total</b>		<b>50,000</b>	<b>29,169</b>	<b>58,000</b>	<b>28,831</b>
	<b>Grand Total</b>		<b>6,737,648</b>	<b>3,938,628</b>	<b>803,339</b>	<b>(3,135,290)</b>

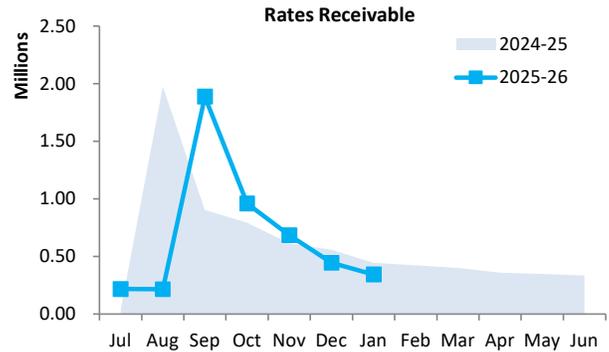
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Water Tanker	32,548	20,000	0	(12,548)	0	0	0	0
	Admin Vehicle	9,605	25,000	15,395	0	0	0	0	0
	Dual Cab Ute- Ranger	26,822	35,000	8,178	0	0	0	0	0
	Dual Cab Ute - Country	45,904	35,000	0	(10,904)	0	0	0	0
	Community Bus	10,000	5,000	0	(5,000)	0	0	0	0
		<b>124,879</b>	<b>120,000</b>	<b>23,573</b>	<b>(28,452)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year	39,466	161,185
Levied this year	1,779,510	2,099,902
Less - collections to date	(1,485,481)	(1,745,931)
Gross rates collectable	<b>333,495</b>	<b>515,156</b>
Allowance for impairment of rates receivable	(172,310)	(172,310)
<b>Net rates collectable</b>	<b>161,185</b>	<b>342,846</b>
% Collected	81.7%	77.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,179)	198,609	9,449	2,697	2,889	209,465
Percentage	(2.0%)	94.8%	4.5%	1.3%	1.4%	
<b>Balance per trial balance</b>						
Trade receivables						209,465
Other receivables						60,644
GST receivable						18,828
<b>Total receivables general outstanding</b>						<b>288,937</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

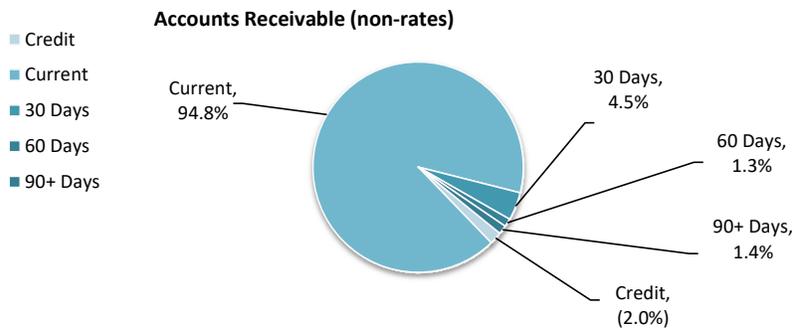
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on hand	135,734	0	0	135,734
<b>Contract assets</b>				
Contract assets	405,331	0	(210,702)	194,629
<b>Total other current assets</b>	<b>541,065</b>	<b>0</b>	<b>(210,702)</b>	<b>330,363</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

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

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

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

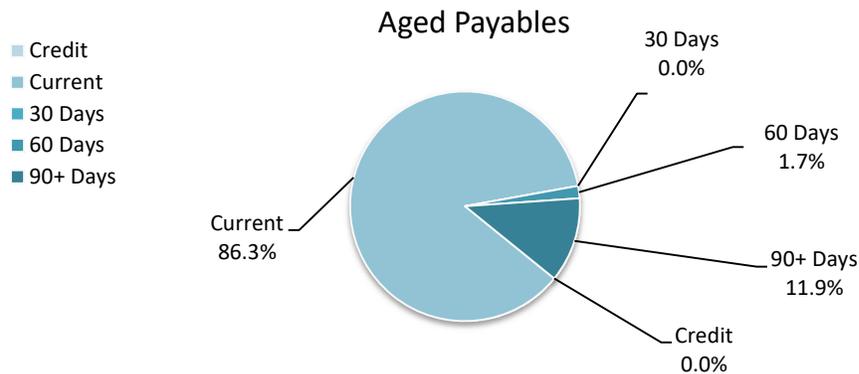
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	34,555	0	700	4,773	40,028
Percentage	0.0%	86.3%	0.0%	1.7%	11.9%	
<b>Balance per trial balance</b>						
Sundry creditors						40,028
ATO liabilities						78,497
Other payables						90,070
Esl Liability						122
Bond Liability						77,798
Prepaid Rates						6,797
Contract retentions held						101,806
<b>Total payables general outstanding</b>						<b>395,118</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Oval Bore	58	632,077	0	0	(17,844)	(35,888)	614,233	596,189	(11,514)	(13,959)
Essential Worker Accommodation	59	1,920,518	0	0	(81,350)	(164,612)	1,839,168	1,755,906	(57,941)	(86,889)
<b>Total</b>		<b>2,552,595</b>	<b>0</b>	<b>0</b>	<b>(99,194)</b>	<b>(200,500)</b>	<b>2,453,401</b>	<b>2,352,095</b>	<b>(69,455)</b>	<b>(100,848)</b>
Current borrowings		200,500					101,306			
Non-current borrowings		2,352,095					2,352,095			
		<b>2,552,595</b>					<b>2,453,401</b>			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

## 11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening	Liability	Liability	Liability	Closing
		Balance	transferred	Increase	Reduction	Balance
		1 July 2025	from/(to)			31 January 2026
		\$	non current	\$	\$	\$
<b>Other liabilities</b>						
Contract liabilities		74,537	0	360,089	(189,563)	245,063
Capital grant/contributions liabilities		399,600	0	169,683	(148,510)	420,773
<b>Total other liabilities</b>		474,137	0	529,772	(338,073)	665,836
<b>Employee Related Provisions</b>						
Provision for annual leave		99,323	0	0	0	99,323
Provision for long service leave		81,989	0	0	0	81,989
<b>Total Provisions</b>		181,312	0	0	0	181,312
<b>Total other current liabilities</b>		<b>655,449</b>	<b>0</b>	<b>529,772</b>	<b>(338,073)</b>	<b>847,148</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

### KEY INFORMATION

#### Provisions

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

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

#### Employee Related Provisions

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

#### Contract liabilities

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

#### Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2025		(As revenue)	31 Jan 2026	31 Jan 2026			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grants Commission - General	0	0	0	0	0	971,190	566,524	550,440
Grants Commission - Roads	0	0	0	0	0	342,973	200,067	153,411
FESA Grant - Operating Bush Fire Brigade	0	7,704	(5,439)	2,265	2,265	10,796	6,293	5,439
Grant FESA - SES	0	23,600	(23,600)	0	0	47,200	27,531	34,092
Planning & Strategy - Regional North LG	42,149	0	(937)	41,212	41,212	42,149	24,584	938
DLGSC - Regional Arts Venues Support	4,412	55,240	(11,706)	47,946	47,946	59,651	34,790	11,705
Road Preservation Grant	0	0	0	0	0	161,421	94,157	171,485
Useless Loop Road - Mtce	0	132,000	(132,000)	0	0	330,000	192,500	132,000
Grants - Community Development	0	1,000	(1,000)	0	0	1,000	581	1,000
Every Club - Gaming & Wagering Com	2,966	0	0	2,966	2,966	10,166	5,929	0
Gaming & Wagering Com - Out of School Programs	0	0	0	0	0	30,000	17,500	0
Grant - Horizon - Beats in the Bay	0	0	0	0	0	5,000	2,912	0
Grant - Youth Life Skills Program -INC	10,000	0	(326)	9,674	9,674	10,000	5,831	326
Useless Loop Road - Extra Grades	0	136,000	0	136,000	136,000	0	0	0
DIGITAL LIBRARY BOARD - GRANT	0	4,545	(4,545)	0	0	0	0	4,545
	<b>59,527</b>	<b>360,089</b>	<b>(179,553)</b>	<b>240,063</b>	<b>240,063</b>	<b>2,021,546</b>	<b>1,179,199</b>	<b>1,065,381</b>
<b>Contributions</b>								
Donations - HMAS Sydney Exhibit	0	0	0	0	0	250	140	155
Coburn Resources Education Contribution	5,000	0	0	5,000	5,000	5,000	2,912	0
Contribution to Road Maintenance - Pipeline	10,010	0	(10,010)	0	0	10,000	5,831	10,010
	<b>15,010</b>	<b>0</b>	<b>(10,010)</b>	<b>5,000</b>	<b>5,000</b>	<b>15,250</b>	<b>8,883</b>	<b>10,165</b>
<b>TOTALS</b>	<b>74,537</b>	<b>360,089</b>	<b>(189,563)</b>	<b>245,063</b>	<b>245,063</b>	<b>2,036,796</b>	<b>1,188,082</b>	<b>1,075,546</b>

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2025			31 Jan 2026	31 Jan 2026			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Grant - Cyclone Seroja Resilience - Income	301,879	0	(118,238)	183,641	183,641	301,879	176,092	118,238
Grant - Essential Worker Accommodation - GDC	50,000	0	0	50,000	50,000	50,000	29,162	0
Roads To Recovery Grant - Cap	0	0	0	0	0	475,582	277,417	0
RRG Grants - Capital Projects	0	169,683	0	169,683	169,683	424,206	247,450	0
Local Road and Community Infrastructure Program	0	0	0	0	0	30,000	17,500	0
Grant - Seawall Revetment Capital Projects	0	0	0	0	0	20,036	11,683	0
Grant - SHERP Community Housing Project	47,721	0	(30,272)	17,449	17,449	127,721	74,501	110,272
	<b>399,600</b>	<b>169,683</b>	<b>(148,510)</b>	<b>420,773</b>	<b>420,773</b>	<b>1,429,424</b>	<b>833,805</b>	<b>228,510</b>

12.3 SCHEDULE OF ACCOUNTS PAID TO BE PAID FOR 31 DECEMBER 2025  
CM00017

Author

Finance Officer / Accounts Payable

Disclosure of any Interest

Declaration of Interest:

Nature of Interest:

Moved           Cr  
Seconded       Cr

Officer Recommendation

That the cheques and electronic payments as per the attached schedules of accounts for payment totalling \$898,058.45 be accepted.

COMMENT

The schedules of accounts for payment covering:

- Municipal fund credit card direct debits for the month of December 2025 totalling \$14,569.41
- Municipal fund direct debits to Council for the month of December 2025 totalling \$39,564.14
- Municipal fund account electronic payment numbers EFT 34374 to 34478 totalling \$592,632.78
- Municipal fund account for December 2025 payroll totalling \$251,292.12

The schedule of accounts submitted to each member of Council has been checked and are fully supported by vouchers and invoices. All vouchers and invoices have been duly certified as to the receipt of goods and services and the cost of goods and services received.

LEGAL IMPLICATIONS

Section 13.3 of the Local Government (Financial Management) Regulations 1996, requires that a list of payments be presented to Council on a monthly basis.

POLICY IMPLICATIONS

There are no policy implications associated with this item.

FINANCIAL IMPLICATIONS

The payments listed have been disbursed throughout the month.

STRATEGIC IMPLICATIONS

Outcome 1.2 To improve fiscal management practices and procedures and maximise operating revenue and social capital.

RISK MANAGEMENT

These payments have been paid and are subject to internal checks and appraisals and therefore are considered a low risk to council.

Voting Requirements

Simple Majority Required

Signature

Chief Executive Officer

Dale Chapman

## Schedule 1: Credit Card Transactions – December 2025

DATE	NAME	DESCRIPTION	AMOUNT
30/10/2025	O'BRIEN GLASS	NEW WINDSCREEN AND ADAS SAFETY SYSTEM RECALIBRATION SERVICE FOR CEO VEHICLE (P222)	\$ 1,474.34
30/10/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MANAGEMENT MEETING	\$ 14.50
24/11/2025	ATLAS FUEL GERALDTON	FUEL FOR CEO VEHICLE (P222)	\$ 80.91
28/10/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MANAGEMENT MEETING	\$ 28.00
29/10/2025	JB HI-FI ONLINE	NEW APPLE IPHONE 13 128GB MIDNIGHT FOR COMMUNITY DEVELOPMENT OFFICER	\$ 735.99
4/11/2025	CUSTOM DESIGN & CUTT	AWARENESS CAMPAIGN TO LIGHT UNITY SCULPTURE	\$ 115.54
4/11/2025	LILLY AND LOLLY	PEBBLE PINBOARDS FOR DISCOVERY CENTRE	\$ 483.30
4/11/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MANAGEMENT MEETING	\$ 20.50
11/11/2025	REGIONAL EXPRESS AIRLINE	RETURN FLIGHTS FOR BY THE BAY CURATOR - DLGSC GRANT FUNDED	\$ 1,374.23
12/11/2025	CAMERA HOUSE JOONDALUP	SANDISK EXTREME MICRO SDXC MEMORY CARD AND ADAPTOR FOR RUBBISH TRUCK (PS007)	\$ 39.95
19/11/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MEETING WITH SHARK BAY POLICE	\$ 14.00
5/11/2025	BELONG	BELONG INTERNET 04 NOVEMBER TO 03 DECEMBER 2025 FOR RECREATION CENTRE DOOR ENTRY	\$ 15.00
5/11/2025	BELONG	BELONG INTERNET 04 NOVEMBER TO 03 DECEMBER 2025 FOR DENHAM TOWN HALL DOOR ENTRY	\$ 15.00
6/11/2025	OFFICEWORKS	STATIONERY ORDER OCTOBER 2025 FOR ADMINISTRATION OFFICE, COMMUNITY DEVELOPMENT, DEPOT AND DISCOVERY CENTRE	\$ 662.20
6/11/2025	WWW.CLOUDPG.COM.AU	COURT PROCESS AND SOLICITOR FEES ONCHARGEABLE TO RATE PAYER	\$ 696.98
7/11/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MANAGEMENT MEETING	\$ 14.00
17/11/2025	TRANSPORT WA PERTH	PAYMENT TO DOT FOR CUSTOMER - SHARK BAY PLATES (6280SB)	\$ 225.00
19/11/2025	WELFARE.COM.AU	PUREAIR DESKTOP AIR PURIFIER FOR STAFF WELLBEING	\$ 115.95
21/11/2025	OFFICEWORKS	COMPUTER MONITOR ARMS FOR MANAGER FINANCE AND ADMINISTRATION	\$ 85.95
21/11/2025	STARLINK INTERNET	STARLINK INTERNET 20 NOVEMBER TO 20 DECEMBER 2025 FOR REFUSE SITE, MOBILE UNIT FOR BUSH FIRE BRIGADE AND SPARE ONE ON STANDBY MODE	\$ 342.50
27/11/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MANAGEMENT MEETING	\$ 14.50
2/12/2025	SAINT BELFORD	COMPENDIUMS FOR LARGE WEEKLY PLANNERS FOR SHIRE PRESIDENT, DEPUTY PRESIDENT, CEO, EMCD, MFA, CENTRE MANAGER AND WORKS MANAGER	\$ 279.72
2/12/2025	SCOOTER HUT	FRAUDULENT CHARGE - HAS BEEN REPORTED TO BANK	\$ 38.94
2/12/2025	SCOOTER HUT	FRAUDULENT CHARGE - HAS BEEN REPORTED TO BANK	\$ 248.94
2/12/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR WEEKLY MEETING WITH SHIRE PRESIDENT	\$ 13.00
5/12/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MEETING WITH SHIRE PRESIDENT	\$ 12.00
11/12/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MEETING WITH SHIRE PRESIDENT	\$ 13.00
11/12/2025	HOLIDAY INN WEST PERTH OPI	DINNER FOR COUNCILLOR STUBBERFIELD AND COUNCILLOR SMITH WITH PARTNER DURING COUNCILLOR'S TRAINING IN PERTH - THE SHIRE HAS BEEN REIMBURSED FOR PARTNERS EXPENSES	\$ 313.00
12/12/2025	ATLAS FUEL GERALDTON	FUEL FOR CEO VEHICLE (P222)	\$ 89.43
15/12/2025	AMPOL CLARKSON	AD BLUE FOR CEO VEHICLE (P222)	\$ 60.50
17/12/2025	SHORELINE BY SHARK BAY ECO TOURS	REFRESHMENTS FOR MEETING WITH SHIRE PRESIDENT AND DEPUTY PRESIDENT	\$ 22.00
3/12/2025	RED DOT STORES	LOLLY JARS FOR SHIRE CHRISTMAS FUNCTION	\$ 35.97
4/12/2025	SOUTH WEST WINDSCREENS	WINDSCREEN CHIP REPAIR ON EMCD VEHICLE	\$ 130.00
4/12/2025	KMART	EVENT MATERIALS FOR COMMUNITY DEVELOPMENT	\$ 153.50
5/12/2025	THE REJECT SHOP	EVENT MATERIALS FOR COMMUNITY DEVELOPMENT	\$ 63.00

DATE	NAME	DESCRIPTION	AMOUNT
5/12/2025	KMART	REFUND FOR ITEMS NOT AVAILABLE - EVENT MATERIALS FOR COMMUNITY DEVELOPMENT	-\$ 53.50
5/12/2025	KMART	EVENT MATERIALS FOR COMMUNITY DEVELOPMENT	\$ 9.50
15/12/2025	SHARK BAY BOWLING CLUB	REFRESHMENTS FOR SHIRE CHRISTMAS FUNCTION	\$ 1,532.00
24/12/2025	CANVA	CANVA SUBSCRIPTION FOR DISCOVERY CENTRE	\$ 164.99
27/11/2025	TRANSPORT WA PERTH	MOTOR VEHICLE REGISTRATION 25 NOVEMBER 2025 TO 24 NOVEMBER 2026 FOR WORKS MANAGER VEHICLE (P224)	\$ 436.15
27/11/2025	POST DENHAM LPO	WORKING WITH CHILDREN SCREENING FOR NEW COMMUNITY DEVELOPMENT OFFICER	\$ 87.00
28/11/2025	GERALDTON TROPHY	THANK A VOLUNTEER DAY SUPPLIES	\$ 27.17
1/12/2025	WOOLWORTHS ONLINE	SUPPLIES FOR SENIORS CHRISTMAS LUNCH	\$ 438.34
1/12/2025	BIGW ONLINE	SUPPLIES FOR SENIORS CHRISTMAS LUNCH AND SHIRE CHRISTMAS FUNCTION	\$ 368.50
2/12/2025	TRANSPORT WA PERTH	PAYMENT TO DOT FOR CUSTOMER - SHARK BAY PLATES (1609SB)	\$ 225.00
2/12/2025	HOLIDAY INN WEST PERTH	ACCOMMODATION FOR CR STUBBERFIELD DURING TRAINING IN PERTH	\$ 567.07
2/12/2025	HOLIDAY INN WEST PERTH	ACCOMMODATION FOR CR SMITH DURING TRAINING IN PERTH	\$ 567.07
3/12/2025	TRANSPORT WA PERTH	PAYMENT TO DOT FOR CUSTOMER - SHARK BAY PLATES (5468SB)	\$ 225.00
3/12/2025	ANYA HOLDINGS PTY LTD	PIZZAS FOR THANK A VOLUNTEER DAY CATERING	\$ 278.00
3/12/2025	REGIONAL EXPRESS	RETURN FLIGHTS FOR CR STUBBERFIELD AND CR SMITH FOR TRAINING IN PERTH	\$ 809.13
3/12/2025	GERALDTON FLORAL	WREATH FOR REMEMBRANCE DAY 2025	\$ 100.00
3/12/2025	COLES ONLINE	SUPPLIES FOR THANK A VOLUNTEER DAY	\$ 115.50
5/12/2025	BELONG	BELONG INTERNET 04 DECEMBER 2025 TO 03 JANUARY 2026 FOR RECREATION CENTRE DOOR ENTRY	\$ 15.00
5/12/2025	BELONG	BELONG INTERNET 04 DECEMBER 2025 TO 03 JANUARY 2026 FOR DENHAM TOWN HALL DOOR ENTRY	\$ 15.00
5/12/2025	WOOLWORTHS ONLINE	REFUND FOR ITEMS NOT AVAILABLE - SENIORS CHRISTMAS LUNCH	-\$ 19.67
17/12/2025	OFFICEWORKS	DISPLAY BOOKS FOR MFA	\$ 93.57
17/12/2025	BIGW ONLINE	DIARIES FOR CEO, EMCD, WORKS MANAGER AND SHIRE PRESIDENT	\$ 184.75
22/12/2025	STARLINK INTERNET	STARLINK INTERNET 20 DECEMBER 2025 TO 20 JANUARY 2026 FOR REFUSE SITE, MOBILE UNIT FOR BUSH FIRE BRIGADE AND SPARE ONE ON STANDBY MODE	\$ 342.50

## Schedule 2: Municipal Fund Direct Debits – December 2025

DD #	DATE	NAME	DESCRIPTION	AMOUNT
DD18658.1	01/12/2025	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR 65 BROCKMAN STREET AND 5 SPAVEN WAY - 17 NOVEMBER TO 16 DECEMBER 2025	-180.00
DD18658.2	02/12/2025	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR ADMINISTRATION OFFICE - 18 NOVEMBER TO 17 DECEMBER 2025	-105.00
DD18662.1	09/12/2025	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR 51 DURLACHER STREET - 25 NOVEMBER TO 24 DECEMBER 2025	-90.00
DD18681.1	07/12/2025	URL NETWORKS PTY LTD	SHIRE OFFICES TELEPHONE CHARGES - NOVEMBER 2025	-131.72
DD18690.1	19/12/2025	VIVA ENERGY AUSTRALIA	MONTHLY FUEL ACCOUNT - NOVEMBER 2025	-324.65
DD18696.1	12/12/2025	WATER CORPORATION - OSBORNE PARK	INDEPENDENT LIVING UNITS - WATER USAGE AND SERVICE CHARGES	-6849.52
DD18696.1	12/12/2025	WATER CORPORATION - OSBORNE PARK	65 BROCKMAN STREET - WATER USAGE AND SERVICE CHARGES	-227.80
DD18696.5	15/12/2025	WATER CORPORATION - OSBORNE PARK	51 DURLACHER STREET – WATER USAGE AND SERVICE CHARGES	-333.25
DD18696.5	15/12/2025	WATER CORPORATION - OSBORNE PARK	80 DURLACHER STREET – WATER USAGE AND SERVICE CHARGES	-376.52
DD18696.5	15/12/2025	WATER CORPORATION - OSBORNE PARK	5 SPAVEN WAY – WATER USAGE AND SERVICE CHARGES	-400.63
DD18696.5	15/12/2025	WATER CORPORATION - OSBORNE PARK	16A SUNTER PLACE – WATER USAGE AND SERVICE CHARGES	-343.33
DD18696.5	15/12/2025	WATER CORPORATION - OSBORNE PARK	16B SUNTER PLACE - WATER USAGE AND SERVICE CHARGES	-337.02
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	COMMUNITY HUB - WATER USAGE AND SERVICE CHARGES	-79.67
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	DENHAM TOWN HALL - WATER USAGE AND SERVICE CHARGES	-1922.47
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	ADMINISTRATION OFFICE – WATER USAGE AND SERVICE CHARGES	-155.59
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	COMMUNITY RESOURCE CENTRE – WATER USAGE AND SERVICE CHARGES	-112.03
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	TOWN OVAL FOUNTAIN – WATER USAGE	-27.16
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	FISH CLEANING FACILITIES – WATER USAGE	-815.71
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	FORESHORE SHOWER BEACH FACILITY – WATER USAGE	-51.20
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	CEMETERY – WATER USAGE	-289.15
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	DISCOVERY CENTRE – WATER USAGE AND SERVICE CHARGES	-293.61
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	FISH CLEANING FACILITIES – SERVICE CHARGES	-76.57
DD18696.2	17/12/2025	WATER CORPORATION - OSBORNE PARK	RECREATION CENTRE – WATER USAGE AND SERVICE CHARGES	-311.67
DD18696.3	18/12/2025	WATER CORPORATION - OSBORNE PARK	PIONEER PARK – WATER USAGE	-210.84
DD18696.3	18/12/2025	WATER CORPORATION - OSBORNE PARK	EMERGENCY SERVICES BUILDING - WATER USAGE - ONCHARGEABLE TO SES AND ST JOHN AMBULANCE	-51.07
DD18696.4	19/12/2025	WATER CORPORATION - OSBORNE PARK	DEPOT – WATER USAGE	-27.94
DD18696.4	19/12/2025	WATER CORPORATION - OSBORNE PARK	COMMUNITY STANDPIPE – SERVICE CHARGES DECEMBER 2025	-25.93
DD18696.4	19/12/2025	WATER CORPORATION - OSBORNE PARK	SPEEDWAY - 350 DAMPIER ROAD - WATER USAGE	-5.43
DD18699.1	14/12/2025	PLUM SUPER	SUPERANNUATION CONTRIBUTIONS	-339.64
DD18699.2	14/12/2025	RUSSELL SUPER SOLUTIONS	SUPERANNUATION CONTRIBUTIONS	-288.11
DD18699.3	14/12/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-2511.84
DD18699.4	14/12/2025	COLONIAL FIRST STATE	SUPERANNUATION CONTRIBUTIONS	-316.22
DD18699.5	14/12/2025	AMP SUPER DIRECTIONS FUND	SUPERANNUATION CONTRIBUTIONS	-260.74
DD18699.6	14/12/2025	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-346.15

DD #	DATE	NAME	DESCRIPTION	AMOUNT
DD18699.7	14/12/2025	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	-529.90
DD18699.8	14/12/2025	ONE SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18699.9	14/12/2025	CRUELTY FREE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-314.27
DD18705.1	28/12/2025	PLUM SUPER	SUPERANNUATION CONTRIBUTIONS	-173.34
DD18705.2	28/12/2025	BRIGHTER SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18705.3	28/12/2025	RUSSELL SUPER SOLUTIONS	SUPERANNUATION CONTRIBUTIONS	-58.56
DD18705.4	28/12/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-2321.37
DD18705.5	28/12/2025	HOSTPLUS PTY LTD	SUPERANNUATION CONTRIBUTIONS	-1105.32
DD18705.6	28/12/2025	COLONIAL FIRST STATE	SUPERANNUATION CONTRIBUTIONS	-210.81
DD18705.7	28/12/2025	AMP SUPER DIRECTIONS FUND	SUPERANNUATION CONTRIBUTIONS	-245.52
DD18705.8	28/12/2025	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-346.15
DD18705.9	28/12/2025	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	-480.71
DD18699.10	14/12/2025	MTAA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-556.85
DD18699.11	14/12/2025	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-121.63
DD18699.12	14/12/2025	NATIONAL MUTUAL RETIREMENT FUND	SUPERANNUATION CONTRIBUTIONS	-957.65
DD18699.13	14/12/2025	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	-3834.31
DD18699.14	14/12/2025	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	-115.11
DD18699.15	14/12/2025	HOSTPLUS PTY LTD	SUPERANNUATION CONTRIBUTIONS	-1185.38
DD18699.16	14/12/2025	BRIGHTER SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18705.10	28/12/2025	ONE SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18705.11	28/12/2025	CRUELTY FREE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-314.27
DD18705.12	28/12/2025	EXPAND EXTRA SUPER	SUPERANNUATION CONTRIBUTIONS	-222.52
DD18705.13	28/12/2025	MTAA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-556.85
DD18705.14	28/12/2025	NATIONAL MUTUAL RETIREMENT FUND	SUPERANNUATION CONTRIBUTIONS	-1008.63
DD18705.15	28/12/2025	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	-5244.62
DD18705.16	28/12/2025	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-86.88
DD18705.17	28/12/2025	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	-65.16
DD18705.18	28/12/2025	GESB	SUPERANNUATION CONTRIBUTIONS	-56.47

### Schedule 3: Municipal Fund EFT Payments – December 2025 (EFT #34374 to #34478)

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34374	04/12/2025	AIYANA JOAN CHRISTI WRIGHT	RATES REFUND FOR ASSESSMENT A1094 67 HUGHES STREET DENHAM 6537	-1033.66
EFT34375	04/12/2025	AUSTRALIA POST	MONTHLY POSTAL SERVICE - NOVEMBER 2025	-5.04
EFT34376	04/12/2025	BRIAN JOHN GALVIN	REIMBURSEMENT FOR PURCHASE OF NEW WORKPHONE WITH PROTECTIVE CASE - WORKS MANAGER	-1928.00
EFT34377	04/12/2025	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES	-396.00
EFT34378	04/12/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESL INCOME - LOCAL GOVERNMENT OPTION B	-146.10
EFT34379	04/12/2025	SHARK BAY FUEL FISHING AND CAMPING CENTRE	MONTHLY SHIRE ACCOUNT - NOVEMBER 2025	-237.00
EFT34380	04/12/2025	FAR WEST ELECTRICAL	REFURBISHMENT 65 BROCKMAN STREET - KITCHEN RENOVATION WORKS INCLUDING REMOVAL OF CEILING EXHAUST AND FLUORO LIGHT, REPLACE WITH DOWNLIGHTS, REPLACE ALL INTERNAL LIGHTING WITH DOWNLIGHTS, REPLACE EXHAUST FANS IN ENSUITE, WC AND BATHROOM, INSTALLATION OF DOUBLE GENERAL POWER OUTLETS IN KITCHEN AND LAUNDRY	-3949.83
EFT34381	04/12/2025	GERALDTON HYDRAULICS	FABRICATE HOSE ASSEMBLY FOR PRESSURE CLEANER (P159)	-359.84
EFT34382	04/12/2025	HORIZON POWER	STREET LIGHTING - NOVEMBER 2025	-4963.93
EFT34383	04/12/2025	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - NOVEMBER 2025	-164.85
EFT34384	04/12/2025	LUKE CLEAL	REIMBURSEMENT OF \$800 FOR PURCHASE OF COMMUNITY DEVELOPMENT PHONE - IN CONTRACT / COMMUNITY ENGAGEMENT OFFICER	-800.00
EFT34385	04/12/2025	LANDGATE (WA LAND INFORMATION AUTHORITY)	GRV INTERIM VALUATION - REGIONAL SCHEDULE NO G2025/6	-25.84
EFT34386	04/12/2025	MIDWEST WINDSCREENS	REPLACEMENT WINDSCREEN AND STATIC CAMERA RE CALIBRATION FOR RANGER VEHICLE (P220)	-2150.00
EFT34387	04/12/2025	XL2	NEW MONTHLY IT MANAGEMENT SERVICES AND LICENCES CONTRACT - DECEMBER 2025	-10346.79
EFT34388	04/12/2025	PIOTR ZENNI	CONSULTANT HEALTH OFFICER CHARGES INCLUDING SITE VISIT, TRAVEL AND ACCOMMODATION	-4026.14
EFT34389	04/12/2025	R & L COURIERS	MONTHLY FREIGHT ACCOUNT - AUGUST 2025	-770.01
EFT34390	04/12/2025	SETON AUSTRALIA	SUPPLY OF YELLOW ALL WEATHER PERMANENT ADHESIVE VINYL LABEL TAPE FOR M7 PRINTERS - PART ORDER	-681.66
EFT34391	04/12/2025	SHARK BAY SERVICES	VARIOUS BATTERIES FOR CATERPILLAR TOOL CARRIER (P205), WATER PUMP (P143), TOYOTA HILUX (P214) AND THE VELSHEDA/GALLA	-1774.00
EFT34392	04/12/2025	SYNERGY BUSINESS SYSTEMS PTY LTD T/AS WEST COAST FASTENERS	BOLTS FOR TRI AXLE LOW LOADER (P133)	-13.02
EFT34393	05/12/2025	AUSTRALIAN TAXATION OFFICE	BAS	-34600.93
EFT34394	09/12/2025	AUSCOINSWEST	SBDC MERCHANDISE - COIN COLLECTORS ALBUMS INCLUDING FREIGHT	-644.60
EFT34395	09/12/2025	BEAVIS & SMITH CLEANING & CHEMICALS	MONTHLY CLEANING ACCOUNT - NOVEMBER 2025	-23178.98
EFT34396	09/12/2025	DBS FENCING AUSTRALIA	MANUFACTURE AND SUPPLY GATES WITH HINGES AND SHOOT BOLTS FOR TOWN HALL TOILETS	-2915.00
EFT34397	09/12/2025	FAR WEST ELECTRICAL	UPGRADE OF SECURITY LIGHTING AT THE REAR OF ADMINISTRATION OFFICE BUILDING, INCLUDES MATERIALS AND LABOUR	-1073.60
EFT34397	09/12/2025	FAR WEST ELECTRICAL	REPLACEMENT OF CEILING FAN, INCLUDES MATERIAL AND LABOUR – 16A SUNTER PLACE	-532.07
EFT34397	09/12/2025	FAR WEST ELECTRICAL	REPAIR OF NON-FUNCTIONING HOT WATER SYSTEM, INCLUDES MATERIALS AND LABOUR – INDEPENDENT LIVING UNIT 13	-357.12
EFT34397	09/12/2025	FAR WEST ELECTRICAL	INVESTIGATION OF REPORTED ISSUES WITH AIR CONDITIONING AND SMOKE ALARM, FOUND AC CIRCUIT ISOLATED AT THE SWITCHBOARD, REPLACED FAULTY SMOKE ALARM – INDEPENDENT LIVING UNIT 9	-274.07
EFT34398	09/12/2025	REFUEL AUSTRALIA	MONTHLY FUEL ACCOUNT - NOVEMBER 2025	-23591.07

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34399	09/12/2025	GERALDTON LOCK AND KEY	REPAIR TO BAK ROLLER DOOR AND MAGNETIC DOOR IN GALLERY - DISCOVERY CENTRE	-1174.00
EFT34399	09/12/2025	GERALDTON LOCK AND KEY	LOCKWOOD STAINLESS STEEL PADLOCK FOR REFUSE SITE	-89.50
EFT34399	09/12/2025	GERALDTON LOCK AND KEY	REPAIR LOCKS AT RECREATION CENTRE, INCLUDES MATERIALS AND LABOUR	-537.00
EFT34400	09/12/2025	JASON SIGNMAKERS	WELCOME TO WORLD HERITAGE DRIVE SIGN, INCLUDING PACKING - ONCHARGEABLE TO MAINROADS	-2310.52
EFT34401	09/12/2025	SHORELINE DESIGNS	SBDC MERCHANDISE - CANDLES	-3150.00
EFT34402	09/12/2025	SUMMER GYPSEA	SBDC MERCHANDISE - JEWELLERY	-670.00
EFT34403	09/12/2025	SOFIE ALICE HAYES	SBDC MERCHANDISE - SARONGS	-880.00
EFT34404	09/12/2025	ST JOHN AMBULANCE ASSOC. - SHARK BAY SUB CENTRE	ADULT AND PAEDIATRIC PADS FOR PHILIPS HEARTSTART ONE DEFIBRILLATOR AT RECREATION CENTRE	-371.00
EFT34405	09/12/2025	SUNPRINTS CLOTHING COMPANY	SBDC MERCHANDISE – VARIOUS SHIRTS AND CAPS INCLUDING FREIGHT	-5640.92
EFT34406	09/12/2025	TAJ MECHANICAL	20L ARMOUR TECH - WORKSHOP CONSUMABLES	-206.87
EFT34407	09/12/2025	TOWN PLANNING INNOVATIONS	GENERAL PLANNING SERVICES - NOVEMBER 2025	-6641.25
EFT34408	09/12/2025	WESTRAC EQUIPMENT PTY LTD	SUPPLY OF ROD STYLE SKELETON BUCKET FOR COMPACT TRACK LOADER (P227)	-4812.50
EFT34408	09/12/2025	WESTRAC EQUIPMENT PTY LTD	FREIGHT FOR SUPPLY OF ROD STYLE SKELETON BUCKET FOR COMPACT TRACK LOADER (P227)	-102.72
EFT34408	09/12/2025	WESTRAC EQUIPMENT PTY LTD	MOULD BOARD WEAR PLATES FOR CATERPILLAR GRADER (P210)	-1532.96
EFT34409	09/12/2025	A K WATERS PTY LTD T/AS NORTHERN ASPECT CONSTRUCTIONS	PAYMENT ONE - ESSENTIAL WORKER ACCOMMODATION	-280266.13
EFT34410	09/12/2025	SHARK BAY STATE EMERGENCY SERVICE UNIT INC	2ND QUARTER LGGS 2025 / 2026	-12980.00
EFT34411	09/12/2025	WESTRAC EQUIPMENT PTY LTD	VARIOUS FILTERS FOR COMPACT TRACK LOADER (P227)	-293.63
EFT34411	09/12/2025	WESTRAC EQUIPMENT PTY LTD	ENGINE OIL FILTER FOR COMPCT TRACK LOADER (P227)	-38.03
EFT34411	09/12/2025	WESTRAC EQUIPMENT PTY LTD	BOLT AND NUTS FOR CATERPILLAR GRADER (P210)	-32.84
EFT34412	10/12/2025	SHARK BAY HOLIDAY COTTAGES	BOOKEASY OPERATOR PAYMENTS - NOVEMBER 2025	-490.00
EFT34413	10/12/2025	HAMELIN POOL CARAVAN PARK AND TOURIST CENTRE	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-340.00
EFT34414	10/12/2025	ISLAND LIFE ADVENTURES PTY LTD	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-525.00
EFT34415	10/12/2025	MONKEY MIA YACHT CHARTERS (ARISTOCAT)	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-2091.25
EFT34416	10/12/2025	OCEANSIDE VILLAGE	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-1447.16
EFT34417	10/12/2025	PINNACLE COACHLINES	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-494.43
EFT34418	10/12/2025	SHARK BAY ECO TOURS	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-227.50
EFT34419	10/12/2025	SHARK BAY COASTAL TOURS	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-1119.99
EFT34420	10/12/2025	DENHAM WA PTY LTD T/A SHARK BAY SEAFRONT APARTMENTS	BOOKEASY OPERATOR PAYMENTS - NOVEMBER 2025	-173.25
EFT34421	10/12/2025	NATIONWEST AVIATION PTY LTD T/AS SHARK BAY SCENIC FLIGHTS	BOOKEASY OPERATOR PAYMENT - NOVEMBER 2025	-1283.50
EFT34422	10/12/2025	SHIRE OF SHARK BAY - EFT	BOOKEASY COMMISSION PAYMENTS - NOVEMBER 2025	-6888.49
EFT34423	10/12/2025	WULA GURA NYINDA ECO CULTURAL ADVENTURES	BOOKEASY OPERATOR PAYMENTS - NOVEMBER 2025	-402.50
EFT34424	12/12/2025	ALLERDING AND ASSOCIATES	PROGRESSIVE PAYMENT - CONSULTANCY PLANNING FEES FOR THE PROPOSED SUNDAY ISLAND BAY, DIRK HARTOG	-8008.00
EFT34425	12/12/2025	ANDREW NICHOLLS	REGIONAL ARTS VENUE SUPPORT BY THE BAY - FIRST INSTALMENT OF CURATOR FEE - DLGSC GRANT FUNDED	-2750.00
EFT34426	12/12/2025	AIYANA JOAN CHRISTI WRIGHT	SBDC MERCHANDISE - SERVING BOARDS, SERVING TRAYS AND COASTERS	-1310.00

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34427	12/12/2025	BOC LIMITED	WORKSHOP CONSUMABLES AND MONTHLY CONTAINER RENTAL - NOVEMBER 2025	-229.25
EFT34428	12/12/2025	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES	-264.00
EFT34429	12/12/2025	BLACKWOODS ATKINS	VARIOUS WORKSHOP CONSUMABLES AND SAFETY EQUIPMENT FOR DEPOT	-1155.00
EFT34430	12/12/2025	BEAVIS & SMITH CLEANING & CHEMICALS	PURE HANDTOWELS SLIMLINE - ADMINISTRATION OFFICE	-59.00
EFT34431	12/12/2025	CORSIGN	VARIOUS STREET SIGNS AND GALVANISED POSTS - PART ONCHARGEABLE TO MAINROADS	-4194.30
EFT34432	12/12/2025	SHARK BAY SUPERMARKET	MONTHLY SUPERMARKET ACCOUNT - NOVEMBER 2025	-260.06
EFT34433	12/12/2025	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - NOVEMBER AND DECEMBER 2025	-135.98
EFT34434	12/12/2025	LISA YVONNE RUSSELL	SBDC MERCHANDISE - SEAGLASS BAGS	-130.00
EFT34435	12/12/2025	D.W CUNNINGHAM & S CUNNINGHAM T/A SHARK BAY MARINE AND HARDWARE	MONTHLY HARDWARE ACCOUNT - NOVEMBER 2025	-2197.01
EFT34436	12/12/2025	PEST-A-KILL	ANNUAL PEST MANAGEMENT - VARIOUS SHIRE PROPERTIES	-6718.80
EFT34437	12/12/2025	QUALITY PRESS	SBDC PROMOTIONAL MATERIALS - SHARK BAY MAPS	-1923.90
EFT34438	12/12/2025	R & L COURIERS	MONTHLY FREIGHT ACCOUNT - SEPTEMBER 2025	-1237.50
EFT34439	12/12/2025	SHARK BAY SKIPS PTY LTD	MONTHLY SKIP BIN LIFTS FORESHORE NOVEMBER 2025 - ONCHARGEABLE TO DOT	-1188.00
EFT34439	12/12/2025	SHARK BAY SKIPS PTY LTD	MONTHLY SKIP BIN LIFTS USELESS LOOP / SHARK BAY ROADS NOVEMBER 2025 - ONCHARGEABLE TO MAINROADS AND DBCA	-4620.00
EFT34440	12/12/2025	SHARK BAY SUB BRANCH RSL	COMMUNITY ASSISTANCE GRANT - ROUND 1 - SHARK BAY SUB BRANCH RSL	-4950.00
EFT34441	12/12/2025	SHARK BAY COMMUNITY RESOURCE CENTRE	RECREATION CENTRE MANAGEMENT - NOVEMBER 2025	-5516.50
EFT34442	12/12/2025	SILVANA AGNESE HART	REIMBURSEMENT FOR PURCHASE OF MOBILE PHONE CASE FOR RANGER WORK PHONE	-39.99
EFT34443	12/12/2025	SUNPRINTS CLOTHING COMPANY	SBDC MERCHANDISE - SPORTS CAPS INCLUDING FREIGHT	-4065.41
EFT34444	12/12/2025	TOTALLY WORKWEAR	CLOTHING, BOOTS AND ANY NECESSARY EMBROIDERY FOR DEPOT STAFF	-6644.77
EFT34445	12/12/2025	VEND LTD	RENEWAL OF ANNUAL SUBSCRIPTION FOR SBDC POINT OF SALE PROGRAM (VEND) - DECEMBER 2025 TO DECEMBER 2026	-2148.00
EFT34446	12/12/2025	ANGELA LOUISE JOHNS	OCTOBER TO DECEMBER COUNCILLOR PAYMENTS	-1990.33
EFT34447	12/12/2025	MARK CORBETT SMITH	ADJUSTMENT TO OCTOBER TO DECEMBER COUNCILLOR PAYMENTS	-790.15
EFT34448	12/12/2025	PIETR JON STUBBERFIELD	ADJUSTMENT TO OCTOBER TO DECEMBER COUNCILLOR PAYMENTS	-2618.09
EFT34449	19/12/2025	AUSTRALIA'S CORAL COAST	PARTNERSHIP WITH AUSTRALIA'S CORAL COAST FOR THE 2026 CARAVAN AND CAMPING SHOW - FULL BOOTH PURCHASED FOR THE SHIRE OF SHARK BAY	-1375.00
EFT34450	19/12/2025	BUNNINGS BUILDING SUPPLIES PTY LTD	FENCING MATERIALS - 65 BROCKMAN STREET	-96.92
EFT34451	19/12/2025	BLACKWOODS ATKINS	MASTER LOCK PADLOCKS FOR REFUSE SITE AND DEPOT	-693.00
EFT34452	19/12/2025	CELLARBRATIONS DENHAM	REFRESHMENTS FOR THANK A VOLUNTEER DAY	-437.99
EFT34452	19/12/2025	CELLARBRATIONS DENHAM	REFRESHMENTS FOR DEPOT STAFF BARBECUE	-130.99
EFT34453	19/12/2025	DAVID DE VRIES	FOOD GARDEN DEMONSTRATION FOR GARDENING WORKSHOP - YOUTH LIFE SKILLS PROGRAM	-250.00
EFT34454	19/12/2025	THINK WATER MID WEST	HUNTER SPRINKLER NOZZLES FOR RETIC AT FORESHORE	-504.85
EFT34455	19/12/2025	HORIZON POWER	SHIRE PROPERTIES ELECTRICITY CHARGES - NOVEMBER 2025	-6893.60
EFT34455	19/12/2025	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 14 – ELECTRICITY CHARGES 28 OCTOBER TO 27 NOVEMBER 2025	-35.97
EFT34455	19/12/2025	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 19 – ELECTRICITY CHARGES 28 OCTOBER TO 27 NOVEMBER 2025	-35.97

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34455	19/12/2025	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 21 – ELECTRICITY CHARGES 28 OCTOBER TO 27 NOVEMBER 2025	-35.97
EFT34456	19/12/2025	DENHAM WA PTY LTD T/A IGA X-PRESS	MONTHLY SUPERMARKET ACCOUNT - NOVEMBER 2025	-577.16
EFT34457	19/12/2025	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - SEPTEMBER AND DECEMBER 2025 - PART ONCHARGEABLE TO MAINROADS	-1479.52
EFT34457	19/12/2025	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT – NOVEMBER 2025	-67.23
EFT34458	19/12/2025	JULIA LALOR	REIMBURSEMENT FOR SUPPLIES PURCHASED FOR THANK A VOLUNTEER DAY	-41.60
EFT34459	19/12/2025	LUKE CLEAL	SALARY ALLOWANCE COMMUNITY ENGAGEMENT OFFICER - ELECTRICITY AND WATER CHARGES	-1065.94
EFT34460	19/12/2025	MIDWEST COURIERS	MONTHLY FREIGHT ACCOUNT - DECEMBER 2025	-111.97
EFT34461	19/12/2025	MIDWEST FIRE PROTECTION SERVICE	ANNUAL SERVICE OF ALARM SYSTEM, INCLUDING SHARED TRAVEL EXPENSE AND ACCOMMODATION - RECREATION CENTRE	-562.65
EFT34462	19/12/2025	NATURALISTE PLUMBING PTY LTD	REPLACEMENT OF TAPWARE FOR TWO FISH CLEANING STATIONS, INCLUDES MATERIALS AND LABOUR	-11000.00
EFT34463	19/12/2025	OCEANFRONT HOTEL PTY LTD T/A SHARK BAY HOTEL	8 COOKED CHICKENS FOR SENIORS CHRISTMAS LUNCH	-150.00
EFT34464	19/12/2025	OFFICEWORKS LTD	STATIONERY ORDER NOVEMBER 2025 FOR ADMINISTRATION OFFICE, COMMUNITY DEVELOPMENT, DEPOT AND DISCOVERY CENTRE	-376.30
EFT34465	19/12/2025	XL2	NEW MONTHLY IT MANAGEMENT SERVICES AND LICENCES CONTRACT - JANUARY 2026	-5812.82
EFT34466	19/12/2025	LYONS ENTERPRISES-SHARK BAY CAR HIRE	MONTHLY CAR HIRE FOR VISITING MEDICAL STAFF INCLUDING FUEL - NOVEMBER 2025	-1155.00
EFT34467	19/12/2025	ROSHER E & MJ	KUBOTA MULCHING BLADE FOR KUBOTA RIDE ON MOWER (P223)	-473.34
EFT34468	19/12/2025	SHARK BAY BOWLING, SPORT AND RECREATION CLUB INC.	CHRISTMAS FUNCTION CATERING FOR SHIRE STAFF AND COUNCILLORS - 12 DECEMBER 2025	-2360.00
EFT34469	19/12/2025	SHARK BAY BAKERY	40 DINNER ROLLS FOR SENIORS CHRISTMAS LUNCH	-28.80
EFT34470	19/12/2025	SHARK BAY ARTS COUNCIL INC	COMMUNITY ASSISTANCE GRANTS - ROUND 1 2025 / 2026 - SHARK BAY ARTS COUNCIL	-1500.00
EFT34471	19/12/2025	SHARK BAY PISTOL CLUB INC	COMMUNITY ASSISTANCE GRANTS - ROUND 1 2025 / 2026 - SHARK BAY PISTOL CLUB	-5000.00
EFT34472	19/12/2025	SUNNY INDUSTRIAL BRUSHWARE	DIGGA BROOMS FOR COMPACT TRACK LOADER (P227)	-1610.40
EFT34473	19/12/2025	MOORE AUSTRALIA	CONTRACT FINANCIAL SERVICES TASKS INCLUDING FINAL PAYMENT FOR PREPARATION OF ANNUAL FINANCIAL REPORTS FOR THE YEAR ENDING 30 JUNE 2025	-14413.30
EFT34473	19/12/2025	MOORE AUSTRALIA	CONTRACT FINANCIAL SERVICES TASKS	-5715.06
EFT34474	19/12/2025	STEPHEN ALLAN MAGUIRE	CROSSOVER REIMBURSEMENT FOR 31A DURLACHER STREET	-1863.00
EFT34475	19/12/2025	TELSTRA LIMITED	BUSH FIRE BRIGADE SATELLITE PHONES - 14 NOVEMBER TO 13 DECEMBER 2025	-90.00
EFT34476	19/12/2025	TOURISM COUNCIL	2026 MEMBERSHIP - VISITOR CENTRE GOLDEN I	-1760.00
EFT34477	19/12/2025	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	THE ROLE OF MAYORS AND PRESIDENTS TRAINING 08 DECEMBER 2025 FOR CR STUBBERFIELD AND CR SMITH	-1133.00
EFT34478	19/12/2025	WESTRAC EQUIPMENT PTY LTD	VARIOUS ELEMENTS AND FILTERS FOR CATERPILLAR GRADER (P210)	-499.30

## Schedule 4: Electronic Payroll Transactions – December 2025

DATE	NAME	DESCRIPTION	AMOUNT
01/12/2025	PAYROLL	EMPLOYEE NET PAY FOR FORTNIGHT ENDING 30 NOVEMBER 2025	\$ 84,664.01
15/12/2025	PAYROLL	EMPLOYEE NET PAY FOR FORTNIGHT ENDING 14 DECEMBER 2025	\$ 83,116.16
29/12/2025	PAYROLL	EMPLOYEE NET PAY FOR FORTNIGHT ENDING 28 DECEMBER 2025	\$ 83,511.95

12.4 SCHEDULE OF ACCOUNTS PAID TO BE PAID FOR 31 JANUARY 2026  
CM00017

Author

Finance Officer / Accounts Payable

Disclosure of any Interest

Declaration of Interest:

Nature of Interest:

Moved Cr

Seconded Cr

Officer Recommendation

That the cheques and electronic payments as per the attached schedules of accounts for payment totalling \$484,696.67 be accepted.

COMMENT

The schedules of accounts for payment covering:

- Municipal fund BPay payments for the month of January 2026 totalling \$1,417.65
- Municipal fund credit card direct debits for the month of January 2026 totalling \$6,673.53
- Municipal fund direct debits to Council for the month of January 2026 totalling \$25,658.70
- Municipal fund account electronic payment numbers EFT 34479 to 34589 totalling \$282,646.48
- Municipal fund account for January 2026 payroll totalling \$168,300.31

The schedule of accounts submitted to each member of Council has been checked and are fully supported by vouchers and invoices. All vouchers and invoices have been duly certified as to the receipt of goods and services and the cost of goods and services received.

LEGAL IMPLICATIONS

Section 13.3 of the Local Government (Financial Management) Regulations 1996, requires that a list of payments be presented to Council on a monthly basis.

POLICY IMPLICATIONS

There are no policy implications associated with this item.

FINANCIAL IMPLICATIONS

The payments listed have been disbursed throughout the month.

STRATEGIC IMPLICATIONS

Outcome 1.2 To improve fiscal management practices and procedures and maximise operating revenue and social capital.

RISK MANAGEMENT

These payments have been paid and are subject to internal checks and appraisals and therefore are considered a low risk to council.

Voting Requirements  
Simple Majority Required

Signature

Chief Executive Officer  
Date of Report

Dale Chapman  
19 February 2026

## Schedule 1: Electronic BPay Transactions – January 2026

NAME	DATE	DESCRIPTION	AMOUNT
BPAY	06/01/2026	AWARE SUPER	\$ 283.47
BPAY	06/01/2026	GESB	\$ 1,134.18

## Schedule 2: Credit Card Transactions – January 2026 (Paid 28 January 2026)

DATE	NAME	DESCRIPTION	AMOUNT
29/12/2025	DISPUTE ADJUSTMENT	CREDIT FOR FRAUDULENT CHARGE (SCOOTER HUT 02 DECEMBER 2025)	-\$ 38.94
29/12/2025	DISPUTE ADJUSTMENT	CREDIT FOR FRAUDULENT CHARGE (SCOOTER HUT 02 DECEMBER 2025)	-\$ 248.94
13/01/2026	SNAPFORMS	MONTHLY ACCESS TO SNAPFORMS FOR COMMUNITY DEVELOPMENT SURVEYS AND FORMS	\$ 89.00
19/01/2026	MED ALDI MOBILE	ALDI MOBILE PHONE RECHARGE FOR SBDC COMPUTER LOGIN VERIFICATION	\$ 15.00
29/12/2025	TRANSPORT WA PERTH	MOTOR VEHICLE REGISTRATION 29 JANUARY 2026 TO 28 JANUARY 2027 FOR EMCD VEHICLE (P225)	\$ 436.15
29/12/2025	TRANSPORT WA PERTH	MOTOR VEHICLE REGISTRATION 30 JANUARY 2026 TO 29 JANUARY 2027 TO 24 NOVEMBER 2026 FOR COMPACT TRACK LOADER SKID STEER (P227)	\$ 282.20
5/01/2026	BELONG	BELONG INTERNET 04 JANUARY 2026 TO 03 FEBRUARY 2026 FOR RECREATION CENTRE DOOR ENTRY	\$ 15.00
5/01/2026	BELONG	BELONG INTERNET 04 JANUARY 2026 TO 03 FEBRUARY 2026 FOR DENHAM TOWN HALL DOOR ENTRY	\$ 15.00
6/01/2026	LOCAL GOVERNMENT	MICROSOFT EXCEL AND WORD WORKSHOPS FOR FINANCE OFFICER EXPENDITURE 24 + 25 FEBRUARY 2026	\$ 1,530.00
8/01/2026	WWW.CLOUDPG.COM.AU	COURT PROCESS AND SOLICITOR FEES ONCHARGEABLE TO RATE PAYER	\$ 686.89
8/01/2026	WWW.CLOUDPG.COM.AU	COURT PROCESS AND SOLICITOR FEES ONCHARGEABLE TO RATE PAYER	\$ 442.97
9/01/2026	TRANSPORT WA PERTH	COMMERCIAL JETTY LICENCE RENEWAL FEE - JETTY 4119 LOTS 130-132 MONKEY MIA ROAD, MONKEY MIA	\$ 831.50
13/01/2026	JTB SPARES	VARIOUS PARTS FOR REPAIR OF RUBBISH TRUCK (PS007)	\$ 2,179.20
16/01/2026	WANEWSDTI	12 WEEKS DIGITAL SUBSCRIPTION - THE WEST AUSTRALIAN	\$ 96.00
21/01/2026	STARLINK INTERNET	STARLINK INTERNET 20 JANUARY TO 20 FEBRUARY 2026 FOR REFUSE SITE, MOBILE UNIT FOR BUSH FIRE BRIGADE AND SPARE ONE ON STANDBY MODE	\$ 342.50
22/01/2026	SHIRE OF SHARK BAY	TEST PURCHASE - EFTPOS MACHINE AT ADMINISTRATION OFFICE	\$ 0.01
22/01/2026	SHIRE OF SHARK BAY	CREDIT FOR TEST PURCHASE - EFTPOS MACHINE AT ADMINISTRATION OFFICE	-\$ 0.01

### Schedule 3: Municipal Fund Direct Debits – January 2026

DD #	DATE	NAME	DESCRIPTION	AMOUNT
DD18723.1	05/01/2026	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR 65 BROCKMAN STREET AND 5 SPAVEN WAY - 17 DECEMBER 2025 TO 16 JANUARY 2026	-180.00
DD18723.2	06/01/2026	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR ADMINISTRATION OFFICE - 18 DECEMBER 2025 TO 17 JANUARY 2026	-105.00
DD18723.3	13/01/2026	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR 51 DURLACHER STREET - 25 DECEMBER 2025 TO 24 JANUARY 2026	-90.00
DD18724.1	07/01/2026	URL NETWORKS PTY LTD	SHIRE OFFICES TELEPHONE CHARGES - DECEMBER 2025	-113.94
DD18730.1	21/01/2026	WATER CORPORATION - OSBORNE PARK	COMMUNITY STANDPIPE - SERVICE CHARGES DECEMBER 2025	-26.80
DD18730.2	29/01/2026	WATER CORPORATION - OSBORNE PARK	COMMUNITY STANDPIPE - WATER USAGE 15 AUGUST TO 16 DECEMBER 2025	-168.68
DD18731.1	21/01/2026	VIVA ENERGY AUSTRALIA	MONTHLY FUEL CARD ACCOUNT - DECEMBER 2025	-362.76
DD18734.1	11/01/2026	PLUM SUPER	SUPERANNUATION CONTRIBUTIONS	-145.23
DD18734.2	11/01/2026	BRIGHTER SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18734.3	11/01/2026	RUSSELL SUPER SOLUTIONS	SUPERANNUATION CONTRIBUTIONS	-77.30
DD18734.4	11/01/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-2103.68
DD18734.5	11/01/2026	HOSTPLUS PTY LTD	SUPERANNUATION CONTRIBUTIONS	-1159.70
DD18734.6	11/01/2026	COLONIAL FIRST STATE	SUPERANNUATION CONTRIBUTIONS	-235.17
DD18734.7	11/01/2026	AMP SUPER DIRECTIONS FUND	SUPERANNUATION CONTRIBUTIONS	-225.23
DD18734.8	11/01/2026	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-346.15
DD18734.9	11/01/2026	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	-461.97
DD18737.1	14/01/2026	HOSTPLUS PTY LTD	SUPERANNUATION CONTRIBUTIONS	-69.50
DD18748.1	25/01/2026	PLUM SUPER	SUPERANNUATION CONTRIBUTIONS	-356.04
DD18748.2	25/01/2026	BRIGHTER SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18748.3	25/01/2026	RUSSELL SUPER SOLUTIONS	SUPERANNUATION CONTRIBUTIONS	-154.59
DD18748.4	25/01/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-2170.37
DD18748.5	25/01/2026	HOSTPLUS PTY LTD	SUPERANNUATION CONTRIBUTIONS	-1277.34
DD18748.6	25/01/2026	COLONIAL FIRST STATE	SUPERANNUATION CONTRIBUTIONS	-196.76
DD18748.7	25/01/2026	AMP SUPER DIRECTIONS FUND	SUPERANNUATION CONTRIBUTIONS	-267.84
DD18748.8	25/01/2026	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-346.15
DD18748.9	25/01/2026	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	-672.79
DD18734.10	11/01/2026	ONE SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18734.11	11/01/2026	CRUELTY FREE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-314.27
DD18734.12	11/01/2026	EXPAND EXTRA SUPER	SUPERANNUATION CONTRIBUTIONS	-112.44
DD18734.13	11/01/2026	MTAA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-556.85
DD18734.14	11/01/2026	NATIONAL MUTUAL RETIREMENT FUND	SUPERANNUATION CONTRIBUTIONS	-786.93
DD18734.15	11/01/2026	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	-4030.17
DD18734.16	11/01/2026	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-245.06
DD18734.17	11/01/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	-117.29
DD18734.18	11/01/2026	GESB	SUPERANNUATION CONTRIBUTIONS	-91.22
DD18748.10	25/01/2026	ONE SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD18748.11	25/01/2026	CRUELTY FREE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-374.27
DD18748.12	25/01/2026	EXPAND EXTRA SUPER	SUPERANNUATION CONTRIBUTIONS	-356.04
DD18748.13	25/01/2026	MTAA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-556.85
DD18748.14	25/01/2026	NATIONAL MUTUAL RETIREMENT FUND	SUPERANNUATION CONTRIBUTIONS	-763.38
DD18748.15	25/01/2026	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	-4030.17
DD18748.16	25/01/2026	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-488.22
DD18748.17	25/01/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	-204.16
DD18748.18	25/01/2026	GESB	SUPERANNUATION CONTRIBUTIONS	-84.71

## Schedule 4: Municipal Fund EFT Payments – January 2026 (EFT #34479 to #34589)

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34479	06/01/2026	THE TRUSTEE FOR THE TENZO TRUST T/AS HARTOG COTTAGES	BOOKEASY OPERATOR PAYMENTS DECEMBER 2025	-1102.50
EFT34480	06/01/2026	HAMELIN POOL CARAVAN PARK AND TOURIST CENTRE	BOOKEASY OPERATOR PAYMENTS DECEMBER 2025	-365.50
EFT34481	06/01/2026	MONKEY MIA YACHT CHARTERS (ARISTOCAT)	BOOKEASY OPERATOR PAYMENTS DECEMBER 2025	-2511.25
EFT34482	06/01/2026	SHARK BAY ECO TOURS	BOOKEASY OPERATOR PAYMENTS DECEMBER 2025	-3132.50
EFT34483	06/01/2026	SHARK BAY COASTAL TOURS	BOOKEASY OPERATOR PAYMENTS DECEMBER 2025	-984.37
EFT34484	06/01/2026	NATIONWEST AVIATION PTY LTD T/AS SHARK BAY SCENIC FLIGHTS	BOOKEASY OPERATOR PAYMENTS DECEMBER 2025	-654.50
EFT34485	06/01/2026	SHIRE OF SHARK BAY - EFT	BOOKEASY COMMISSION PAYMENTS DECEMBER 2025	-1249.14
EFT34486	06/01/2026	TASMAN HOLIDAY PARKS - DENHAM SEASIDE	BOOKEASY OPERATOR PAYMENTS DECEMBER 2025	-523.24
EFT34487	06/01/2026	ANGELA LOUISE JOHNS	COUNCILLOR EARNINGS FOR JANUARY TO MARCH 2026	-2830.00
EFT34488	06/01/2026	LAURENCE JAMES MICHAEL BELLOTTIE	COUNCILLOR EARNINGS FOR JANUARY TO MARCH 2026	-2830.00
EFT34489	06/01/2026	EDMUND GEORGE FENNY	COUNCILLOR EARNINGS FOR JANUARY TO MARCH 2026	-2830.00
EFT34490	06/01/2026	MARK CORBETT SMITH	COUNCILLOR EARNINGS FOR JANUARY TO MARCH 2026	-3953.50
EFT34491	06/01/2026	PIETR JON STUBBERFIELD	COUNCILLOR EARNINGS FOR JANUARY TO MARCH 2026	-9570.00
EFT34492	06/01/2026	GREGORY LEON RIDGLEY	COUNCILLOR EARNINGS FOR JANUARY TO MARCH 2026	-2830.00
EFT34493	06/01/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	-247.14
EFT34494	05/01/2026	PIETR JON STUBBERFIELD	REIMBURSEMENT FOR WALGA PRESIDENT TRAINING 08 DECEMBER 2025	-98.68
EFT34495	09/01/2026	PIETR JON STUBBERFIELD	AMENDMENT TO ALLOWANCE - 01 OCTOBER TO 31 DECEMBER 2025	-1350.06
EFT34496	09/01/2026	M & B SALES	DURACOTE SOLID DOOR FOR RECORDS ROOM AT BACK OF SHIRE OFFICE	-126.94
EFT34497	09/01/2026	ASM ECLIPSE PTY LTD	SBDC MERCHANDISE - JIGSAW PUZZLES, TEATOWELS AND STUBBY HOLDERS INCLUDING FREIGHT	-2383.01
EFT34498	09/01/2026	AUSTRALIA POST	MONTHLY POSTAL SERVICE - DECEMBER 2025	-26.27
EFT34499	09/01/2026	BOOKEASY AUSTRALIA PTY LTD	BOOKEASY BOOKING FEE - NOVEMBER 2025	-673.97
EFT34500	09/01/2026	BOC LIMITED	MONTHLY CONTAINER RENTAL - DECEMBER 2025	-60.26
EFT34501	09/01/2026	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES	-440.00
EFT34502	09/01/2026	BLACKWOODS ATKINS	LINE MASTER MASKING WHEEL SET	-25.30
EFT34503	09/01/2026	BEAVIS & SMITH CLEANING & CHEMICALS	MONTHLY CLEANING ACCOUNT - DECEMBER 2025	-22509.58
EFT34503	09/01/2026	BEAVIS & SMITH CLEANING & CHEMICALS	VARIOUS CLEANING CONSUMABLES AND REFILL OF GAS BOTTLE FOR LITTLE LAGOON BARBECUES – DECEMBER 2025	-552.35
EFT34504	09/01/2026	COOLDRIVE AUTO PARTS	NEW ALTERNATOR FOR HINO PRIME MOVER (P196)	-3099.89
EFT34505	09/01/2026	CELLARBRATIONS DENHAM	VEGAN AND NON-ALCOHOLIC WINE FOR SHIRE CHRISTMAS FUNCTION	-73.99
EFT34506	09/01/2026	CENTRAL REGIONAL TAFE	CERTIFICATE III IN CIVIL CONSTRUCTION PLANT OPERATION FOR COUNTRY SUPERVISOR, CERTIFICATE II IN RURAL OPERATIONS FOR LEADING HAND AND TOWN SERVICES OFFICER	-3651.84
EFT34507	09/01/2026	SHARK BAY FUEL FISHING AND CAMPING CENTRE	MONTHLY SHIRE ACCOUNT - DECEMBER 2025	-504.11
EFT34508	09/01/2026	SHARK BAY SUPERMARKET	MONTHLY SUPERMARKET ACCOUNT - DECEMBER 2025	-56.09
EFT34509	09/01/2026	REFUEL AUSTRALIA	MONTHLY FUEL ACCOUNT - DECEMBER 2025	-1742.69
EFT34510	09/01/2026	HORIZON POWER	STREET LIGHTING - DECEMBER 2025	-5096.48
EFT34511	09/01/2026	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 14 - ELECTRICITY CHARGES 28 NOVEMBER TO 29 DECEMBER 2025	-37.14
EFT34511	09/01/2026	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 19 - ELECTRICITY CHARGES 28 NOVEMBER TO 29 DECEMBER 2025	-37.14

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34511	09/01/2026	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 21 - ELECTRICITY CHARGES 28 NOVEMBER TO 29 DECEMBER 2025	-37.14
EFT34512	09/01/2026	DENHAM WA PTY LTD T/A IGA X-PRESS	MONTHLY SUPERMARKET ACCOUNT - DECEMBER 2025	-246.12
EFT34513	09/01/2026	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - DECEMBER 2025	-1048.03
EFT34514	09/01/2026	JASON SIGNMAKERS	MONKEY MIA SIGNAGE INCLUDING OVERSIZED PALLET AND PACKING CHARGE - ONCHARGEABLE TO MAINROADS	-1612.82
EFT34515	09/01/2026	LANDGATE (WA LAND INFORMATION AUTHORITY)	SLIP SUBSCRIPTION SERVICES - SMALL - PERIOD 12 DECEMBER 2025 TO 11 DECEMBER 2026	-2681.00
EFT34515	09/01/2026	LANDGATE (WA LAND INFORMATION AUTHORITY)	GROSS RENTAL VALUATIONS – REGIONAL SCHEDULE NO G2025/7	-51.68
EFT34516	09/01/2026	MR THATCH	SUPPLY OF AFRICAN GAZEBO DIY KIT	-8990.00
EFT34517	09/01/2026	NEROLI NEEDHAM	BY THE BAY 2026 COMMISSION FEE - FIRST INSTALMENT - DLGSC GRANT FUNDED	-1000.00
EFT34518	09/01/2026	DENHAM NATURETIME - 4WD TOURS/PHOTOGRAPHY TOURS	SBDC MERCHANDISE - MUGS	-132.00
EFT34519	09/01/2026	OAG - OFFICE OF THE AUDITOR GENERAL	AUDIT FEES FOR THE YEAR ENDED 30 JUNE 2025 INCLUDING ADDITIONAL FEE FOR ADDITIONAL TIME SPENT ON THE RESTATEMENT OF COMPARATIVES DUE TO A PRIOR PERIOD ERROR	-52499.70
EFT34520	09/01/2026	OFFICEWORKS LTD	STATIONERY ORDER DECEMBER 2025 FOR COMMUNITY DEVELOPMENT AND DEPOT	-92.30
EFT34521	09/01/2026	PIOTR ZENNI	CONSULTANT HEALTH OFFICER CHARGES	-1050.00
EFT34522	09/01/2026	WINC AUSTRALIA PTY LIMITED	REPLACEMENT DRUMS FOR RICOH IM C6000 PHOTOCOPIER AT ADMINISTRATION OFFICE	-3482.60
EFT34523	09/01/2026	SHARK BAY BAKERY	CATERING FOR THANK A VOLUNTEER EVENT	-150.00
EFT34523	09/01/2026	SHARK BAY BAKERY	CATERING FOR ORDINARY COUNCIL MEETING – 17 DECEMBER 2025	-85.00
EFT34523	09/01/2026	SHARK BAY BAKERY	CATERING FOR ORDINARY COUNCIL MEETING – 29 OCTOBER 2025	-112.00
EFT34524	09/01/2026	SHARK BAY SKIPS PTY LTD	MONTHLY SKIP BIN LIFTS USELESS LOOP / SHARK BAY ROADS DECEMBER 2025 - ONCHARGEABLE TO MAINROADS AND DBCA	-5319.60
EFT34525	09/01/2026	ST JOHN AMBULANCE WA - SHARK BAY SUB CENTRE	PROVIDE FIRST AID COURSE - DEPOT ASSISTANT ADMINISTRATION OFFICER	-720.00
EFT34526	09/01/2026	TOURISM COUNCIL	2026 7NEWS TOP TOURISM TOWN AWARDS - TINY TOWN NOMINATION	-275.00
EFT34527	09/01/2026	TOWN PLANNING INNOVATIONS	GENERAL PLANNING SERVICES - DECEMBER 2025	-6930.00
EFT34527	09/01/2026	TOWN PLANNING INNOVATIONS	PROGRESSIVE PAYMENT – LOCAL TOWN PLANNING STRATEGY REVIEW DECEMBER 2025	-206.25
EFT34528	09/01/2026	WA HINO	REPAIR KIT FOR RUBBISH TRUCK (PS007)	-804.25
EFT34529	16/01/2026	NAPA AUTO PARTS	FILTER SERVICE KIT FOR CEO VEHICLE (P222) (PART SUPPLY)	-501.60
EFT34530	16/01/2026	BIANCA ELISE MCNEAIR	BY THE BAY 2026 COMMISSION FEE - FIRST INSTALMENT	-1000.00
EFT34531	16/01/2026	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES	-572.00
EFT34532	16/01/2026	CITY OF GREATER GERALDTON	BUILDING CERTIFICATION SERVICES - 01 OCTOBER TO 31 DECEMBER 2025	-1206.57
EFT34533	16/01/2026	DALE GEOFFREY CHAPMAN	REIMBURSEMENT FOR DINNER EXPENSES WITH PRESIDENT AND DEPARTMENT OF TRANSPORT PAID WITH PERSONAL CREDIT CARD	-84.25
EFT34534	16/01/2026	FAR WEST ELECTRICAL	SUPPLY AND INSTALLATION OF NEW AIR CONDITIONING UNIT FOR COMMUNITY DEVELOPMENT OFFICER'S OFFICE AT BACK OF ADMINISTRATION OFFICE. INCLUDES REMOVAL OF EXISTING FAULTY SPLIT SYSTEM, MATERIALS AND LABOUR, CONSUMABLES AND FREIGHT	-2137.19
EFT34535	16/01/2026	HORIZON POWER	EMERGENCY SERVICES BUILDING - ELECTRICITY CHARGES 11 NOVEMBER 2025 TO 12 JANUARY 2026	-857.58
EFT34535	16/01/2026	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 03 – ELECTRICITY CHARGES 11 NOVEMBER 2025 TO 09 JANUARY 2026	-69.63
EFT34536	16/01/2026	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - JANUARY 2026	-369.67

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34537	16/01/2026	D.W CUNNINGHAM & S CUNNINGHAM T/A SHARK BAY MARINE AND HARDWARE	REMOVAL OF 5 SECTIONS OF BULLNOSE ROOF FROM FRONT OF ADMINISTRATION OFFICE, REPLACE WITH BULLNOSE SHEETS SUPPLIED BY SHIRE	-2145.00
EFT34538	16/01/2026	MATTHEW TAVERNITI	BY THE BAY 2026 COMMISSION FEE - FIRST INSTALMENT	-1000.00
EFT34539	16/01/2026	MARTINA DESIREE (TINKA) ZAUGG	REIMBURSEMENT FOR ACCOMMODATION DURING TRAINING IN PERTH - 23 TO 25 FEBRUARY 2026	-517.65
EFT34540	16/01/2026	XL2	NEW MONTHLY IT MANAGEMENT SERVICES AND LICENCES CONTRACT - FEBRUARY 2026	-5894.25
EFT34540	16/01/2026	XL2	CREDIT FOR 1000 TEXT MESSAGES – SMS SERVICE TO PUBLIC WITH COMMUNITY MESSAGES	-90.00
EFT34541	16/01/2026	SHARK BAY BOWLING, SPORT AND RECREATION CLUB INC.	COMMUNITY ASSISTANCE GRANT 2025 / 2026 ROUND 1 - SHARK BAY BOWLING CLUB	-5000.00
EFT34541	16/01/2026	SHARK BAY BOWLING, SPORT AND RECREATION CLUB INC.	2026 AUSTRALIA DAY AND CITIZEN OF THE YEAR AWARDS – PROVISION OF COOKED BREAKFAST INCLUDING COFFEE, TEA AND JUICES	-2200.00
EFT34542	16/01/2026	STATEWIDE BEARINGS	BEARINGS FOR FORESHORE PARKS	-71.06
EFT34543	16/01/2026	SHARK BAY COMMUNITY RESOURCE CENTRE	RECREATION CENTRE MANAGEMENT - DECEMBER 2025	-3613.77
EFT34544	16/01/2026	CARLEEN RYDER T/A SALTWATER CREATIONS	BY THE BAY 2026 COMMISSION FEE - FIRST INSTALMENT	-1000.00
EFT34545	16/01/2026	ST JOHN AMBULANCE WA - SHARK BAY SUB CENTRE	COMMUNITY ASSISTANCE GRANT 2025 / 2026 ROUND 1 - ST JOHN AMBULANCE SHARK BAY SUB CENTRE	-5000.00
EFT34546	16/01/2026	TELSTRA LIMITED	BUSH FIRE BRIGADE SATELLITE PHONES - 14 DECEMBER 2025 TO 13 JANUARY 2026	-90.00
EFT34547	16/01/2026	TAMARA BATALIN	BY THE BAY 2026 COMMISSION FEE - FIRST INSTALMENT	-1000.00
EFT34548	16/01/2026	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	COUNCIL MEMBERS ESSENTIALS ANNUAL ELEARNING SUBSCRIPTION 14 JANUARY 2026 TO 31 OCTOBER 2026	-5766.20
EFT34549	16/01/2026	WESTERN IRRIGATION PTY LTD	IRRIGATION PARTS FOR TOWN OVAL MAINTENANCE	-451.00
EFT34550	20/01/2026	THE TRUSTEE FOR THE TENZO TRUST T/AS HARTOG COTTAGES	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-472.50
EFT34551	20/01/2026	SHARK BAY HOLIDAY COTTAGES	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-140.00
EFT34552	20/01/2026	HAMELIN POOL CARAVAN PARK AND TOURIST CENTRE	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-280.50
EFT34553	20/01/2026	MONKEY MIA YACHT CHARTERS (ARISTOCAT)	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-2535.62
EFT34554	20/01/2026	MONKEYMIA WILDSIGHTS	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-400.75
EFT34555	20/01/2026	DENHAM NATURETIME - 4WD TOURS/PHOTOGRAPHY TOURS	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-385.00
EFT34556	20/01/2026	PINNACLE COACHLINES	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-117.30
EFT34557	20/01/2026	SHARK BAY ECO TOURS	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-2616.24
EFT34558	20/01/2026	NATIONWEST AVIATION PTY LTD T/AS SHARK BAY SCENIC FLIGHTS	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-773.50
EFT34559	20/01/2026	TASMAN HOLIDAY PARKS - DENHAM SEASIDE	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-510.50
EFT34560	20/01/2026	WULA GURA NYINDA ECO CULTURAL ADVENTURES	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-743.75
EFT34561	20/01/2026	ISLAND LIFE ADVENTURES PTY LTD	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-525.00
EFT34562	20/01/2026	MONKEY MIA YACHT CHARTERS (ARISTOCAT)	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-1218.12
EFT34563	20/01/2026	SHARK BAY ECO TOURS	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-744.87
EFT34564	20/01/2026	SHARK BAY COASTAL TOURS	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-393.75
EFT34565	20/01/2026	NATIONWEST AVIATION PTY LTD T/AS SHARK BAY SCENIC FLIGHTS	BOOKEASY OPERATOR PAYMENT JANUARY 2026	-399.50
EFT34566	20/01/2026	SHIRE OF SHARK BAY - EFT	BOOKEASY COMMISSION PAYMENT JANUARY 2026	-556.60

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT34567	20/01/2026	WULA GURA NYINDA ECO CULTURAL ADVENTURES	BOOEASY OPERATOR PAYMENT JANUARY 2026	-402.50
EFT34568	22/01/2026	ALPERSTEIN DESIGNS PTY LTD	SBDC MERCHANDISE - VARIOUS BAGS INCLUDING FREIGHT	-7826.50
EFT34569	22/01/2026	BUNNINGS BUILDING SUPPLIES PTY LTD	STANLEY 87 PIECE METRIC TOOL KITS AND JACK STEEL DROPPERS - PARTIALLY ONCHARGEABLE TO MAINROADS	-562.39
EFT34570	22/01/2026	BOOEASY AUSTRALIA PTY LTD	BOOEASY BOOKING FEE - DECEMBER 2025	-2053.55
EFT34571	22/01/2026	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES INCLUDING 3RD INSTALMENT NOTICES	-1100.00
EFT34572	22/01/2026	SALLY CAPEWELL	BY THE BAY 2026 COMMISSION FEE - FIRST INSTALMENT	-1000.00
EFT34573	22/01/2026	BEAVIS & SMITH CLEANING & CHEMICALS	HANDTOWELS AND TOILET PAPER FOR DEPOT, 240L BLACK BIN BAGS FOR ROAD LITTER COLLECTION - ONCHARGEABLE TO MAINROADS	-404.00
EFT34574	22/01/2026	CHUBB FIRE & SECURITY LTD	QUARTERLY PREVENTATIVE SECURITY MONITORING FROM 01 JANUARY TO 31 MARCH 2026 - DISCOVERY CENTRE	-331.66
EFT34575	22/01/2026	CORSIGN	VARIOUS SIGNS AND GUIDE POSTS - ONCHARGEABLE TO MAINROADS	-2677.40
EFT34576	22/01/2026	COHERA-TECH PTY LTD	ANNUAL PEOPLE COUNTING SYSTEM SUBSCRIPTION FOR PERIOD FEBRUARY 2026 TO JANUARY 2027	-395.55
EFT34577	22/01/2026	FAR WEST ELECTRICAL	SERVICING AND SANITISING OF SPLIT SYSTEM AIRCONDITIONERS INCLUDING ELECTRICAL SAFETY CERTIFICATE - 16B SUNTER	-704.00
EFT34577	22/01/2026	FAR WEST ELECTRICAL	REPLACE EXISTING FLUOROSCENT LIGHT IN SHIRE LIBRARY WITH A NEW LED BATTEN LIGHT, INCLUDES SUPPLY OF NEW LIGHT, CONSUMABLES AND LABOUR	-259.38
EFT34578	22/01/2026	GERALDTON HYDRAULICS	HYDRAULIC CYLINDERS INCLUDING FREIGHT FOR TRI AXLE LOW LOADER (P133)	-2093.85
EFT34579	22/01/2026	HORIZON POWER	SHIRE PROPERTIES ELECTRICITY CHARGES - DECEMBER 2025	-9712.97
EFT34580	22/01/2026	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - JANUARY 2026	-497.98
EFT34581	22/01/2026	JAKE MASON	SBDC MERCHANDISE - VARIOUS T-SHIRTS	-1188.00
EFT34582	22/01/2026	MARKET CREATIONS AGENCY PTY LTD	DOMAIN NAME REGISTRATION AND SETUP / RENEWAL FOR SHARKBAYVISIT.COM.AU VALID TO 28 APRIL 2028	-165.00
EFT34583	22/01/2026	MIDWEST FIRE PROTECTION SERVICE	ANNUAL SERVICE ALARM SYSTEM - DISCOVERY CENTRE	-385.00
EFT34584	22/01/2026	WINC AUSTRALIA PTY LIMITED	TONER CARTRIDGES FOR RICOH IM C2010 AT DISCOVERY CENTRE	-1900.80
EFT34585	22/01/2026	SHARK BAY STATE EMERGENCY SERVICE UNIT INC	3RD QUARTER LGGS 2025 / 2026	-11541.20
EFT34586	22/01/2026	SEAN SADLER	LABOUR TO REINSTATE SIGNS AT SHIRE OFFICE	-1540.00
EFT34587	22/01/2026	TELSTRA LIMITED	SHIRE MOBILE TELEPHONE CHARGES - 16 NOVEMBER TO 15 DECEMBER 2025	-291.92
EFT34587	22/01/2026	TELSTRA LIMITED	SHIRE MOBILE TELEPHONE CHARGES - 16 DECEMBER 2025 TO 15 JANUARY 2026	-351.92
EFT34589	31/01/2026	AUSTRALIAN TAXATION OFFICE	PAYROLL DEDUCTIONS	-16125.07

## Schedule 5: Electronic Payroll Transactions – January 2026

DATE	NAME	DESCRIPTION	AMOUNT
12/01/2026	PAYROLL	EMPLOYEE NET PAY FOR FORTNIGHT ENDING 11 JANUARY 2026	\$ 78,424.37
14/01/2026	PAYROLL	AMENDMENT TO EMPLOYEE NET PAY FOR FORTNIGHT ENDING 11 JANUARY 2026	\$ 579.19
27/01/2026	PAYROLL	EMPLOYEE NET PAY FOR FORTNIGHT ENDING 25 JANUARY 2026	\$ 89,296.75

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FM00009

Author

Chief Executive Officer

Disclosure of Any Interest

Nil

Moved           Cr

Seconded       Cr

Officer Recommendation

That Council adopt the following:

1. Receive and Accept the Annual Report for the 2024/2025 financial year
2. Receive and Accept the Annual Financial and Auditors reports for the 2024/2025 financial year.
3. Set the date for the Annual General Meeting of Electors for 25 March 2026 commencing at 5.00 pm at the Shark Bay Recreation Centre in accordance with section 5.27 (2) of the Local Government Act 1995.

REQUIRES ABSOLUTE MAJORITY VOTE

Background

The 2024/2025 Annual Report, which includes the annual financial statements and auditor's report, has been prepared in accordance with section 5.53 of the *Local Government Act 1995* and is attached under separate cover..

The Annual Report highlights Shire's achievements in 2024/2025 under the outcomes in the Shark Bay Council Plan.

Following the acceptance of the Annual Report, the Council must have a meeting of Electors not more than 56 days after the acceptance of the Annual Report for the previous financial year. This means that the last day that the Council can hold an Electors' meeting is 22 April 2026.

Comment

The annual financial statements are included in the Annual Report and reflect an unqualified audit report.

Legal Implications

Sections 5.53, 5.54 and 5.55 of the *Local Government Act 1995* refer to the acceptance of the annual report.

Policy Implications

There are no policy implications associated with this report.

### Financial Implications

The annual report includes Shire's audited annual financial statements, which present the Shire's financial position as at 30 June 2025 and is a useful tool for evaluating the Shire's operations.

### Strategic Implications

Outcome 6 – A strategically focused, unified Council, functioning efficiently.

Outcome 7 – A transparent, resilient organisation demonstrating leadership and governance.

### Risk Management

There is a low risk associated with this item. The Council needs to adopt the annual report to maintain compliance with the *Local Government Act 1995*.

### Voting Requirements

Absolute Majority Required

### Signatures

Chief Executive Officer  
Date of Report

D Chapman  
29 January 2026

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

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

*Shark Bay is a proud, unified community, respecting and sharing our pristine environment and great lifestyle.*

Principal place of business:  
65 Knight Terrace  
Denham WA 6537

# ANNUAL REPORT 2024/2025

SHIRE OF SHARK BAY



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# MESSAGE FROM THE PRESIDENT

CR PIETR STUBBERFIELD

It is my pleasure to present the Shire of Shark Bay Annual Report for 2024/2025. Throughout the year, the Shire of Shark Bay staff continued to provide residents and visitors with well-maintained assets, infrastructure and services that enhance the liveability, safety and enjoyment of our community. Strong visitation levels and population dynamics have continued to place pressure on housing availability, highlighting the ongoing shortage of both short-term and long-term accommodation options in Denham.

In response, Council supported key initiatives to address accommodation needs, including the progression of the Essential Worker Accommodation Project, which delivered six dwellings for government employees and Shire staff within Denham Estate.

This project is anticipated to assist in alleviating pressure on the private rental market by relocating essential workers into dedicated housing. In addition, construction continued on twelve new independent living units to augment the existing Herald-Denham pensioner units, supporting the needs of our ageing community. Significant progress was also achieved across infrastructure and maintenance activities.

Our dedicated Works team delivered a range of upgrades and improvements, including regional and local road works, new dual-use paths and kerbing, foreshore infrastructure, and continued implementation of the Shire's strategic plant replacement program. These works play a critical role in maintaining safe, functional and resilient infrastructure across our remote region.

The Community Development Team once again demonstrated exceptional commitment, delivering a diverse range of community events and programs for residents of all ages, while also attracting visitors to the Bay. The team was successful in securing grant funding to support initiatives such as daycare worker accommodation, out-of-school activities, and capacity building for local sporting and community groups.

The Shark Bay World Heritage Discovery and Visitor Centre continued to play a vital role in promoting the region, welcoming strong visitor numbers throughout the year. The dedication and knowledge of the Visitor Centre staff ensure that Shark Bay's unique World Heritage values and local attractions are showcased to visitors from around Australia and beyond.

Council also continued to support local organisations through Community Assistance Grants, recognising the important contribution these groups make to the wellbeing, safety and vibrancy of our community. I extend a heartfelt thank you to the many volunteers who give their time, skills and energy to support essential services, events and activities across the Shire. Your contribution is invaluable and deeply appreciated.

I would like to acknowledge the Chief Executive Officer and all Shire staff for their professionalism, resilience and dedication in supporting Council and delivering services in a challenging remote operating environment. Finally, I would like to formally acknowledge and sincerely thank the outgoing Shire President, Cheryl Cowell for her leadership, dedication and service to the community. Her efforts helped guide the Council through a period of change and laid important foundations for this year's report.

Council looks ahead with confidence as we continue to work in partnership with our community, stakeholders and government agencies to build a resilient, sustainable and vibrant future for Shark Bay.

Cr Pietr Stubberfield.





# GENERAL INFORMATION

The Shire of Shark Bay is made up of two peninsulas on the westernmost point of Australia. It includes 1,500 km of coastline, together with some 25,000 square kilometres of hinterland. The Bay's main body of water covers an area of approximately 8,000 square kilometres with an average water depth of 10-15 metres and is divided by shallow banks and many peninsulas and islands.

The town of Denham, the main settlement within the Shire, is 833 km from Perth, 405 km from Geraldton, 330 km from Carnarvon and 129 km from the Overlander turnoff on the North West Coastal Highway. Shark Bay has a permanent population of 950 people, and it is estimated that this figure doubles during the tourist season April to October.

Shark Bay enjoys a mild climate all year round with an average temperature of 26.5 degrees Celsius. The average annual rainfall is 228 mm, most of which occurs between May and August.

Outside Denham, settlements also exist at Monkey Mia, Nanga, Overlander, Billabong (Wannoo) and Useless Loop. Useless Loop is a "closed" mining town located 250 km from Denham by road or 25 km across the bay. The region's landscapes and habitats range from rugged sea cliffs along the coast to tranquil bays and inlets fringed with wide beaches of sand and shells. Shark Bay has a strong community spirit with several sporting, recreational, educational, youth, special interest groups, clubs and committees. Many of these groups organise annual and weekly events for residents and visitors in the Shire of Shark Bay.



# VISION STATEMENT

Shark Bay

'is a proud unified community, respecting and sharing our pristine environment and great lifestyle'

Internationally recognised for its natural, cultural and heritage values as a UNESCO World Heritage Area.

Key attractions include the Shark Bay World Heritage Discovery and Visitor Centre, the World Heritage listing itself, Monkey Mia and its iconic wild dolphins, the ancient Stromatolites at Hamelin Pool, Shell Beach, and Steep Point.

*the westernmost point on mainland Australia.*



# STRATEGIC OBJECTIVES

To effectively meet its responsibilities to the community, the Shire of Shark Bay has established a set of strategic, operational and financial objectives.

These objectives are guided by the Shire's Vision Statement and are applied across each of the Shire's core activities and service areas. Together, they provide a clear framework to guide decision-making, resource allocation and the future direction of the Shire of Shark Bay.

Visitors are also drawn to world-class fishing experiences, rich Indigenous cultural heritage, Dirk Hartog Island National Park.

Peron Peninsula within Francois Peron National Park, emerging aquaculture activities, and Cape Inscription, the site of the first documented European landing on Australian soil in 1616

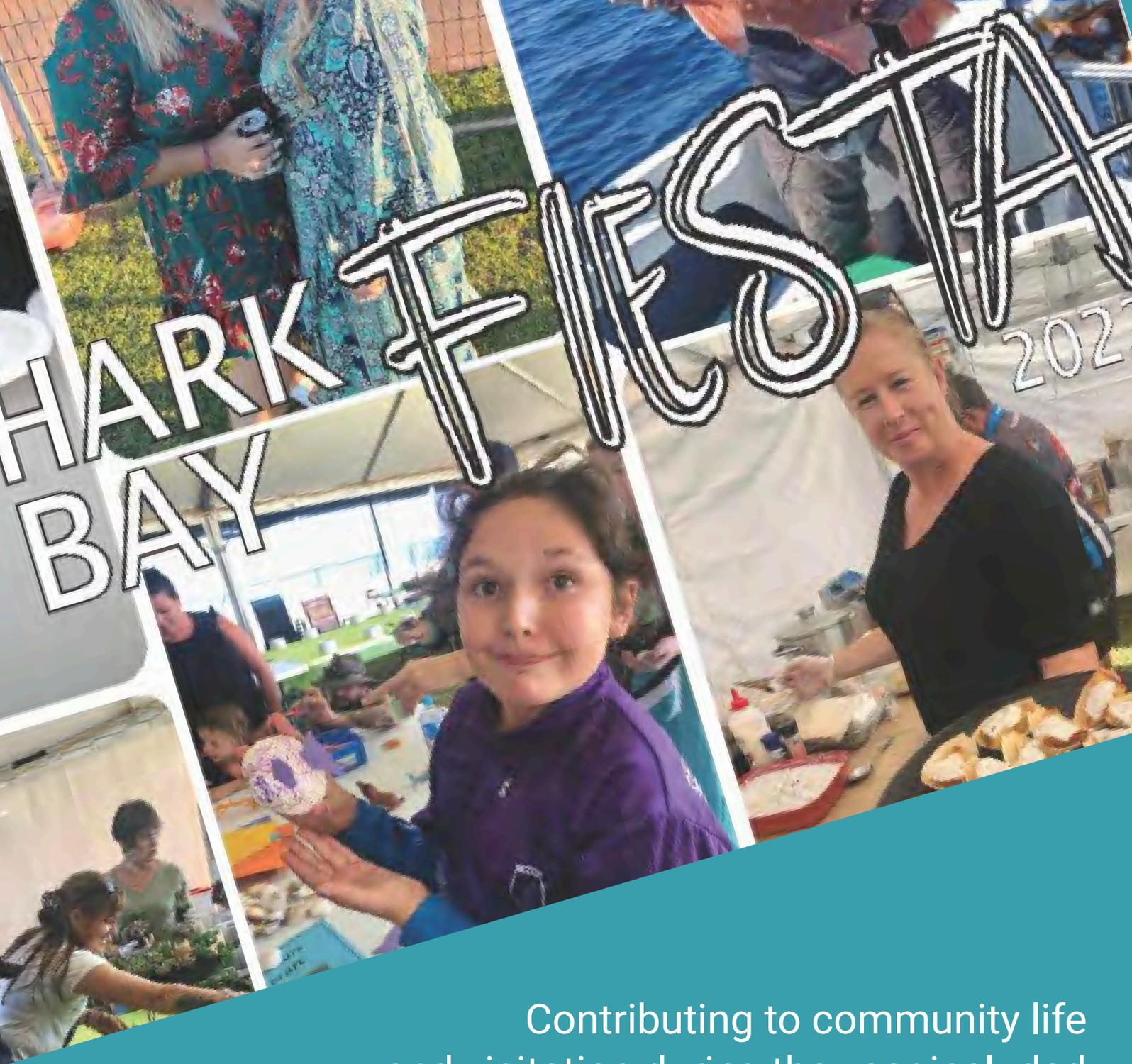




The Shire's economy is underpinned by a diverse mix of industries, including pastoral operations, tourism, commercial fishing, salt production, pearl culturing, aquaculture, and shell grit mining.

These industries play a vital role in employment, regional supply chains and the ongoing economic sustainability of the Shark Bay community.

**SHARK BAY**  
SINK YOUR  
TEETH IN



Contributing to community life and visitation during the year included the Far Western Speedway Championship, Bowling Club Anniversary Meeting, Denham Golf Open and the Fishing Fiesta.

## LOCAL EVENTS

# A WORD FROM OUR CEO



The 2024/2025 Annual Report reflects a year of delivery, consolidation and organisational stability following another busy year.

Throughout the year, the organisation remained focused on sound governance, prudent financial management, effective asset management and reliable service delivery in a complex and resource-constrained remote operating environment.

Key areas of focus included the maintenance and renewal of local roads and infrastructure, delivery of capital works, management of community facilities and reserves, regulatory and compliance services, and continued support for tourism and place-based initiatives aligned with Shark Bay's World Heritage values.

Significant progress was made across a number of priority capital and infrastructure projects. Construction of new independent living units continued during the year, expanding the Shire's capacity to support ageing residents and providing modern, accessible accommodation options within the community. These works represent an important investment in social infrastructure and long-term community wellbeing.

Coastal protection and accessibility improvements also remained a key focus. The construction of a new seawall and accessible ramp along the Denham foreshore enhanced public safety, improved universal access and strengthened resilience against coastal processes, while supporting continued community use of this important public space.

Investment in early childhood infrastructure continued, including upgrades to the local daycare facility, such as the installation of a new shade sail. These improvements support the safety and comfort of children, staff and families, and contribute to workforce participation by strengthening essential community services.

Significant effort was directed towards long-term asset planning and risk management to ensure infrastructure remains fit for purpose, resilient and sustainable over time. This included prioritising maintenance programs, progressing asset renewal works and aligning capital projects with Council's strategic planning framework and long-term financial objectives.

The Shire continued to actively pursue external funding opportunities and partnerships with State and Federal Government agencies, regional organisations and service providers. These partnerships were critical in progressing priority projects, including housing, community infrastructure and foreshore works, and in supporting community initiatives in a remote operating context.

Workforce capacity remains an ongoing challenge for remote local governments. During the year, the organisation focused on staff retention, cross-skilling and operational flexibility to maintain service continuity while meeting statutory, compliance and reporting obligations.

I acknowledge the professionalism, adaptability and commitment of Shire staff, who continue to deliver a broad range of services and projects for the community while supporting Council in its governance role.

Looking ahead, the organisation remains focused on continuous improvement, strengthening governance frameworks, managing organisational risk and supporting Council to deliver outcomes aligned with the Shire's Strategic Community Plan for the benefit of the Shark Bay community.

Dale Chapman  
Chief Executive Officer



# FINANCE AND ADMINISTRATION REPORT

## OVERALL FINANCIAL POSITION

The financial position of the Shire of Shark Bay as at 30 June 2025 remained stable, notwithstanding a significant level of investment in community assets during the financial year. The Shire reported an operating surplus of \$2,871,106 at 30 June 2025.

An early payment of the 2025/2026 General Purpose Financial Assistance Grant in the amount of \$1,314,163 was recognised as revenue in the 2024/2025 financial year and contributed to the surplus position.

The deferral of a number of capital projects into the 2025/2026 financial year also contributed to the surplus outcome.



# OVERALL FINANCIAL POSITION 2024/2025

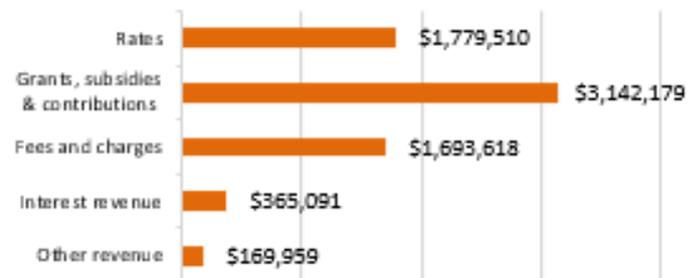
## Overall Financial Position 2024/2025

The financial position of the Shire of Shark Bay at 30 June 2025 remained stable despite a significant investment in community assets. The surplus as at the 30 June 2025 was \$2,871,106. An early payment of the 2025/2026 General-Purpose Financial Assistance Grant allocation of \$1,314,163, was recognised as revenue during 2024/2025 and contributed to this surplus. Deferral of capital projects to 2025/26 also contributed to the surplus

## Operating Revenue

Total operating revenue of \$7,150,357 was greater than the budgeted amount of \$5,936,684. The unbudgeted advance payment of the 2025/2026 Financial Assistance Grant allocation of \$1,314,163 was the primary reason for revenue being higher than budget. Interest revenue was \$177,596 higher than budget.

## 2024/25 Operating Revenue



## Rates



Total rate revenue for 2024/2025 was \$1,779,510 which was 11.27% higher than the 2023/2024 rates revenue (\$1,599,200). This has enabled the Shire to invest in community infrastructure.

## Operating Expenditure

Operating expenditure of \$11,874,864 was lower than budget of \$12,141,026. Employee costs and depreciation were under budget during 2024/2025, Materials and contracts, finance costs and other expenditure being marginally higher than originally budgeted.

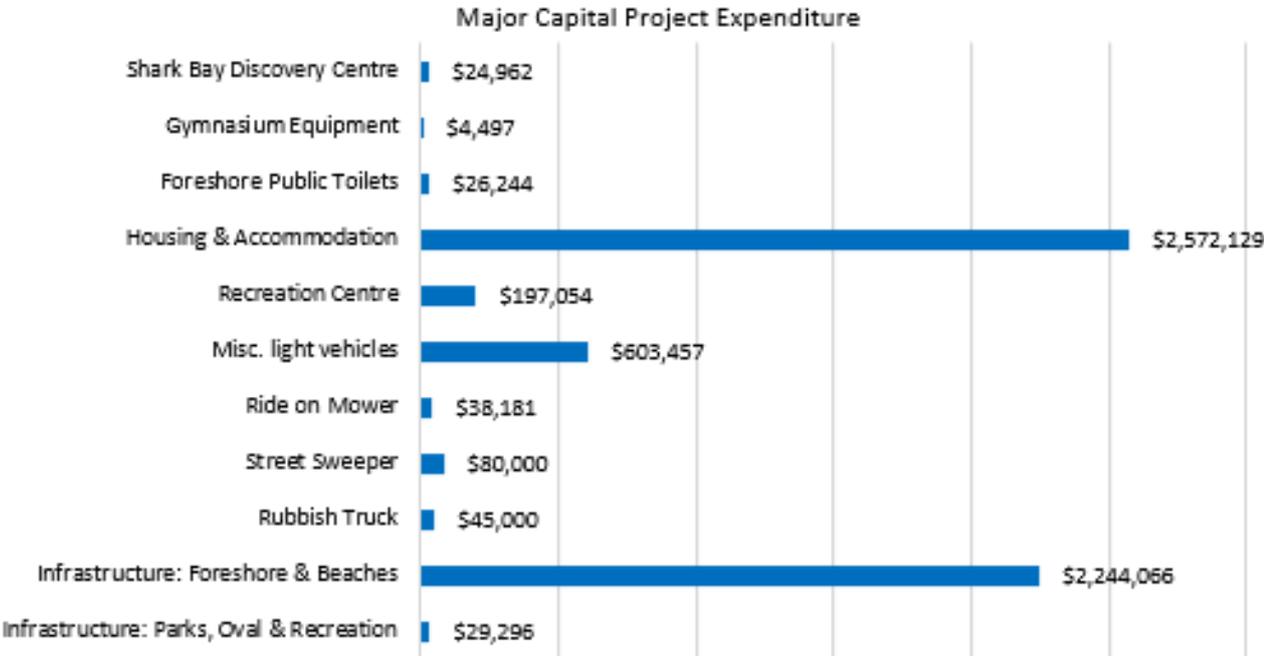
## 2024/25 Operating Expenditure



# OVERALL FINANCIAL POSITION

## 2024/2025

Major projects carried out during 2023/2024 included:

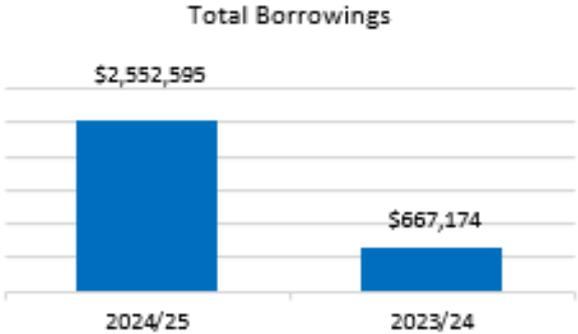


Capital expenditure of \$7,124,949 was less than the amended budgeted amount of \$8,781,637 due to delays in projects.

During 2024/2025 \$479,600 was received in capital grants which was not expended and is recognised at 30 June 2025 as a capital grant liability. These funds already received will fund their related capital projects during 2025/2026.

### Total Debt

The Shire's total loan liability as of 30 June 2025 was \$2,552,595 increase due to new debenture for Essential Worker Accommodation.



### Reserve Accounts

The Shire's cash backed reserves increased over the year by \$155,192 resulting in higher than budgeted balance at 30 June 2025. Balances, as well as the purpose for each reserve account established, are reflected in Note 26 of the Annual Financial Report.

### Audit Report

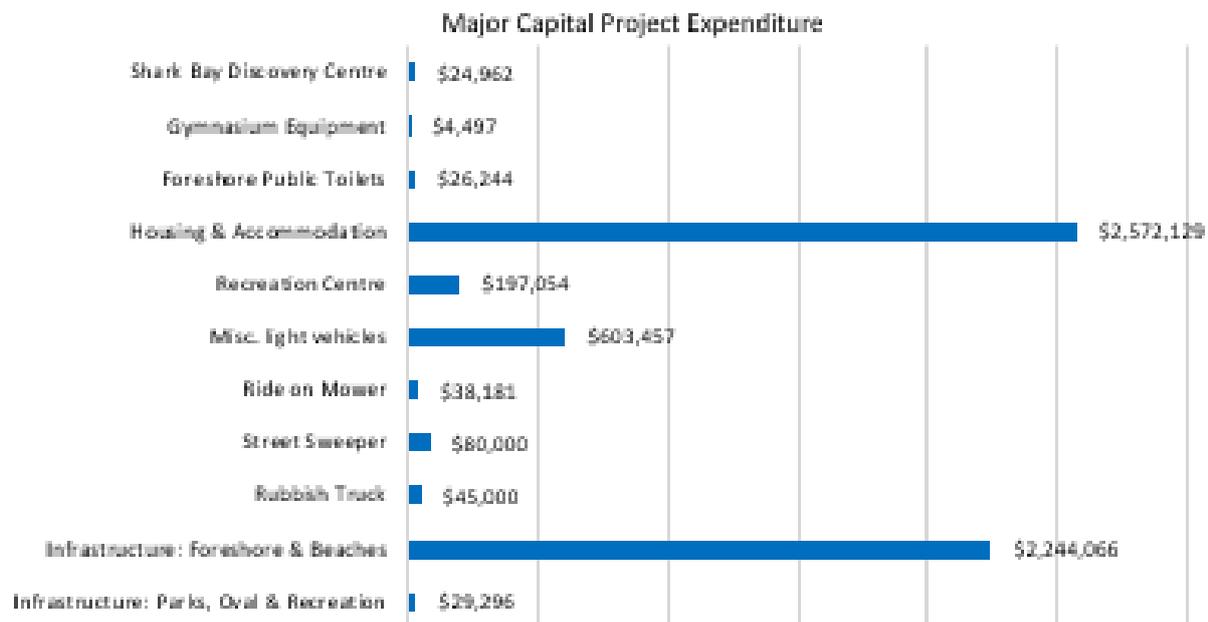
The audit report dated 13 December 2024 is an unqualified audit report with no significant matters raised.

# CAPITAL PROJECTS



## Capital Projects

Major projects carried out during 2023/2024 included:

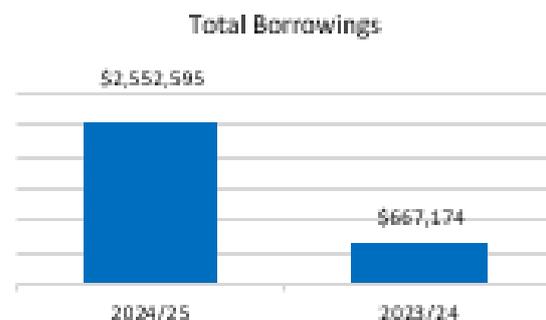


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## Reserve Accounts

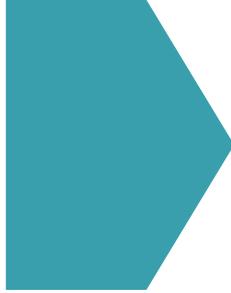
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## Audit Report

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# WORKS

## A YEAR OF PROGRESS



### MAINTENANCE

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Council continued to deliver essential maintenance and operational services across the townsite. This included the ongoing upkeep of the town oval, foreshore parks, and playgrounds, ensuring safe and accessible recreational spaces for the community.

The Shark Bay Recreation Centre continued to be actively managed to support community wellbeing and recreation. Core services such as refuse collection, recycling, and regular grading and maintenance of local roads were maintained to ensure reliable and efficient service delivery.



### INFRASTRUCTURE

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Council delivered a range of infrastructure upgrades across the Shire to improve safety, accessibility, and community amenity.

Works along Durlacher Street, between Talbot Street and Dampier Road, included the construction of new dual-use footpaths, kerb replacements, and an asphalt reseal. The Westend carpark was resurfaced with asphalt and enhanced through improved dual-use footpaths and kerbing.

Airport Road was resealed, including shoulder grading and ongoing maintenance works to improve road condition and longevity. Along the Denham foreshore, a new seawall and accessible ramp were constructed to enhance coastal protection and improve public access.

Upgrades at Sappi Park included limestone wall replacement and the installation of a new gazebo. New Independent Living units were constructed to support housing needs, and a new shade sail was installed at the Daycare facility to improve outdoor usability.

Further community improvements included toilet upgrades at George Wear Park, air conditioning upgrades at the Shark Bay Recreation Centre, along with improved footpath access, and the purchase of a new generator for the Evacuation Centre to strengthen emergency preparedness.

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# WORKS

YEAR 2024/2025

## A YEAR OF PROGRESS AND COMMUNITY ENHANCEMENT

The 2024/2025 financial year was marked by continued progress in infrastructure and community enhancement.

The Shire of Shark Bay's Works team, together with contractors and supporting staff, delivered a range of projects that have strengthened our town's assets and improved community facilities.

### Key Projects and Achievements

#### Infrastructure Upgrades:

- o Durlacher Street – upgrades between Talbot and Dampier Road, including new dual-use footpaths, kerb replacements, and an asphalt reseal.
- o Asphalt resurfacing of the Westend carpark with improved dual-use footpaths and kerbing.
- o Airport Road resealed, including shoulder grading and maintenance.
- o Construction of a new seawall and accessible ramp along the Denham foreshore.
- o Sappi Park upgrades, including limestone wall replacement and new gazebo installation.
- o New Independent Living units constructed.
- o Installation of new Daycare shade sail.
- o George Wear Park toilet upgrades.
- o Shark Bay Recreational Centre air conditioning upgrades with improved footpath access.
- o Purchase of a new Generator for the Evacuation Centre.

#### Ongoing Maintenance and Operations:

- o Maintained the town oval, foreshore parks, and playgrounds.
- o Management of the Shark Bay Recreational Centre.
- o Continued delivery of refuse collection and recycling services.
- o Regular grading and maintenance of local roads.

#### Recycling and Environmental Sustainability:

- o Continued the successful operation of the Shark Bay Recycling Centre.
- o Continued participation in the container deposit scheme to reduce waste.
- o Exploration of sustainable markets for recyclable materials.

#### Fleet Management:

- o Implemented a strategic plant replacement program to ensure operational efficiency and safety.
- o Ongoing assessments to improve equipment procurement and utilisation.

I would like to extend my sincere appreciation to our dedicated staff for their hard work and commitment throughout the year. Despite limited resources, the team's efforts have delivered strong outcomes for our community. As we move into the 2025/2026 financial year, we look forward to building on these achievements and continuing to deliver quality outcomes for the Shire of Shark Bay.

Brain Galvin  
Works Manager

# Tourism, Community and Economic Development Report

# Tourism, Community and Economic Development Report

## 2024/25

The 2024/25 financial year was a strong year for community connection, service delivery and destination development across the Shire of Shark Bay. Despite the challenges of operating in a remote region, the Shire continued to deliver meaningful outcomes through proactive community engagement, well-utilised facilities, successful events, and continued investment in projects that strengthen liveability, inclusion and the local economy.

The Shire's work in tourism, community and economic development supports both residents and visitors by enhancing community wellbeing, maintaining vital local services, and promoting Shark Bay's unique World Heritage values. Through the Shark Bay World Heritage Discovery and Visitor Centre, partnerships with community organisations, and the delivery of funded infrastructure and programs, the Shire continued to build momentum toward a more resilient, connected and sustainable community.

### COMMUNITY ENGAGEMENT

The Shire of Shark Bay continues to deliver clear and timely communication through a coordinated multi-channel approach, ensuring residents and visitors remain informed about services, projects, community safety and local events. The Shire's SMS notification system remains a highly effective tool, reaching approximately 450 subscribers in a single distribution. During the year, the system was reviewed and improved to streamline internal processes and achieve greater cost efficiency.

Social media remains an important channel for community engagement and destination promotion. The Shark Bay World Heritage Discovery & Visitor Centre's Facebook page has grown to more than 4,800 followers, while its Instagram account now exceeds 9,300 followers, strengthening digital engagement across local, regional and visitor audiences. The Shire's Facebook page has increased to 2,200 followers, representing a 10 per cent growth compared to the previous financial year. Through the coordinated sharing of key messages across community-managed Facebook groups, the Shire's overall local social media communications now have the potential to reach more than 33,100 followers, up from 31,300 last year.

The Shire's official website remains an important source of public information and is updated regularly with the latest news, notices and community updates. This is supported by physical noticeboards located at key community anchor points, including the Community Resource Centre, IGA, Shark Bay Supermarket, Newsagency, Recreation Centre and Gym. The Shire also continues to utilise the Inscription Post newsletter to promote events, projects and programs, strengthening community awareness and participation across the year.

### COMMUNITY FACILITIES

The Shark Bay Recreation Centre continues to be managed by the Shark Bay Community Resource Centre (CRC). The Recreation Centre is utilised for open court sessions, allowing locals and visitors to use the space for a range of activities and sports that the space and resources can support, such as Basketball, Indoor Soccer, Volleyball or Badminton. There are also scheduled sports running every Tuesday and Wednesday night (Volleyball, Basketball and Soccer). The space also facilitates school holiday programs (such as extended open court sessions or specific sporting sessions) as well as Kindy Gym (a combination of day care and physical exercise).

Attendance fluctuates throughout the year, with numbers largely dependent on holiday periods and tourists. There was a total of 6,255 participants for the 24/25 financial year (1.74% higher than the previous financial year).

The busiest month was July 2024, with a total of 1144 attendees, up 22% from the previous financial year's busiest month (also July). This reflects the influx of tourists, particularly Australian tourists holidaying in state or in country rather than overseas or interstate (such as in extended Christmas breaks) as well as more locals choosing to stay in the bay rather than travel – such as in the December holidays. The quietest month was December 2024 – also consistent with the previous year's quietest month – with 169 attendees (10 attendees higher than the previous December).

The Shark Bay Community Gym also experienced continued growth, with 217 memberships recorded during the year (a 15% increase on 2022/23). Of these, 140 members were active, representing an 18.6% increase on 2022/23. A significant portion of memberships were purchased as one-month subscriptions (70), including 25 members with permanent addresses outside of Shark Bay, demonstrating strong demand from visitors and seasonal workers. The Shire Administration Office receives an average of 6–8 gym enquiries per week, including approximately two enquiries per week for visitor access. Many visitors elect to purchase a one-month membership, as the \$40 monthly fee is comparable to a weekly membership cost in the Perth metropolitan area.

The Shark Bay Public Library continues to provide a valued service for residents and visitors of all ages. Library members access a broad range of physical resources including books and DVDs, complemented by expanding digital services. During the year, the Shire worked with the State Library of Western Australia to support access to eResources for all library members, including digital newspapers and magazines, eBooks and audiobooks.

The Denham Town Hall continues to support community events and functions, while remaining as a hub for local community groups, with regular programs delivered by the Denham Crafters and Shukokai Karate. The venue is also used by visiting practitioners and organisations.

### **Shark Bay Recycling Centre**

The Shark Bay Recycling Centre continues to serve as a donation point for eligible containers through our ongoing partnership with the ABC Foundation under the Containers for Change program. Funds raised via the program are reinvested into sustainable practices and community projects. In the 2024/25 financial year, 18,194 containers were diverted from landfill. This brings the total collected through the partnership to 56,923 containers, surpassing the half-ton milestone and ensuring these materials are returned to the circular economy rather than disposed of as waste.

The Shire also established a partnership with Coburn Mineral Sands Mine to support cardboard recycling. Trucks delivering freight to site backload cardboard for transport to Perth for processing. To date, approximately 80–90 bales of cardboard (around 300 kilograms each) have been recycled through this initiative. Following changes in administrative arrangements of Strandline Resources, efforts to renew the partnership with the receiving company Doral Mineral Sands have progressed, and it is anticipated the program will resume in the 2025/26 financial year.



### **Additional Social Housing Units – Herald Denham Centre**

In 2022/23, the Shire successfully secured \$4,116,200 in grant funding through the State Government’s Social Housing Economic Recovery Package to deliver twelve new independent living units at the Herald Denham Centre on Hughes Street. This investment enabled the expansion of the existing 13-unit facility, increasing the availability of appropriate, affordable housing options for seniors within our community.

Construction commenced in April 2024 and was completed by 30 June 2025, with handover occurring in early July. The project delivers tangible social outcomes by supporting older residents to age in place, maintaining independence while remaining connected to local services, support networks and community life. Increasing the supply of quality independent living units also helps to ease pressure on the broader housing market by creating greater movement and availability within the local housing system.

### **Denham Foreshore – Seawall Revetment**

The Shire secured \$2,148,649 in funding under the Coastal and Estuarine Risk Management Program, administered by the Department of Fire and Emergency Services, to deliver priority coastal protection works along the Denham Foreshore. Procurement was undertaken during 2024, with construction commencing in early 2025.

The project focuses on two key sections of the foreshore identified as vulnerable to shoreline erosion. The construction of a rock revetment (rock seawall) will provide increased resilience against coastal processes and storm events, protecting public infrastructure, community assets and valued recreational spaces. These works represent a proactive investment in climate adaptation and long-term risk mitigation for the township. Completion is anticipated in late 2025 to early 2026.

# COMMUNITY EVENTS

## **Beats in the Bay (September 2024)**

On Saturday 7 September 2024, the Shire of Shark Bay successfully hosted Beats in the Bay, marking the third year of this much-anticipated community event. Beats in the Bay continues to provide a unique opportunity for the Shark Bay community to experience a live music festival locally, while supporting cultural engagement and entertainment in a remote region.

This year's event introduced the Under 18's Musician Discovery initiative, supported by Festivals Australia, designed to nurture emerging talent. Local musician Tobi Williams (15) was selected to perform on stage and was supported through mentorship and a production package, providing a positive pathway for young performers in the region.

The event attracted strong media interest, including an interview aired during prime time on ABC Radio, increasing the profile of Beats in the Bay and supporting future funding opportunities.

In total, the event secured \$66,575 (plus GST) in external funding, along with approximately \$6,000 in cost reductions achieved through partnerships including reduced airfares through REX and sponsorship reductions from 65Thirty Events.

## **Shark Bay Winter Festival Markets**

On Sunday, 22 September 2024, the Shire of Shark Bay delivered the Spring Markets, rescheduled following the cancellation of the Winter Markets due to rainfall during the July school holidays. While several original stallholders were unable to attend the revised date, new applications were received, maintaining a strong and diverse stallholder presence.

Held on the first weekend of the September school holidays, the event successfully attracted both local residents and visitors, resulting in strong community participation and increased activation of the town centre. Feedback from attendees was overwhelmingly positive, particularly in relation to the quality and diversity of market stalls and the range of children's activities provided, reinforcing the event's role in supporting local enterprise, tourism visitation and community connection.

## **Mental Health Week (October 2024)**

Mental Health Week was held from 5 to 12 October 2024. The Shire worked collaboratively with the Shark Bay Community Resource Centre to deliver a program of activities designed to promote wellbeing, connection and awareness of positive mental health practices. Activities included a Cultural Walk and Campfire delivered in partnership with Wula Gura Nyinda, followed by creative wellbeing workshops including jewellery making with Summer Gypsy and art therapy sessions delivered by Janeen Cameron (Art 4 Success). Attendance was strong across the week, with broad participation from individuals, families and community members of all ages.

### **Children's Week (October 2024)**

In partnership with the Shark Bay Community Resource Centre, the Shire supported two community activities for Children's Week, providing inclusive opportunities for both younger children and teenagers. Activities included creative workshops and hands-on sessions such as craft, lip balm and soap making, supporting positive engagement and family participation.

### **Thank A Volunteer Day (December 2024)**

On Thursday 5th December 2024 the Shire hosted Thank a Volunteer Day. All volunteers in the Shark Bay Community were invited to attend a Sundowner event to recognise and thank them for their contributions to our community. Surrounded by the beautiful artwork in the Rose de Freycinet Gallery at the Shark Bay World Heritage Discovery Centre, the volunteers enjoyed a selection of food and drinks, as well as a small gift provided by the Shire. There was a strong attendance with representation from 14 community groups and emergency service organisations with more than 40 people attending the event. Hosting this event also helps us to collect important data, including understanding that there were over 260 volunteer positions throughout the Shark Bay Community, with nominations being received for 180 members of our community (or 24% of the Denham population) who filled these positions, with an average of 1.4 positions for each volunteer.

### **Seniors Christmas Lunch (December 2024)**

The annual Seniors Christmas lunch was held on Thursday 12th December 2024 at the Denham Town Hall with approximately 40 of our local senior citizens attending. Volunteers and Shire staff spent the day prior decorating the hall and doing food preparation. A delicious three course meal was served to our guests by volunteers from the Shark Bay community (including Cr Ridgley), who all did a tremendous job at making our seniors feel valued. Each person was presented with a gift bag containing a tin of biscuits, lollies and a 2025 calendar produced by the Shark Bay Community Resource Centre.

### **Australia Day Breakfast & Shark Bay Citizen of the Year (January 2025)**

On Sunday 26th January 2025, the Shire hosted the Shark Bay Citizen of the Year Awards. There was a fantastic turn out at the Shark Bay Bowling, Sport & Rec Club, with approximately 120 people attending to support the nominees and recipients of the Awards. Everyone enjoyed a delicious breakfast cooked by the Shark Bay SES.

### **Clean Up Australia Day (March 2025)**

The Shire hosted its annual Clean Up Australia Day event on Sunday 16 March 2025. A total of 22 volunteers registered, comprising mostly local community members with a small number of visitors also participating. Volunteers collected rubbish across multiple locations including Netta's Beach, Denham Foreshore, Denham Lookout, Denham Oval, Little Lagoon, Monkey Mia Road and surrounding streets.

A full ute load of rubbish was collected, and volunteers were thanked with a sausage sizzle. Special acknowledgement is extended to Karen Gidley and Roger Hewitt who commenced their clean-up a day early, demonstrating an outstanding commitment to community pride.

### **Youth Week (April 2025)**

The Shire provided financial support to the Shark Bay Community Resource Centre to assist in delivering Youth Week activities for the community.

### **ANZAC Day (April 2025)**

On Friday 25 April 2025, the Shire supported the Shark Bay RSL with financial and in-kind assistance to deliver ANZAC Day commemorations in Denham. The day included a 6:00am Dawn Service at Pioneer Park, followed by a march along Knight Terrace, an 11:00am memorial service, and a community light lunch at the Bowling Club.

### **Shark Bay Fiesta (May 2025)**

The Shark Bay Community Resource Centre hosted the 30th annual Shark Bay Fiesta commencing Friday 16 May 2025. In addition to the Shire's Community Grant and in-kind support, the Shire hosted the Fiesta Markets on Saturday 17 May 2025. The Shire supported stallholder coordination through permit approvals, site maps and early morning set-up assistance.

The Shire also assisted with the screening of the film IF, which was well received by both children and adults.

### **Community Event Support**

During the 2024/25 financial year, the Shire provided financial and in-kind support to a number of community organisations to assist with event delivery, including:

- Shark Bay Bowling, Sport & Recreation Club - \$2,000 contributed towards Australia Day Breakfast
- Shark Bay RSL – \$500 contributed towards Remembrance Day commemorations (November 2024) and \$1,000 contributed toward ANZAC Day commemorations (April 2025)
- Shark Bay Community Resource Centre – \$1,000 contribution toward Youth Week (April 2025)
- Shark Bay Fishing Fiesta – \$6,000 in-kind support (Community Assistance Grant information below)

# EMERGENCY MANAGEMENT

The Shire maintains an active focus on emergency management planning and preparedness to support community resilience.

The Shire's Local Recovery Plan is available via the Shire website and outlines recovery roles, responsibilities and processes following an emergency event.

## ACCESS & INCLUSION

The Shire of Shark Bay continued to improve access and inclusion outcomes across key community spaces during 2024/25.

New footpaths and wheelchair/pram ramps were completed along Durlacher Street, improving connectivity between key community facilities and enhancing safe pedestrian movement. The Shire completed twelve (12) new independent living units designed to Silver level compliance under the Liveable Housing Design Guidelines. The Silver Standard includes wider doorways, step-free entry, reinforced bathroom walls for grab rails, and accessible internal layouts. This proactive approach supports long-term housing security and improves quality of life for tenants.

The Shire also installed a new accessibility bridge linking Francis Street to the Shark Bay Recreation Centre, improving inclusive access to this important community facility. The bridge was designed beyond minimum standards, incorporating a wider path, gentle gradients and strategically spaced bollards to support mobility scooter and wheelchair access while reducing bicycle speed.

The Shire's Disability Access and Inclusion Plan is currently under review, with community consultation underway to support development of an updated plan for 2025–2030.

# ECONOMIC DEVELOPMENT

## Community Assistance Grants

Council allocated \$50,000 to the Shire's Community Assistance Grants program during the 2024/25 financial year. The program supports community-led initiatives that strengthen participation, wellbeing and local capacity.

A total of \$27,130 was distributed to community groups across the year.

Round 1 – Community Projects (\$2,000 to \$5,000)

Three (3) groups were funded in Round 1, with a total commitment of \$12,200, supporting the following projects:

- Boolbardie Country Club – \$5,000 for equipment replacement to support facility upkeep
- Shark Bay Pistol Club – \$5,000 for infrastructure upgrades including roof sheeting and water tanks
- Yadgalah Aboriginal Corporation – \$2,200 to support delivery of a six-month seniors program

## Round 2 – Small Equipment Grants (up to \$1,000)

Three (3) groups were funded in Round 2, with a total commitment of \$2,800, supporting the following:

- Boolbardie Country Club – \$1,000 for catering support for the 2025 Denham Open Golf Championship and the Club’s 60th Anniversary
- Shark Bay Arts Council – a \$1,000 contribution was requested for the replacement of the cooling system in the Arts Workshop. Council considered the social benefits of this community group and the need for a cool comfortable environment and used their discretion to cover the entire cost of the air conditioning upgrade valued at \$3,330.
- Shark Bay Pistol Club – \$800 for equipment to support roof sheeting replacement

## Significant Event Sponsorship

One (1) community group received funding under the Significant Event Sponsorship category:

- Shark Bay Community Resource Centre – \$10,000 toward the 2025 Shark Bay Fiesta, which included \$2,000 over the requested amount to provide additional entertainment for the Shark Bay community.

## FUNDED PROJECTS

2024/2025 was a busy year for grants, while substantial funding was made available to all local governments through the Local Roads and Community Infrastructure program, many other grants were secured through competitive grant application processes, highlighting the grant writing skills of the Shire Administrative staff.

- Local Roads and Community Infrastructure Funding (Phase 4)
  - o Accessible pathways into the Recreation Centre Precinct.
  - o Contribution towards the building of the new finger jetty at the western end of Knight Terrace.
  - o Upgrades to the interior of the Discovery Centre.
  - o Upgrading the toilet block at George Wear Park.
  - o Contributions towards road and carpark upgrades.

### · Funding for Day Care Worker Accommodation

o For the second consecutive year, the Shire was able to secure \$25,000 from the Department of Communities through the Attraction and Retention of Child Care Workers in Remote Areas funding. This funding subsidises the cost of accommodation for the Denham Day Care worker.

#### • **Funding for community programs**

- The Shire received \$60,000 through the Department of Local Government, Sport and Cultural Industries to run out of school activities. These are being planned and run in conjunction with the school and the Community Resource Centre.
- The WA Youth Engagement Grant Program through the Department of Communities for \$10,000 for the Shark Bay Youth Life Skills Program.
- Regional Arts Venues grant of \$165,720 through the Department of Local Government, Sport and Cultural Industries to run a series of events and activities in the Discovery Centre.
- Work continues on the \$21,600 through the Department of Local Government, Sport and Cultural Industries for a Shark Bay Club Development Program to be run over 3 years (2023 -2025).
- The Shire was also successful in receiving multiple funding streams for the 2024 Beats in the Bay Festival. This included:
  - Horizon Power
  - Lotterywest
  - Festivals Australia

#### • **Funding for infrastructure maintenance and development**

- \$250,000 through a Regional Economic Development grant to be applied toward the costs of essential worker accommodation project.
- \$187,500 through the Department of Planning Lands and Heritage's Infrastructure Development Fund grant towards the cost of service connection for the essential worker accommodation project.
- \$500,000 from the Department of Fire and Emergency Services' Cyclone Seroja Local Government Resilience Funding to upgrade the Recreation Centre as an evacuation and recovery facility.

#### • **Funding for feasibility studies**

- \$130,000 from the Department of Planning, Lands and Heritage through its Regional North Government Assistance Program to enable the Shire to revise its Local Planning Strategy. This project continued throughout the 2024/2025 financial year.

#### • **Bushfire Mitigation**

- A Bushfire Mitigation Activity Fund Grant (MAF) for \$52,800 through the Department of Fire and Emergency Services (DFES). This grant was provided as part of the DFES MAF Grants Program to support building the fire management capacity and overall resilience of communities. Funds were for on-ground works to mitigate extreme, very high and high risks on land that is State owned and managed by the Local Government.

# TOURISM

Through the Shark Bay World Heritage Discovery and Visitor Centre, the Shire of Shark Bay continues to provide strategic leadership in tourism development, local heritage interpretation and the creative arts. These sectors remain central to building a progressive and resilient local economy, supported through ongoing advocacy and strong partnerships with local businesses.

## **Shark Bay World Heritage Discovery and Visitor Centre**

Throughout 2024–2025, the Shark Bay World Heritage Discovery and Visitor Centre consistently promoted the Shark Bay region through social media, the Centre’s website, stakeholder engagement, events, and daily visitor interactions.

The dedicated Centre team engaged with more than 64,000 people in person, in addition to many more through email, the website, and telephone enquiries. Visitors were connected with over 31 accommodation options and 55 tour, self-drive, historic, and natural attractions within the Shire of Shark Bay, as well as a range of additional experiences across the broader region, including Carnarvon, Exmouth, Kalbarri, Geraldton, and beyond.

During the 2024–2025 financial year, 63,046 visitors viewed the exhibitions in the Rose de Freycinet Gallery and the Fire of Water: HMAS Sydney 3D film. The highest single-day attendance of 604 was recorded on 11 July 2024, during the July school holidays

The Centre reported strong sales in merchandise, tour and accommodation booking commissions, and museum entry fees during 2024–2025. The team continues to prioritise merchandise that reflects the cultural and natural significance of the Shark Bay region, including items produced by local artists and businesses.

## **Rose de Freycinet Gallery**

The Rose de Freycinet Gallery delivered a strong and diverse exhibition program throughout 2024–2025, including two Artists-in-Residence initiatives and the launch of a major new triennial program.

The inaugural Shark Bay Artist-in-Residence Program, delivered in partnership with ART ON THE MOVE, commenced in March 2024. Selected artists included Tania Spencer, Rebecca McCauley and Aaron Claringbold. While Ms Spencer’s residency concluded in 2023–2024, McCauley and Claringbold continued through to October 2025, spending six weeks living and working in Shark Bay. Their residency culminated in the photographic exhibition What Can I Say Without Touching the Earth with My Hands (12 September – 19 October 2025).

The 2024–2025 year also marked the successful launch of the triennial art program By the Bay, showcasing six artists with strong connections to Shark Bay. The program celebrated the region’s unique landscapes, stories and creative identity, and was widely acclaimed by both residents and visitors. Funding of \$56,000 per year for three years was secured through the Department of Local Government, Sport and Cultural Industries and the Department of Primary Industries and Regional Development.

The program supported the engagement of professional artist, mentor and curator Andrew Nicholl, whose guidance strengthened the quality and impact of the participating artists’ work. Participating artists included Joey York, Sophie Seyah, Claire Cooper, Jake Mason, Lauren Greatorex and Christine von Schill, all of whom are expected to act as ambassadors and mentors for the next cohort in the 2025–2026 By the Bay program.

Additional exhibitions presented during 2024–2025 included Jila Kujarra: Two Snakes Dreaming (February – April 2024), a cross-cultural collaboration between Warnman artist Desmond Taylor and Boorloo-based textile artist Mariaan Pugh, commissioned by Fremantle Arts Centre in partnership with Martumili Artists. This exhibition was well received by both residents and visitors.

## OTHER INFORMATION

### **Report on Complaints made against Councillor's**

Section 5.53(2)(hb) of the Local Government Act requires disclosure of entries made in the register of complaints against Councillor's for the year.

For 2024/2025 there were no complaints lodged of any Breaches of the Local Government Act 1995.

### **Record Keeping Plan**

The Shire's Record Keeping Plan outlines the control, retention and disposal policies and procedures for all shire records. The Shire's Record Keeping Plan was formally approved by the State Records Commission on the 7 September 2023 in accordance with Section 28 of the State Records Act 2000. The Shire's Record Keeping Plan will need to be reviewed again before the 29 August 2028.

Shire staff are trained in the use of the Shire's electronic recordkeeping system on a regular basis. New employees are inducted with the Shire's policy and procedures manual covering records management and are given extensive training in how to utilize the Shire's electronic recordkeeping system.

### **Freedom Of Information**

Access to information / documents may be granted to members of the community under the Freedom of Information Act 1992. The Shire of Shark Bay complies with the Freedom of Information Act 1992. An Information Statement is available along with application forms on the Council's website. The statement is a guide on the Freedom of Information process and also lists the types of documents available outside of Freedom of Information. The Chief Executive Officer is the Shire's Freedom of Information Coordinator. Any formal application information that is not already freely available at the Council may be made through the Freedom of Information Coordinator.

Between 1 July 2024 and 30 June 2025, the Shire received no Freedom of Information requests.

## **NATIONAL COMPETITION POLICY**

The National Competition Policy statement requires Local Governments to include in the Annual Report, ongoing statements on the following.

1. Competitive Neutrality – To remove benefits (and costs) that accrue to government business because of their public ownership.
2. Structural Reform – Local government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.
3. Legislative Review – To review legislation that restricts competition.

The full requirements are contained in a statement issued by the Department of Local Government and Regional Development.

### **Competitive Neutrality**

There are several tests to apply that assist in determining if there is a “significant business enterprise”:

1. Does the activity receive revenue from external sources that exceeds \$200,000 per annum? (This threshold excludes grant income, internal charges, and statutory fees)
2. Would the benefits to be realised from the implementation of competitive neutrality exceed the costs?

From an examination of the income statement of the Shire of Shark Bay for the 2024/2025 financial year, there is no activity that satisfies the first part of the test, and therefore the principles of competitive neutrality do not apply to any of the Shire of Shark Bay’s activities.

### **Structural Reform**

The Shire of Shark Bay is not classified as a natural monopoly and does not conduct any business activities that could be classed as public monopolies. Accordingly, the principle of structural reform does not apply to the Shire of Shark Bay.

### **Legislation Review**

The Shire has a portfolio of Local Laws (previously known as by-laws) which may impact competition. A formal review has been deferred until Quarter Two (Q2) due to operational priorities, with no material competition impacts identified during the reporting period.

# ELECTED MEMBERS AND OFFICER COMPLIANCE

## ELECTED MEMBERS AND OFFICER COMPLIANCE STATISTICS

The Local Government (Administration) Regulations 1996 Part 5 – Annual reports and planning, regulation 19B (1) and (2) was amended as of the 7 November 2020 and now requires the following statistics to be included in the annual report:

### Regulation - 19B (2) (a) & (b) and Prescribed Information for Payments to Employees

Section 5.53(2)(g) of the Local Government Act 1995 requires disclosure of information as prescribed in relation to salary of \$130,000 or more made to employees.

For the 2024/2025 year there was one employee entitled to an annual salary in the band of \$160,000 to \$170,000.

### Regulation - 19B (2) (c)

Elected Member Allowances 2024/2025 for Standards Panel costs for hearing a complaint regarding one of its council members and any amount that the Standards Panel orders to be reimbursed is nil.

### Regulation - 19B (2) (d)

Any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year 2024/2025 was nil

### Regulation - 19B (2) (e)

Chief Executive Officer Remuneration Paid 2024/2025 - \$205,494

### Regulation - 19B (2) (f)

Elected Member Meeting Attendance / Ordinary Council Meetings 2024/2025

A ATTENDED

LA LEAVE APPROVED

N APOLOGY

Councillor Name	JUL	AUG	SEPT	OCT	NOV	DEC	JAN 25	FEB	MAR	APR	MAY	JUN
Cr Bellottie	A	A	A	LA	A	A	NO MEETING	A	A	A	A	A
Cr Cowell President	A	LA	A	A	A	A		LA	A	LA	A	A
Cr Fenny	A	A	A	A	A	A		LA	LA	A	A	A
Cr Ridgley	A	A	LA	A	A	A		A	A	A	A	LA
Cr Smith	A	N	A	A	A	LA		A	A	A	A	A
Cr Stubberfield	A	A	A	A	A	A		A	A	A	A	A
Cr Vankova	A	N	A	LA	A	A		A	A	A	LA	A

Elected Member Meeting Attendance / Audit Committee Meetings 2024/2025

Meeting Date	5 February 2025
Cr Bellottie	A
Cr Cowell President	N
Cr Fenny	A
Cr Ridgley	A
Cr Smith	A
Cr Stubberfield	A
Cr Vankova	N

Elected Member Meeting Attendance / Special Council Meetings 2024/2025

Meeting Date	16 August 2024	5 February 2024
Cr Bellottie	N	A
Cr Cowell President	A	N
Cr Fenny	A	A
Cr Ridgley	A	A
Cr Smith	A	A
Cr Stubberfield	A	A
Cr Vankova	A	N

**Regulation - 19B (2) (h)**

Elected Member Age Groups

Councillor Age Group	30-40 Years of Age	41-50 Years of Age	51-60 Years of Age	61-70 Years of Age
	0	2	1	4

**Regulation - 19B (2) (i)**

Aboriginal or Torres-Strait Islander Councillor's for 2024/2025

Aboriginal Councillor's 1

Torres-Strait Islander Councillor's 0

**Regulation - 19B (2) (j)**

There were no modifications made to the Shire of Shark Bay's Strategic Community Plan during the 2024/2025 financial year.

**Regulation - 19B (2) (k)**

There were no significant modifications made to the Shire of Shark Bay's Corporate Business Plan during the 2024/2025 financial year.

**Regulation – 29C (2) (d)**

The name of each Council member who lodged a primary return or annual return for the 2024/2025 financial year.

Councillor Name	Annual Return Completed	Primary Return Completed
Cr Bellottie	21 July 2025	ALL RETURNS RECEIVED
Cr Cowell - President	22 July 2025	
Cr Fenny	27 August 2025	
Cr Ridgley	8 August 2025	
Cr Smith	27 August 2025	
Cr Stubberfield	12 August 2025	
Cr Vankova	7 August 2025	

**Regulation – 29C (2) (e)**

The position of each employee who lodged a primary return or annual return for the 2024/2025 financial year

Employee Position	Annual Return Completed	Primary Return Completed
Chief Executive Officer	7 July 2025	ALL RETURNS RECEIVED
Manager Finance and Administration	22 July 2025	
Executive Manager Community Development	5 August 2025	
Works Manager	15 August 2025	
Shark Bay World Heritage Discovery and Visitor Centre – Manager	7 July 2025	
Executive Assistant	7 July 2025	
Supervisor – Town	19 August 2025	
Supervisor – Bush Crew	4 August 2025	
Ranger	5 August 2025	
Team Leader – Shark Bay World Heritage Discovery and Visitor Centre	4 August 2025	
Administration Officer Works / Assets Coordinator	14 July 2025	
Revenue and Payroll Officer	4 August 2025	
Expenditure Finance Officer	9 July 2025	
Customer Service Officer		
Administration Officer		

**Local Government Act 1995 Section 5.127 – Report on training**

S5.127 (1) A local government must prepare a report for each financial year on the training completed by council members in the financial year.

Elected Member Training Attendance 2024/2025

- Cr Bellottie
- Cr Cowell
- Cr Fenny
- Cr Ridgley
- Cr Smith
- Cr Stubberfield
- Cr Vankova

**Local Government Act 1995 Section 5.53 (2) (i) Administration Regulations 19BD – Information on Payments to Council Members**

S5.53 (2)(i) Administration Regulations 19BD Annual reports for a financial year beginning on or after 1 July 2022 are to include information relating to fees, expenses or allowances paid during the financial year for each person who is a Council member, mayor or president:

- Detailing the nature of the fee, expense or allowance; and
- The total amount/value for each class of fee, expense or allowance.

Payments made to Councillor’s for the 2024/2025 Financial Year.

Councillor Name President Allowance Deputy President Allowance Annual Meeting Attendance Fees Information Technology Fees Reimbursements

Councillor Name	President Allowance	Deputy President Allowance	Annual Meeting Attendance Fees	Information Technology Fees
Cr Bellottie	\$5,905	\$0.00	\$2,175.00	\$0.00
Cr Cowell	\$12,963	\$12,920.00	\$2,175.00	\$0.00
Cr Fenny	\$5,905.00	\$0.00	\$2,175.00	\$0.00
Cr Ridgley	\$5,905.00	\$0.00	\$2,175.00	\$0.00
Cr Smith	\$5,905.00	\$0.00	\$2,175.00	\$0.00
Cr Stubberfield	\$5,905.00	\$3,245.00	\$2,175.00	\$0.00
Cr Vankova	\$5,905.00	\$0.00	\$2,175.00	\$0.00

# **STRATEGIC COMMUNITY PLAN 2023-2033**

The Strategic Community Plan is Council's principal 10-year strategy and planning tool. Guiding the remainder of the Shire's strategic planning, the Strategic Community Plan is underpinned by community engagement to provide the community's vision and aspirations.

An essential element of the development process is to enable community members and stakeholders to participate in shaping the future of the community, identifying issues and solutions.

# Economic Objective

## **A progressive, resilient and diverse local economy**

Outcome 1 - Provide appropriate transport infrastructure and services

### Achievements

- Delivered the 2024/25 road capital works and maintenance program in accordance with the adopted Budget.
- Completed upgrades and resurfacing works to Durlacher Street, Airport Road and Useless Loop Road.
- Undertook routine grading, drainage improvements and shoulder maintenance across the Shire's road network.
- Extended and maintained dual-use pathways to improve pedestrian and cycling safety and connectivity.
- Completed the Denham Boat Ramp finger jetty, improving access for recreational, fishers and visitors, and spreading the overall boating effort across jetty and boat ramp infrastructure.

## **Outcome 2 - Support local business and encourage further investment within the district**

### Achievements

- Provided responsive planning and building services to support residential, tourism and commercial development applications.
- Progressed updates to the Local Planning Strategy to support long-term land use planning and investment certainty.
- Continued advocacy to DevelopmentWA regarding land release to address housing demand and enable economic growth.
- Advanced workforce and essential worker accommodation planning to strengthen business continuity and workforce retention.
- Supported local businesses and community groups through direct sharing of grant opportunities and funding pathways.
- Delivered capacity-building workshops, including grant writing and digital capability sessions.
- Continued operation of the Shark Bay World Heritage Discovery and Visitor Centre, providing visitor servicing and tourism bookings.
- Delivered destination marketing initiatives promoting Shark Bay as a nature-based and dark-sky tourism destination.
- Maintained memberships and engagement with regional and state tourism bodies.
- Contributed to development of the Gascoyne Regional Arts Plan in partnership with regional stakeholders.



# Environmental Objective

Maintain our community infrastructure and support protection of the unique natural environment

## **Outcome 3 – A natural environment for the benefit and enjoyment of current and future generations**

### **Achievements**

- Supported Clean Up Australia Day activities across multiple community locations.
- Continued operation of the Shark Bay Recycling Centre in partnership with Containers for Change and the ABC Foundation.
- Supported community participation in recycling initiatives and waste reduction practices.
- Progressed environmental planning initiatives including works associated with the Little Lagoon area.
- Continued streetscape and public realm improvements enhancing the town environment.

## **Outcome 4 - A well-planned built environment and infrastructure supporting our community**

### **Achievements**

- Delivered routine maintenance and renewal across parks, playgrounds, housing, waste facilities and community buildings.
- Installed shade sails at playground and foreshore locations to improve amenity and sun protection.
- Completed town oval reticulation replacement and pump system upgrades.
- Upgraded George Wear Park public toilets and improved facilities at Charlie Sappie Park.
- Upgraded West End foreshore carpark and associated infrastructure.
- Commenced Denham foreshore revetment upgrades and coastal protection works.
- Completed Denham Boat Ramp finger jetty works enhancing marine infrastructure resilience.
- Installed accessible beach matting and provided beach wheelchairs at Denham Town Beach.
- Continued upgrades to the Shark Bay Recreation Centre and Discovery Centre including air-conditioning improvements.
- Expanded the Shire-owned childcare building to allow broader service provision and increased child capacity.
- Supported the independent childcare provider operating from the Shire-owned facility, enabling expanded early learning services.
- Implemented initiatives supporting attraction and retention of childcare workers in remote areas.



## **A safe, inclusive and connected community**

### **Outcome 5 – Strong sense of spirit and pride in an inclusive community**

#### **Achievements**

- Provided ongoing support to emergency services and volunteer organisations.
- Hosted Thank a Volunteer Day recognising the contribution of local volunteers.
- Continued review and strengthening of Local Emergency Management Arrangements.
- Strengthened emergency facility connectivity including satellite communications capability.
- Delivered Community Assistance Grants supporting local events, clubs and initiatives.
- Provided financial and in-kind support to a wide range of community activities and cultural events.
- Supported Youth Week and other youth engagement initiatives.
- Supported seniors' activities and community wellbeing programs.
- Continued management of the Herald Denham Centre Independent Living units, supporting ageing-in-place.
- Expanded childcare availability, supporting working families and community participation.
- Extended dual-use pathways improving accessibility and recreation opportunities.

#### **Leadership Objective**

A transparent, resilient organisation demonstrating leadership and governance

### **Outcome 6 – A strategically focused, unified Council, functioning efficiently**

#### **Achievements**

- Reviewed and aligned strategic and operational planning documents with adopted frameworks.
- Maintained active participation in regional boards, committees and sector working groups.
- Undertook Councillor training and governance development activities.
- Maintained strong financial management aligned with long-term financial planning.

### **Outcome 7 – A transparent, resilient organisation demonstrating leadership and governance**

#### **Achievements**

- Maintained monthly financial reporting and formal budget reviews.
- Continued delivery of core local government services including waste collection, street lighting and recreation facilities.
- Maintained community communications through Bulk SMS alerts, social media and public notices.
- Administered Community Assistance Grant funding with transparent reporting and accountability.
- Supported emergency management governance, preparedness and recovery planning.
- Ensured ongoing legislative and regulatory compliance across operational areas.



The Shire of Shark Bay would like to acknowledge the Malgana Peoples as the traditional custodians of the land and sea in and around the Shire of Shark Bay. They pay their respects to their Elders past, present and emerging.

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

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

**Statement by CEO**

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

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

Signed on the 11<sup>th</sup> day of DECEMBER 2025



\_\_\_\_\_  
CEO

\_\_\_\_\_  
Dale Chapman  
Name of CEO



**SHIRE OF SHARK BAY  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual	2025 Budget	2024 Actual *Restated
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),23	1,779,510	1,777,151	1,599,200
Grants, subsidies and contributions	2(a)	3,142,179	1,866,832	2,902,199
Fees and charges	2(a)	1,693,618	1,945,256	1,600,481
Interest revenue	2(a)	365,091	187,495	375,818
Other revenue	2(a)	169,959	159,950	317,809
		<b>7,150,357</b>	<b>5,936,684</b>	<b>6,795,507</b>
<b>Expenses</b>				
Employee costs	2(b)	(2,262,884)	(2,842,506)	(2,191,203)
Materials and contracts		(3,390,487)	(3,136,420)	(1,857,552)
Utility charges		(212,770)	(206,052)	(211,166)
Depreciation		(5,242,218)	(5,383,369)	(4,898,073)
Finance costs	2(b)	(66,209)	(19,308)	(14,753)
Insurance		(253,572)	(251,047)	(242,064)
Other expenditure	2(b)	(446,724)	(235,324)	(226,970)
		<b>(11,874,864)</b>	<b>(12,074,026)</b>	<b>(9,641,781)</b>
		<b>(4,724,507)</b>	<b>(6,137,342)</b>	<b>(2,846,274)</b>
Capital grants, subsidies and contributions	2(a)	5,832,176	7,507,681	3,327,374
Profit on asset disposals		25,732	29,000	14,082
Loss on asset disposals		(87,637)	(67,000)	(132,249)
Fair value adjustments to financial assets at fair value through profit or loss	4	(1,776)	0	841
		<b>5,768,495</b>	<b>7,469,681</b>	<b>3,210,048</b>
<b>Net result for the period</b>		<b>1,043,988</b>	<b>1,332,339</b>	<b>363,774</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	0	0	(63,463)
<b>Total other comprehensive income for the period</b>	15	<b>0</b>	<b>0</b>	<b>(63,463)</b>
<b>Total comprehensive income for the period</b>		<b>1,043,988</b>	<b>1,332,339</b>	<b>300,311</b>

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

\*Refer to Note 27 Correction of Prior Period Error



**William Buck Audit (WA) Pty Ltd**

**SHIRE OF SHARK BAY  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025**

	Note	2025	2024
		\$	*Restated \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	10,595,904	13,891,860
Trade and other receivables	5	558,931	113,204
Inventories	6	135,734	120,918
Other assets	7	405,331	50,945
<b>TOTAL CURRENT ASSETS</b>		<b>11,695,900</b>	<b>14,176,927</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	11,720	12,635
Other financial assets	4	39,810	41,586
Property, plant and equipment	8	31,702,790	29,915,898
Infrastructure	9	69,741,338	69,865,309
<b>TOTAL NON-CURRENT ASSETS</b>		<b>101,495,658</b>	<b>99,835,428</b>
<b>TOTAL ASSETS</b>		<b>113,191,558</b>	<b>114,012,355</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	828,735	1,290,153
Contract liabilities	12	74,537	139,996
Capital grant/contributions liabilities	12	399,600	3,561,702
Borrowings	13	200,500	35,098
Employee related provisions	14	181,312	216,057
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,684,684</b>	<b>5,243,006</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	2,352,095	632,076
Employee related provisions	14	36,862	63,344
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,388,957</b>	<b>695,420</b>
<b>TOTAL LIABILITIES</b>		<b>4,073,641</b>	<b>5,938,426</b>
<b>NET ASSETS</b>		<b>109,117,917</b>	<b>108,073,929</b>
<b>EQUITY</b>			
Retained surplus		40,822,326	39,933,530
Reserve accounts	26	5,340,610	5,185,418
Revaluation surplus	15	62,954,981	62,954,981
<b>TOTAL EQUITY</b>		<b>109,117,917</b>	<b>108,073,929</b>

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

\*Refer to Note 27 Correction of Prior Period Error



**William Buck Audit (WA) Pty Ltd**



**SHIRE OF SHARK BAY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2025**

Note	2025 Actual \$	2024 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	1,480,933	1,584,286
Grants, subsidies and contributions	3,076,720	2,901,279
Fees and charges	1,464,283	1,600,481
Interest revenue	365,091	375,818
Goods and services tax received	930,147	579,688
Other revenue	169,959	317,809
	7,487,133	7,359,361
<b>Payments</b>		
Employee costs	(2,435,977)	(2,498,897)
Materials and contracts	(4,128,805)	(1,383,730)
Utility charges	(212,770)	(211,166)
Finance costs	(66,209)	(14,753)
Insurance paid	(253,572)	(242,064)
Goods and services tax paid	(999,793)	(590,090)
Other expenditure	(274,414)	(226,970)
	(8,371,540)	(5,167,670)
<b>Net cash (used in)/provided by operating activities</b>	(884,407)	2,191,691
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property, plant & equipment	8(a) (3,591,525)	(2,767,076)
Payments for construction of infrastructure	9(a) (3,533,424)	(1,744,234)
Proceeds from capital grants, subsidies and contributions	2,670,074	3,804,353
Proceeds from sale of property, plant & equipment	157,905	337,909
<b>Net cash (used in) investing activities</b>	(4,296,970)	(369,048)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	25(a) (114,579)	(34,324)
Proceeds from new borrowings	25(a) 2,000,000	0
<b>Net cash provided by (used in) financing activities</b>	1,885,421	(34,324)
<b>Net (decrease) increase in cash held</b>	(3,295,956)	1,788,319
Cash at beginning of year	13,891,860	12,103,541
<b>Cash and cash equivalents at the end of the year</b>	10,595,904	13,891,860

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

**William Buck Audit (WA) Pty Ltd**



SHIRE OF SHARK BAY  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2025

Note	2025 Actual	2025 Budget	2024 Actual *Restated
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Revenue from operating activities</b>			
General rates	1,652,603	1,651,194	1,476,966
Rates excluding general rates	126,907	125,957	122,234
Grants, subsidies and contributions	3,142,179	1,866,832	2,902,199
Fees and charges	1,693,618	1,945,256	1,600,481
Interest revenue	365,091	187,495	375,818
Other revenue	169,959	159,950	317,809
Profit on asset disposals	25,732	29,000	14,082
Fair value adjustments to financial assets at fair value through profit or loss	0	0	841
	<b>7,176,089</b>	<b>5,965,684</b>	<b>6,810,430</b>
<b>Expenditure from operating activities</b>			
Employee costs	(2,262,884)	(2,842,506)	(2,191,203)
Materials and contracts	(3,390,487)	(3,136,420)	(1,857,552)
Utility charges	(212,770)	(206,052)	(211,166)
Depreciation	(5,242,218)	(5,383,369)	(4,898,073)
Finance costs	(66,209)	(19,308)	(14,753)
Insurance	(253,572)	(251,047)	(242,064)
Other expenditure	(446,724)	(235,324)	(226,970)
Loss on asset disposals	(87,637)	(67,000)	(132,249)
Fair value adjustments to financial assets at fair value through profit or loss	(1,776)	0	0
	<b>(11,964,277)</b>	<b>(12,141,026)</b>	<b>(9,774,030)</b>
Non-cash amounts excluded from operating activities	5,280,332	5,421,369	5,034,215
<b>Amount attributable to operating activities</b>	<b>492,144</b>	<b>(753,973)</b>	<b>2,070,615</b>
<b>INVESTING ACTIVITIES</b>			
<b>Inflows from investing activities</b>			
Capital grants, subsidies and contributions	5,832,176	7,507,681	3,327,374
Proceeds from disposal of assets	157,905	188,000	337,909
	<b>5,990,081</b>	<b>7,695,681</b>	<b>3,665,283</b>
<b>Outflows from investing activities</b>			
Acquisition of property, plant and equipment	(3,591,525)	(8,495,555)	(2,767,076)
Acquisition of infrastructure	(3,533,424)	(3,752,756)	(1,744,234)
	<b>(7,124,949)</b>	<b>(12,248,311)</b>	<b>(4,511,310)</b>
<b>Amount attributable to investing activities</b>	<b>(1,134,868)</b>	<b>(4,552,630)</b>	<b>(846,027)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Inflows from financing activities</b>			
Proceeds from borrowings	2,000,000	2,000,000	0
Transfers from reserve accounts	0	1,148,000	0
	<b>2,000,000</b>	<b>3,148,000</b>	<b>0</b>
<b>Outflows from financing activities</b>			
Repayment of borrowings	(114,579)	(35,097)	(34,324)
Transfers to reserve accounts	(155,192)	(1,238,033)	(175,076)
	<b>(269,771)</b>	<b>(1,273,130)</b>	<b>(209,400)</b>
Non-cash amounts excluded from financing activities	(2,000,000)	0	0
<b>Amount attributable to financing activities</b>	<b>(269,771)</b>	<b>1,874,870</b>	<b>(209,400)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>			
<b>Surplus or deficit at the start of the financial year</b>	<b>3,783,601</b>	<b>3,431,733</b>	<b>2,768,413</b>
Amount attributable to operating activities	492,144	(753,973)	2,070,615
Amount attributable to investing activities	(1,134,868)	(4,552,630)	(846,027)
Amount attributable to financing activities	(269,771)	1,874,870	(209,400)
<b>Surplus or deficit after imposition of general rates</b>	<b>2,871,106</b>	<b>0</b>	<b>3,783,601</b>

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

\*Refer to Note 27 Correction of Prior Period Error



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

**1. BASIS OF PREPARATION**

The financial report of the Shire of Shark Bay 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 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Measurement of employee benefits - note 14
- Assets held for sale - note 7
- Measurement of provisions - note 14

Fair value hierarchy information can be found in note 22

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements.

**Initial application of accounting standards**

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

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

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

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

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

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

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

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

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

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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

Recognition of revenue is dependent 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 - sale of stock	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**

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

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

**For the year ended 30 June 2025**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,779,510	0	1,779,510
Grants, subsidies and contributions	1,302,053	0	0	1,840,126	3,142,179
Fees and charges	1,015,439	0	24,433	653,746	1,693,618
Interest revenue	0	0	30,578	334,513	365,091
Other revenue	123,945	0	0	46,014	169,959
Capital grants, subsidies and contributions	0	5,832,176	0	0	5,832,176
<b>Total</b>	<b>2,441,437</b>	<b>5,832,176</b>	<b>1,834,521</b>	<b>2,874,399</b>	<b>12,982,533</b>

**For the year ended 30 June 2024**

Nature	Contracts with customers	Capital grant/contributions (Restated)	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,599,200	0	1,599,200
Grants, subsidies and contributions	705,650	0	0	2,196,549	2,902,199
Fees and charges	1,156,996	0	18,511	424,974	1,600,481
Interest revenue	0	0	6,712	369,106	375,818
Other revenue	151,796	0	0	166,013	317,809
Capital grants, subsidies and contributions	0	3,327,374	0	0	3,327,374
<b>Total</b>	<b>2,014,442</b>	<b>3,327,374</b>	<b>1,624,423</b>	<b>3,156,642</b>	<b>10,122,881</b>

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

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

**(a) Revenue (Continued)**

Note	2025 Actual \$	2024 Actual \$
<b>Interest revenue</b>		
Interest on reserve account	155,192	160,078
Trade and other receivables overdue interest	30,578	6,712
Other interest revenue	179,321	209,028
	365,091	375,818
The 2025 original budget estimate in relation to:		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	6,724	6,917
The 2025 original budget estimate in relation to: Charges on instalment plan was \$7,000.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	43,127	40,400
- Other services – grant acquittals	11,750	6,150
	54,877	46,550
<b>Employee Costs</b>		
Employee benefit costs	2,218,138	2,103,619
Other employee costs	44,746	87,584
	2,262,884	2,191,203
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	66,209	14,753
	66,209	14,753
<b>Other expenditure</b>		
Sundry expenses	446,724	226,970
	446,724	226,970

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

**3. CASH AND CASH EQUIVALENTS**

Note	2025	2024 (Restated)
	\$	\$
Cash at bank and on hand	8,571,626	7,944,718
Term deposits	2,024,278	5,947,142
<b>Total cash and cash equivalents</b>	<b>10,595,904</b>	<b>13,891,860</b>
Held as		
- Unrestricted cash and cash equivalents	2,781,157	5,004,744
- Restricted cash and cash equivalents	7,814,747	8,887,116
16	<b>10,595,904</b>	<b>13,891,860</b>

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

Note	2025	2024
	\$	\$
<b>Non-current assets</b>		
Financial assets at fair value through profit or loss	39,810	41,586
	<b>39,810</b>	<b>41,586</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	41,586	40,745
Movement attributable to fair value	(1,776)	841
Units in Local Government House Trust - closing balance	<b>39,810</b>	<b>41,586</b>

**MATERIAL ACCOUNTING POLICIES**

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

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

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

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

**5. TRADE AND OTHER RECEIVABLES**

**Current**

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

**Non-current**

Rates and statutory receivables  
Receivables for employee related provisions

Note	2025	2024
	\$	\$
	333,495	39,466
	259,810	30,475
	57,888	32,861
	80,048	10,402
	(172,310)	0
	558,931	113,204
	11,720	12,039
	0	596
	11,720	12,635

**Disclosure of opening and closing balances related to contracts with customers**

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

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
	171,239	30,475	0
7	405,331	50,945	0
	576,570	81,420	0

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

**6. INVENTORIES**

**Current**

Fuel and materials  
Visitor centre stock

	2025	2024
	\$	\$
	14,440	11,748
	121,294	109,170
	135,734	120,918
	120,918	129,762
	(76,980)	(194,932)
	91,796	186,088
	135,734	120,918

The following movements in inventories occurred during the year:

**Balance at beginning of year**

Inventories expensed during the year

Additions to inventory

**Balance at end of year**

**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.

**7. OTHER ASSETS**

**Other assets - current**

Accrued income

Contract assets

	2025	2024
	\$	\$
	0	50,945
	405,331	0
	405,331	50,945

**MATERIAL ACCOUNTING POLICIES**

**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), if any.

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

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in balances**

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

	Note	Total property				Plant and equipment			Total property, plant and equipment
		Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	Heritage assets	
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>		2,005,000	22,721,903	0	24,726,903	622,020	3,158,998	233,249	28,741,170
Additions		0	63,749	1,819,469	1,883,218	83,208	800,650	0	2,767,076
Disposals		0	0	0	0	0	(456,076)	0	(456,076)
Depreciation		0	(679,748)	0	(679,748)	(137,557)	(302,224)	(16,743)	(1,136,272)
<b>Balance at 30 June 2024</b>		2,005,000	22,105,904	1,819,469	25,930,373	567,671	3,201,348	216,506	29,915,898
<b>Comprises:</b>									
Gross balance amount at 30 June 2024		2,005,000	36,044,438	1,819,469	39,868,907	1,220,442	4,046,206	319,735	45,455,290
Accumulated depreciation at 30 June 2024		0	(13,938,534)	0	(13,938,534)	(652,771)	(844,858)	(103,229)	(15,539,392)
<b>Balance at 30 June 2024</b>	8(b)	2,005,000	22,105,904	1,819,469	25,930,373	567,671	3,201,348	216,506	29,915,898
Additions		0	249,221	2,546,206	2,795,427	29,460	766,638	0	3,591,525
Disposals		0	0	0	0	0	(219,810)	0	(219,810)
Depreciation		0	(1,063,659)	0	(1,063,659)	(142,973)	(359,332)	(18,859)	(1,584,823)
<b>Balance at 30 June 2025</b>		2,005,000	21,291,466	4,365,675	27,662,141	454,158	3,388,844	197,647	31,702,790
<b>Comprises:</b>									
Gross balance amount at 30 June 2025		2,005,000	36,293,659	4,365,675	42,664,334	1,249,901	4,496,591	319,735	48,730,561
Accumulated depreciation at 30 June 2025		0	(15,002,193)	0	(15,002,193)	(795,743)	(1,107,747)	(122,088)	(17,027,771)
<b>Balance at 30 June 2025</b>	8(b)	2,005,000	21,291,466	4,365,675	27,662,141	454,158	3,388,844	197,647	31,702,790

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

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

**(b) Carrying amount measurements**

<b>Asset class</b>	<b>Note</b>	<b>Carrying amount 2025 \$</b>	<b>Carrying amount 2024 \$</b>	<b>Fair value hierarchy</b>	<b>Valuation technique</b>	<b>Basis of valuation</b>	<b>Date of last valuation</b>	<b>Inputs used</b>
<b>(i) Fair value - as determined at the last valuation date</b>								
<b>Land and buildings</b>								
Land - market value	8(a)	2,005,000	2,005,000	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2023	Price per hectare
Buildings - non specialised		3,721,543	3,721,543	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2023	Observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use.
Buildings - specialised		17,569,923	18,384,361	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction costs, current condition, residual values and remaining useful life assessments.
Total buildings	8(a)	21,291,466	22,105,904					

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.

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

**9. INFRASTRUCTURE**

**(a) Movements in balances**

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - public facilities	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	58,459,821	2,455,624	3,452,898	7,570,200	7,796	71,946,339
Additions	730,469	164,660	0	431,249	417,856	1,744,234
Revaluation increments / (decrements) transferred to revaluation surplus	(3,959,503)	737,302	3,158,738	0	0	(63,463)
Depreciation	(2,801,405)	(115,189)	(278,139)	(567,068)	0	(3,761,801)
<b>Balance at 30 June 2024</b>	52,429,382	3,242,397	6,333,497	7,434,381	425,652	69,865,309
<b>Comprises:</b>						
Gross balance at 30 June 2024	69,106,137	4,096,028	8,615,665	13,369,799	425,652	95,613,281
Accumulated depreciation at 30 June 2024	(16,676,755)	(853,631)	(2,282,168)	(5,935,418)	0	(25,747,972)
<b>Balance at 30 June 2024</b>	52,429,382	3,242,397	6,333,497	7,434,381	425,652	69,865,309
Additions	1,260,062	0	0	2,273,362	0	3,533,424
Depreciation	(2,554,273)	(63,491)	(77,056)	(962,575)	0	(3,657,395)
Transfers	0	0	0	425,652	(425,652)	0
<b>Balance at 30 June 2025</b>	51,135,171	3,178,906	6,256,441	9,170,820	0	69,741,338
<b>Comprises:</b>						
Gross balance at 30 June 2025	70,366,199	4,096,028	8,615,665	16,068,812	0	99,146,704
Accumulated depreciation at 30 June 2025	(19,231,028)	(917,122)	(2,359,224)	(6,897,992)	0	(29,405,366)
<b>Balance at 30 June 2025</b>	51,135,171	3,178,906	6,256,441	9,170,820	0	69,741,338

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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying amount measurements**

<b>Asset class</b>	<b>Fair value hierarchy</b>	<b>Valuation technique</b>	<b>Basis of valuation</b>	<b>Date of last valuation</b>	<b>Inputs used</b>
<b>(i) Fair value - as determined at the last valuation date</b>					
<b>Infrastructure - roads</b>	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2024	Construction cost and current condition, residual values and remaining useful life assessments.
<b>Infrastructure - footpaths</b>	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2024	Construction cost and current condition, residual values and remaining useful life assessments.
<b>Infrastructure - drainage</b>	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2024	Construction cost and current condition, residual values and remaining useful life assessments.
<b>Infrastructure - public facilities</b>	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction cost and current condition, residual values and remaining useful life assessments.

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

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

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

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset class</b>	<b>Useful life</b>
Buildings	2 to 70 years
Furniture and equipment	5 to 18 years
Plant and equipment	5 to 25 years
Sealed roads and streets	
subgrade	not depreciated
pavement	45 to 80 years
seal	
- bituminous seals	6 to 67 years
- asphalt surfaces	10 to 25 years
Gravel roads	
subgrade	not depreciated
pavement	2 to 10 years
Footpaths	4 to 80 years
Drainage systems	
drains and kerbs	4 to 60 years
culverts, pipes and pits	14 to 70 years
Infrastructure public facilities	1 to 60 years
Heritage Assets	25 to 100 years
Streetscapes	10 to 50 years

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

**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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

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

**11. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
Prepaid rates  
Accrued payroll liabilities  
Bonds and deposits held  
Accrued expenses  
Contract retentions held

	2025	2024
	\$	\$
	575,776	242,677
	34,655	39,522
	0	87,435
	73,371	58,011
	43,127	862,508
	101,806	0
	828,735	1,290,153

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

**12. OTHER LIABILITIES**

	2025	2024 (Restated)
	\$	\$
<b>Current</b>		
Contract liabilities	74,537	139,996
Capital grant/contributions liabilities	399,600	3,561,702
	<u>474,137</u>	<u>3,701,698</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	139,996	193,018
Additions	74,537	139,996
Revenue from contracts with customers included as a contract liability at the start of the period	(139,996)	(193,018)
	<u>74,537</u>	<u>139,996</u>
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$74,536 (2024: \$139,996)		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	3,561,702	3,084,723
Additions	399,600	4,346,304
Revenue from capital grant/contributions held as a liability at the start of the period	(3,561,702)	(3,869,325)
	<u>399,600</u>	<u>3,561,702</u>
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	399,600	3,561,702
	<u>399,600</u>	<u>3,561,702</u>

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.

**SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**13. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Borrowings		200,500	2,352,095	2,552,595	35,098	632,076	667,174
<b>Total secured borrowings</b>	25(a)	200,500	2,352,095	2,552,595	35,098	632,076	667,174

**Secured liabilities and assets pledged as security**

Borrowings are secured by a floating charge over the assets of the Shire of Shark Bay.

The Shire of Shark Bay has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 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 22(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 25(a).

**SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**14. EMPLOYEE RELATED PROVISIONS**

**Employee related provisions**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	88,095	105,309
Long service leave	71,920	84,896
	<u>160,015</u>	<u>190,205</u>
<b>Employee related other provisions</b>		
Employment on-costs	21,297	25,852
	<u>21,297</u>	<u>25,852</u>
<b>Total current employee related provisions</b>	<u>181,312</u>	<u>216,057</u>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	32,335	55,565
	<u>32,335</u>	<u>55,565</u>
<b>Employee related other provisions</b>		
Employment on-costs	4,527	7,779
	<u>4,527</u>	<u>7,779</u>
<b>Total non-current employee related provisions</b>	<u>36,862</u>	<u>63,344</u>
<b>Total employee related provisions</b>	<u>218,174</u>	<u>279,401</u>

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 SHARK BAY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**15. REVALUATION SURPLUS**

	<b>2025 Opening balance</b>	<b>2025 Closing balance</b>	<b>2024 Opening balance</b>	<b>Total Movement on revaluation</b>	<b>2024 Closing balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land	12,979,453	12,979,453	12,979,453	0	12,979,453
Revaluation surplus - Furniture and equipment	659,571	659,571	659,571	0	659,571
Revaluation surplus - Plant and equipment	1,167,447	1,167,447	1,167,447	0	1,167,447
Revaluation surplus - Heritage assets	624,162	624,162	624,162	0	624,162
Revaluation surplus - Infrastructure - roads	38,457,779	38,457,779	42,417,282	(3,959,503)	38,457,779
Revaluation surplus - Infrastructure - footpaths	960,395	960,395	223,093	737,302	960,395
Revaluation surplus - Infrastructure - drainage	6,103,046	6,103,046	2,944,308	3,158,738	6,103,046
Revaluation surplus - Infrastructure - public facilities	2,003,128	2,003,128	2,003,128	0	2,003,128
	<b>62,954,981</b>	<b>62,954,981</b>	<b>63,018,444</b>	<b>(63,463)</b>	<b>62,954,981</b>



**SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**18. CONTINGENT LIABILITIES**

At reporting date, the Shire has no sites that have been classified as 'possibly contaminated - investigation required' by the Department of Water and Environmental Regulation.

**19. CAPITAL COMMITMENTS**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	63,837	3,762,492
	63,837	3,762,492
Payable:		
- not later than one year	63,837	3,762,492

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

**20. RELATED PARTY TRANSACTIONS**

**(a) Council member remuneration**

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	12,620	12,963	12,465
President's meeting attendance fees	12,963	12,620	12,135
President's annual allowance for ICT expenses	2,175	2,175	2,175
	<u>27,758</u>	<u>27,758</u>	<u>26,775</u>
Deputy President's annual allowance	3,245	3,245	3,120
Deputy President's meeting attendance fees	6,141	6,141	5,905
Deputy President's annual allowance for ICT expenses	2,175	2,175	2,175
	<u>11,561</u>	<u>11,561</u>	<u>11,200</u>
All other council member's meeting attendance fees	30,705	30,705	29,525
All other council member's annual allowance for ICT expenses	10,875	10,875	10,875
	<u>41,580</u>	<u>41,580</u>	<u>40,400</u>
20(b)	<u>80,899</u>	<u>80,899</u>	<u>78,375</u>

**(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	409,235	484,281
Post-employment benefits	60,425	66,711
Employee - other long-term benefits	46,799	88,652
Employee - termination benefits	0	20,288
Council member costs	80,899	78,375
20(a)	<u>597,358</u>	<u>738,307</u>

*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.

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

*Council member costs*

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

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

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

**(c) Transactions with related parties**

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

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

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$
Sale of goods and services - Key Management Personnel	49,476	45,506
Short term employee benefits - other related parties	31,535	160,926

**(d) Related parties**

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

*i. Key management personnel*

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

*ii. Other Related Parties*

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

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

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

**SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

No matters or circumstances have arisen since the end of the financial year that have a significant effect on the financial statements.

**SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**22. 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 SHARK BAY  
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**23. RATING INFORMATION**

**(a) General rates**

<b>RATE TYPE</b>	<b>Basis of valuation</b>	<b>Rate in \$</b>	<b>Number of properties</b>	<b>2024/25 Actual rateable value*</b>	<b>2024/25 Actual rate revenue</b>	<b>2024/25 Actual interim rates</b>	<b>2024/25 Actual total revenue</b>	<b>2024/25 Budget rate revenue</b>	<b>2024/25 Budget interim rate</b>	<b>2024/25 Budget total revenue</b>	<b>2023/24 Actual total revenue</b>
Rateable property	Gross rental valuation	0.1063	362	5,119,130	544,317	1,044	545,361	544,312	0	544,312	539,719
Other	Gross rental valuation	0.1170	133	5,358,374	626,715	2,324	629,039	627,633	0	627,633	0
Commercial	Gross rental valuation	0	0	0	0	0	0	0	0	0	245,141
Vacant	Gross rental valuation	0	0	0	0	0	0	0	0	0	31,745
Rural Commercial	Gross rental valuation	0	0	0	0	0	0	0	0	0	36,290
Industrial	Gross rental valuation	0	0	0	0	0	0	0	0	0	74,795
Resort	Gross rental valuation	0	0	0	0	0	0	0	0	0	165,400
Rateable property	Unimproved valuation	0.1575	7	1,074,136	169,176	0	169,176	169,176	0	169,176	122,262
Pastoral	Unimproved valuation	0.1050	11	555,676	58,346	0	58,346	58,346	0	58,346	54,274
Mining/Exploration	Unimproved valuation	0.2100	12	1,198,702	251,728	(1,047)	250,681	251,727	0	251,727	0
Mining	Unimproved valuation	0	0	0	0	0	0	0	0	0	2,024
Exploration	Unimproved valuation	0	0	0	0	0	0	0	0	0	205,316
<b>Total general rates</b>			525	13,306,018	1,650,282	2,321	1,652,603	1,651,194	0	1,651,194	1,476,966
<b>Minimum payment</b>		<b>Minimum payment \$</b>									
Rateable property	Gross rental valuation	950	93	302,185	88,350	0	88,350	88,350	0	88,350	15,007
Other	Gross rental valuation	950	21	119,480	19,950	0	19,950	19,000	0	19,000	0
Commercial	Gross rental valuation	0	0	0	0	0	0	0	0	0	14,722
Vacant	Gross rental valuation	0	0	0	0	0	0	0	0	0	71,012
Rural Commercial	Gross rental valuation	0	0	0	0	0	0	0	0	0	2,735
Industrial	Gross rental valuation	0	0	0	0	0	0	0	0	0	1,732
Rateable property	Unimproved valuation	950	6	13,920	5,700	0	5,700	5,700	0	5,700	3,954
Pastoral	Unimproved valuation	950	0	0	0	0	0	0	0	0	0
Mining/Exploration	Unimproved valuation	950	2	4,935	1,900	0	1,900	1,900	0	1,900	0
Mining	Unimproved valuation	0	0	0	0	0	0	0	0	0	910
Exploration	Unimproved valuation	0	0	0	0	0	0	0	0	0	815
<b>Total minimum payments</b>			122	440,520	115,900	0	115,900	114,950	0	114,950	110,887
<b>Total general rates and minimum payments</b>			647	13,746,538	1,766,182	2,321	1,768,503	1,766,144	0	1,766,144	1,587,853
<b>Specified area rates</b>		<b>Rate in \$</b>									
Monkey Mia Bore Replacement	Gross rental valuation	0.0106	1	1,411,050	14,999	0	14,999	15,000	0	15,000	14,999
Concessions							(3,992)			(3,993)	(3,652)
<b>Total rates</b>							1,779,510			1,777,151	1,599,200
<b>(a) Rates related information</b>											
Rates instalment plan charges							6,724			6,797	6,917
Rates overdue interest							30,578			5,245	6,712
Rates written off							247			0	0

\*Rateable Value at time of raising of rate.

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**24. DETERMINATION OF SURPLUS OR DEFICIT**

	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
	(25,732)	(29,000)	(14,082)
	596	0	0
	1,776	0	(841)
	87,637	67,000	132,249
10(a)	5,242,218	5,383,369	4,898,073
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	319	0	(1,418)
Employee benefit provisions	(26,482)	0	20,234
<b>Non-cash amounts excluded from operating activities</b>	<b>5,280,332</b>	<b>5,421,369</b>	<b>5,034,215</b>
<b>(b) Non-cash amounts excluded from financing activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to financing activities</b>			
	(2,000,000)	0	0
25(b)	(2,000,000)	0	0
<b>Non-cash amounts excluded from financing activities</b>	<b>(2,000,000)</b>	<b>0</b>	<b>0</b>
<b>(c) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
	(5,340,610)	(5,275,451)	(5,185,418)
26	(5,340,610)	(5,275,451)	(5,185,418)
	(2,000,000)	0	0
25(b)	(2,000,000)	0	0
	200,500	35,888	35,098
13	200,500	35,888	35,098
<b>Total adjustments to net current assets</b>	<b>(7,140,110)</b>	<b>(5,239,563)</b>	<b>(5,150,320)</b>
<b>Net current assets used in the Statement of financial activity</b>			
	11,695,900	5,759,168	14,176,927
	(1,684,684)	(519,605)	(5,243,006)
	(7,140,110)	(5,239,563)	(5,150,320)
<b>Surplus or deficit after imposition of general rates</b>	<b>2,871,106</b>	<b>0</b>	<b>3,783,601</b>

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

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Town Oval Bore		\$ 701,498	\$ 0	\$ (34,324)	\$ 667,174	\$ 0	\$ (35,097)	\$ 632,077	\$ 632,850	\$ 0	\$ (35,097)	\$ 597,753
Essential Worker Accommodation		0	0	0	0	2,000,000	(79,482)	1,920,518	0	2,000,000	0	2,000,000
<b>Total</b>		701,498	0	(34,324)	667,174	2,000,000	(114,579)	2,552,595	632,850	2,000,000	(35,097)	2,597,753
<b>Borrowing finance cost payments</b>												
Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024					
Town Oval Bore	58	*WATC	2.24%	17/04/2040	\$ (19,442)	\$ (19,308)	\$ (14,753)					
Essential Worker Accommodation	59	*WATC	4.67%	19/12/2034	(46,767)	0	0					
<b>Total</b>					(66,209)	(19,308)	(14,753)					
<b>Total finance cost payments</b>					(66,209)	(19,308)	(14,753)					

\* WA Treasury Corporation

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
Essential Worker Accommodation	WATC	Debenture	10	4.67%	\$ 2,000,000	\$ 2,000,000	0	0	\$ 711,948	\$ 711,948
					2,000,000	2,000,000	0	0	711,948	711,948

\* WA Treasury Corporation

(c) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance 1 July 2024	Borrowed during 2024-25	Expended during 2024-25	Unspent balance 30 June 2025
Essential Worker Accommodation	WATC	19/12/2024	\$ 0	\$ 2,000,000	\$ 0	\$ 2,000,000
			0	2,000,000	0	2,000,000

\* WA Treasury Corporation

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

**26. RESERVE ACCOUNTS**

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
(a) Monkey Mia Bore reserve	14,999	0	0	14,999	14,999	15,000	0	29,999	0	14,999	0	14,999
	14,999	0	0	14,999	14,999	15,000	0	29,999	0	14,999	0	14,999
<b>Restricted by council</b>												
(b) Leave reserve	205,470	6,167	0	211,637	205,471	46,150	0	251,621	199,109	6,361	0	205,470
(c) Plant replacement reserve	692,824	20,795	0	713,619	692,823	115,033	0	807,856	671,374	21,450	0	692,824
(d) Infrastructure reserve	3,442,710	103,334	0	3,546,044	3,442,710	1,050,000	(1,148,000)	3,344,710	3,336,123	106,587	0	3,442,710
(e) Pensioner unit maintenance reserve	214,509	6,439	0	220,948	214,509	3,000	0	217,509	207,868	6,641	0	214,509
(f) Recreation facilities upgrade reserve	560,466	16,823	0	577,289	560,466	8,000	0	568,466	543,114	17,352	0	560,466
(g) Monkey Mia jetty reserve	23,281	699	0	23,980	23,281	350	0	23,631	22,560	721	0	23,281
(h) Shared fire system reserve	31,159	935	0	32,094	31,159	500	0	31,659	30,194	965	0	31,159
	5,170,419	155,192	0	5,325,611	5,170,419	1,223,033	(1,148,000)	5,245,452	5,010,342	160,077	0	5,170,419
	5,185,418	155,192	0	5,340,610	5,185,418	1,238,033	(1,148,000)	5,275,451	5,010,342	175,076	0	5,185,418

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

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

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by legislation/agreement</b>	
(a) Monkey Mia Bore reserve	To be used to fund the replacement and major maintenance of the Monkey Mia Bore.
<b>Restricted by council</b>	
(b) Leave reserve	To be used for the provision of employees long service leave.
(c) Plant replacement reserve	To be used for the purchase of major plant and equipment.
(d) Infrastructure reserve	To be used to fund the future replacement and construction of infrastructure in the Shire.
(e) Pensioner unit maintenance reserve	To be used to fund the replacement and major maintenance of the pensioner units.
(f) Recreation facilities upgrade reserve	To be used to fund the upgrade/maintenance of the Shire recreation facilities.
(g) Monkey Mia jetty reserve	To be used for the upgrade and major maintenance of the Monkey Mia Jetty.
(h) Shared fire system reserve	Shared with the Department of Biodiversity, Conservation and Attractions and to be used to fund the future system replacement.

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

**27. CORRECTION OF PRIOR PERIOD ERROR**

The correction of the prior period relates to the Social Housing Economic Recovery Package (SHERP) capital grant received, which had been incorrectly recognised as capital grant liabilities at 30 June 2024. The grant should have been recognised as revenue at 30 June 2024 as the Shire had satisfied its obligations under the grant agreement. The error was identified after the Annual Financial Statements was finalised.

<b>Statement of Financial Position (Extract)</b>	<b>30 June 2024</b>	<b>Increase/ (Decrease)</b>	<b>30 June 2024 (Restated)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Capital grant/contributions liabilities	4,395,376	(833,674)	3,561,702
Net assets	107,240,255	833,674	108,073,929
Retained surplus	39,099,856	833,674	39,933,530
Total equity	107,240,255	833,674	108,073,929

<b>Statement of Comprehensive Income (Extract)</b>	<b>2024</b>	<b>Increase/ (Decrease)</b>	<b>2024 (Restated)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Capital grants, subsidies and contributions	2,493,700	833,674	3,327,374
Net result for the period	(469,900)	833,674	363,774
<b>Total comprehensive income/(loss) for the period</b>	<b>(533,363)</b>	<b>833,674</b>	<b>300,311</b>

<b>Statement of Financial Activity (Extract)</b>	<b>2024</b>	<b>Increase/ (Decrease)</b>	<b>2024 (Restated)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Capital grants, subsidies and contributions	2,493,700	833,674	3,327,374
Amount attributable to investing activities	(1,679,701)	833,674	(846,027)



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2025

Shire of Shark Bay

To the Council of the Shire of Shark Bay

### Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of Matter – Restatement of Comparative Balances

I draw attention to Note 27 of the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

### **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Shark Bay for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Tim Sanya  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
11 December 2025

## 14 COUNCILLOR REPORTS

### 14.1 WATER ACCESS SHIRE OF SHARK BAY TOWN BORE

#### AUTHOR

Cr Greg Ridgley

#### DISCLOSURE OF ANY INTEREST

Nil.

Moved            Cr  
Seconded       Cr

#### Officer Recommendation

##### Proposed Licence:

That Council:

1. Rescind Shire of Shark Bay Council Policy 8.2 - Standpipe and Bore
2. Approve the Shire's administration to investigate the installation of a metered standpipe controller at the Denham town bore to regulate water extraction and enable cost recovery.
3. Subject to the outcome of recommendation to item 2. support all users of the bore, excluding those organisations currently exempt under Shire of Shark Bay Council Policy 8.2 -Standpipe and Bore, to either obtain and pay for water exclusively through the metered charge station in line with current regional standpipe pricing, or via an alternate payment structure/methodology.
4. Authorise the Chief Executive Officer to investigate the Community Water Supply Partnership (CWSP) Program and submit a funding application if suitable.

#### BACKGROUND

Historically, bore usage was manually reported by individual users at the standpipe. That information was periodically collected by the Shire administration and usage invoiced. A combination of administrative burden and a lack of accurate recording by users saw this reporting mechanism disappear.

The Shire of Shark Bay several years ago invested significantly in the installation and ongoing maintenance of the Denham town bore (approximately \$800,000 borrowing from West Australian Treasury Corporation). Whilst the overall water usage is metered and reported, use by the general public, commercial users, and exempt organisations is currently unregulated and unmetered.

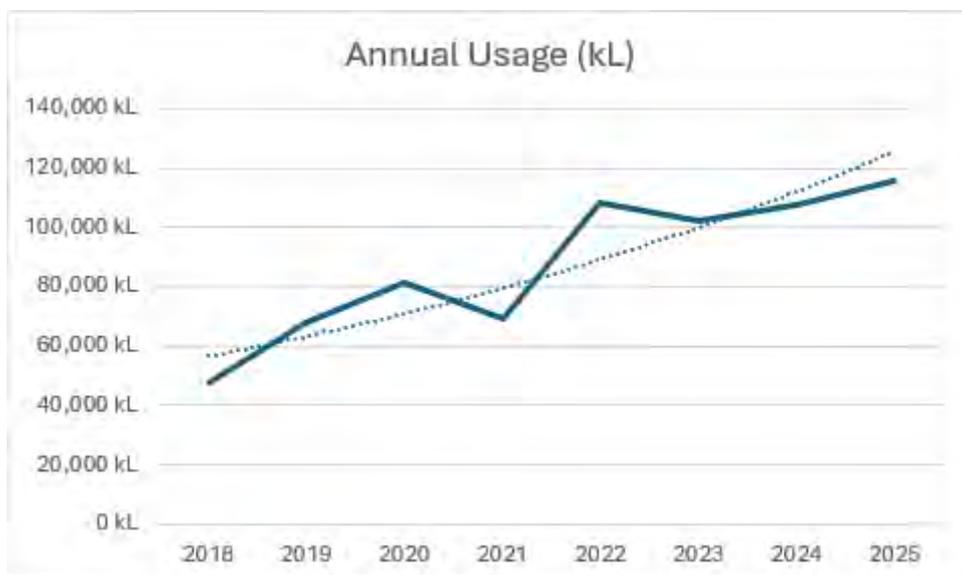
COMMENT

The Denham town bore Licence # 158117 has an annual allocation 150,000KL from the Carnarvon-Birdrong aquifer.

Licence Number:	158117
Licence Type:	Groundwater Licence
Issue Date:	4/6/2020
Expiry Date:	31/8/2027
Licence Allocation:	150000 KL
Parties:	Shire of Shark Bay
Postal Address:	PO BOX 126 Denham WA 6537 Australia
Groundwater Area:	Gascoyne
Groundwater Subarea:	Zuytdorp/Ningaloo
Aquifer:	Carnarvon - Birdrong.
Surface Water Area:	
Surface Water Subarea:	
Surface Water Resource:	
Licence Address:	Lot 266 On Plan 214487 Volume/Folio Lr3141/800 Lot 266 Francis Rd Denham; LOT 295 ON PLAN 188173 Volume/Folio LR3141/98 Lot 295 FRANCIS RD DENHAM; LOT 501 ON PLAN 65688 Volume/Folio LR3160/281 Lot 501 FRANCIS RD DENHAM; LOT 500 ON PLAN 74697 Volume/Folio LR3163/286 Lot 500 KNIGHT TCE DENHAM

In 2020 a new bore licence was issued by the Department of Water and Environmental Regulation, with that licence the annual water allocation was increased from 100,000 KL to 150,000 KL.

The following graph shows that water usage has steadily increased over recent years from 47,770 KL in 2018 to 115,596 KL in 2025, representing a nearly 142% increase over the last 8 years.



The absence of an updated metering solution presents risks, including uncontrolled extraction and inequitable access. The installation of a solar-powered smart standpipe controller will enable accurate measurement, cost recovery, compliance monitoring, and emergency fire access.

The Community Water Supplies Partnerships is a joint initiative between the Australian and Western Australian governments designed to help regional, dryland agricultural communities improve their non-potable water supplies. It provides funding to enhance water security for firefighting, livestock, and public amenities, particularly in areas facing reduced rainfall.

The program covers the construction, enhancement, or refurbishment of infrastructure, including:

- Water tanks and storage improvements.
- Pumps, power sources (including solar), pipes, and distribution systems.
- Dam and catchment construction or maintenance.
- Standpipe and swipe card infrastructure for water access.
- Drilling of new bores.
- Support for water carting equipment.

Program objectives include:

- Improve Water Security: Support the planning and establishment of reliable, non-potable water infrastructure for emergency farming and firefighting needs.
- Reduce Scheme Water Reliance: Encourage the use of alternative water sources for non-drinking purposes, such as irrigation of public open spaces (ovals, parks, and gardens).
- Climate Resilience: Help regional communities adapt to changing rainfall patterns and droughts.

#### LEGAL IMPLICATIONS

There are no known legal implications.

#### POLICY IMPLICATIONS

Shire of Shark Bay Council Policy 8.2 – Standpipe and Bore.

#### FINANCIAL IMPLICATIONS

Likely a 30% co-contribution should administration be successful with a grant application under the CWSP program.

Potential Shire operational income should a form of user pays solution be implemented through the Shire's Fees and Charges.

#### STRATEGIC IMPLICATIONS

Outcome 3 – A natural environment for the benefit and enjoyment of current and future generations.

#### RISK MANAGEMENT

Failure to regulate risks exceeding licence allocation and the risk of depleting a precious resource.

#### VOTING REQUIREMENTS

Simple Majority Required

#### SIGNATURES

Author	G Ridgley
Chief Executive Officer	D Chapman
Date of Report	17 February 2026

15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

16 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

17 MATTERS BEHIND CLOSED DOORS

Moved	Cr
Seconded	Cr

18 DATE AND TIME OF NEXT MEETING

The next Ordinary meeting of the Shark Bay Shire Council will be held in the Council Chamber at the Shark Bay Recreation Centre, Francis Street, Denham on 26 March 2026 commencing at 1.00 pm.

19 CLOSURE OF MEETING

When there is no further business, the President will close the Ordinary Council meeting.