



# Agenda

## Ordinary Meeting of Council

To be held in Council Chambers

54 Johnson Street, Bruce Rock

Thursday, 18 December 2025

Commencing from 3.00pm



## Notice of Ordinary Meeting of Council

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Dear President and Councillors,

The next Ordinary Meeting of Council will be held on Thursday, **18 December 2025, commencing from 3.00pm** in Council Chambers, at 54 Johnson Street, Bruce Rock.

Please contact the undersigned for any enquiries regarding the Agenda prior to the meeting.



Mark Furr  
**CHIEF EXECUTIVE OFFICER**

### **DISCLAIMER**

#### **PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING:**

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Bruce Rock expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

#### ***Our Mission***

We will achieve our vision by maintaining and enhancing the Bruce Rock lifestyle, increase business and employment opportunities and achieve population growth in an environmentally sustainable way.

#### ***Our Values***

Respect, Inclusiveness, Fairness and Equality and Communication

**SHIRE OF BRUCE ROCK**

**AGENDA – ORDINARY MEETING 18 DECEMBER 2025**

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**SHIRE OF BRUCE ROCK**

**AGENDA – ORDINARY MEETING 18 DECEMBER 2025**

- 1. Declaration of Opening**
- 2. Record of Attendance/Apologies/Leave of Absence (Previously Approved)**
- 3. Declarations of Interest**

In accordance with section 5.65 of the Local Government Act 1995, the following disclosures of Financial interest were made at the Council meeting.

Date	Name	Item No	Reason

In accordance with section 5.65 of the Local Government Act 1995, the following disclosures of Closely Associated Person and Impartiality interest were made at the Council meeting.

Date	Name	Item No	Reason

In accordance with sections 5.60B and 5.65 of the Local Government Act 1995, the following disclosures of Proximity interest were made at the Council meeting.

Date	Name	Item No	Reason

- 4. Response to Previous Public Questions Taken on Notice**
- 5. Public Question Time**
- 6. Petitions/Deputations/Presentations/Submissions**
- 7. Applications for Leave of Absence**

**8. Announcements by the Person Presiding without Discussion**

**9. Confirmation of Minutes**

Audit and Risk Committee Meeting held on Thursday, 20 November 2025.

Ordinary Meeting of Council held on Thursday, 20 November 2025.

## **10. Matters for Decision**

### **10.1 Executive Manager Technical Services**

Nil

## 10.2 Executive Manager Corporate Services

### 10.2.1 Schedule of Accounts Paid – November 2025

File Reference	1225.10.2.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	10 December 2025
Author	Mike Darby – Executive Manager Corporate Services
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	<ol style="list-style-type: none"> <li>1. Schedule of Accounts Paid – November 2025</li> </ol>

#### Summary

Council is requested to note the payments, as presented in the Schedule of Accounts Paid for November 2025.

#### Background

Pursuant to section 6.8 (2)(b) of the Local Government Act 1995, where expenditure has been incurred by a Local Government, it is to be reported to the next Ordinary Meeting of Council.

#### Consultation

Consultation has been undertaken with the Creditors Officer, Finance Officer and Payroll and HR Officer.

#### Statutory Environment

Local Government Act 1995, section 6.8 (2)(b) and Local Government (Financial Management) Regulations 1996, regulation 13 relate.

#### Policy Implications

The Council's Policy Manual contains no policies that relate, nor are there any proposed.

#### Financial Implications

All expenditure has been approved via adoption of the 2025/26 Annual Budget or resulting from a Council resolution.

#### Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

### Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, regulation 13, which may result in a qualified audit.	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

### Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood	1	2	3	4	5	
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **two (2)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

### Comment/Conclusion

The Schedule of Accounts Paid for November 2025 is presented to Council for notation.

Below is a summary of activity:

As of 30 November 2025		
Payment Type	\$	%
Cheque	\$20,277.99	2.91%
EFT (incl. Payroll)	\$639,813.21	91.76%
Trust EFT	\$765.00	0.11%
Direct Debit	\$34,583.56	4.96%
Credit Card	\$967.33	0.14%
Fuel Card	\$862.69	0.12%
Store Cards	N/A	0.00%
<b>Total Payments</b>	<b>\$697,269.78</b>	<b>100%</b>

### **Voting Requirements**

Simple Majority

#### **OFFICERS' RECOMMENDATION**

**That with respect to the Schedule of Accounts Paid for November 2025, Council note the Report as presented.**

Schedule of Accounts Paid - November 2025						
Serial No	Chq/EFT	Date	Name	Description	Amount	Legend
<b>Municipal Account Cheques</b>						
1	42	06/11/2025	WATER CORPORATION	WATER USAGE AT SHIRE PROPERTIES	\$176.12	
2	43	14/11/2025	WATER CORPORATION	WATER USAGE AT SHIRE PROPERTIES	\$198.79	
3	44	20/11/2025	SHIRE OF BRUCE ROCK	PETTY CASH RECOUP OCTOBER 2025, DFES WORKSHOP REFRESHMENTS	\$18.00	
4	45	28/11/2025	ELGAS LTD	GAS BOTTLE RENTAL	\$107.80	
5	46	28/11/2025	WATER CORPORATION	WATER USAGE AT SHIRE PROPERTIES	\$19,777.28	PR
				<b>Total Cheques</b>	<b>\$20,277.99</b>	
<b>Municipal Account EFTs (incl. Payroll)</b>						
6	EFT25114	03/11/2025	DEPARTMENT OF TRANSPORT (DOT CLEARING)	DOT CLEARING 30/10/2025 (EOM TRANSACTION)	\$22,903.40	R
7	EFT25180	03/11/2025	WESTERN AUSTRALIAN TREASURY CORPORATION	SUPERMARKET BUILDING LOAN CAPITAL REPAYMENT & INTEREST	\$95,144.78	
8	EFT25115	04/11/2025	DEPARTMENT OF TRANSPORT (DOT CLEARING)	DOT CLEARING 31/10/2025 (EOM TRANSACTION)	\$9,950.95	R
9		05/11/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 05/11/2025	\$93,957.26	
10	EFT25117	06/11/2025	AUSTRALIAN AUDIT PTY LTD	FMR AND REG 17 AUDITS	\$11,797.50	
11	EFT25118	06/11/2025	BRETT WILLIAM WAYE	REIMBURSEMENT OF EXPENSES	\$472.94	
12	EFT25119	06/11/2025	GREAT SOUTHERN FUEL SUPPLIES	FUEL FOR OCTOBER 2025	\$770.78	
13	EFT25120	06/11/2025	PHILLIP JOHN DENNIS	REIMBURSEMENT OF EXPENSES	\$63.80	
14	EFT25121	06/11/2025	RAMESH RAJAGOPALAN	ELECTED MEMBER FEES & EXPENSES CLAIM OCTOBER 2025	\$11,868.76	
15	EFT25122	06/11/2025	RICHMOND ROLLING SOLUTIONS	MATERIALS FOR WORKSHOP	\$114.40	
16	EFT25123	06/11/2025	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	\$607.50	
22	EFT25129	07/11/2025	DEPARTMENT OF TRANSPORT DRIVER AND VEHICLE SERVICES	DOT VEHICLE INSPECTION BALANCE OF REVENUE OCTOBER 2025 (EOM TRANSACTION)	\$306.40	R
23	EFT25130	11/11/2025	DEPARTMENT OF MINES AND PETROLEUM	BSL FOR OCTOBER 2025	\$1,188.75	R
24	EFT25131	13/11/2025	VACUUM SPOT	VACUUM CLEANER FOR MED CENTRE	\$489.00	
25	EFT25133	14/11/2025	AMD AUDIT & ASSURANCE	LRCIP ACQUITTAL AUDIT	\$2,310.00	
26	EFT25134	14/11/2025	ARROW BRONZE	PLAQUE FOR NICHE WALL	\$283.59	
27	EFT25135	14/11/2025	AUSTRALIA POST	POSTAL CHARGES FOR OCTOBER 2025	\$204.96	
28	EFT25136	14/11/2025	AVON WASTE	KERBSIDE WASTE & RECYCLING COLLECTIONS AND BULK RECYCLING COLLECTIONS FOR OCTOBER 2025, PURCHASE OF BINS	\$13,970.29	PR
29	EFT25137	14/11/2025	BLACKWOODS	PARTS FOR BK103	\$162.36	
30	EFT25138	14/11/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTING	\$704.00	
31	EFT25139	14/11/2025	BOC LIMITED	GAS BOTTLE RENTAL	\$118.68	
32	EFT25140	14/11/2025	BOOKEASY AUSTRALIA PTY LTD	ONLINE CARAVAN PARK BOOKING OCTOBER 2025	\$220.00	
33	EFT25141	14/11/2025	BROWNLEY'S PLUMBING & GAS	ANNUAL STANDPIPES BACKFLOW TESTING 2025-26	\$3,755.40	
34	EFT25142	14/11/2025	BRUCE ROCK ENGINEERING	TYRES FOR BK655	\$2,129.27	
35	EFT25143	14/11/2025	BRUCE ROCK LPO	OFFICE AND MEDICAL CENTRE STATIONERY SUPPLIES	\$194.59	
36	EFT25144	14/11/2025	BURGESS RAWSON PTY LTD	WATER USAGE AT LEASED PROPERTY	\$58.00	
37	EFT25145	14/11/2025	CHRIS BRAY ELECTRICS PTY LTD	ELECTRICAL WORKS AT SHIRE PROPERTIES	\$649.00	
38	EFT25146	14/11/2025	CLARK EQUIPMENT SALES PTY LTD	PARTS FOR BK660	\$2,869.52	
39	EFT25147	14/11/2025	COLESTAN ELECTRICS	ELECTRICAL WORKS AT SHIRE PROPERTIES	\$1,547.14	
40	EFT25148	14/11/2025	CORPCLOUD PTY LTD	SUPPLY NEW COMPUTER AND IT SUPPORT FOR MED CENTRE	\$1,675.55	
41	EFT25149	14/11/2025	DFES	EMERGENCY SERVICES LEVY ON SHIRE PROPERTIES FOR 2025-2026	\$7,961.42	
42	EFT25150	14/11/2025	EASTERN HILLS SAWS & MOWERS	PARTS FOR SMALL PLANT	\$70.20	
43	EFT25151	14/11/2025	ELDERS BRUCE ROCK	POOL CHEMICALS	\$104.99	
44	EFT25152	14/11/2025	ELEC TECH DIESEL SERVICES PTY LTD	REPAIRS TO BK505	\$82.06	
45	EFT25153	14/11/2025	ENVIRONEX INTERNATIONAL PTY LTD	POOL CHEMICALS	\$880.00	
46	EFT25154	14/11/2025	HERSEY'S SAFETY PTY LTD	MATERIALS FOR FOOTPATH CONSTRUCTION	\$984.72	
47	EFT25155	14/11/2025	JTB - JAPANESE TRUCK & BUS SPARES	PARTS FOR BK505, BK604, & BK377	\$1,332.60	
48	EFT25156	14/11/2025	LIBERTY OIL RURAL PTY LTD	TRANSMISSION OIL	\$642.73	
49	EFT25157	14/11/2025	LUKERATIVE PLUMBING, GAS & MAINTENANCE	PLUMBING AND MAINTENANCE WORKS AT SHIRE PROPERTIES	\$577.50	
50	EFT25158	14/11/2025	MERREDIN COMMUNITY RESOURCE CENTRE	VACANT POSITION ADVERTISING	\$240.00	
51	EFT25159	14/11/2025	MERREDIN TELEPHONE SERVICES	SECURITY MONITORING OF SHIRE OFFICE OCTOBER 2025	\$44.00	
52	EFT25160	14/11/2025	NAPA	PARTS FOR BK1 & BK062	\$574.09	
53	EFT25161	14/11/2025	NB HARDWARE & AG SUPPLIES	MATERIALS FOR TOWNSITE MAINTENANCE	\$303.69	
54	EFT25162	14/11/2025	NUTRIEN AG SOLUTIONS	CHEMICALS FOR OVAL MAINTENANCE	\$258.18	
55	EFT25163	14/11/2025	OFFICEWORKS BUSINESS DIRECT	STATIONERY ORDER	\$206.85	
56	EFT25164	14/11/2025	PRINTEC WA PTY LTD	PRINTER TONER FOR MED CENTRE	\$480.00	
57	EFT25165	14/11/2025	PUBLIC LIBRARIES WESTERN AUSTRALIA INC	LIBRARY MEMBERSHIP RENEWAL 2025-26	\$175.00	
58	EFT25166	14/11/2025	R2K CONTRACTING	PARTS FOR BK655	\$76.80	
59	EFT25167	14/11/2025	REGAL VENTURES PTY LTD T/A FOODWORKS BRUCE ROCK	VARIOUS GROCERY AND HARDWARE PURCHASES AUGUST & SEPTEMBER 2025, OFFICE, COUNCIL MEETINGS, DEPOT, CARAVAN PARK, FIRE FIGHTER REFRESHMENTS AND CLEANING SUPPLIES	\$3,398.08	
60	EFT25168	14/11/2025	SNAKE RESCUE & RELOCATION TRAINING	SNAKE HANDLING TRAINING FOR STAFF MEMBER	\$451.00	
61	EFT25169	14/11/2025	SURF LIFE SAVING AUSTRALIA	MATERIALS FOR AQUATIC CENTRE	\$261.95	
62	EFT25170	14/11/2025	SYNERGY	ELECTRICITY USAGE AT SHIRE PROPERTIES	\$20,904.84	
63	EFT25171	14/11/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	\$486.49	
64	EFT25172	14/11/2025	TWO DOGS MITRE 10	JERRY CAN	\$65.00	F
65	EFT25173	14/11/2025	WA AGRISTORE PTY LTD	BATTERIES FOR BK1018 & PARTS FOR BK638	\$773.57	
66	EFT25174	14/11/2025	WA DISTRIBUTORS PTY LTD T/AS ALLWAYS FOODS	CLEANING PRODUCTS	\$481.25	
67	EFT25175	14/11/2025	WHEATBELT LIQUID WASTE	SEPTIC PUMP OUT	\$1,210.00	
68	EFT25176	17/11/2025	LANDGATE	COPY OF CERTIFICATE OF TITLES	\$65.20	
69		19/11/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 19/11/2026	\$90,818.36	
70	EFT25177	20/11/2025	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	\$607.50	
71	EFT25178	21/11/2025	AUSTRALIAN TAXATION OFFICE	BAS FOR OCTOBER 2025	\$10,442.00	
72	EFT25179	21/11/2025	MICHAEL GEOFFREY DARBY	REIMBURSEMENT OF EXPENSES	\$414.60	
73	EFT25228	27/11/2025	COMMONWEALTH BANK CORPORATE CHARGE CARDS	CREDIT CARD FOR NOVEMBER 2025	\$967.33	
74	EFT25181	28/11/2025	AFGRI EQUIPMENT AUSTRALIA	SERVICE & REPAIRS TO BK602	\$7,895.84	
75	EFT25182	28/11/2025	AUSTRALIAN FIRE SUPPLIES & FABRICATION PTY LTD T/A FIRE AND SAFETY SUPPLIES WA	PURCHASE OF FIRE EXTINGUISHER SERVICE WEIGHING SCALES	\$59.83	
76	EFT25183	28/11/2025	BADGELINK	STAFF NAME BADGES	\$41.50	
77	EFT25184	28/11/2025	BITUMEN DISTRIBUTORS PTY LTD	SUPPLY & DELIVER CRS EMULSION FOR PATCHING	\$13,860.00	

78	EFT25185	28/11/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTING	\$10,472.00	
79	EFT25186	28/11/2025	BRUCE ROCK CAFE - LOVE THAT FOOD	REFRESHMENTS FOR COUNCIL MEETING	\$73.00	
80	EFT25187	28/11/2025	BRUCE ROCK DISTRICT CLUB	CATERING FOR COUNCIL LUNCH	\$865.00	
81	EFT25188	28/11/2025	BRUCE ROCK ENGINEERING	TYRES FOR BK510, BK9354, & BK9810	\$6,067.40	
82	EFT25189	28/11/2025	BRUCE ROCK SENIORS ASSOCIATION INC.	DONATION FOR SENIORS CHRISTMAS FUNCTION	\$600.00	
83	EFT25190	28/11/2025	BUNNINGS MIDLAND W/H	MATERIALS FOR BUILDING MAINTENANCE	\$576.78	
84	EFT25191	28/11/2025	BURGESS RAWSON PTY LTD	LEASE PAYMENTS AND WATER USAGE AT LEASED PROPERTIES	\$2,033.11	
85	EFT25192	28/11/2025	CARE CONTRACTING	INSTALL SPLIT SYSTEM AND REPLACE CRC'S CASSETTE AIR CONDITIONER	\$13,272.60	
86	EFT25193	28/11/2025	CHRIS BRAY ELECTRICS PTY LTD	ELECTRICAL WORKS AT SHIRE PROPERTY	\$2,687.50	
87	EFT25194	28/11/2025	DAN TURNER	INSPECT & REPORT ON WATER SLIDE AT AQUATIC CENTRE	\$1,050.00	
88	EFT25195	28/11/2025	DFES	ESL SECOND QUARTER CONTRIBUTION 2025-26	\$24,123.35	
89	EFT25196	28/11/2025	EASTERN HILLS SAWS & MOWERS	WORKSHOP CONSUMABLES	\$140.40	
90	EFT25197	28/11/2025	EDGE PLANNING & PROPERTY	PLANNING CONSULTATION SERVICES SEPTEMBER - OCTOBER 2025	\$1,749.82	
91	EFT25198	28/11/2025	ELEMENT ADVISORY PTY LTD	TOWN CENTRE REVITALISATION REVIEW	\$2,524.50	
92	EFT25199	28/11/2025	GYM CARE	ANTIBACTERIAL WIPES	\$257.40	
93	EFT25200	28/11/2025	KIM DAVIS T/A TOTAL AC INSTALL	PRE-SEASON AIR CONDITIONER SERVICING	\$12,431.00	
94	EFT25201	28/11/2025	LIVINGSTREAMS MEDICAL SERVICES PTY LTD T/A DR OLOMUYIWA JEDE	PRE-EMPLOYMENT MEDICAL	\$220.00	
95	EFT25202	28/11/2025	MAHJAE PTY LTD T/A WHITNEY CONSULTING	GRANT APPLICATION ASSISTANCE	\$16,498.90	
96	EFT25203	28/11/2025	MINERAL CRUSHING SERVICES (WA) PTY LTD	SUPPLY AGGREGATES	\$3,112.34	
97	EFT25204	28/11/2025	NAPA	PARTS FOR BK09	\$142.76	
98	EFT25205	28/11/2025	NB HARDWARE & AG SUPPLIES	MATERIALS FOR TOWNSITE GARDEN MAINTENANCE	\$185.64	
99	EFT25206	28/11/2025	OFFICEWORKS BUSINESS DIRECT	STATIONERY ORDER	\$192.35	
100	EFT25207	28/11/2025	R2K CONTRACTING	PARTS FOR BK6556	\$70.55	
101	EFT25208	28/11/2025	REGAL VENTURES PTY LTD T/A FOODWORKS BRUCE ROCK SUPERMARKET & HARDWARE	VARIOUS GROCERY AND HARDWARE PURCHASES OCTOBER 2025, OFFICE, COUNCIL MEETINGS, ELECTION, DEPOT, CARAVAN PARK AND VETS	\$1,437.20	
102	EFT25209	28/11/2025	SHIRE OF KELLERBERRIN	LG PROFESSIONALS CONFERENCE EXPENSE	\$51.63	
103	EFT25210	28/11/2025	SMITH EARTHMOVING	MAINTENANCE GRADING	\$42,113.50	
104	EFT25211	28/11/2025	SNAKE RESCUE & RELOCATION TRAINING	SNAKE CATCHING KIT	\$1,061.00	
105	EFT25212	28/11/2025	SUPAGAS PTY LTD	ANNUAL RENTAL CHARGES	\$2,137.30	
106	EFT25213	28/11/2025	SYNERGY	ELECTRICITY USAGE AT SHIRE PROPERTY	\$3,059.22	
107	EFT25214	28/11/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	\$230.32	
108	EFT25215	28/11/2025	TELSTRA	TELEPHONE USAGE CHARGES	\$1,606.66	
109	EFT25216	28/11/2025	THE TRUSTEE FOR WA FUEL BROKERS T/A DUNNINGS FUEL	BULK DIESEL	\$34,877.92	
110	EFT25217	28/11/2025	WA AGRISTORE PTY LTD	GAS BOTTLE RENTAL	\$347.38	
111	EFT25218	28/11/2025	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES NOVEMBER 2025	\$750.75	
112	EFT25219	28/11/2025	WCS CONCRETE PTY LTD	SUPPLY & DELIVER CONCRETE	\$3,106.40	
113	EFT25220	28/11/2025	WESTRAC PTY LTD	PARTS FOR BK511, BK6338, & BK512	\$324.11	
114	EFT25221	28/11/2025	WHEATBELT UNIFORMS, SIGNS & SAFETY	PROTECTIVE CLOTHING	\$675.68	
					Total EFTs	\$639,813.21
<b>Trust Account EFTs</b>						
17	EFT25124	07/11/2025	AARON JOHN BUEGGE	REFUND OF NOMINATION DEPOSIT	\$100.00	
18	EFT25125	07/11/2025	ANTHONY ROSS CROOKS	REFUND OF NOMINATION DEPOSIT	\$100.00	
19	EFT25126	07/11/2025	JENNIFER VERHOOGT	REFUND OF NOMINATION DEPOSIT	\$100.00	
20	EFT25127	07/11/2025	KEENAN SHANE VERHOOGT	REFUND OF NOMINATION DEPOSIT	\$100.00	
21	EFT25128	07/11/2025	RAMESH RAJAGOPALAN	REFUND OF NOMINATION DEPOSIT	\$100.00	
115	EFT25132	13/11/2025	ROCK N BOOTS	REFUND OF HALL HIRE BOND	\$265.00	
					Total Trust EFTs	\$765.00
<b>Direct Debits</b>						
116	DD10973.1	05/11/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$7,158.31	
117	DD10973.2	05/11/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	\$270.00	
118	DD10973.3	05/11/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$314.11	
119	DD10973.4	05/11/2025	HESTAA	SUPERANNUATION CONTRIBUTIONS	\$16.33	
120	DD10973.5	05/11/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$263.28	
121	DD10973.6	05/11/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	\$1,401.81	
122	DD10973.7	05/11/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	\$138.90	
123	DD10973.8	05/11/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$4,650.24	
124	DD10973.9	05/11/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$1,068.63	
125	DD11013.1	19/11/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$6,790.10	
126	DD11013.2	19/11/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	\$343.93	
127	DD11013.3	19/11/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$314.11	
128	DD11013.4	19/11/2025	HESTAA	SUPERANNUATION CONTRIBUTIONS	\$47.04	
129	DD11013.5	19/11/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$231.97	
130	DD11013.6	19/11/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	\$1,365.33	
131	DD11013.7	19/11/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	\$68.31	
132	DD11013.8	19/11/2025	GESB - WEST STATE SUPER SCHEME	SUPERANNUATION CONTRIBUTIONS	\$109.19	
133	DD11013.9	19/11/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$4,661.37	
134	DD10973.10	05/11/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	\$267.09	
135	DD10973.11	05/11/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$981.02	
136	DD10973.12	05/11/2025	BENDIGO SMART SAVER SUPER	SUPERANNUATION CONTRIBUTIONS	\$323.19	
137	DD10973.13	05/11/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$274.49	
138	DD10973.14	05/11/2025	THE TRUSTEE FOR DYSON SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$137.95	
139	DD10973.15	05/11/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	\$332.48	
140	DD11013.10	19/11/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	\$291.63	
141	DD11013.11	19/11/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$1,068.63	
142	DD11013.12	19/11/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$672.25	
143	DD11013.13	19/11/2025	BENDIGO SMART SAVER SUPER	SUPERANNUATION CONTRIBUTIONS	\$321.58	
144	DD11013.14	19/11/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$274.49	
145	DD11013.15	19/11/2025	THE TRUSTEE FOR DYSON SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$93.32	
146	DD11013.16	19/11/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	\$332.48	
					Total Direct Debits	\$34,583.56

Credit Cards				
147	29/10/2025	WOOLWORTHS ONLINE	ITEMS FOR DEPOT FUNCTION	\$52.00
149	31/10/2025	BUNNINGS GROUP LTD	MATERIALS FOR VARIOUS SHIRE PROPERTIES MAINTENANCE	\$113.22
152	04/11/2025	SP 166 RAILWAY PARADE	PARKING FOR OFFICER ATTENDING WEROC MEETING	\$13.00
153	07/11/2025	CROWN METROPOL	ACCOMMODATION FOR OFFICER ATTENDING LG PRO CONFERENCE	\$246.81
154	10/11/2025	CANVA	STAFF CHRISTMAS CARDS	\$105.50
155	14/11/2025	HEALTHENGINE	HEALTHENGINE APP, SMS RECALLS & NEW PATIENTS	\$176.00
156	19/11/2025	LANDGATE	CERTIFICATES OF TITLES	\$260.80
				<b>Total Credit Card Payments</b> <b>\$967.33</b>
Fuel Cards				
Card One				
157	03/10/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	\$83.52
158	03/10/2025	BP ARMADALE	BP PLUS FEE	\$0.38
159	06/10/2025	BP MAIN STREET	UNLEADED FOR DOCTOR'S CAR	\$106.82
160	06/10/2025	BP MAIN STREET	BP PLUS FEE	\$0.38
161	10/10/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	\$112.44
162	10/10/2025	BP ARMADALE	BP PLUS FEE	\$0.38
163	13/10/2025	BP PIARA WATERS	UNLEADED FOR DOCTOR'S CAR	\$95.98
164	13/10/2025	BP PIARA WATERS	BP PLUS FEE	\$0.38
165	19/10/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	\$98.43
166	19/10/2025	BP ARMADALE	BP PLUS FEE	\$0.38
				<b>Card One Total</b> <b>\$499.09</b>
Card Five				
167	17/10/2025	BP QUAIRADING	UNLEADED FOR BK2	\$67.65
168	17/10/2025	BP QUAIRADING	BP PLUS FEE	\$0.38
169	19/10/2025	BP THE LAKES	UNLEADED FOR BK2	\$47.12
170	19/10/2025	BP THE LAKES	BP PLUS FEE	\$0.38
				<b>Card Five Total</b> <b>\$115.53</b>
Card Four C				
171	25/10/2025	BRUCE ROCK OPT	UNLEADED FOR VETS VEHICLES IN PARADE	\$77.79
172	28/10/2025	BRUCE ROCK OPT	DIESEL FOR 10TH LIGHT HORSE FOR VETS WEEK	\$170.28
				<b>Card Four C Total</b> <b>\$248.07</b>
				<b>Total Fuel Card Payments</b> <b>\$862.69</b>

Legend	
R	Recoverable
PR	Partially Recoverable
G	Grant Funded
PG	Partial Grant Funded
F	Funded
PF	Partially Funded

Total Municipal Account Cheque Payments	\$20,277.99
Total Municipal Account EFT Payments (incl. Payroll)	\$639,813.21
Total Trust Account EFT Payments	\$765.00
Total Trust Account Cheque Payments	\$0.00
Direct Debits	\$34,583.56
Credit Cards	\$967.33
Fuel Cards	\$862.69
Total	\$697,269.78

## 10.2.2 Monthly Financial Reports – November 2025

File Reference	1125.10.2.2
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	10 December 2025
Author	Mike Darby – Executive Manager Corporate Services
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	<p>1. Monthly Financial Report for November 2025</p>

**Summary**

In accordance with the Local Government Financial Management Regulations (1996), the Shire of Bruce Rock is to prepare a monthly Statement of Financial Activity for notation by Council.

**Background**

Nil

**Consultation**

Consultation has been undertaken with the Chief Executive Officer and Manager of Finance.

**Statutory Environment**

Local Government (Financial Management) Regulations 1996, regulation 34 relates.

**Policy Implications**

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

**Financial Implications**

All expenditure has been approved via adoption of the 2025/26 Annual Budget.

Council is requested to review the November 2025 Monthly Financial Reports, noting that Council is advised of the following matters:

- The overall financial position for November 2025 currently stands at \$2,037,864 in surplus, a positive variance of \$891,367;
- Rates –The amount received to date is 91.4% of the total to be collected, and there is still more than \$172k still to be collected from both current rates and arrears. It should be noted that there is approximately \$28k related to Pensioner Rates and ESL Deferments.
- The current amount of \$33,581 for 90+ day debts include 15 outstanding amounts. The outstanding debt from Main Roads WA of \$17,243, equates to 51 of the total 90 day debtors. The remaining \$16,338 is made up of 14 debtors, which are being followed up regularly, and include debts that sit within deceased estates.
- A total of 172 transactions to the value of \$697,269 including 146 Electronic Fund Transfers and Direct Debits were paid in October 2025, of which all were paid within 30 days.

## Budget Amendments:

- A new fee and charge for a Half Day Hire of the Allied Health Rooms at the Medical Centre is proposed, at a cost of \$90 inclusive of GST. This charge is in relation to allied health professionals currently having to pay a full day hire when their appointments only warrant half a day of room usage. This new charge is a more economically relatable fee versus usage. The current Full Day Rate is \$143.50 inclusive of GST.
- An additional Capital Project is requested to replace vehicle BK1. It is proposed that the current Toyota Prado, due for replacement, should be sold via an Expression of Interest process as opposed to trade in, as this option attracts higher sale proceeds. An Isuzu MUX will replace the Toyota Prado significantly reducing the municipal contribution required to \$9,674, before on road costs.
- An additional Capital Project is requested to replace vehicle BK2 (Toyota Kluger), which has been replaced as BK09 and issued to the General Practitioner (GP), due to his current vehicle also needing to be replaced in accordance with his contract. Two (2) vehicles, Mazda CX90, formerly issued to the GP and BK3 (Mitsubishi Pajero Sport) will be traded as sale proceeds towards the acquisition of a Toyota Kluger and plated as BK2 for the Deputy Chief Executive Officer's vehicle. The trade in of two (2) vehicles is necessary as there is now a surplus vehicle to the fleet due to a senior employee restructure. The municipal contribution required for this project would be \$17,375 before on road costs.
- Council should note that the financial implications of both these asset replacements still maintain a balanced budget.

## Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032					
Outcome:	4.0 Governance Priorities				
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.				

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's Financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

## Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood	1	2	3	4	5	
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

#### **Comment/Conclusion**

The November 2025 Monthly Financial Report is presented for review.

#### **Voting Requirements**

Part 1 - Simple Majority; and

Part 2 – Absolute Majority.

#### **OFFICERS' RECOMMENDATION Part 1 of 2**

**That with respect to the Monthly Financial Report for November 2025, Council note the Reports as presented.**

#### **OFFICERS' RECOMMENDATION PART 2 OF 2**

**That with respect to the Budget for the 2025/26 Financial Year, Council approve amendments to the Budget as follows:**

1. Adopts a new charge for a half day hire of the Allied Health rooms at a cost of \$90, to take effect from the date of advertising via local public notice pursuant to the Section 1.7 of the Local Government Act;
2. Adopts an additional Capital Project “Vehicle Replacement (BK1)”, capital expense of \$69,674 before on road costs and sale proceeds of \$60,000 resulting in a Municipal contribution of \$9,674;
3. Authorises the Chief Executive Officer to undertake a Public Expression of Interest process, for the sale of the Toyota Prado, in accordance with section 1.7 of the Local Government Act 1995 ;
4. Adopts an additional Capital Project “Vehicle Replacement (BK2)”, capital expense of \$70,375, and sale proceeds of \$53,000 resulting in a municipal contribution of \$17,375; and
5. Notes that the amendments to the Budget, in accordance with these revised changes, maintains a balanced budget (Nil Surplus/Deficit).



## SHIRE OF BRUCE ROCK

### MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

FOR THE PERIOD ENDED 30 NOVEMBER 2025

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

BY NATURE

Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	Amended YTD Budget (c)	YTD Actual (b)	Variance		Variance % ((c) - (b))/(b)	Var. ▲▼					
					\$	\$	%						
<b>OPERATING ACTIVITIES</b>													
<b>Revenue from operating activities</b>													
Rates	2,036,226	2,036,226	2,036,226	<b>2,032,859</b>	(3,367)	(0.17%)							
Operating grants, subsidies and contributions	2,129,778	2,129,778	1,189,401	<b>1,193,156</b>	3,755	0.32%							
Fees and charges	1,228,902	1,228,902	615,234	<b>605,614</b>	(9,620)	(1.56%)	▼						
Interest earnings	136,584	136,584	49,309	<b>36,475</b>	(12,834)	(26.03%)	▼						
Other revenue	177,712	177,712	37,863	<b>80,988</b>	43,125	113.90%	▲						
Profit on disposal of assets	7,211	7,211	4,806	<b>0</b>	(4,806)	(100.00%)							
	<b>5,716,412</b>	<b>5,716,412</b>	<b>3,932,839</b>	<b>3,949,092</b>	16,253	0.41%							
<b>Expenditure from operating activities</b>													
Employee costs	(3,523,559)	(3,523,559)	(1,727,897)	<b>(1,337,421)</b>	390,476	22.60%	▲						
Materials and contracts	(1,821,974)	(1,821,974)	(987,253)	<b>(944,319)</b>	42,934	4.35%	▲						
Utility charges	(310,540)	(310,540)	(121,235)	<b>(130,425)</b>	(9,190)	(7.58%)	▼						
Depreciation on non-current assets	(6,373,502)	(6,373,502)	(2,655,510)	<b>(2,652,401)</b>	3,109	0.12%							
Interest expenses	(126,075)	(126,075)	(52,481)	<b>(31,003)</b>	21,478	40.93%	▲						
Insurance expenses	(265,316)	(265,316)	(265,024)	<b>(241,608)</b>	23,416	8.84%	▲						
Other expenditure	(177,283)	(177,283)	(80,632)	<b>(66,092)</b>	14,540	18.03%	▲						
Loss on disposal of assets	(1,923)	(1,923)	(1,282)	<b>0</b>	1,282	100.00%							
	<b>(12,600,172)</b>	<b>(12,600,172)</b>	<b>(5,891,314)</b>	<b>(5,403,268)</b>	488,046	(8.28%)							
Non-cash amounts excluded from operating activities	<b>6,373,559</b>	<b>6,373,559</b>	<b>2,657,331</b>	<b>2,674,324</b>	16,993	0.64%	▲						
<b>Amount attributable to operating activities</b>	<b>(510,201)</b>	<b>(510,201)</b>	<b>698,856</b>	<b>1,220,148</b>	521,292	74.59%							
<b>INVESTING ACTIVITIES</b>													
<b>Inflows from investing activities</b>													
Proceeds from capital grants, subsidies and contributions	1,851,100	1,851,100	875,268	<b>(213,689)</b>	(1,088,957)	(124.41%)	▼						
Proceeds from disposal of assets	57,000	57,000	38,000	<b>0</b>	(38,000)	(100.00%)	▼						
	<b>1,908,100</b>	<b>1,908,100</b>	<b>913,268</b>	<b>(213,689)</b>	(1,126,957)	(123.40%)							
<b>Outflows from investing activities</b>													
Payments for inventories, property, plant and equipment and infrastructure	(2,918,240)	(2,918,240)	(1,931,511)	<b>(471,158)</b>	1,460,353	75.61%	▲						
	<b>(2,918,240)</b>	<b>(2,918,240)</b>	<b>(1,931,511)</b>	<b>(471,158)</b>	1,460,353	(75.61%)							
<b>Amount attributable to investing activities</b>	<b>(1,010,140)</b>	<b>(1,010,140)</b>	<b>(1,018,243)</b>	<b>(684,847)</b>	333,396	(32.74%)							
<b>FINANCING ACTIVITIES</b>													
<b>Inflows from financing activities</b>													
Proceeds from new debentures	11	385,000	385,000	<b>0</b>	<b>0</b>	0	0.00%						
Transfer from reserves		92,000	92,000	<b>0</b>	<b>0</b>	0	0.00%						
		<b>477,000</b>	<b>477,000</b>	<b>0</b>	<b>0</b>								
<b>Outflows from financing activities</b>													
Repayment of borrowings	(129,090)	(129,090)	(49,950)	<b>(49,492)</b>	458	0.92%							
Payments for principal portion of lease liabilities	(6,987)	(6,987)	0	<b>0</b>	0	0.00%							
Transfer to reserves	(343,181)	(343,181)	(6,764)	<b>(7,540)</b>	(776)	(11.48%)							
	<b>(479,258)</b>	<b>(479,258)</b>	<b>(56,714)</b>	<b>(57,032)</b>	(318)	0.56%							
<b>Amount attributable to financing activities</b>	<b>(2,258)</b>	<b>(2,258)</b>	<b>(56,714)</b>	<b>(57,032)</b>	(318)	0.56%							
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>													
<b>Surplus or deficit at the start of the financial year</b>		<b>1,522,598</b>	<b>1,522,598</b>	<b>1,522,598</b>	<b>1,559,596</b>	36,998	2.43%	▲					
Amount attributable to operating activities		<b>(510,201)</b>	<b>(510,201)</b>	<b>698,856</b>	<b>1,220,148</b>	521,292	74.59%	▲					
Amount attributable to investing activities		<b>(1,010,140)</b>	<b>(1,010,140)</b>	<b>(1,018,243)</b>	<b>(684,847)</b>	333,396	(32.74%)						
Amount attributable to financing activities		<b>(2,258)</b>	<b>(2,258)</b>	<b>(56,714)</b>	<b>(57,032)</b>	(318)	0.56%						
<b>Surplus or deficit at the end of the financial year</b>		<b>(1)</b>	<b>(1)</b>	<b>1,146,497</b>	<b>2,037,864</b>	891,367	(77.75%)	▲					

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to the Explanation of Variances Note for an explanation of the reasons for the variance.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**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 \$5,000 or 10.0% whichever is the greater.

Nature or type	Explanation of positive variances			Explanation of negative variances		
	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
Surplus or deficit at the start of the financial year	\$ 36,998	2.43%	▲	The audited end of year closing position differed slightly from the what was estimated in the budget.		
<b>Revenue from operating activities</b>						
Fees and charges	(9,620)	(1.56%)	▼		Various fees and charges are trending behind budget YTD.	
Interest earnings	(12,834)	(26.03%)	▼		Interest on Investments tracking lower than budgeted. Interest will be recognised on maturity of the investments.	
Other revenue	43,125	113.90%	▲	Positive variance is mainly due to receipts from Insurance Claims, which were not budgeted for.		
<b>Expenditure from operating activities</b>						
Employee costs	390,476	22.60%	▲	Actual Employee Cost expenditure generally tracking behind budgeted expenditure.		
Materials and contracts	42,934	4.35%	▲	Actual Material and Contract expenditure generally tracking behind budgeted expenditure.		
Utility charges	(9,190)	(7.58%)	▼		Utility expenditure ahead of budget phasing.	
Insurance expenses	23,416	8.84%	▲	Insurance premiums have come in under budget for the year.		
Other expenditure	14,540	18.03%	▲	Various other expenditure expenses are behind budgeted amount.		
Non-cash amounts excluded from operating activities	16,993	0.64%	▲	Depreciation expenditure behind budget phasing.	Movement in pensioner deferred rates not budgeted for.	
<b>Investing activities</b>						
Proceeds from capital grants, subsidies and contributions	(1,088,957)	(124.41%)	▼		Budget allocations for completed projects (which are grant related in this FY) are ahead of actuals.	
Proceeds from disposal of assets	(38,000)	(100.00%)	▼		Some asset disposals have not yet taken place.	
Payments for inventories, property, plant and equipment	1,460,353	75.61%	▲	Expenditure on capital projects is behind budget phasing.		
Surplus or deficit at the end of the financial year	891,367	(77.75%)	▲	Budget Phasing based on Monthly Distribution		

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

BY PROGRAM

Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	Amended YTD Budget (c)	YTD Actual (b)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var. ▲▼	
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance	53,140	53,140	24,410	<b>27,496</b>	3,086	12.64%		
General Purpose Funding - Rates	2,036,226	2,036,226	2,036,226	<b>2,032,859</b>	(3,367)	(0.17%)		
General Purpose Funding - Other	1,858,691	1,858,691	895,780	<b>888,247</b>	(7,533)	(0.84%)	▼	
Law, Order and Public Safety	37,900	37,900	19,034	<b>17,411</b>	(1,623)	(8.53%)		
Health	94,040	94,040	26,947	<b>23,463</b>	(3,484)	(12.93%)		
Housing	218,578	218,578	95,140	<b>91,799</b>	(3,341)	(3.51%)		
Community Amenities	211,431	211,431	191,451	<b>194,414</b>	2,963	1.55%		
Recreation and Culture	101,622	101,622	43,744	<b>45,981</b>	2,237	5.11%		
Transport	482,387	482,387	375,562	<b>369,251</b>	(6,311)	(1.68%)	▼	
Economic Services	321,166	321,166	139,325	<b>159,774</b>	20,449	14.68%	▲	
Other Property and Services	290,011	290,011	81,105	<b>81,774</b>	669	0.83%		
	<b>5,716,412</b>	<b>5,716,412</b>	<b>3,932,839</b>	<b>3,949,092</b>	<b>16,253</b>	0.41%		
<b>Expenditure from operating activities</b>								
Governance	(600,770)	(600,770)	(421,747)	<b>(248,029)</b>	173,718	41.19%	▲	
General Purpose Funding	(107,017)	(107,017)	(41,254)	<b>(41,388)</b>	(134)	(0.32%)		
Law, Order and Public Safety	(258,576)	(258,576)	(117,543)	<b>(124,853)</b>	(7,310)	(6.22%)	▼	
Health	(387,118)	(387,118)	(159,451)	<b>(146,142)</b>	13,309	8.35%	▲	
Education and Welfare	(133,797)	(133,797)	(59,092)	<b>(53,021)</b>	6,071	10.27%	▲	
Housing	(424,765)	(424,765)	(199,574)	<b>(161,234)</b>	38,340	19.21%	▲	
Community Amenities	(345,958)	(345,958)	(150,401)	<b>(142,148)</b>	8,253	5.49%	▲	
Recreation and Culture	(2,301,996)	(2,301,996)	(991,433)	<b>(865,607)</b>	125,826	12.69%	▲	
Transport	(6,687,218)	(6,687,218)	(3,040,392)	<b>(2,786,603)</b>	253,789	8.35%	▲	
Economic Services	(1,222,173)	(1,222,173)	(547,351)	<b>(577,912)</b>	(30,561)	(5.58%)	▼	
Other Property and Services	(130,785)	(130,785)	(163,076)	<b>(256,331)</b>	(93,255)	(57.18%)	▼	
	<b>(12,600,172)</b>	<b>(12,600,172)</b>	<b>(5,891,314)</b>	<b>(5,403,268)</b>	488,046	8.28%		
Non-cash amounts excluded from operating activities								
<b>Amount attributable to operating activities</b>	<b>6,373,559</b>	<b>6,373,559</b>	<b>2,657,331</b>	<b>2,674,324</b>	<b>(52,663)</b>	<b>23.69%</b>		
	<b>(510,201)</b>	<b>(510,201)</b>	<b>698,856</b>	<b>1,220,148</b>	<b>521,292</b>	<b>74.59%</b>		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	1,851,100	1,851,100	875,268	<b>(213,689)</b>	(1,088,957)	(124.41%)	▼	
Proceeds from Disposal of Assets	57,000	57,000	38,000	<b>0</b>	(38,000)	(100.00%)	▼	
	<b>1,908,100</b>	<b>1,908,100</b>	<b>913,268</b>	<b>(213,689)</b>	<b>(1,126,957)</b>	<b>(123.40%)</b>		
<b>Outflows from investing activities</b>								
Payments for inventories, property, plant and equipment and infrastructure	(2,918,240)	(2,918,240)	(1,931,511)	<b>(471,158)</b>	1,460,353	75.61%	▲	
	<b>(2,918,240)</b>	<b>(2,918,240)</b>	<b>(1,931,511)</b>	<b>(471,158)</b>	<b>1,460,353</b>	<b>(75.61%)</b>		
<b>Amount attributable to investing activities</b>	<b>(1,010,140)</b>	<b>(1,010,140)</b>	<b>(1,018,243)</b>	<b>(684,847)</b>	<b>333,396</b>	<b>(32.74%)</b>		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from New Debentures	11	385,000	385,000	<b>0</b>	<b>0</b>	0.00%		
Transfer from Reserves		92,000	92,000	<b>0</b>	<b>0</b>	0.00%		
		<b>477,000</b>	<b>477,000</b>	<b>0</b>	<b>0</b>	0.00%		
<b>Outflows from financing activities</b>								
Repayment of borrowings	(129,090)	(129,090)	(49,950)	<b>0</b>	49,950	100.00%	▲	
Payments for principal portion of lease liabilities	(6,987)	(6,987)	0	<b>(49,492)</b>	(49,492)	0.00%	▼	
Transfer to Reserves	(343,181)	(343,181)	(6,764)	<b>(7,540)</b>	(776)	(11.48%)		
	<b>(479,258)</b>	<b>(479,258)</b>	<b>(56,714)</b>	<b>(57,032)</b>	<b>(318)</b>	<b>(0.56%)</b>		
<b>Amount attributable to financing activities</b>	<b>(2,258)</b>	<b>(2,258)</b>	<b>(56,714)</b>	<b>(57,032)</b>	<b>(318)</b>	<b>(0.56%)</b>		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>		1,522,598	1,522,598	<b>1,522,598</b>	<b>1,559,596</b>	36,998	2.43%	▲
Amount attributable to operating activities		(510,201)	(510,201)	<b>698,856</b>	<b>1,220,148</b>	521,292	74.59%	▲
Amount attributable to investing activities		(1,010,140)	(1,010,140)	<b>(1,018,243)</b>	<b>(684,847)</b>	333,396	(32.74%)	
Amount attributable to financing activities		(2,258)	(2,258)	<b>(56,714)</b>	<b>(57,032)</b>	(318)	0.56%	
<b>Surplus or deficit at the end of the financial year</b>		<b>(1)</b>	<b>(1)</b>	<b>1,146,497</b>	<b>2,037,864</b>	<b>891,367</b>	<b>77.75%</b>	<b>▲</b>

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

**SHIRE OF BRUCE ROCK**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	<b>30 June 2025</b>	<b>30 November 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2,688,248	3,583,910
Trade and other receivables	626,442	340,156
Inventories	43,152	53,980
Contract assets	284,527	0
Other assets	11,778	0
<b>TOTAL CURRENT ASSETS</b>	<b>3,654,147</b>	<b>3,978,046</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	29,649	9,087
Other financial assets	79,620	79,620
Property, plant and equipment	66,650,557	65,922,243
Infrastructure	155,029,271	153,578,387
Right-of-use assets	22,653	20,608
<b>TOTAL NON-CURRENT ASSETS</b>	<b>221,811,750</b>	<b>219,609,945</b>
<b>TOTAL ASSETS</b>	<b>225,465,897</b>	<b>223,587,991</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	453,375	101,259
Other liabilities	319,205	510,772
Lease liabilities	6,986	6,986
Borrowings	99,900	50,408
Employee related provisions	367,577	367,577
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,247,044</b>	<b>1,037,002</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	13,841	13,841
Borrowings	2,005,515	2,005,515
Employee related provisions	46,575	46,575
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2,065,931</b>	<b>2,065,931</b>
<b>TOTAL LIABILITIES</b>	<b>3,312,974</b>	<b>3,102,933</b>
<b>NET ASSETS</b>	<b>222,152,923</b>	<b>220,485,058</b>
<b>EQUITY</b>		
Retained surplus	23,592,705	21,917,300
Reserve accounts	1,088,025	1,095,565
Revaluation surplus	197,472,192	197,472,192
<b>TOTAL EQUITY</b>	<b>222,152,923</b>	<b>220,485,058</b>

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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are

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.

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.

**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.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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 making the judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

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.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

SUMMARY INFORMATION - GRAPHS



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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
ASSET - Petty Cash & Floats	Cash and cash equivalents	900		900		N/A	NIL	On hand
<b>At Call Deposits</b>								
ASSET - Municipal Cash at Bank (CBA)	Cash and cash equivalents	28,165		28,165		CBA	3.00%	N/A
ASSET - Online Investment Account (CBA)	Cash and cash equivalents	2,448,506		2,448,506		CBA	3.30%	N/A
ASSET - Investment Account (CBA)	Cash and cash equivalents	31		31		CBA	3.00%	N/A
Trust Cash at Bank (CBA)	Cash and cash equivalents		10,743	10,743	10,743	CBA	0.00%	N/A
<b>Term Deposits</b>								
ASSET - General Reserve Account	Cash and cash equivalents		524,852	524,852		CBA	4.09%	8/01/2026
ASSET - Transport Infrastructure Reserve Account	Cash and cash equivalents		225,681	225,681		CBA	4.09%	8/01/2026
ASSET - Sporting Clubs Facility Replacement Reserve	Financial assets at amortised cost		345,033	345,033		CBA	3.99%	17/04/2026
<b>Total</b>		<b>2,477,601</b>	<b>1,095,565</b>	<b>3,583,910</b>	<b>10,743</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,477,601	750,532	3,238,877	10,743			
Financial assets at amortised cost		0	345,033	345,033	0			
		<b>2,477,601</b>	<b>1,095,565</b>	<b>3,583,910</b>	<b>10,743</b>			

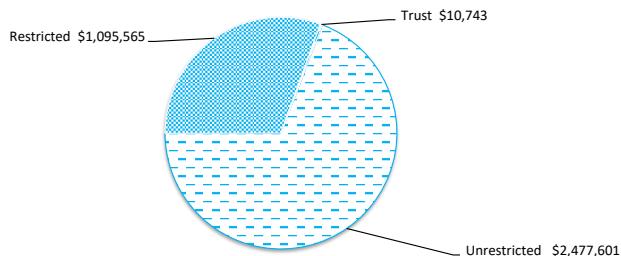
**KEY INFORMATION**

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.



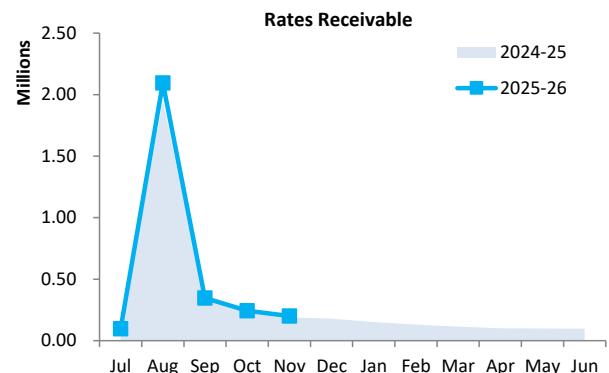
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

OPERATING ACTIVITIES

FOR THE PERIOD ENDED 30 NOVEMBER 2025

RECEIVABLES

Rates receivable	30 Jun 2025	30 Nov 2025
Opening arrears previous years	\$ 86,717	\$ 96,895
Levied this year	2,080,087	2,234,078
Less - collections to date	(2,069,909)	(2,130,837)
Gross rates collectable	<b>96,895</b>	<b>200,136</b>
Allowance for impairment of rates/trade receivable	(28,558)	(28,558)
<b>Net rates collectable</b>	<b>68,337</b>	<b>171,578</b>
% Collected	95.5%	91.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,902)	42,389	65,974	15,272	33,582	155,315
Percentage	(1.2%)	27.3%	42.5%	9.8%	21.6%	
<b>Balance per trial balance</b>						
Sundry receivable						155,315
Allowance for impairment of rates/trade receivable						(28,558)
<b>Total receivables general outstanding</b>						<b>151,578</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.

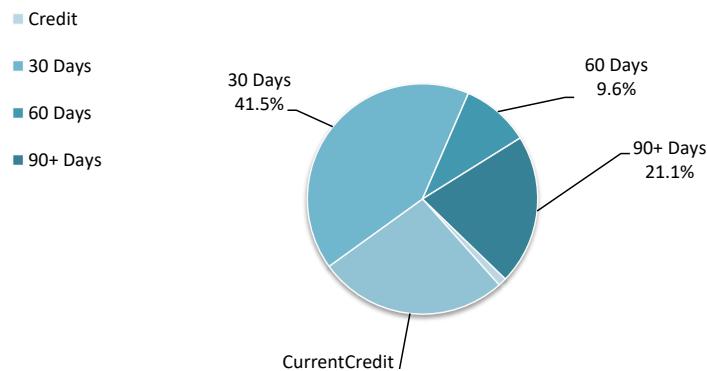
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**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.

**Accounts Receivable (non-rates)**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2025

**ADJUSTED NET CURRENT ASSETS  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

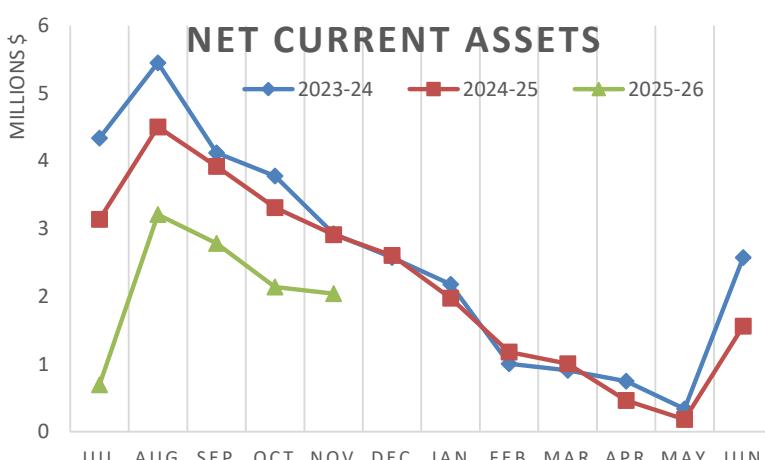
Adjusted Net Current Assets	Note	Last Years Closing	This Time Last Year	Year to Date Actual
		30/06/2025	30/11/2024	30/11/2025
<b>Current Assets</b>		\$	\$	\$
Cash Unrestricted		1,589,740	2,708,094	2,477,601
Cash Restricted - Reserves		1,088,025	979,658	1,095,565
Receivables - Rates		59,396	180,801	188,578
Receivables - Other		567,046	423,493	151,578
Other Assets Other Than Inventories		296,305	809,398	0
Inventories		43,152	57,408	53,980
		3,643,664	5,158,853	3,967,303
<b>Less: Current Liabilities</b>				
Payables		(442,312)	(265,446)	(89,935)
Contract and Capital Grant/Contribution Liabilities		(319,205)	(720,604)	(510,772)
Bonds & Deposits		(580)	(1,100)	(580)
Loan and Lease Liability		(106,886)	(55,236)	(57,394)
Provisions		(367,577)	(411,650)	(367,577)
		(1,236,560)	(1,454,035)	(1,026,259)
Less: Cash Reserves		(1,088,025)	(979,658)	(1,095,565)
Add Back: Component of Leave Liability not Required to be funded		133,631	129,044	134,992
Add Back: Loan and Lease Liability		106,886	55,236	57,394
Less :    Loan Receivable - clubs/institutions		0	0	0
Less :    Trust Transactions Within Muni		0	0	0
<b>Net Current Funding Position</b>		<b>1,559,596</b>	<b>2,909,439</b>	<b>2,037,864</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.04 M</b>

<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.91 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Buildings	\$ 151,420	\$ 151,420	\$ 94,751	\$ 45,607	\$ (49,144)
Plant and equipment	603,731	603,731	570,395	29,525	(540,870)
Infrastructure - roads	1,477,841	1,477,841	795,627	306,590	(489,037)
Infrastructure - bridges	387,000	387,000	254,167	3,848	(250,319)
Infrastructure - footpaths	70,000	70,000	69,993	26,893	(43,100)
Infrastructure - drainage	130,000	130,000	86,664	9,011	(77,653)
Infrastructure - airstrip	88,248	88,248	53,248	47,003	(6,245)
Infrastructure - other	10,000	10,000	6,666	2,682	(3,984)
<b>Payments for Capital Acquisitions</b>	<b>2,918,240</b>	<b>2,918,240</b>	<b>1,931,511</b>	<b>471,158</b>	<b>(1,460,353)</b>
<b>Capital Acquisitions Funded By:</b>					
Capital grants and contributions	\$ 1,851,100	\$ 1,851,100	\$ 875,268	\$ (213,689)	\$ (1,088,957)
Borrowings	385,000	385,000	0	0	0
Other (disposals & C/Fwd)	57,000	57,000	38,000	0	(38,000)
Cash backed reserves					
Transport Infrastructure reserve	92,000	92,000	0	0	0
Contribution - operations	533,140	533,140	1,018,243	684,847	(333,396)
<b>Capital funding total</b>	<b>2,918,240</b>	<b>2,918,240</b>	<b>1,931,511</b>	<b>471,158</b>	<b>(1,460,353)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

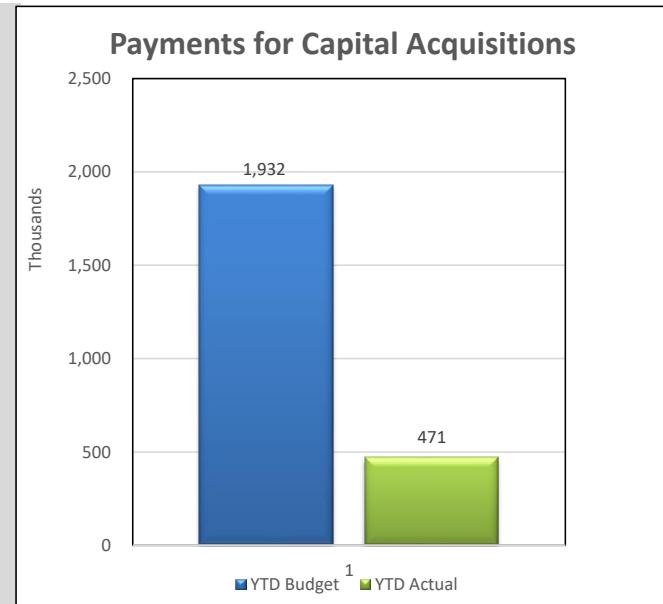
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

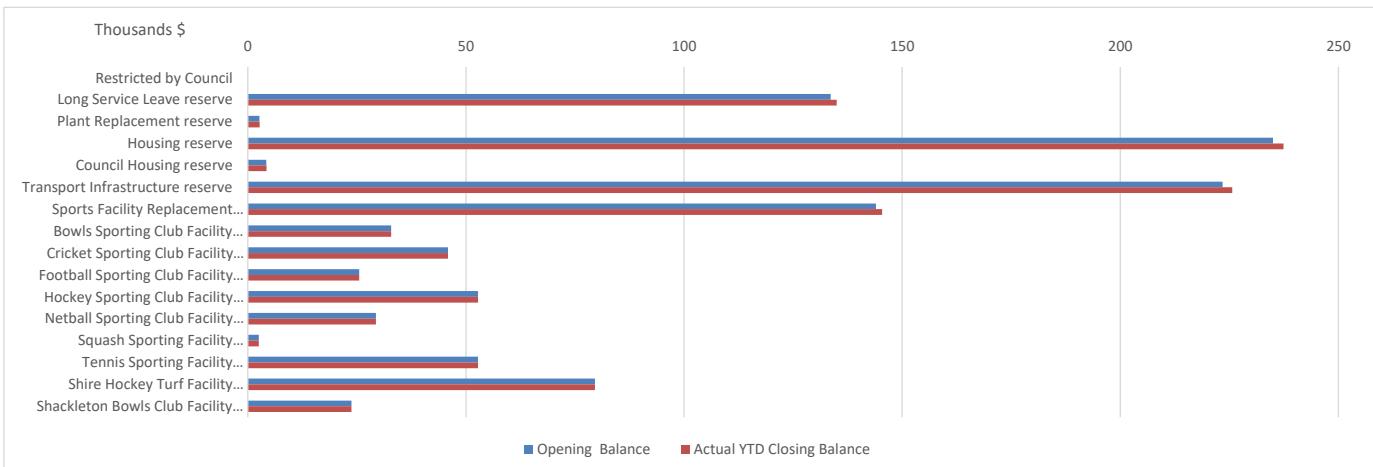
OPERATING ACTIVITIES

RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Long Service Leave reserve	133,631	5,345	1,361	0	0	0	0	138,976	134,992
Plant Replacement reserve	2,688	108	27	95,311	0	0	0	98,107	2,715
Housing reserve	235,029	9,401	2,393	153,000	0	0	0	397,430	237,422
Council Housing reserve	4,250	170	43	0	0	0	0	4,420	4,293
Transport Infrastructure reserve	223,431	8,937	2,250	0	0	(92,000)	0	140,368	225,681
Sports Facility Replacement reserve	143,964	5,759	1,466	0	0	0	0	149,723	145,429
Bowls Sporting Club Facility Replacement reserve	32,835	1,313	0	0	0	0	0	34,148	32,835
Cricket Sporting Club Facility Replacement reserve	45,873	1,835	0	6,000	0	0	0	53,708	45,873
Football Sporting Club Facility Replacement reserve	25,547	1,022	0	6,000	0	0	0	32,569	25,547
Hockey Sporting Club Facility Replacement reserve	52,784	2,111	0	6,000	0	0	0	60,895	52,784
Netball Sporting Club Facility Replacement reserve	29,357	1,174	0	6,000	0	0	0	36,531	29,357
Squash Sporting Facility Replacement reserve	2,511	100	0	750	0	0	0	3,361	2,511
Tennis Sporting Facility Replacement reserve	52,772	2,111	0	6,000	0	0	0	60,883	52,772
Shire Hockey Turf Facility Replacement reserve	79,568	3,183	0	15,000	0	0	0	97,751	79,568
Shackleton Bowls Club Facility Replacement Reserve	23,785	951	0	5,600	0	0	0	30,336	23,785
	<b>1,088,025</b>	<b>43,520</b>	<b>7,540</b>	<b>299,661</b>	<b>0</b>	<b>(92,000)</b>	<b>0</b>	<b>1,339,206</b>	<b>1,095,565</b>

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
<b>Budget adoption</b>				\$	\$	\$	\$
Difference between Adopted Budget and Annual Financial Statements			Opening Surplus(Deficit)		0	0	0
					0	0	0

## 10.2.3 Sale of Land for Recovery of Outstanding Rates

File Reference	1225.10.2.3
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	12 December 2025
Author	Mike Darby – Manager of Finance
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	<p>1. List of Properties and Owners (Under Confidential Separate Cover)</p>

**Summary**

To seek Council approval to commence the statutory process for the sale of land to recover outstanding rates and service charges on properties that have been in arrears for three (3) years or more, in accordance with section 6.64 of the Local Government Act 1995.

**Background**

Council has a statutory responsibility to levy and recover rates to ensure the ongoing financial sustainability of the local government and equitable treatment of all ratepayers.

There are currently two (2) properties within the Shire of Bruce Rock that have rates and service charges outstanding for three (3), or more years, despite repeated recovery actions and attempts to engage with owners or estates. In each case:

- Recovery action has been undertaken in accordance with Council practice and legislative requirements.
- Written correspondence has been issued to the last known postal address of the owner and/or the subject property.
- No acceptable or successful payment arrangements have been established.

Both matters involve deceased owners, with no executor, administrator, or next of kin willing to administer the estate or assume responsibility for the land.

A detailed summary of the affected properties, ownership status, arrears history, and recovery actions undertaken to date is provided below and owner details are in a Confidential Attachment, in accordance with section 5.23(2)(e)(ii) of the Local Government Act 1995.

*(This space is intentionally blank).*

Property 1.		Property 2.	
<b>Assessment</b>	A20182	<b>Assessment</b>	A462
<b>Type/Zoning</b>	Residential (Outbuilding)	<b>Type/Zoning</b>	Residential (Dwelling)
<b>Period Outstanding</b>	2020/21 – 2025/26	<b>Period Outstanding</b>	2017/18 – 2025/26
<b>Amount Outstanding</b>	\$5,963.68	<b>Amount Outstanding</b>	\$11,667.30
<b>Last Payment</b>	30/06/2020 \$76.72	<b>Last Payment</b>	04/10/2016 - \$411.86
<b>Recovery Action</b>	Jan 21 Letter of Demand June 21 Letter of Final Demand Oct 21 Property Owner passed away Oct 25 Letter advising Estate of Property Owner about report to Council to sell property No Legal Action for recovery of these outstanding Rates has been initiated due to the owner being deceased and the family having no interest in the land	<b>Recovery Action</b>	Dec 16 Property Owner passed away June 17 Shire notified of Property Owners Death Oct 17 Shire renotified of Property Owners Death May 18 Next of Kin contacted regarding intentions for the property and outstanding Rates June 18 Advised awaiting appointment of administrator Aug 18 Email follow up with 18/19 Levy Notice Jan 19 Email received, no progress with Estate, assume Courts will have to appoint administrator May 19 Letter of Demand Nov 19 Letter of Demand Nov 19 Email response, hoping for time over Christmas to complete paperwork for Public Trustee Sept 20 Letter with Levy Notice June 21 Letter of Final Demand Aug 21 Email advising not interested in applying for Letters of Administration Sept 21 Letter with Levy Notice in response to email July 23 Email from a third party claiming the property had been left in the Owners Will to another party July 23 Email to Next of Kin advising of the claim July 23 Email reaffirming not interested in the property, and rebuking the claim Oct 25 Letter advising Estate of Property Owner about report to Council to sell property No Legal Action for recovery of these outstanding Rates has been initiated due to the owner being deceased and the family having no interest in the land
<b>Response</b>	Owner Deceased, neither their nor partners family have any interest in the land	<b>Response</b>	Owner Deceased, Next of Kin does not have any interest in the land

## Consultation

Consultation has been undertaken with the following:

- Chief Executive Officer; and
- Deputy Chief Executive Officer.

## Statutory Environment

Section 6.64 of the Local Government Act 1995 provides that:

*If any rates or service charges due to a local government in respect of any rateable land have been unpaid for at least three (3) years, the local government may take possession of the land and may:*

- lease the land;
- sell the land;
- cause the land to be transferred to the Crown; or
- cause the land to be transferred to itself.

The Act further prescribes mandatory notice, possession, and sale processes, including:

- Service of prescribed statutory notices (Forms 4, 2, and 3);
- Public notification requirements;
- Timeframes for redemption by the owner;
- Requirements for public auction; and
- Lapsing provisions if a sale does not occur within prescribed timeframes.

The proposed action strictly follows the legislative process outlined in Part 6, Division 6 of the Act and the Local Government (Functions and General) Regulations 1996.

## Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

## Financial Implications

Recovery of outstanding rates, service charges, interest, and associated costs will improve the Shire's cash position and reduce long-term debt exposure. Any surplus proceeds from a sale, after statutory deductions, will be dealt with in accordance with the Act.

## Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
There is a risk of procedural or statutory non-compliance in the sale of land for unpaid rates, which could result in the sale being challenged, delayed, or declared invalid.	Unlikely (2)	Moderate (3)	Medium (5-9)	Compliance Requirements	Accept Officer Recommendation

## Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood	1	2	3	4	5	
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **six (6)** has been determined for this item. Any items with a risk rating of 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

**Comment/Conclusion**

In all cases presented:

- Recovery options short of sale have been exhausted.
- No legal recovery action has been initiated where owners are deceased, and no estate administration exists.
- Council's interest in the land has been preserved through statutory recovery processes.

Commencing the sale of land process is considered a measure of last resort, but is necessary to:

- Protect the financial integrity of the Shire;
- Ensure fairness to compliant ratepayers; and
- Discharge Council's statutory responsibilities.

Subject to Council approval, the following steps will be undertaken:

- Service of Form 4.
  - Owners and any known parties with an estate or interest in the land will be served with a Form 4 notice, providing three (3) months to pay all outstanding rates and charges and avoid sale;
- Public Notice Requirements.
  - Form 4 will be displayed on the Shire noticeboard for a minimum of 35 days, with certification of display and removal;
- Possession of Land.
  - If payment is not made.
    - i. A Form 2 will be served on the owner; and
    - ii. A Form 3 will be affixed to a conspicuous part of the land to formally take possession, supported by an affidavit of service.
- Public Auction.
  - Council will appoint a public auction date:
    - i. No earlier than 3 months and no later than 12 months after service of Form 4.
    - ii. The sale must occur within 12 months of the land being offered for sale or the process lapses.
- Statewide Advertising.
  - A statewide public notice will be published in accordance with Form 5 requirements.

## **Voting Requirements**

Absolute Majority

### **OFFICERS' RECOMMENDATION**

**That Council:**

1. Approves the commencement of statutory proceedings under section 6.64(1)(b) of the Local Government Act 1995 for the sale of land to recover outstanding rates and service charges on properties that have been in arrears for three (3) years or more, as detailed in the summary and Confidential Attachment; and
2. Authorises the Chief Executive Officer to undertake all actions required to give effect to this resolution, including the service of statutory notices, public notifications, and arrangements for public auction in accordance with legislative requirements.

## 10.3 Regulatory Services

### 10.3.1 Development Assessment Panels

File Reference	1225.10.3.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	10 December 2025
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	Nil

#### Summary

Council is required to make Local Government Nominations to the Development Assessment Panel (DAP) for the period from January 2026 to January 2028.

#### Background

Under Regulation 25 of the Planning and Development (Development Assessment Panels) Regulations 2011, each Local Government is required to nominate four (4) elected members of Council, comprising of two (2) local members and two (2) alternative local members to sit on a local DAP, as required.

The Director General of the Department of Planning, Lands and Heritage has written as follows:

*“Pursuant to Regulation 25 of the DAP Regulations, your local government is requested, to nominate four elected council members to sit as DAP members for your local government district. The nominations must include two members who will be the primary Local Government DAP Members for your district and two alternate members whom the DAP Executive Director can invite if either of the primary members are unavailable.*

*Please complete the attached nomination form and provide it to the DAP Secretariat, along with a copy of the council resolution. If you are unable to provide nominations by the required date, please contact the DAP Secretariat to discuss alternative arrangements and implications. Once nominations are received, the Minister will include the nominees on the register of Local Government DAP Members for the term ending 26 January 2028.”*

With the DAPs addressing development applications from \$3 million \$7 million, the likelihood of a Panel being required for Bruce Rock is unlikely.

#### Consultation

Nil.

#### Statutory Environment

Regulation 25 of the Planning and Development (Development Assessment Panels) Regulations 2011.

#### Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

#### Financial Implications

All expenditure has been approved via adoption of the 2025/26 Annual Budget or resulting from a Council resolution.

### Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

### Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to provide nominations would result in no local councillor representation on a DAP panel for Bruce Rock applications.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

### Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating of 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

### Comment/Conclusion

Councillors Rajagopalan, Crooks, Foss and Waight were the previous panel members from 2023 to 2025. Council is requested to nominate two local members and two (2) alternate members for the next two (2) year period from 2026 to 2028.

### Voting Requirements

Simple Majority

#### OFFICERS' RECOMMENDATION

That Council nominate, for the next two years:

1. Cr \_\_\_\_\_ and Cr \_\_\_\_\_ to sit on the Local Development Assessment Panel; and
2. Cr \_\_\_\_\_ and Cr \_\_\_\_\_ as alternative members.

## 10.4 Deputy Chief Executive Officer

### 10.4.1 Community Grant Program 2025/26 – Shackleton Bowling Club Late Application

File Reference	1225.10.4.1
Disclosure of Interest	AR Crooks
Applicant	Shackleton Bowling Club
Previous Item Numbers	Item 10.2.1 Community Grant Submissions 2025-26
Date	9 December 2025
Author	Melissa Schilling – Deputy Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	<ol style="list-style-type: none"> <li>1. Shackleton Bowling Club Grant Application.</li> <li>2. Quotes Submitted.</li> <li>3. Building Plans.</li> </ol>

#### Summary

Council is requested to consider a late Community Grant application submitted by the Shackleton Bowling Club for the 2025/2026 financial year. Although no applications were received during the formal Round 2 period, this application is presented for consideration following CEO approval to accept a late submission due to an administrative oversight where the applicant did not receive the application package.

#### Background

The Shire of Bruce Rock annually administers the Community Grant Program, providing financial assistance to incorporated community organisations for projects that further local sporting, cultural, social and community development outcomes. The program guidelines and eligibility criteria are outlined in the 2025 Round 2 Application Package.

Round 2 closed on 7 October 2025, and no applications were received during the advertised period. Following closure, the Shire was contacted by the Shackleton Bowling Club, who advised they had not received the application package and were therefore unable to apply within the timeframe. After reviewing the circumstances, and noting the community value of the proposed project, the CEO approved acceptance of a late application for Council consideration.

The Shackleton Bowling Club has submitted a Community Grant request for electrical works associated with the continued development of their newly constructed clubhouse. The application is complete and includes supporting documentation such as quotes from Harris Zuglian Electrics, Colestan Electrics and certified engineering drawings for the facility.

#### Applicant Details and Proposal:

Funding Requested: \$8,970 (ex GST)

Project: Electrical installation works for the new clubhouse

Total Project Budget: Approximately \$128,350 to date

#### Project Description

The Club is completing staged construction of a new clubhouse to support pennants, community events, social functions and its annual carnival. The broader project has been largely community-funded through a cropping program and volunteer labour.

This Major Community Grant request relates specifically to the electrical fit-out, including wiring, switchboard, power outlets, internal and external lighting, exit lighting, fans and provisions for future expansion. Supporting engineering drawings and specifications have been provided.

### **Quotes Provided**

- Harris Zuglian Electrics – \$18,811.42 (inc GST)
- Colestan Electrics – \$9,867.73 (inc GST)

The funding request of \$8,970 (ex GST) aligns with the lower quote.

### **Alignment with Community Grant Program**

The project meets eligibility under Sport and Recreation, Minor Infrastructure and Community Development, demonstrating:

- Strong community benefit;
- Significant volunteer and in-kind contribution;
- Alignment with Strategic Community Plan priorities for community participation and healthy lifestyles; and
- Improved facilities for local and visiting users.

### **Consultation**

Consultation has been undertaken with the Shire's:

- Chief Executive Officer;
- Manager of Finance; and
- Manager of Governance and Community Services.

### **Statutory Environment**

Nil

### **Policy Implications**

Nil.

### **Financial Implications**

The application seeks \$8,970. Council has budgeted \$14,000 for Community Grants. As earlier rounds for 2025/2026 resulted in modest commitments, funding capacity exists to support this application, subject to overall budget deliberations.

### **Strategic Implications**

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	1.0 Community Priorities
Strategy:	<ul style="list-style-type: none"><li>1.1 Our community are engaged and have a healthy lifestyle</li><li>1.2 Support volunteers and community groups to remain sustainable and inclusive</li><li>1.3 Support community events and activities that bring people together</li></ul>
Outcome:	3.0 Community Facilities
Strategy:	<ul style="list-style-type: none"><li>3.1 Maintain and improve community facilities and playgrounds</li></ul>

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Community dissatisfaction if late application is not considered	Possible (3)	Minor (2)	Medium (5-9)	Engagement Practices	Accept Officer Recommendation
Perceived inequity in accepting a late application	Unlikely (2)	Minor (2)	Low (1-4)	Engagement Practices	Accept Officer Recommendation
Budget pressure if funding allocation exceeds capacity	Unlikely (2)	Minor (2)	Low (1-4)	Purchasing and Supply	Manage by annual budget process

## Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: work health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and risk ratings of **six (6) and four (4)** have been determined for this item. Any items with a risk rating of ten (10) or greater (considered to be a high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

## Comment/Conclusion

Under the Community Grants Program Guidelines, applicants can request up to \$5,000 on a 50/50 matching basis (Category 2). The Shackleton Bowling Club has requested the full quoted amount of \$8,970, exceeding the usual co-contribution threshold.

Given the Shire allocated \$12,000 for Round 2 and no other applications were received, Council has discretion to award either:

- 50% of the project cost in line with the grant guidelines (\$4,485), or
- The full amount requested (\$8,970), utilising the available budget allocation.

## Voting Requirements

Simple Majority

#### **OFFICERS' RECOMMENDATION**

**That Council:**

- 1. That Council approves a community grant of \$4485 to the Shackleton Bowling Club, representing 50% of the project cost, in accordance with the Community Grants Program guidelines.**

**Or,**

- 2. That Council approves a community grant of \$8970 to the Shackleton Bowling Club, to be included in the 2025/26 Budget, noting no other applications were received in Round 2 and that the club's late application was accepted at the CEO's discretion, due to not receiving the application pack.**



## Community Grant 2025 (Round 2) Application Package

Applications to be received no later than 5.00pm

Date: Tuesday 7 October 2025

Late submissions will not be accepted

Please contact the Shire of Bruce Rock to discuss your application prior to submitting on  
(08) 90611 377 or [admin@brucerock.wa.gov.au](mailto:admin@brucerock.wa.gov.au).

## PURPOSE

To provide guidelines to incorporated and not for profit community organisations (including sporting groups) on the process to apply for financial assistance from the Shire of Bruce Rock to pursue chosen interests that meet the application criteria of the Community Grant Program (subject to budget constraints).

## POLICY

The Shire of Bruce Rock will make an allocation of funds in its budget to provide financial assistance to incorporated and not for profit community organisations (including sporting groups) that can demonstrate an association with the Shire of Bruce Rock. Funding applications will be called for annually in March. This will be advertised through local media.

An allowance for these funds will be included in the draft budget, to a maximum of \$20,000.

Examples of not for profit organisations include, but are not limited to:

- Sporting clubs
- Service groups
- P&C
- Art and cultural groups
- Other Shire of Bruce Rock local interest groups

Projects must seek to further the development of one of the following:

- Art and Culture
- Disability and Ageing
- Early Youth (0 to 4 years)<sup>11 to date</sup>
- Education and Training
- Environment
- Event Planning
- History and Heritage
- Minor Infrastructure, Equipment or Development
- Seniors
- Sport and Recreation
- Tourism
- Volunteer Upskilling
- Youth (5 to 18 years)

In awarding grants, priority will be given to projects that meet the objectives outlined in the Shire of Bruce Rock's Strategic Community Plan 2022-2032, Goal 7 – *Our community are engaged and have a healthy lifestyle.*

The Strategic Community Plan can be found at: [www.brucerock.wa.gov.au/documents/1624/strategic-community-plan-2022-2032](http://www.brucerock.wa.gov.au/documents/1624/strategic-community-plan-2022-2032)

## GRANT CATEGORIES

### Minor Community Grants

Funding up to \$1,000 or less, with no matching funds required from the applicant.

### Major Community Grants

Funding between \$1,001 - \$5,000, with a 50:50 matching component, where successful applicants must contribute at least 50% of the total project cost from the applicant's organisation or other confirmed funding sources. Evidence of other funding sources must be provided.

For projects **over \$5,000**, please contact the Coordinator of Administration and Community Services on 9061 1377 or [admin@brucerock.wa.gov.au](mailto:admin@brucerock.wa.gov.au) to discuss the project and alternative funding and grant opportunities.

## INELIGIBLE EXPENSES

- Uniforms.
- Consumables (including food and beverages, stationary and other office supplies).
- Awards and prizes.
- Minor equipment (such as footballs, netballs, hockey sticks).
- Recurrent salaries and recurrent operational costs.
- Completed projects or equipment already purchased.
- Projects that are the responsibility of other government agencies.
- Deficit funding for organisations that are experiencing a shortfall in cash or revenue or anticipated revenue.

## APPLICATION CRITERIA

- All applicants must be based within the Shire of Bruce Rock, with a majority of members of the applicant organisation preferably being residents of the Shire.
- All applications for financial assistance must be submitted on the Shire of Bruce Rock "Application for Financial Assistance" form.
- The applicant should submit documented estimates of expenditure as part of the application (i.e. quotes or written estimates from suppliers). All estimates should be GST exclusive.
- All applications must be received by the designated closure date and time. No late applications will be considered.
- Applications need to demonstrate the benefits to the community.
- For Major Community Grants, the contributions to the proposed project may come from one or more of the following sources:
  - Applicant organisation's cash.
  - State or Federal Government funding agencies.
  - Donations of material and/or cash.

- Voluntary labour (maximum 1/3 of total project cost).
  - Voluntary labour cost to be calculated at a maximum of \$25 per hour.
- Only one (1) application per financial year for financial assistance from a Minor and Major Community Grant will be considered per organisation.
- Prior approval in writing must be sought for any substantial change to the assistance request.
- Incomplete applications may not be considered.

## ASSESSMENT

Applications for Minor and Major Community Grants will be assessed against the application criteria, and referred to Council for a final determination.

Preference will be given to projects with demonstrated community support.

All applicants will be notified in writing of the outcome of their application for a Shire of Bruce Rock Community Grant.

Decisions regarding funding applications are final and will not be reconsidered.

## ACQUITTAL

Projects must be completed by 14 November 2025. Project and financial reports must be submitted to the Shire of Bruce Rock in “Section G Grant Acquittal” of the application, by 30 November 2025.

If projects are not finished and acquitted by the time the next Annual Round opens in March 2026, the community organisation may not be eligible to apply in that round.

Once an allocated budget has been utilised, all subsequent requests for funding must be presented to Council for consideration.

## Bowling Club for Pennants, club events and social events including a major carnival held in April for local and metropolitan clubs FURTHER INFORMATION

Please contact the Shire of Bruce Rock to discuss your application prior to submitting on (08) 9061 1377 or [admin@brucerock.wa.gov.au](mailto:admin@brucerock.wa.gov.au).



## APPLICATION FOR FINANCIAL ASSISTANCE COMMUNITY GRANT

### SECTION A – APPLICANT INFORMATION (to be completed by all applicants)

Organisation:	Shackleton Bowling Club
Contact Person:	Phil Bradley Marolyn Crooks
Position Held:	Secretary/Treasurer President
Postal Address:	Post Office SHACKLETON WA 6386
Telephone:	0428 337 019 0429704985
Email:	prbradley3@gmail.com tonymazcrooks@bigpond.com 128350.34

### Funding Request

Total In Kind Requested: \$ \_\_\_\_\_

Total Project Budget (ex gst): \$ 128350.34

Funding Requested (ex gst): \$ 8 970

### SECTION B – INFORMATION ABOUT YOUR ORGANISATION: (all questions must be answered)

1. What are the main services and/or activities of your organisation?  
Bowling Club for Pennants, club events and social events including a carnival held in April for local and metropolitan clubs

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2. What are/were your membership numbers? Please break down membership into Total Members, Adult Members, High School Aged Members and Junior Members.

	Juniors	High-School	Adult	Total Members
2022			21	
2023			20	
2024			22	
2025			22	

3. Is your organisation incorporated? If yes, please attach your certificate of incorporation.

Yes  No

Incorporation No: \_\_\_\_\_

4. Does your organisation have an ABN?

Yes  No

ABN No: \_\_\_\_\_

5. Is your organisation registered for GST?

Yes  No

### SECTION C – PROJECT DETAIL

#### MINOR GRANTS ONLY (up to \$1,000)

What area of interest does your application relate to: (please tick all relevant areas)

- Art and Culture
- Disability and Ageing
- Early Youth (0 to 4 years)
- Education and Training
- Environment
- Event Planning
- History and Heritage
- Minor Infrastructure, Equipment or Development
- Seniors
- Sport and Recreation
- Tourism
- Volunteer Upskilling
- Youth (5 to 18 years)
- Other: \_\_\_\_\_

#### MAJOR GRANTS ONLY (between \$1,001 and \$5,000)

What area of interest does your application relate to: (please tick all relevant areas)

- Art and Culture
- Disability and Ageing
- Early Youth (0 to 4 years)
- Education and Training
- Environment
- Event Planning
- History and Heritage
- Minor Infrastructure, Equipment or Development
- Seniors
- Sport and Recreation
- Tourism
- Volunteer Upskilling
- Youth (5 to 18 years)
- Other: \_\_\_\_\_

**Project Name:** Shackleton Bowling Clubhouse

**Project Location:**

Mills Street Shackleton

**Expected project start and finish dates**

Start Date: 2024

Finish Date: 2027 depending on funding

**What is the funding being used for?**

- Purchasing goods and services, such as sporting equipment or materials or engaging professionals for the purpose of instruction.
- Infrastructure, such as significant construction or improvements of a facility.  
*(Please include building and planning approvals, if required. If the project is in a Council owned building, permission must be sought from Council prior to application.)*
- Funding for specific event or programs.
- In kind assistance (venue/bus hire etc). Separate letter of request addressed to the Chief Executive Officer will be required.

**Have you applied for funding through any other sources for this project?**

- Yes
- No

**If Yes:** Which organisation? \_\_\_\_\_

What year? \_\_\_\_\_

Was it successful? \_\_\_\_\_

Grant approved \$ \_\_\_\_\_

If you were successful in receiving funding from other sources, please attach documents to confirm.

**If No, are you planning on applying for funding through other organisations?**

Type text here \_\_\_\_\_

**Does your project require any approvals?**

- Yes (please attach relevant documentation)
- No

**Project Description:**

*Please summarise your project, including what your project is, how it will be managed, who it will cater for, what benefits or services it will offer or improve.*

Describe your project:

A metal building with concrete floors to house 2 toilets with wheelchair access and a Captains room to secure all equipment and a large community area

This project has been funded by the bowling club through a cropping program where a few hectares is cropped by members once again donating their equipment and time each year

The building was contracted with Transtruct where the members of the club assisted wherever possible to help lower the cost. A huge effort for the amount of dedicated hours to make this building what it is

The project will be functional by April so we can hold our annual carnival to uphold the reputation that this club has for this event from the metropolitan teams attending

We obtained 2 quotes for the electrical work which are included  
How will the project be managed?

Shackleton Bowling Club Committee: President, Sec/Treasurer, Building Committee

Who will your project cater for?

Local community members, club members and tenant players from surrounding towns

What benefits or services will it offer or improve?

Having a safer and more desirable building for the bowling green which was only completed a few years ago

Please include any other details or supporting information/documentation  
(i.e. letters of support, photographs, maps)

### **List of Attachments**

- > quote from Colestan Electrics
- > quote from Harris Zuglian Electrics
- > \_\_\_\_\_
- > \_\_\_\_\_

This project has been funded by the Shackleton Bowling club through a cropping program where a few hectares is by members once again donating their equipment and time each year

The building was contracted with Transtruct where the members of the club assisted wherever possible to help lower the cost. A huge effort for the amount of dedicated hours to make this building what it is

The project will be functional by April so we can hold our annual carnival to uphold the reputation that this club has for this event from the metropolitan teams attending

We obtained 2 quotes for the electrical work which are included

## SECTION D – PROJECT BUDGET

Is your organisation registered for GST?

Yes

No

INCOME	NET INCOME	
Council Contribution (grant funds requested in this application)	\$ 8970.00	ex gst
Council Contribution (other – e.g. site works)	\$	ex gst
<b>Total Council Contribution Requested</b>	<b>\$ 8970.00</b>	ex gst
Other Grant Funding (please specify)	\$	ex gst
Donations (external contributions)	\$	ex gst
Organisation Cash Contribution	\$ 119380.34	ex gst
Organisation In Kind Contributions (max 1/3 of total cost)	\$	
<b>Total Organisation Contribution</b>	<b>\$ 119380.34</b>	ex gst
<b>TOTAL INCOME excluding gst</b>	<b>\$ 128350.34</b>	ex gst

EXPENDITURE	In kind	Cash	Total	
WCS Concrete Pty Ltd		9240.00	9240.00	ex gst
Transtruct		6588.05	6588.05	ex gst
Transtruct		38093.00	38093.00	ex gst
Brownleys plumbing & Gas		8983.00	8983.00	ex gst
Brownleys plumbing & gas		20900.00	20900.00	ex gst
Transtruct		23576.29	23576.29	ex gst
Transtruct		12000.00	12000.00	ex gst
Colestan Electrics		8970.00	8970.00	ex gst
				ex gst
<b>TOTAL EXPENDITURE excluding gst</b>	<b>\$</b>	<b>\$ 128350.34</b>	<b>\$ 128350.34</b>	ex gst

## SECTION E – CONDITIONS

If the grant funding is awarded to the organisation, then the organisation shall agree to the following conditions:

- The grant will be used for the purpose which it was given.
- The acquittal must be returned to the Shire of Bruce Rock within one month of completion of your project or by 30 November 2025. Copies of project receipts must be attached.
- The Shire of Bruce Rock will issue an invoice to the organisation for any unspent funds.
- If there is any delay in the completion of the project or expenditure of grant funds, a written request will be made to the Shire of Bruce Rock seeking approval for extension of time.
- A grant will not be approved for a project that has commenced or has been completed.
- Any special conditions that are attached will be met.
- All relevant records will be kept for a period of seven years, and will be made available for audit at any time.
- The Shire of Bruce Rock will be acknowledged in any publications or media coverage for its support.
- Your project should be discussed with the Shire of Bruce Rock's Coordinator of Administration and Community Services prior to applying.
- Keep a copy of your application for your records.
  - The Shire will contact you if more information is requested.
  - All applicants are advised in writing of the outcome.
  - Applications are processed in the order in which they are received. If any required documentation is not included in the first instance, the processing of your application will be delayed.
  - Assessment will take a minimum of one month.

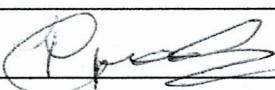
### Summary of grant timeline

Community Grant Process	Due Date
Applications open	12 September 2025
Applications close	7 October 2025
Notification of application outcome	21 October 2025
Last date for project completion	14 November 2025
Last date for project acquittal	30 November 2025



## SECTION F – DECLARATION

I, the undersigned, certify that I have been authorised to submit this application, accept the undertakings and conditions of the application and that the information contained herein and attached is to the best of my knowledge true and correct.

Name/Organisation	Shackleton Bowling Club
Contact Person	Marolyn Crooks
Position	President
Signature	
Date	10/12/2025

### Attachments Checklist

Please check that all relevant documents are included with the completed application. This may include, but not limited to:

- Certificate of Incorporation
- Quotes or estimates for expenditure
- Any approvals required for this project
- Evidence of other funding  
*e.g. letter advising of successful grant application or receipt of funding application pending, letter advising of donation to your group.*

Please return your application to:

Community Grant Program  
Shire of Bruce Rock  
54 Johnson Street  
Bruce Rock WA 6418  
E: [admin@brucerock.wa.gov.au](mailto:admin@brucerock.wa.gov.au)

**APPLICATIONS CLOSE 7 OCTOBER 2025**

## QUOTE

**QT00420**

Shackleton Bowling Club

<b>Date</b>	17 November 2025
<b>Expiry Date</b>	17 December 2025
<b>ABN</b>	61 646 389 862

- Install 16mm 2C+E submains from the existing consumer pole to the new Bowling club underground.
- Trench with trencher lay conduit and backfill with danger tape 200mm above conduit.
- Install 6mm earth with earth stake and shed bond + copper pipe bond if internal pipe is copper
- Pre wire power and lights in new building.
- Fit new 12P Legrand switchboard near the south entry door.
- Install RCBOs on all final sub circuits check and test.
- Submit certificate to western power

### POWER:

- Install 2x double GPOs in office which one of them will be a double GPO with USB points
- Install 2x double GPOs in bar area which one of them will be a double GPO with USB points
- Install 2x double GPOs in kitchen which one of them will be a double GPO with USB points above bench on south wall
- Install 1x double GPO for the fridge power on eastern wall.

### LIGHTS

- Install 2x LED battens in the toilet area which will be switched at the entry to that area.
- Install 1x LED batten in office which will be switched at the entry
- Install 8x LED battens in the main area, bar and kitchen area, all 8 lights will be switched together.
- Install exit light above door on south wall.
- Install 2x WP LED battens outside which will be switched back at the entry from the south.
- Install 2x 15W LED spot lights with inbuilt sensor to sit above door on south side, light will be on a 3 way sensor switch

### FOR FUTURE.

- Run lighting circuit up from switch on south wall to 2x future fans in the main area and kitchen/ bar (mount on large truss or just beside it on purlin)
- Run cables above each small square window on the western side for future wall mount exhaust fans, install small weatherproof box on the outside so the cables are accessible. (Fans to be switched separately at the same area the toilet lights are switched).

No allowance has been made for air-conditioning

No allowance has been made for outside power points or power to septic system.

Price includes trenching and backfill with 2 visits to prewire and fit off.

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Subtotal	8,970.66
Total GST	897.07

<b>Total AUD</b>	<b>9,867.73</b>
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Quote is valid for 30 days from issue date.

**Quote**

**Cash Sale**

**24/11/2025**

**Quote # Q2025/19**

**Your Order # Shackleton  
Bowling**

Qty	Code	Description	Our Price	Unit	Disc	Amount
	\c	Location: Shackleton Bowling Club Install wiring underground from Meter Box to Club Room. Wiring in Club Room of power points, lights, exhaust fans exit light, switchboard and fittings.				
40	05-24-16mm 4CEOR	16mm Mains 4c+e Cable	\$40.70	1mt		\$1,628.00
40	22-23-9040HD	Conduit Heavy Duty 40mm	\$8.00	1mt		\$320.00
1	24-470- MERL25733	Circuit Breaker 3phase 40amp D curve	\$193.105	1		\$193.11
1	29-25A-VS312PT	Hager Enclos Surface Mount	\$253.00	1		\$253.00
1	24-463-SCD18508	Circuit Breaker 3ph 32a Dcurve	\$291.50	1		\$291.50
9	26-102-4RCBE220/ 30S	R.C.D/M.C.B (Safety Switch) 1phase 1 pole 20amp	\$91.30	1		\$821.70
1	28-10- OMEGOER1440	Earth Rod 13mm x 1440mm	\$26.40	1		\$26.40
5	16-40-C2015D4	Large Plate Power Point 10amp 4gang	\$65.45	1		\$327.25
3	16-40A-PU4x4	Powerpoint x 4 + 4x USB	\$187.00	1		\$561.00
2	08-21-2032VA	Large Plate Switch 2 gang	\$25.30	1		\$50.60
10	33-10-154	Wall Clip	\$3.19	1		\$31.90
20	22-12-9025MD	Conduit Light Duty 25mm	\$4.95	1mt		\$99.00
8	34-297B- ENE211001	LED Batten 4F 21w/42w 2 Settings	\$94.60	1		\$756.80
2	34-297D-211022H	W/Proof Batten 40W V Pro	\$118.58	1		\$237.16
2	31-39-__	Ceiling Fan 56"/1400mm Plain	\$181.50	1		\$363.00
2	31-11-CE250	Exhaust Fan 250mm	\$66.00	1		\$132.00
1	13-18-EIB3016	Smoke Alarm	\$167.20	1		\$167.20
1	34-73- STAPQFVR25KSS	Exit Light (Wall or Ceiling)	\$192.50	1		\$192.50
1	35-14-19245/06	Sensor Twin 11w Hunter	\$173.80	1		\$173.80

**We appreciate the opportunity to  
submit a quote for your approval**

**SALE AMOUNT**

**FREIGHT**

**GST**

**Quote prepared by: Gary Harris**

**Quote Total**

**Quote is valid for 30 days from  
above date**

**Quote**

**24/11/2025**

**Cash Sale**

**Quote # Q2025/19**

**Your Order # Shackleton  
Bowling**

Qty	Code	Description	Our Price	Unit	Disc	Amount
200	02-25-2.5mm TEWH	2 Core Active+Earth Cable 2.5mm TPS (R,Bk,E)	\$4.785	1mt		\$957.00
200	02-20-1.5mm TEWH	2 Core Active+Earth Cable 1.5mm TPS (R,Bk,E)	\$3.96	1mt		\$792.00
10	32-11-554J4	Junction Box	\$10.725	1		\$107.25
50	02-30-4mm TEWH	2 Core Active+Earth Cable 4mm TPS (R,Bk,E)	\$6.985	1mt		\$349.25
	46-	Fixings/Consumables	\$300.00	1		\$300.00
65	00-10-HZ Labour Tradesman	HZ Labour Tradesman	\$132.00	1 hr		\$8,580.00
500	00-15-HZ Travel \c	HZ Travel per Km ***NOTE*** This Quote does not include Trench Digging.	\$2.20	1km		\$1,100.00

**We appreciate the opportunity to submit a quote for your approval**

**SALE AMOUNT \$17,101.29**

**FREIGHT \$0.00**

**10% GST \$1,710.13**

**Quote Total \$18,811.42**

**Quote is valid for 30 days from above date**

## GENERAL NOTES

- THESE DRAWINGS SHALL BE READ IN CONJUNCTION WITH ARCHITECTURAL DRAWINGS, ANY DISCREPANCIES BETWEEN ENGINEERING DRAWINGS AND ARCHITECTURAL DRAWINGS SHALL BE CONFIRMED PRIOR TO COMMENCING CONSTRUCTION
- ALL WORKMANSHIP AND MATERIALS SHALL BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE CURRENT EDITIONS, INCLUDING AMENDMENTS, OF THE BUILDING CODE OF AUSTRALIA (NCC), AUSTRALIAN STANDARDS, JOB SPECIFICATIONS AND CODES OF PRACTICE
- ALL DIMENSIONS ARE IN MILLIMETERS AND ALL LEVELS AND GRID CO-ORDINATES ARE IN METRES
- THE CONTRACTOR IS RESPONSIBLE FOR THE CONSTRUCTION METHOD AND MAINTENANCE OF SAFETY DURING THE CONSTRUCTION
- THE CONTRACTOR IS RESPONSIBLE FOR THE STABILITY OF THE STRUCTURE AND ADJACENT STRUCTURES DURING THE CONSTRUCTION PROCESS AND IS RESPONSIBLE TO ENSURE THAT NO STRUCTURAL ELEMENT IS OVER STRESSED DURING THE CONSTRUCTION PROCESS
- CONTRACTORS ARE TO SUPPLY TEST AND COMPLIANCE CERTIFICATES AS REQUESTED IN AUTHORITY PERMITS AND APPROVALS
- THE ENGINEERS DRAWINGS ARE NOT TO BE SCALED
- ALL DIMENSIONS TO BE CHECKED AND SITE MEASURED, PRIOR TO CONSTRUCTION

## FOUNDATIONS

- DESIGN HAS BEEN CARRIED OUT TO THE SPECIFIED SITE SOIL CLASSIFICATION AS PROVIDED IN AS2870.
- SITE PREPARATION TO BE CARRIED OUT WITH THE PROVISION OF AS3798
- ALL TOPSOIL CONTAINING GRASS ROOTS MUST BE REMOVED FROM THE AREA ON WHICH THE FOOTING WILL REST
- FOOTING EXCAVATION MUST BE FREE OF LOOSE EARTH, TREE ROOTS, MUD OR DEBRIS IMMEDIATELY BEFORE POURING CONCRETE
- FOOTING FORMATION LEVELS MUST BE COMPAKTED TO ACHIEVE 7 BLOWS PER 300MM USING THE METHOD DESCRIBED IN AS1289.6.3.3 OR AS OTHERWISE DETERMINED BY THE STRUCTURAL SPECIFICATION
- COMPACTED FILL OR A LEAN MIX CONCRETE AS DIRECTED BY THE ENGINEER CAN BE USED TO ACHIEVE A FORMATION LEVEL AT THE UNDERSIDE OF A FOOTING OR SLAB
- COMPACTED FILL SHOULD BE IN ACCORDANCE LAID IN ACCORDANCE WITH NCC CLAUSE 4.2.4
- CONTROLLED FILL - SAND UP TO 800mm DEEP IN WELL COMPACTED LAYERS OF NOT MORE THAN 300mm BY VIBRATING PLATE OR VIBRATING ROLLER
- ROLLED FILL - SAND UP TO 600mm DEEP COMPACTED IN LAYERS OF NOT MORE THAN 300mm DEEP BY REPEATED ROLLING BY AN EXCAVATOR OR OTHER SUITABLE MECHANICAL EQUIPMENT
- STEPPED FOOTINGS MUST BE HORIZONTAL OR HAVE A SLOPE OF NOT MORE THAN 1:10. IF SITE CONDITIONS ARE BEYOND THESE PARAMETERS SEEK ADVICE FROM THE ENGINEER

## STRUCTURAL STEELWORK

- ALL STRUCTURAL STEELWORK SHALL BE IN ACCORDANCE WITH AS4100. ALL WELDING TO BE ACCORDANCE WITH AS1554. ALL COLD FORMED SECTIONS SHALL COMPLY WITH AS1397 AND BE ERECTED IN ACCORDANCE WITH MANUFACTURERS GUIDELINES.
- STEEL SHALL BE OF THE FOLLOWING MINIMUM GRADE U.N.O

TYPE OF STEEL	GRADE
UNIVERSAL BEAM AND COLUMNS, PARALLEL CHANNELS, LARGE ANGLES AS3679.1	300
WELDED SECTIONS AS 3679.2	300
HOLLOW SECTIONS AS1163	C350
HOT ROLLED PLATES, FLOOR PLATES AND SLABS TO AS3678	250
COLD FORMED PURLINS AND GIRTS AS1397	G450 Z350

- ALL STRUCTURAL STEELWORK SHOULD BE COATED IN ACCORDANCE WITH AS2312 AND THE NCC U.N.O. ALL NUTS BOLTS, WASHERS HOLDING DOWN RODS ETC TO BE HOT DIPPED GALVANISED IN ACCORDANCE WITH AS1214
- MINIMUM CONNECTIONS U.N.O STATED TO BE 2 M16 BOLTS WITH MINIMUM 10MM PLATE
- ALL BOLTS TO BE A MINIMUM OF GRADE 8.8 UNLESS OTHERWISE STATED
- ALL HOLLOW SECTIONS ARE TO BE SEALED USING 3MM PLATE U.N.O
- ALL WELDS TO BE A MINIMUM OF 6MM CONTINUOUS FILLET WELD ALL ROUND ELEMENT
- ALL FABRICATION DRAWINGS TO BE SUBMITTED AT LEAST 7 DAYS TO STRUCTURAL ENGINEER PRIOR TO FABRICATION

## CONCRETE

- ALL WORKS IN ACCORDANCE WITH AS3600. READYMIX CONCRETE SUPPLY SHALL COMPLY WITH AS1379
- CONCRETE SPECIFICATION

CONCRETE SPECIFICATION				
LOCATION	EXPOSURE CLASSIFICATION	CONCRETE* U.N.O	TYPE OF CEMENT	COVER TO REINF. U.N.O
RESIDENTIAL FOOTINGS	A1	N20/20/80	GP	BOTTOM 70 SIDES 50 TOP 50
COMMERCIAL FOOTINGS	A2	N32/20/80	GP	BOTTOM 70 SIDES 50 TOP 50
SLAB - INTERNAL GROUND	A2	N20/20/80	GP	25 TOP
SLAB - POLISHED CONCRETE	A2	N32/20/80	GP	25 TOP
SLAB - EXTERNAL GROUND	B1 > 1KM FROM COAST B2 < 1KM FROM COAST	N32/20/80 N40/20/80	GP	40 45
SLAB - SUSPENDED INTERNAL	A2	N32/20/80	GP	20
SLAB - SUSPENDED EXTERNAL	B1 > 1KM FROM COAST B2 < 1KM FROM COAST	N40/20/80	GP	30 45
COLUMNS/ WALLS - INTERNAL	A2	N40/20/80	GP	25
COLUMNS/ WALLS - EXTERNAL	B1 > 1KM FROM COAST B2 < 1KM FROM COAST	N40/20/80	GP	30 45

\*CONCRETE - STRENGTH/MAX AGG SIZE (MM)/SLUMP

- CONCRETE TO BE CURED BY AN APPROVED METHOD AND MINIMUM CONCRETE CURING TIMES FOR THE FOLLOWING EXPOSURE CLASSIFICATION -
  - A1 AND A2 - CONTINUOUSLY FOR 3 DAYS
  - B1 AND B2 - CONTINUOUSLY FOR 7 DAYS
- NO CONCRETE TO BE POURED WHEN SITE TEMPERATURE DOES NOT FALL BETWEEN 35C OR 5C
- SIZES OF CONCRETE DO NOT INCLUDE FOR APPLIED FINISHES
- FORMWORK IS UNDER THE RESPONSIBILITY OF THE CONTRACTOR AND SHOULD BE DESIGNED BY A COMPETENT PERSON IN ACCORDANCE WITH AS3610
- BRITTLE FLOOR COVERINGS SHOULD NOT BE APPLIED TO SLABS FOR A MINIMUM OF 3 MONTHS U.N.O
- NO CONSTRUCTION JOINTS ARE TO BE INTRODUCED TO CONCRETE ELEMENTS WITHOUT PRIOR APPROVAL BY THE ENGINEER
- CONTROL, EXPANSION AND CONTRACTION JOINTS ARE TO BE CONSTRUCTED IN ACCORDANCE WITH THE ENGINEERS DETAILS. ALL SAW CUTS ARE TO BE MADE WITHIN 12 HOURS OF CONCRETE PLACEMENT
- NO ADMIXTURES ADDED TO CONCRETE UNLESS APPROVED BY THE ENGINEER

- STRUCTURAL ENGINEER SHALL BE GIVEN 24 HOURS NOTICE FOR REINFORCEMENT INSPECTIONS
- NO HOLES, CHASES OR EMBEDMENT OF PIPES OTHER THAN THOSE SHOWN ON THE STRUCTURAL DRAWINGS SHALL BE MADE IN THE CONCRETE MEMBERS WITHOUT PRIOR WRITTEN APPROVAL OF THE STRUCTURAL ENGINEER
- CONDUITS, PIPES ETC. SHALL ONLY BE LOCATED IN THE MIDDLE ONE THIRD OF THE SLAB DEPTH AND SPACED AT NOT LESS THAN 3 DIAMETERS. PIPES OR CONDUITS SHALL NOT BE PLACED WITHIN THE COVER TO THE REINFORCEMENT

## ALUMINIUM

- ALL ALUMINIUM SHALL BE IN ACCORDANCE WITH AS1664.
- ALL ALUMINIUM WELDING SHALL COMPLY WITH AS1664.
- UNLESS NOTED OTHERWISE, ALL ALUMINIUM TO BE-
  - PLATES: GRADE 5083 H116/H321 OR 5083 H112 ALUMINIUM
  - SHS/RHS/CHS: GRADE 6060-T5 ALUMINIUM
  - FIXINGS: GRADE 316 STAINLESS STEEL
  - WELDS: 5mm CONTINUOUS FILLET, CATEGORY SP, FILLER ALLOW TO BE GRADE 5186, 5356 OR 5556 ALUMINIUM
- ALL FIXINGS INTO ALUMINIUM MEMBERS TO BE STAINLESS STEEL (SS316) OR EQUIVALENT CAPACITY ALUMINIUM FIXINGS.
- PROVIDE NYLON WASHERS AND PACKERS FOR ALL AND ANY CONNECTIONS BETWEEN STEEL AND ALUMINIUM.
- ADEQUATE PROTECTIVE COATINGS ARE TO BE APPLIED TO ALUMINIUM CAST INTO CONCRETE

## REINFORCEMENT

- ALL REINFORCEMENT BARS SHALL BE GRADE D500N TO AS4671 UNLESS NOTED OTHERWISE. ALL MESH SHALL BE GRADE 500L TO AS4671 AND SHALL BE SUPPLIED IN FLAT SHEETS
- REINFORCEMENT ABBREVIATIONS AND GRADES AS FOLLOWS

REINF. TYPE	DESCRIPTION	GRADE
R	PLAIN REINFORCING BARS	R250N
S	DEFORMED BARS	D250N
L	PLAIN OR DEFORMED WIRE	R500L OR D500L
N	DEFORMED BARS	D500N
RL	DEFORMED RECTANGULAR MESH	D500RL
SL	DEFORMED SQUARE MESH	D500L
TM	DEFORMED BARS TRENCH MESH	D500L

## TIMBER

- ALL TIMBER DESIGN, MATERIAL AND CONSTRUCTION TO BE IN ACCORDANCE WITH AS1720
- ALL TIMBER CONNECTIONS TO BE IN ACCORDANCE WITH AS1684
- MINIMUM SOFTWOOD TIMBER STRESS GRADE TO BE F7 U.N.O. HARDWOOD TO MINIMUM GRADE F14 U.N.O.
- GLU-LAMINATED BEAMS TO BE SUPPLIED IN ACCORDANCE WITH AS1328. LVL TIMBER TO BE SUPPLIED IN ACCORDANCE WITH AS4357
- TIMBER TOLERANCES ON THE FINISHED WIDTH AND THICKNESS TO BE IN ACCORDANCE WITH AS2082, AS1748, AS3519 AS APPROPRIATE
- TIMBER TREATMENT TO BE AS FOLLOWS U.N.O

HAZARD CLASS	EXPOSURE	TYPICAL USE
H1	INSIDE, ABOVE GROUND, DRY	SUSCEPTIBLE FRAMING, FLOORING
H2	INSIDE, ABOVE GROUND, DRY	FRAMING SUBJECT TO TERMITES
H3	OUTSIDE ABOVE GROUND	DECKING, FENCING, PERGOLA
H4	OUTSIDE IN GROUND	TIMBER BEARERS

- ALL TIMBER JOINTS AND NOTCHES TO BE A MINIMUM OF 100mm AWAY FROM LOOSE KNOTS, SEVERE SLOPING GRAIN, GUM VEINS OR OTHER MINOR DEFECTS
- ALL BOLTED CONNECTIONS TO BE A MINIMUM OF 2- M10 U.N.O
- MINIMUM EDGE DISTANCES FOR TIMBER CONNECTIONS U.N.O. WHERE D IS THE DIAMETER OF THE BOLT -
  - END DISTANCE - 5D
  - EDGE DISTANCE - 4D
  - SPACING PARALLEL TO GRAIN - 5D
  - SPACING PERPENDICULAR TO GRAIN - 5D

## MASONRY

- ALL MASONRY SHALL BE IN ACCORDANCE WITH AS3700, AS4773 AND THE NCC
- ALL BRICKWORK WILL HAVE A MINIMUM CHARACTERISTIC UNCONFINED STRENGTH OF 12MPa. ALL BLOCKWORK WILL HAVE A MINIMUM CHARACTERISTIC UNCONFINED STRENGTH OF 15MPa. U.N.O
- MORTAR SHALL COMPLY WITH AS3700 2.2 AND HAVE A CLASSIFICATION OF M3 U.N.O
- ALL BONDING, TYING AND FIXING OF MASONRY SHALL COMPLY WITH CLAUSE 11 OF AS3700
- PROVIDE CONTROL JOINTS AT 10m MAX CENTRES, AND 5m MAX FROM CORNERS IN ALL MASONRY WALLS, U.N.O
- REINFORCED CONCRETE BLOCKWORK CORE FILL WILL HAVE A CHARACTERISTIC STRENGTH OF 20MPa 10MM MAX AGG, 230 SLUMP WITH A MIN CEMENT CONTENT OF 300Kg/m<sup>3</sup>. 65mm COVER TO REINFORCEMENT BARS FROM THE OUTSIDE FACE OF THE BLOCKWORK TO ALLOW ADEQUATE COVER GROUT
- HORIZONTAL OR DIAGONAL CHASING IS NOT PERMITTED WITHOUT PRIOR CONSENT OF THE ENGINEER

## FORMWORK

- FORMWORK TO COMPLY WITH AS 3810
- ALL FORMWORK SET OUT TO ARCHITECTS DRAWINGS
- ADHERENCE GIVEN TO SERVICES SET OUT WITH ALL CONDUITS TO BE RUN AT MID DEPTH OF CONCRETE MEMBER
- MINIMUM STRIPPING TIMES-
  - VERTICAL FACES - 2 DAYS
  - BEAM, SLAB AND STAIR SOFFITS - 7 DAYS
- BACK PROPPING BEAM SLAB AND STAIRS STRIPPING - 28 DAYS
- IF BRICKWORK IS BUILT ON SLAB WITH NO DIRECT WALL BELOW, PROPOSED MASONRY WALL TO BE BUILT AFTER STRIPPING OF BACK PROPS HAS TAKEN PLACE TO ALLOW FULL DEFLECTION OF SLAB TO OCCUR BEFORE CONSTRUCTION. NO BRICKWORK TO BE BUILT ON PROPPED SLABS!

## SPECIFICATION

- ALL WORKS TO BE CARRIED OUT IN ACCORDANCE WITH ENGINEERING NOTES U.N.O
- JOB SPECIFICATIONS DETAILED ARE SPECIFICALLY FOR THIS PROJECT AND MUST NOT BE REPLICATED UNDER ANY CIRCUMSTANCE ON OTHER PROJECTS WITHOUT PRIOR CONSENT

DESIGN CRITERIA	
IMPORTANCE LEVEL	2
WIND AS 4055	
CLASSIFICATION	N1 N2 N3 N4
REGION	A
TERRAIN	TC1 TC1.5 TC2 TC2.5 TC3
SHIELDING	FS PS NS
TOPOGRAPHY CLASS	T0 T1 T2 T3 T4 T5
ANNEX AS 1170.1	
ROOF LIVE	0.25kPa
ROOF SHEETING	STEEL / TILE
FLOOR LIVE	1.5kPa
FLOOR MATERIAL	CONCRETE / TIMBER
SOIL CLASS AS 2870	
SOIL*	A S M H

\*BUILDER TO NOTIFY ENGINEER IF OTHERWISE DIFFERENT

TIE DOWN/BRICK TIE CORROSION DETAILS				
LOCATION	BREAKING SURF	SHELTERED BAY	DURABILITY CLASS	EXPOSURE ENVIRONMENT
			AS4773-2015 TABLE 4.1	AS4775-2015 TABLE 4.1
LESS THAN 1km	LESS THAN 100m	R4	SEVERE MARINE	AS2600, 2-2GRADE 316L STAINLESS STEEL; OR ENGINEERED POLYMER COMPLYING WITH THE REQUIREMENTS OF AS/NZS 2699.1
BETWEEN 1km and 10km	BETWEEN 100m AND 1km	R3	MARINE	Sheet steel and bar ties GALVANISED AFTER MANUFACTURE - 470 g/m <sup>2</sup> ON EACH SIDE; OR GALVANISED WIRE TIES - 470 g/m <sup>2</sup> COATING MASS; OR GRADE 304L STAINLESS STEEL
ALL OTHER AREAS	ALL OTHER AREAS	R2	MODERATE	GALVANISED SHEET STEEL - 300 g/m <sup>2</sup> COATING ON EACH SIDE; OR SHEET STEEL TIES GALVANISED AFTER MANUFACTURE - 300 g/m <sup>2</sup> ON EACH SIDE

PURE STYLE ENGINEERING

Mr Tadziwa Stevens

MEng MIEAust

MEM No. 8494690

DATE 23/09/2025

#### STUD WALL SCHEDULE

- TOP & BOTTOM PLATE, AND NOGGINS TO BE C75-12 G550 SECTION.  
NOGGINS TO BE NOTCHED TO ALLOW STUD TO PASS THROUGH.
- STUDS IN GENERAL TO BE C75-95 G550 SECTION. DOUBLE STUDS TO BE POSITIONED AT EITHER SIDE OF DOORS AND WINDOWS.
- STUDS TO BE POSITIONED DIRECTLY BELOW ALL RAFTERS, FLOOR JOISTS AND CEILING JOISTS.
- ALL EXTERNAL WALL FRAMES TO BE 600 MAX. STUD CENTRES.
- ALL INTERNAL WALL FRAMES TO BE 600 MAX. STUD CENTRES
- EXTERNAL WALL FRAMES UP TO HAVE:
  - UP TO 2.5m HIGH, 1- NOGGIN ON CENTRE LINE.
  - GREATER THAN 2.5m, 2- ROWS OF NOGGINS EQUALLY SPACED
- INTERNAL WALL FRAMES TO HAVE 1- NOGGIN ON CENTRE LINE.

#### FIXINGS

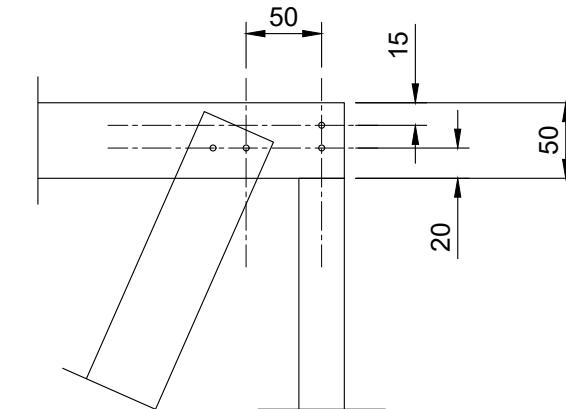
- ALL FIXINGS TO BE ON INTERSECTION OF GRID LINES.
- GRID LINES ON PLATE SECTION ARE 15 & 35 mm FROM HEAL OF SECTION ON THE FLANGE FACES.
- GRID LINES ON STUD SECTION IS 15mm FROM HEAL OF SECTION ON THE FLANGE FACE.
- ALL FIXING TO BE A 10x16 WAFER HEAD TEK SCREW, IN A PRE-PUNCHED AND RECESSED HOLE.
- ALL CONNECTIONS TO HAVE A MINIMUM OF 2 FIXINGS EACH SIDE

#### BRACING

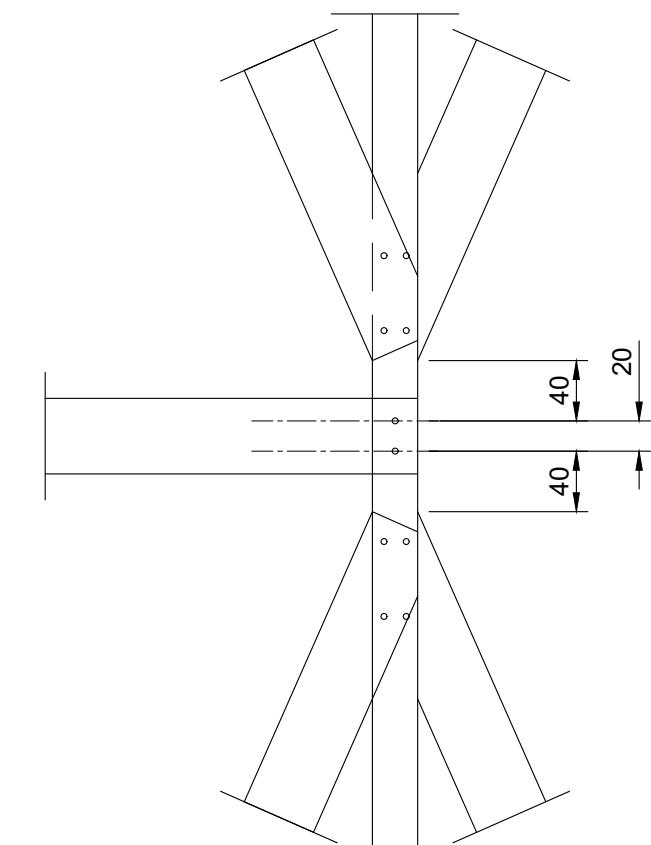
- ALL BRACING TO BE C75-12 G500 SECTION, FIXED AS SHOWN ON DETAILS. BRACING TO BE PLACED AS SHOWN ON WALL LAYOUT DRAWING.

#### H/D.BOLTS ON CONCRETE SLAB

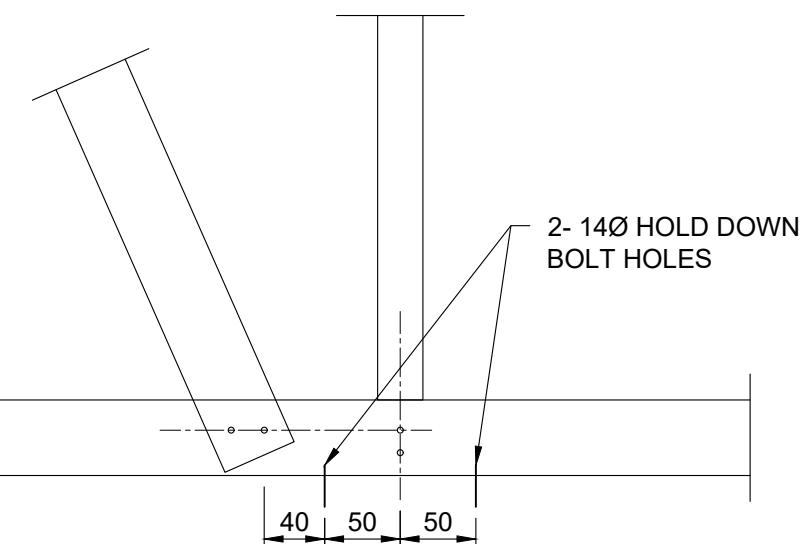
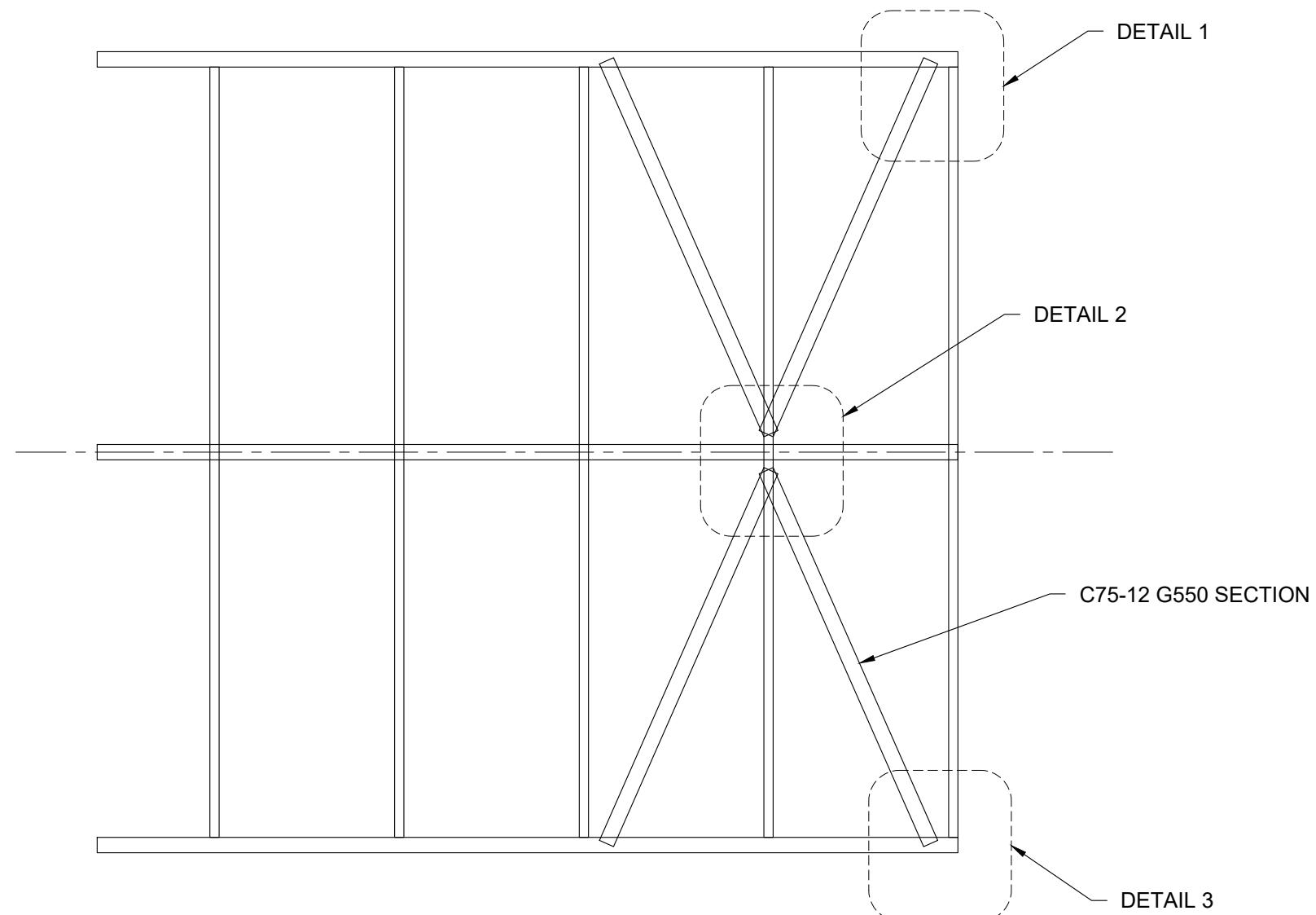
- ALL EXTERNAL WALL FRAMES H/D. BOLTS TO BE 1- M12 CONCRETE SCREW, WITH A 65x5 SQ. WASHER TO THE INSIDE OF BOTTOM PLATE.
- ALL INTERNAL WALL FRAMES H/D. BOLTS TO BE 1- M12 CONCRETE SCREW, WITH A 65x5 SQ. WASHER TO THE INSIDE OF BOTTOM PLATE.
- H.D. BOLTS ARE REQUIRED AT MAX 900mm C/C AND:-
  - 1- AT EACH END OF WALL PANEL.
  - 1- AT EACH DOOR STUD.
  - 2- AT BOTTOM OF BRACE & STUD.
  - 2- AT OPENING STUDS.
  - 1- AT INTERNAL WALL CONNECTION.
  - 1- AT EACH STUD CONNECTED TO A BRACE.



DETAIL 1  
BRACING TO TOP PLATE



DETAIL 2  
CENTRE CROSS BRACING CONNECTION

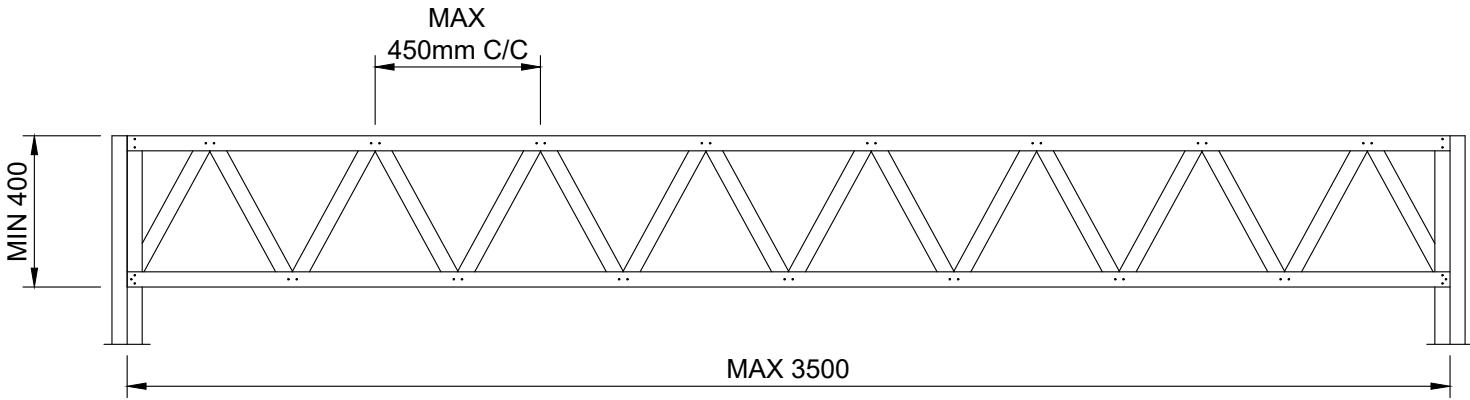


DETAIL 3  
BRACING TO BOTTOM PLATE

#### GENERAL NOTES

- THESE DRAWINGS SHALL BE READ IN CONJUNCTION WITH ARCHITECTURAL DRAWINGS, ANY DISCREPANCIES BETWEEN ENGINEERING DRAWINGS AND ARCHITECTURAL DRAWINGS SHALL BE CONFIRMED PRIOR TO COMMENCING CONSTRUCTION
- ALL WORKMANSHIP AND MATERIALS SHALL BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE CURRENT EDITIONS, INCLUDING AMENDMENTS, OF THE BUILDING CODE OF AUSTRALIA (NCC), AUSTRALIAN STANDARDS, JOB SPECIFICATIONS AND CODES OF PRACTICE
- ALL DIMENSIONS ARE IN MILLIMETERS AND ALL LEVELS AND GRID CO-ORDINATES ARE IN METRES
- THE CONTRACTOR IS RESPONSIBLE FOR THE CONSTRUCTION METHOD AND MAINTENANCE OF SAFETY DURING THE CONSTRUCTION
- THE CONTRACTOR IS RESPONSIBLE FOR THE STABILITY OF THE STRUCTURE AND ADJACENT STRUCTURES DURING THE CONSTRUCTION PROCESS AND IS RESPONSIBLE TO ENSURE THAT NO STRUCTURAL ELEMENT IS OVER STRESSED DURING THE CONSTRUCTION PROCESS
- CONTRACTORS ARE TO SUPPLY TEST AND COMPLIANCE CERTIFICATES AS REQUESTED IN AUTHORITY PERMITS AND APPROVALS
- THE ENGINEERS DRAWINGS ARE NOT TO BE SCALED
- ALL DIMENSIONS TO BE CHECKED AND SITE MEASURED, PRIOR TO CONSTRUCTION

CLIENT	ADDRESS	A	23/09/2025	CONST
TRANSTRUCT	SHACKLETON BOWLS CLUB	REV	DATE	DESCRIPTION
		SCALE AT A3	DRAWING	
		-	S2001	
DRAWING TITLE	DRAWN	DRAWN	PROJECT NO.	
STEEL STUD WALL SCHEDULE	TS	TS	P3223	



#### TRUSS NOTES

- FOR UP TO 2.5m STEEL SHEET ROOF, MAX N3 WIND RATING
- ALL TRUSS MEMBERS TO BE C75-95 G550
- ALL INTERNAL TRUSS CONNECTIONS TO CONSIST OF MINIMUM 2- 12g TEK SCREWS

#### TYPICAL LINTEL TRUSS DETAIL

SCALE 1:20

#### GENERAL NOTES

1. THESE DRAWINGS SHALL BE READ IN CONJUNCTION WITH ARCHITECTURAL DRAWINGS, ANY DISCREPANCIES BETWEEN ENGINEERING DRAWINGS AND ARCHITECTURAL DRAWINGS SHALL BE CONFIRMED PRIOR TO COMMENCING CONSTRUCTION
2. ALL WORKMANSHIP AND MATERIALS SHALL BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE CURRENT EDITIONS, INCLUDING AMENDMENTS, OF THE BUILDING CODE OF AUSTRALIA (NCC), AUSTRALIAN STANDARDS, JOB SPECIFICATIONS AND CODES OF PRACTICE
3. ALL DIMENSIONS ARE IN MILLIMETERS AND. ALL LEVELS AND GRID CO-ORDINATES ARE IN METRES
4. THE CONTRACTOR IS RESPONSIBLE FOR THE CONSTRUCTION METHOD AND MAINTENANCE OF SAFETY DURING THE CONSTRUCTION
5. THE CONTRACTOR IS RESPONSIBLE FOR THE STABILITY OF THE STRUCTURE AND ADJACENT STRUCTURES DURING THE CONSTRUCTION PROCESS AND IS RESPONSIBLE TO ENSURE THAT NO STRUCTURAL ELEMENT IS OVER STRESSED DURING THE CONSTRUCTION PROCESS
6. CONTRACTORS ARE TO SUPPLY TEST AND COMPLIANCE CERTIFICATES AS REQUESTED IN AUTHORITY PERMITS AND APPROVALS
7. THE ENGINEERS DRAWINGS ARE NOT TO BE SCALED
8. ALL DIMENSIONS TO BE CHECKED AND SITE MEASURED, PRIOR TO CONSTRUCTION

**PURE STYLE ENGINEERING**

Mr Tadziwa Stevens

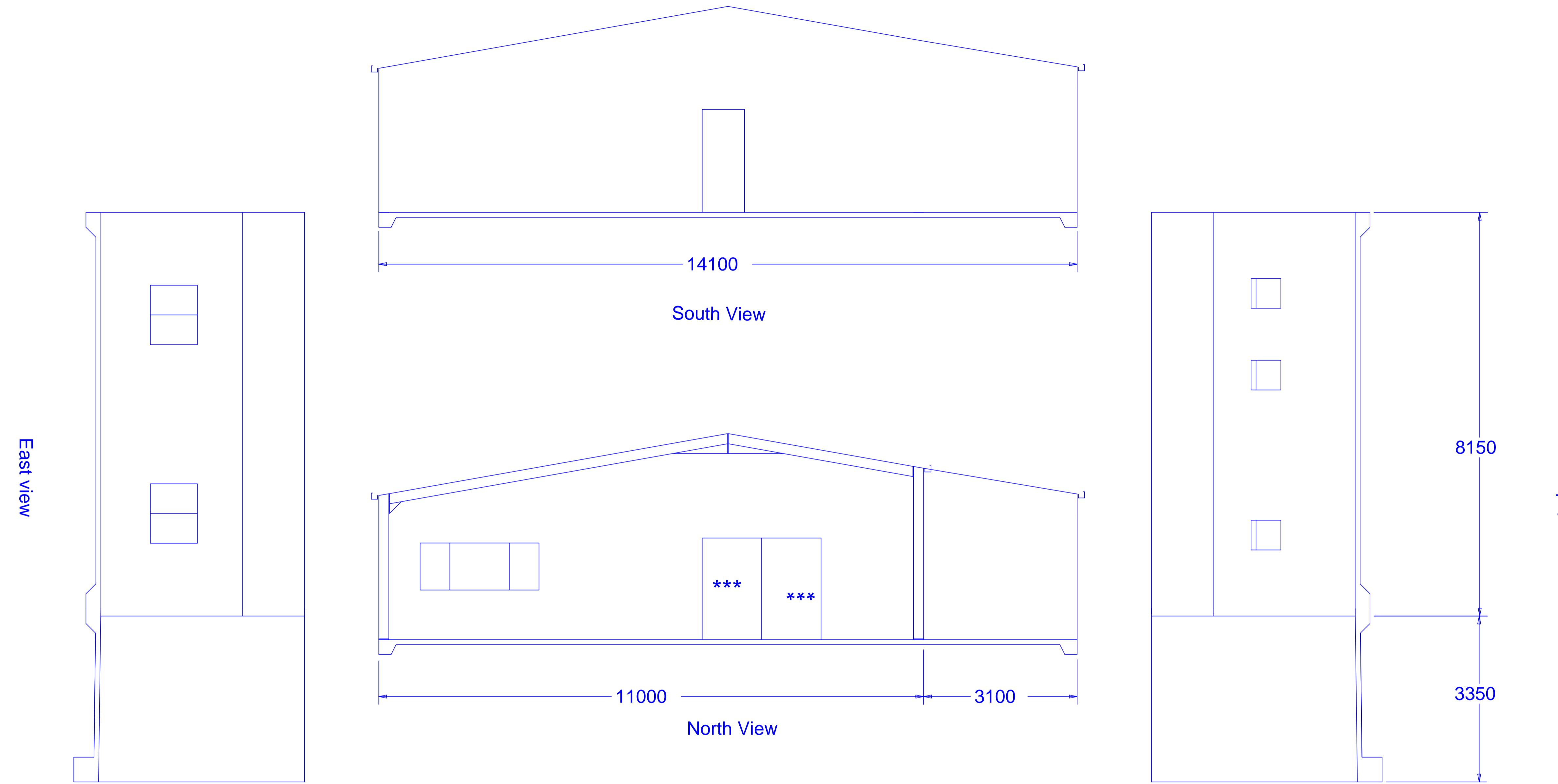
MEng MIEAust

MEM No. 8494690

DATE 23/09/2025

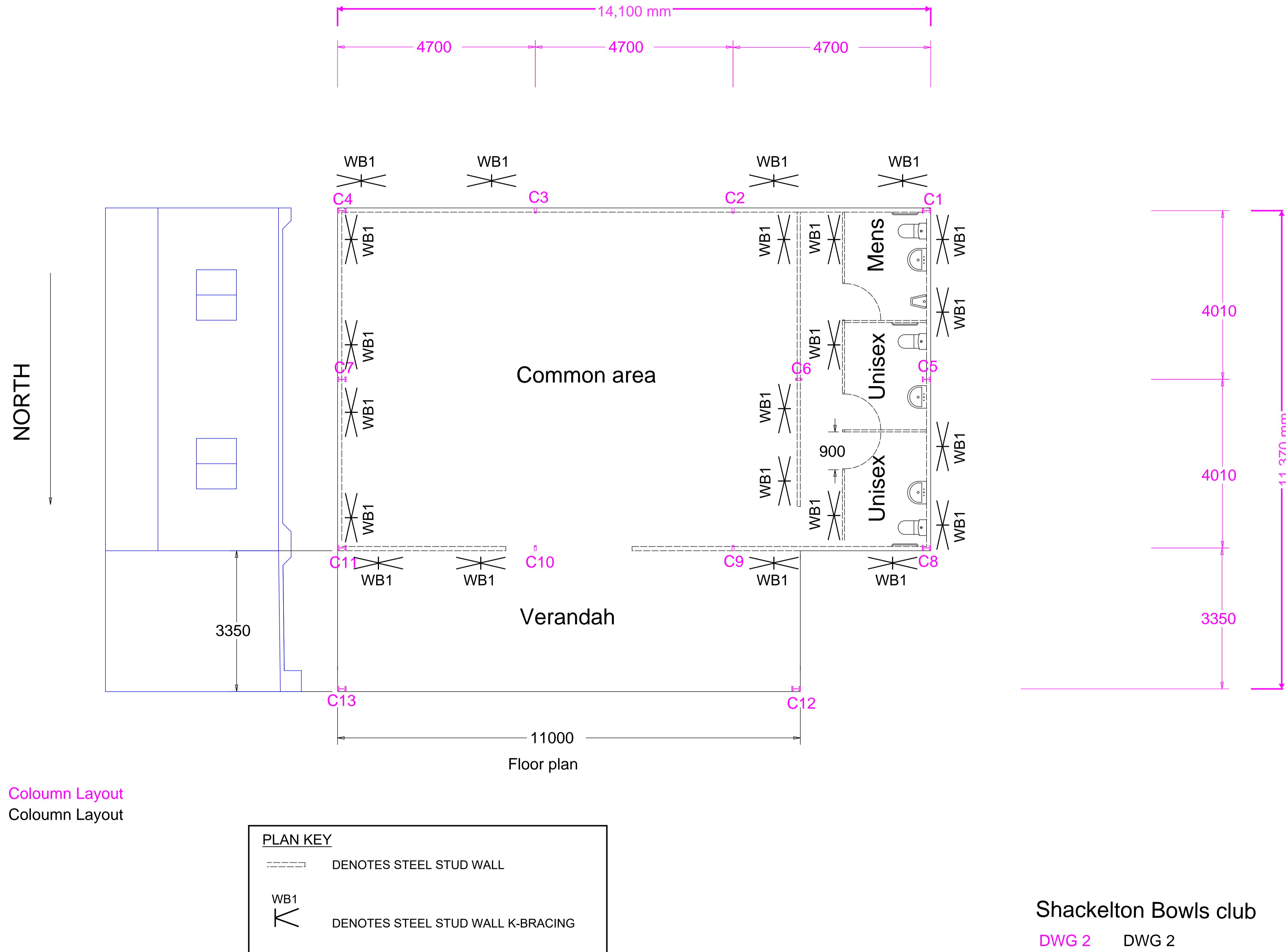


CLIENT		ADDRESS		A 23/09/2025 CONST
TRANSTRUCT	SHACKLETON BOWLS CLUB	REV	DATE	DESCRIPTION
		SCALE AT A3		DRAWING S2002
	PURE STYLE Engineering and Design	DRAWING TITLE STEEL STUD LINTEL DETAILS	-	
DRAWN	TS	PROJECT NO.	P3223	

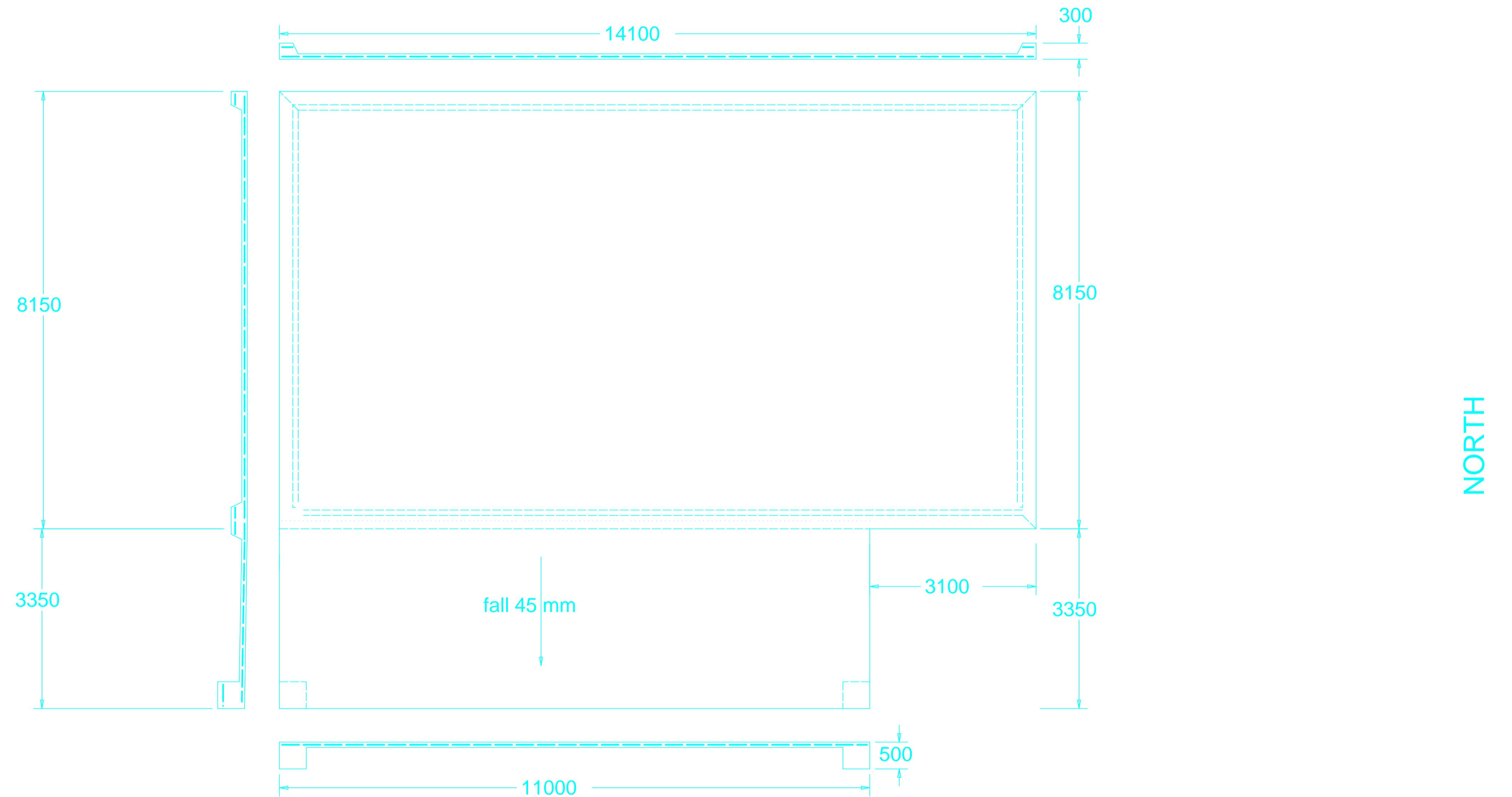


100mm Reinforced concrete floor see DWG 3  
 Steel Portal Frame see DWG 7  
 75mm Steel stud wall frame see DWG 16  
 Kingspan Insulshred under roof cladding  
 R2.0 1160x580 pink wall batts in external wall cavity  
 Thermoplast Class 4 wall breather on external walls  
 C20015 Roof purlin see DWG 17  
 .42 Trimclad C/cream roof and wall cladding  
 Squareline gutters C/cream

**Shackleton Bowls Club house**  
**DWG 1**



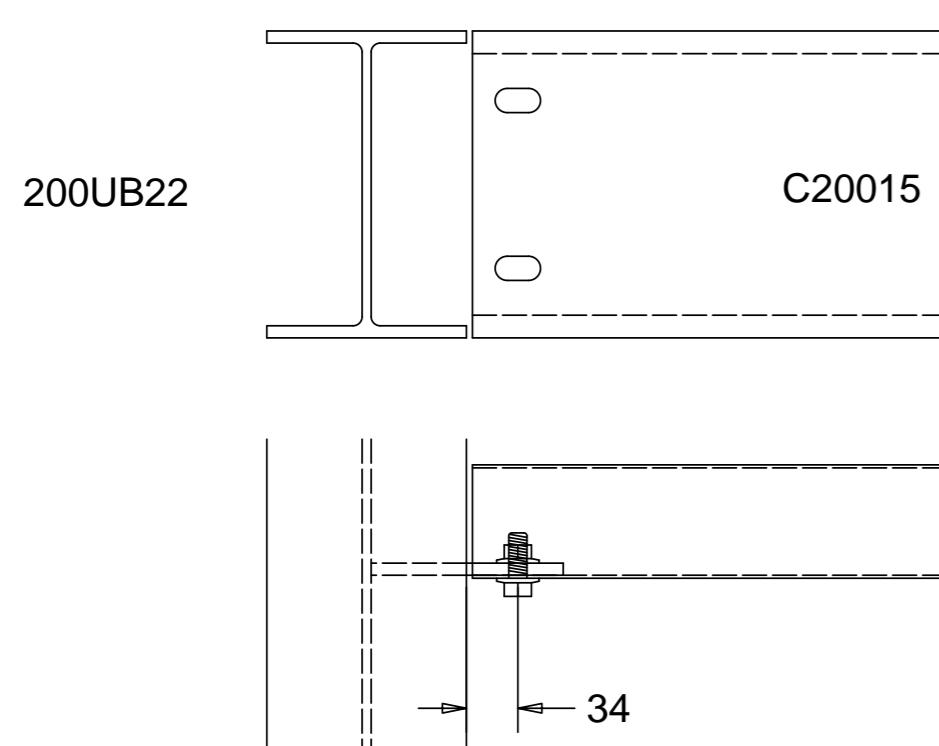
25MPA Concrete hardstand with thickened edge  
 200UM plastic membrane underneath 1 x 50m roll  
 FL 72 Reo 200mm o/l 50mm cover 12@6000x2400  
 TM8200 trench mesh on 50mm in thickened edge 8@6000  
 50/65 Plastic bar chairs QTY 200  
 90x45 LVL 10@6000  
 2 x roll tie wire



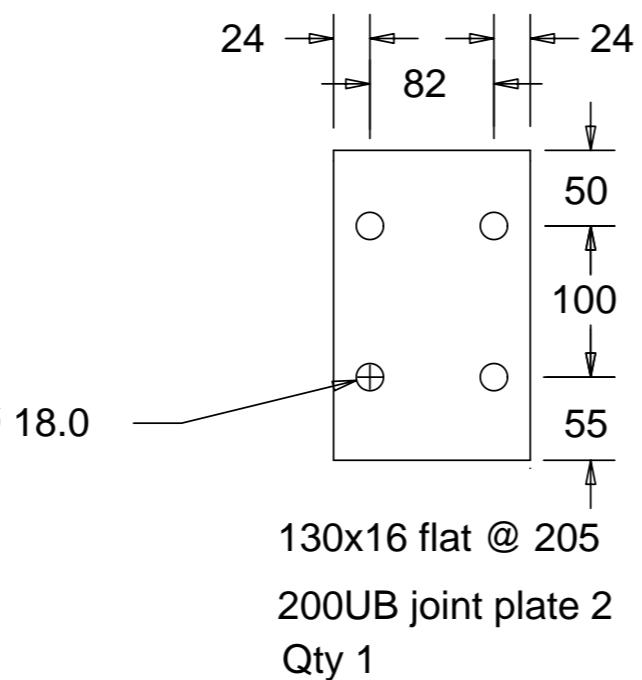
**PURE STYLE ENGINEERING**  
 Mr Tadziwa Stevens  
 MEng MIEAust  
 MEM No. 8494690  
 DATE 23/09/2025



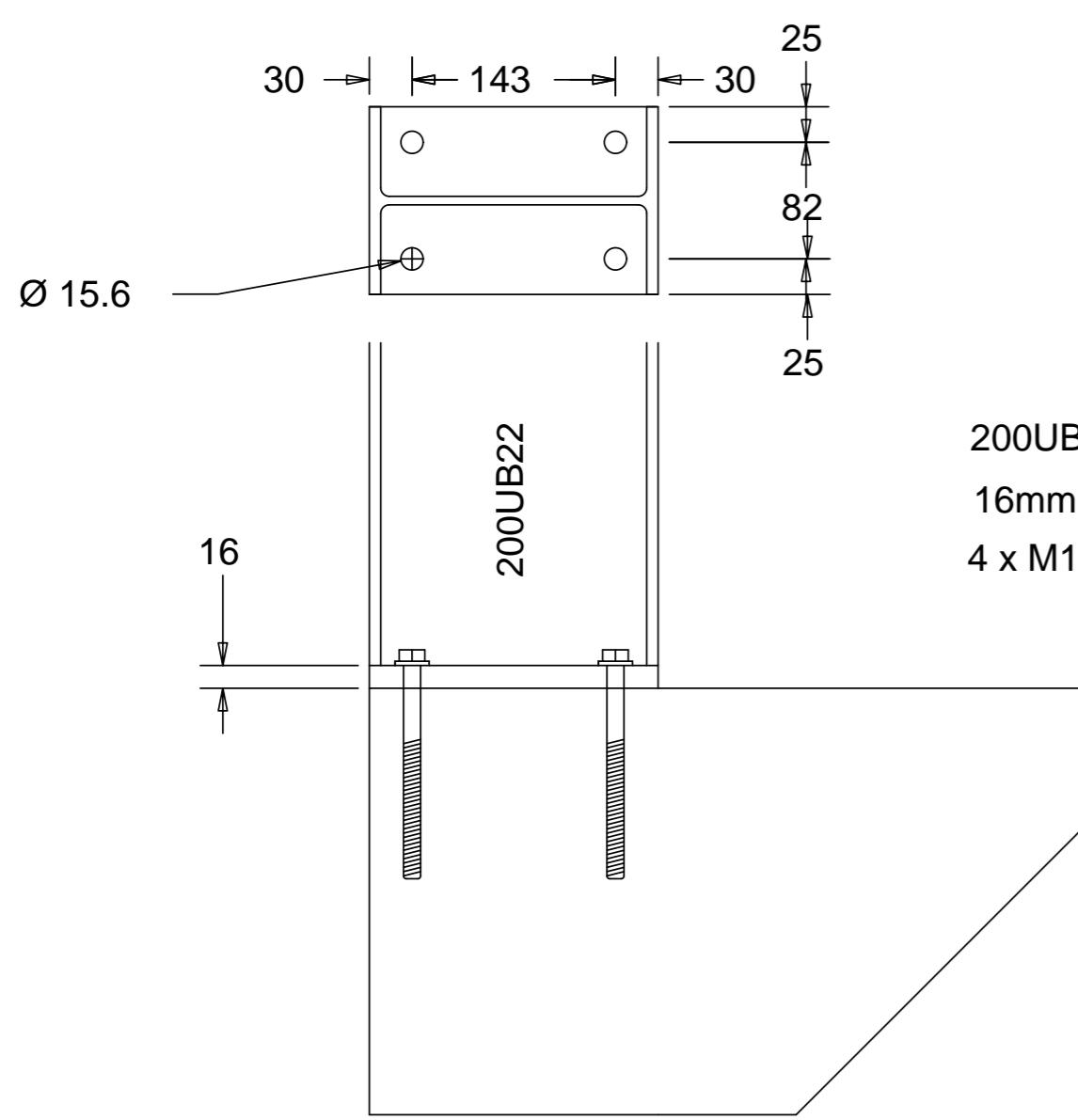
Shackleton bowls club house  
 DWG 3



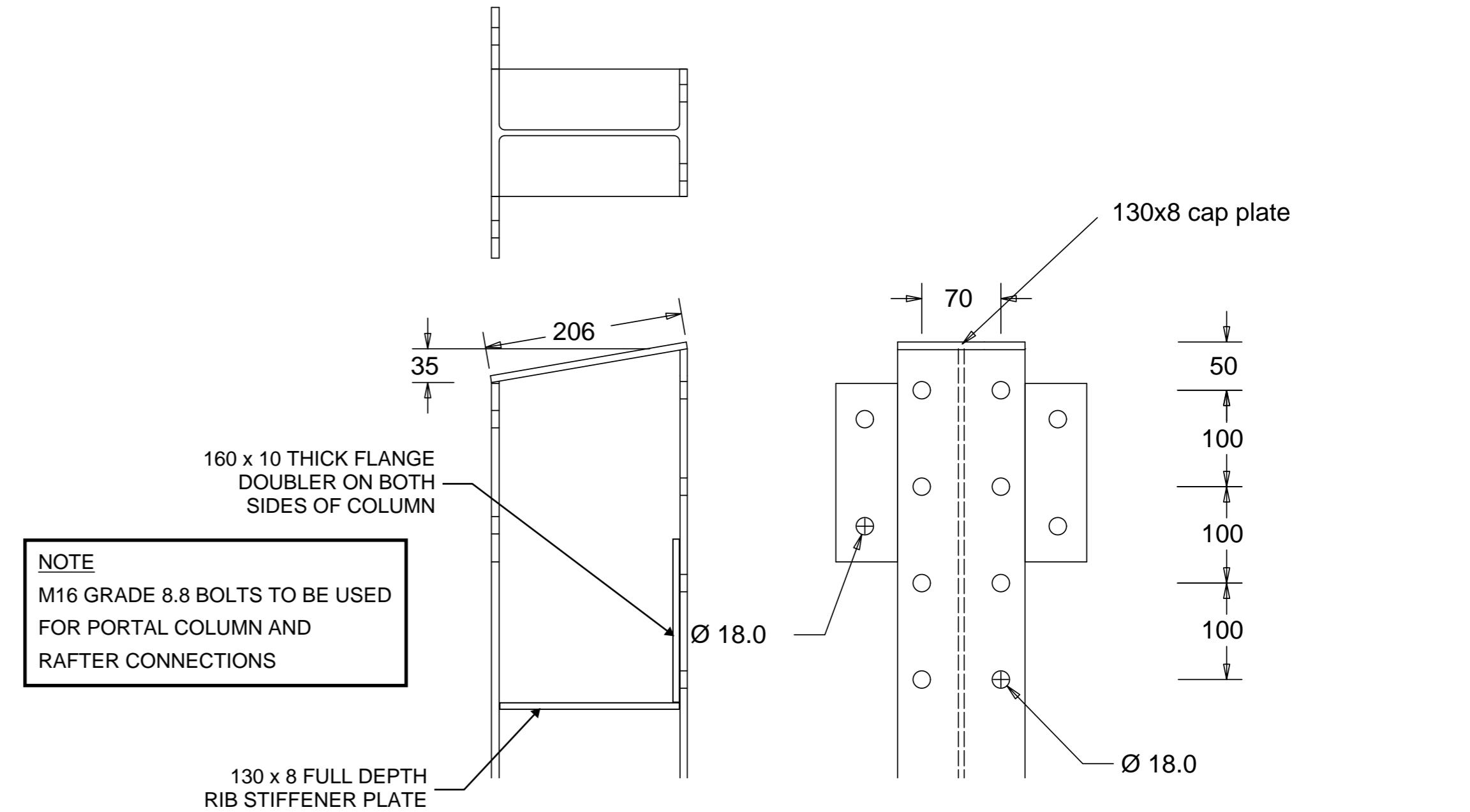
Roof purlin truss connection  
2 x M12x30 galv purlin bolt  
8mm plate cleat



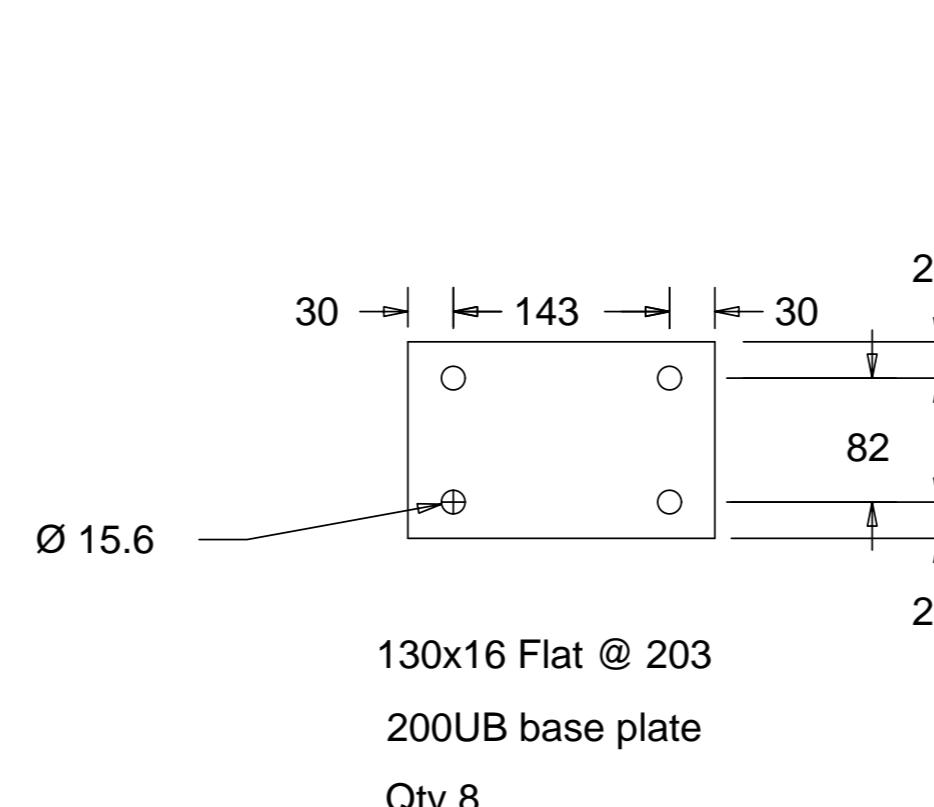
Ø 18.0  
130x16 flat @ 205  
200UB joint plate 2  
Qty 1



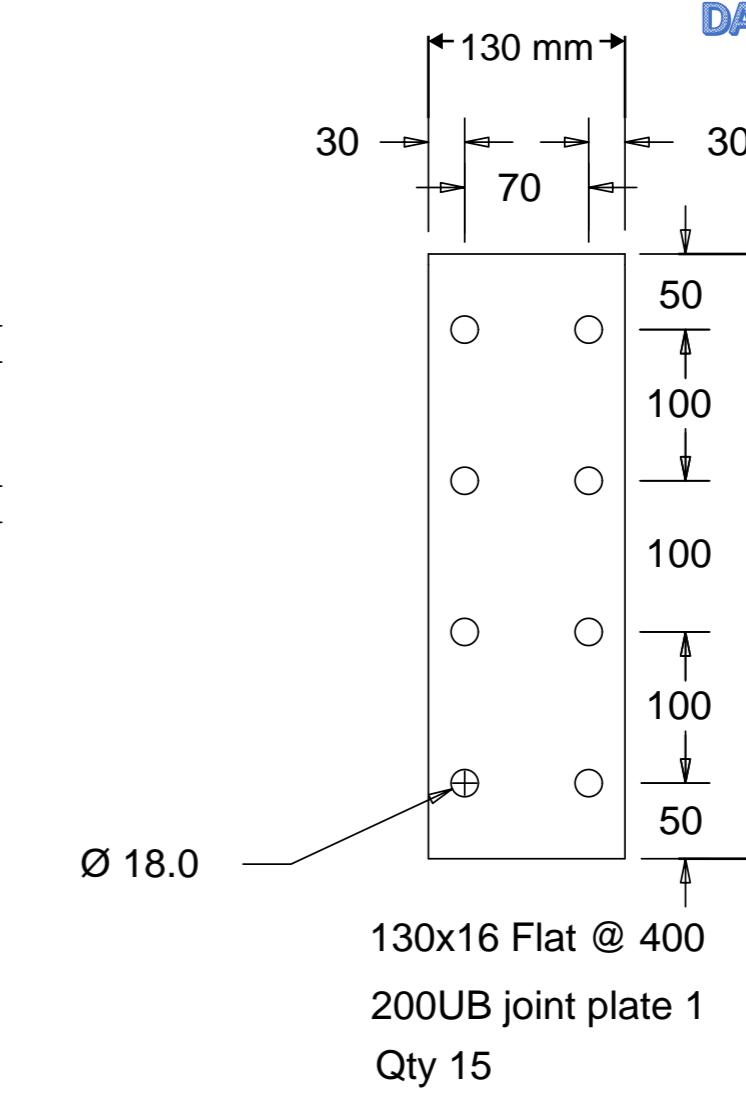
200UB22 Hold down detail  
16mm base plate  
4 x M12 masonry anchor



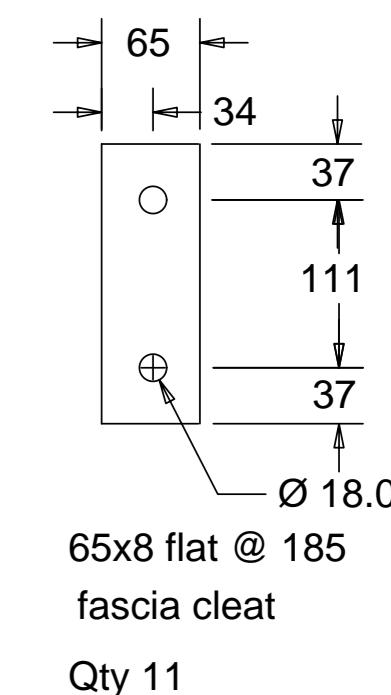
200UB column top detail  
Note purlin cleat detail show centre column



130x16 Flat @ 203  
200UB base plate  
Qty 8



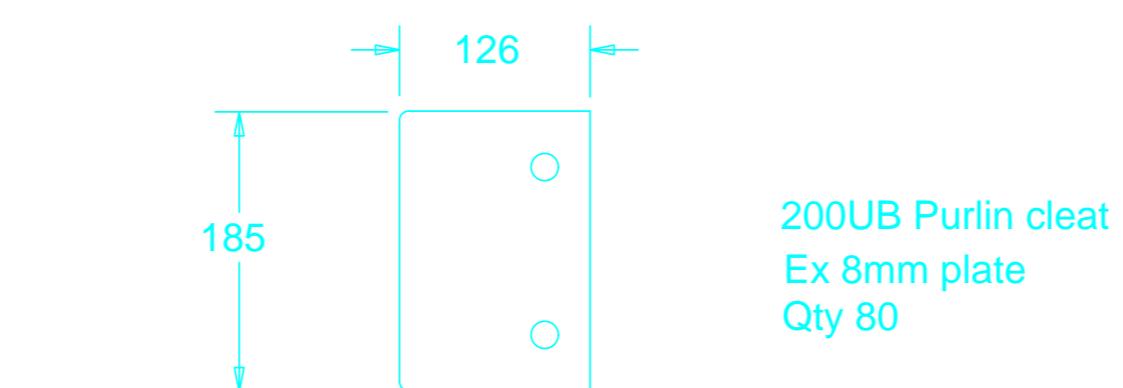
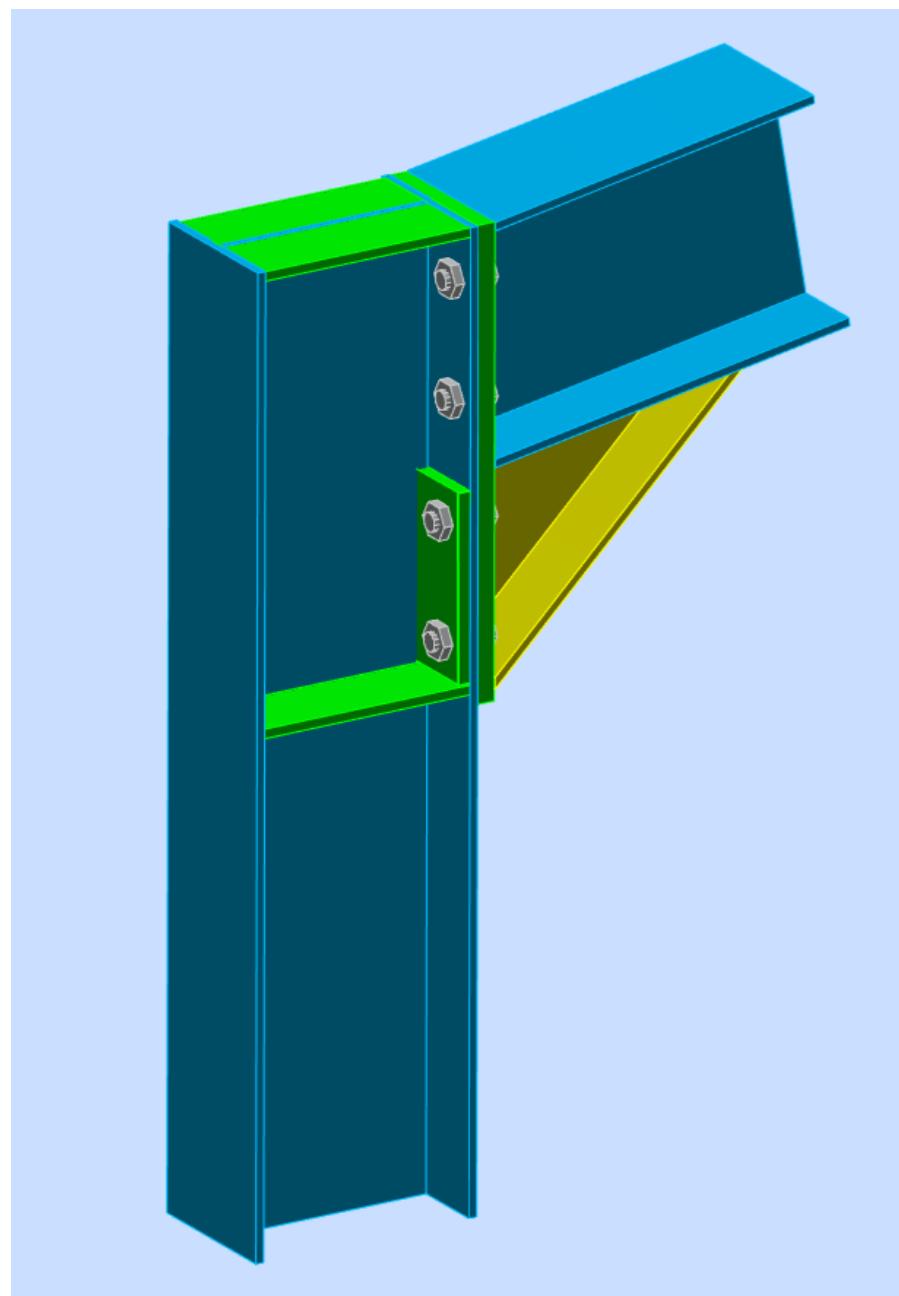
130x16 Flat @ 400  
200UB joint plate 1  
Qty 15



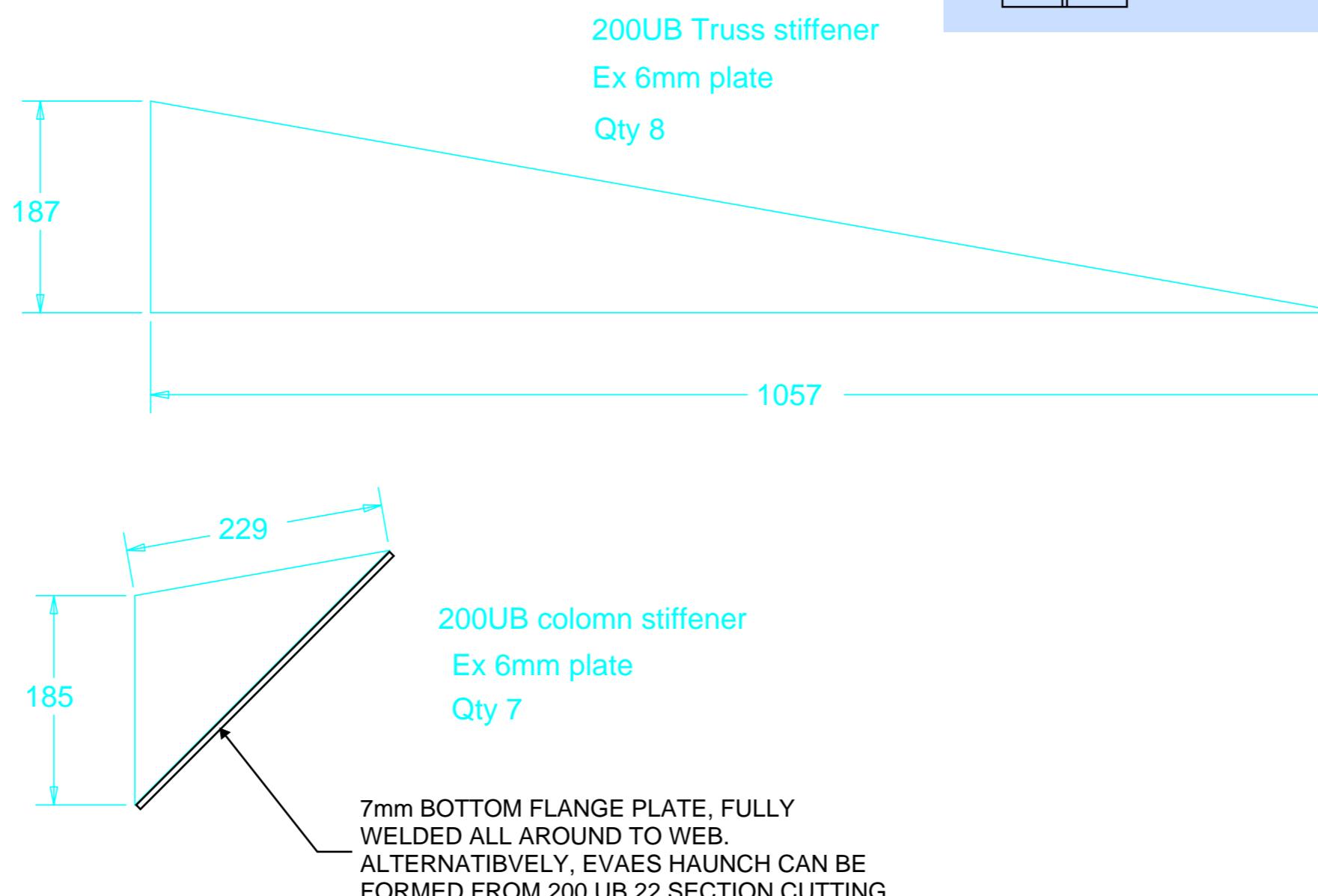
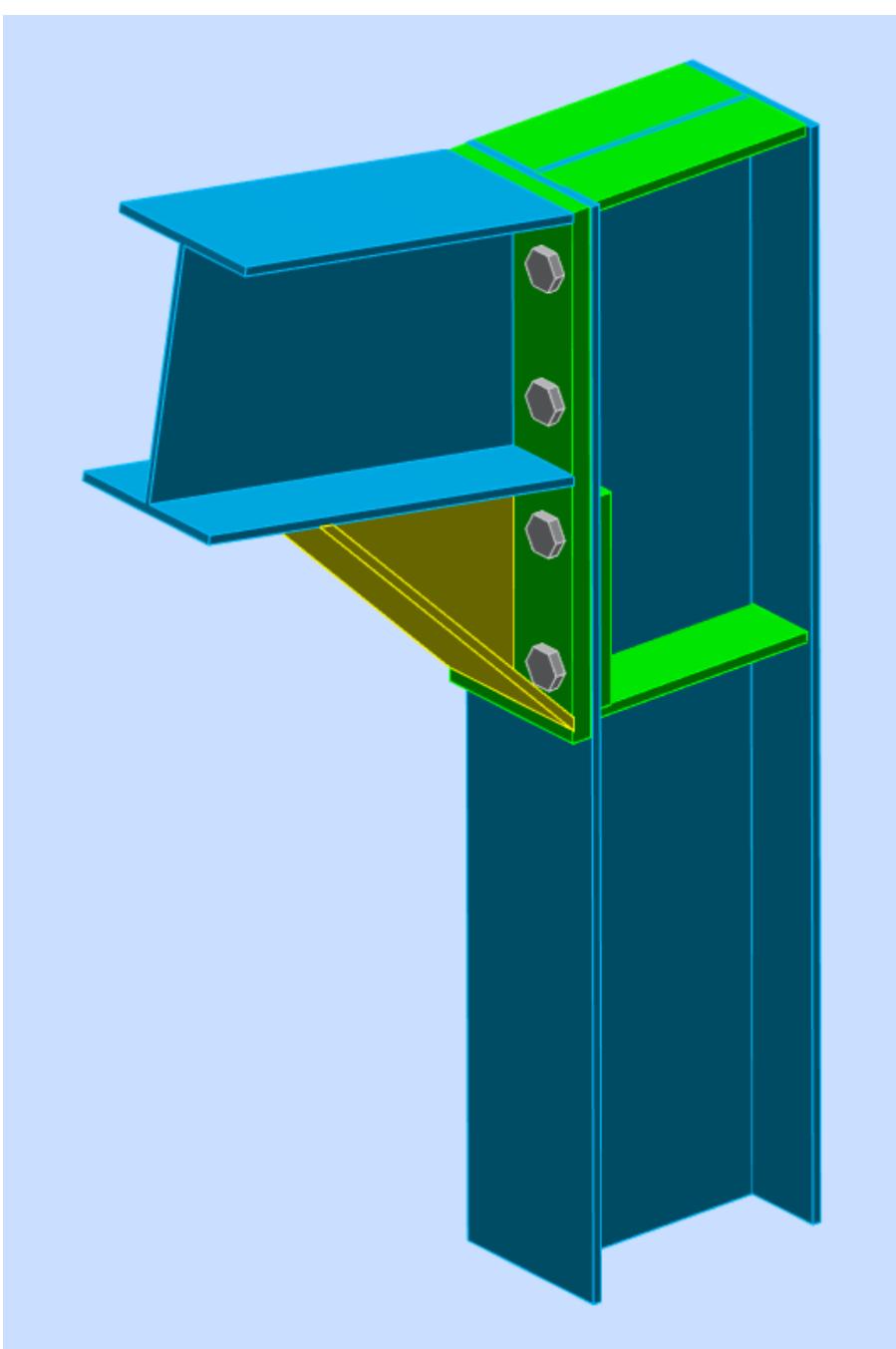
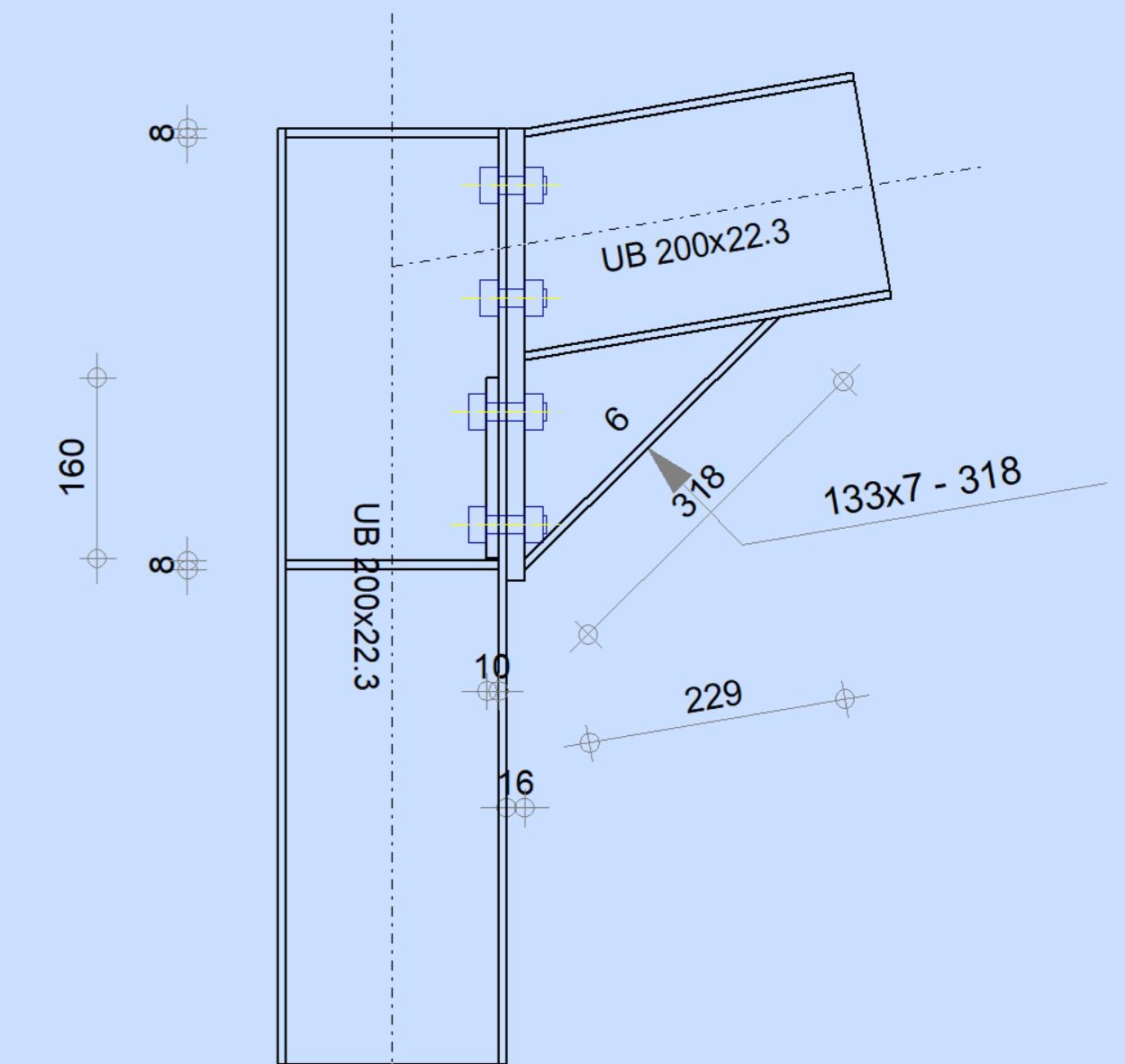
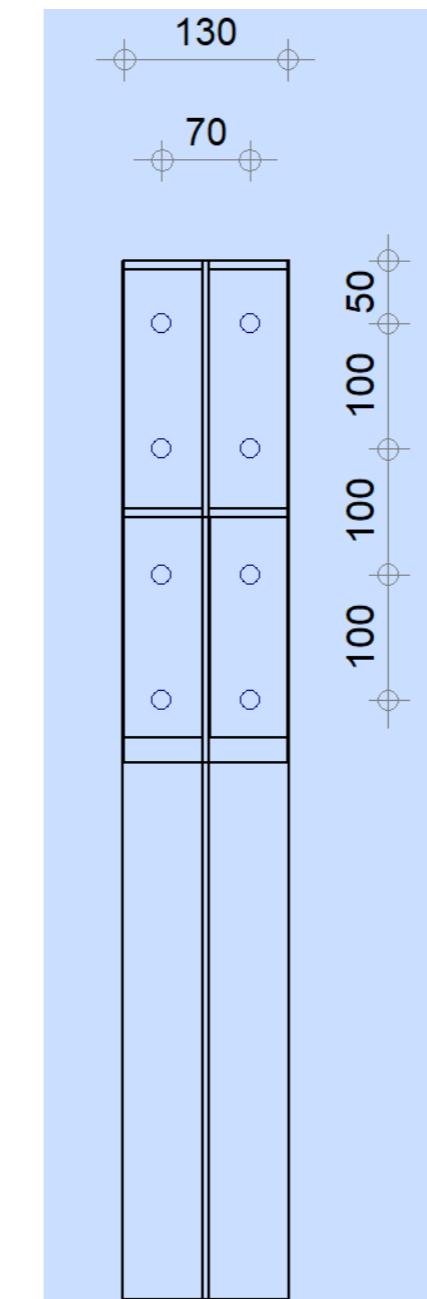
65x8 flat @ 185  
fascia cleat  
Qty 11

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DATE 23/09/2025





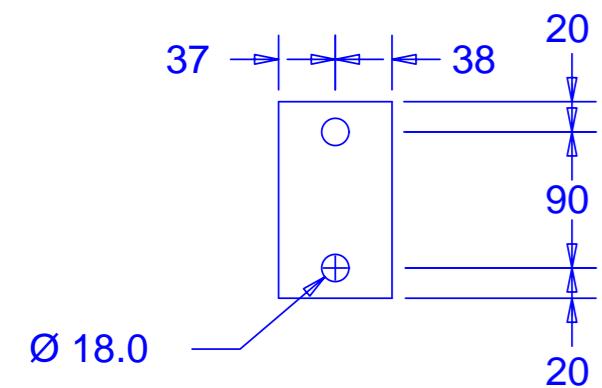
**NOTE**  
M16 GRADE 8.8 BOLTS TO BE USED  
FOR PORTAL COLUMN AND  
RAFTER CONNECTIONS



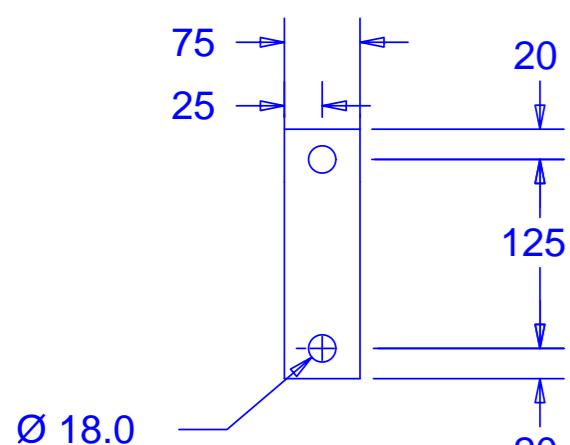
**PURE STYLE ENGINEERING**  
Mr Tadziwa Stevens  
MEng MIEAust  
MEM No. 8494690  
  
**DATE** 23/09/2025

# Shackleton Bowls Club

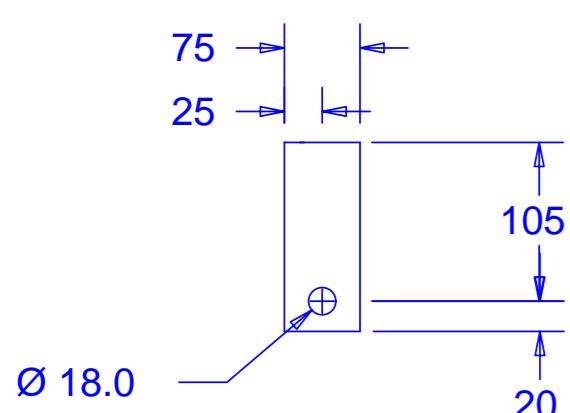
## DWG 5



75x10 flat @ 130  
C6 top plate  
Qty 1



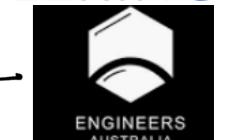
75x10 flat @ 165  
C6 base plate  
Qty 1

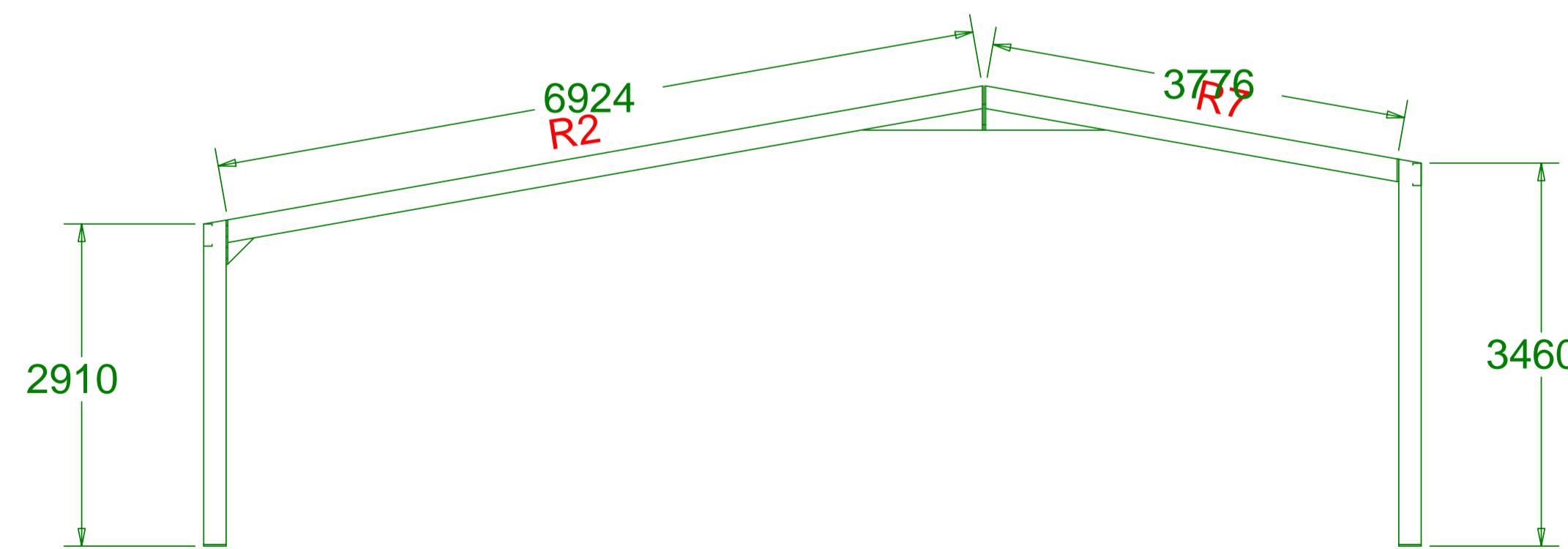
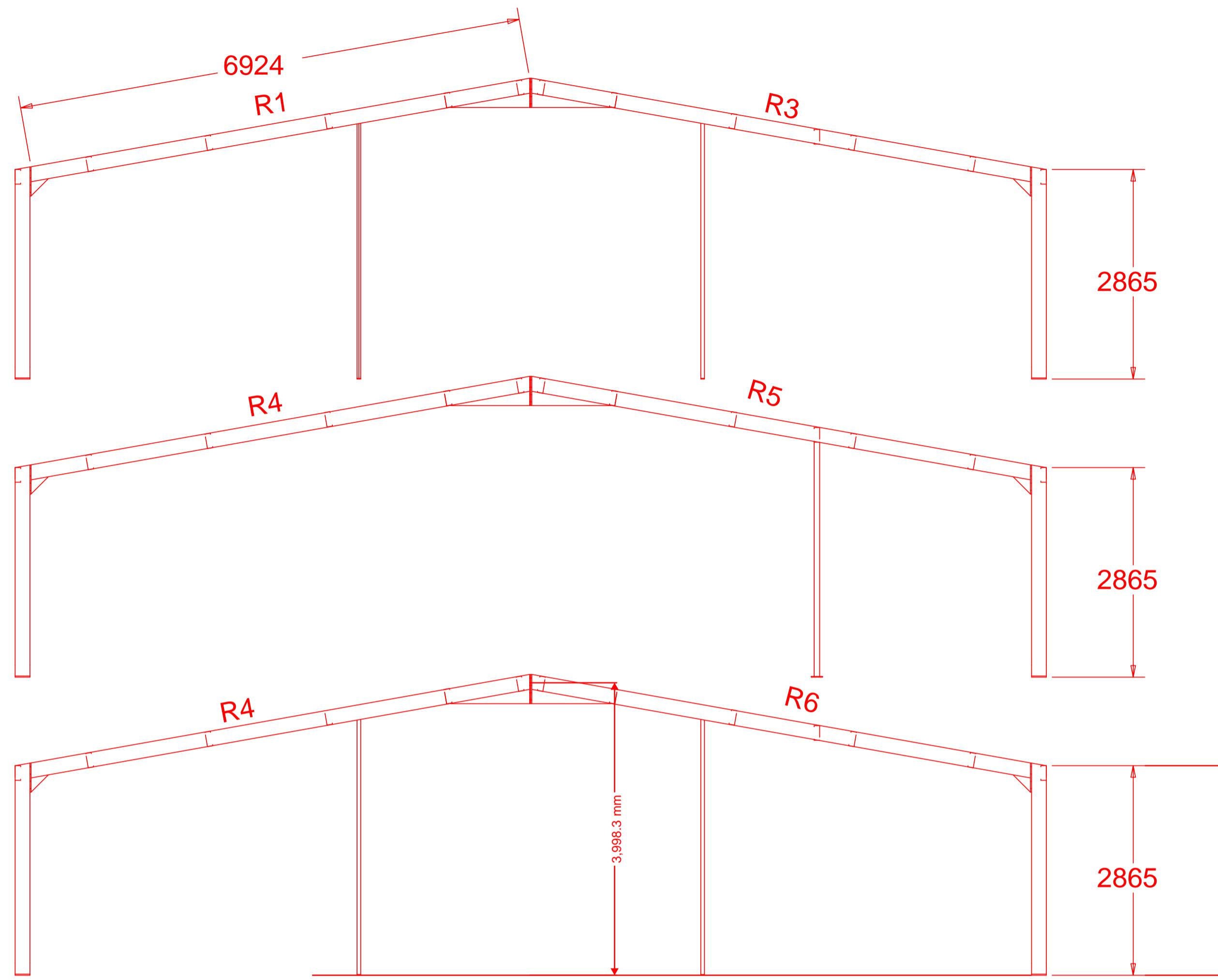


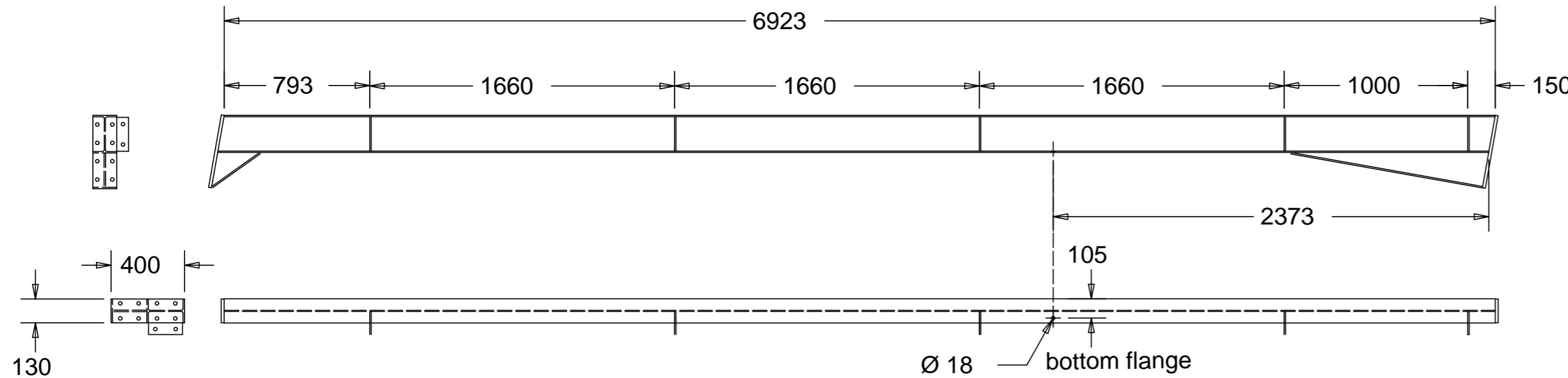
75x10 flat @ 145  
C2 C3 C9 C10 Cap and base plate  
Qty 8

Shackleton Bowls Club  
DWG 6

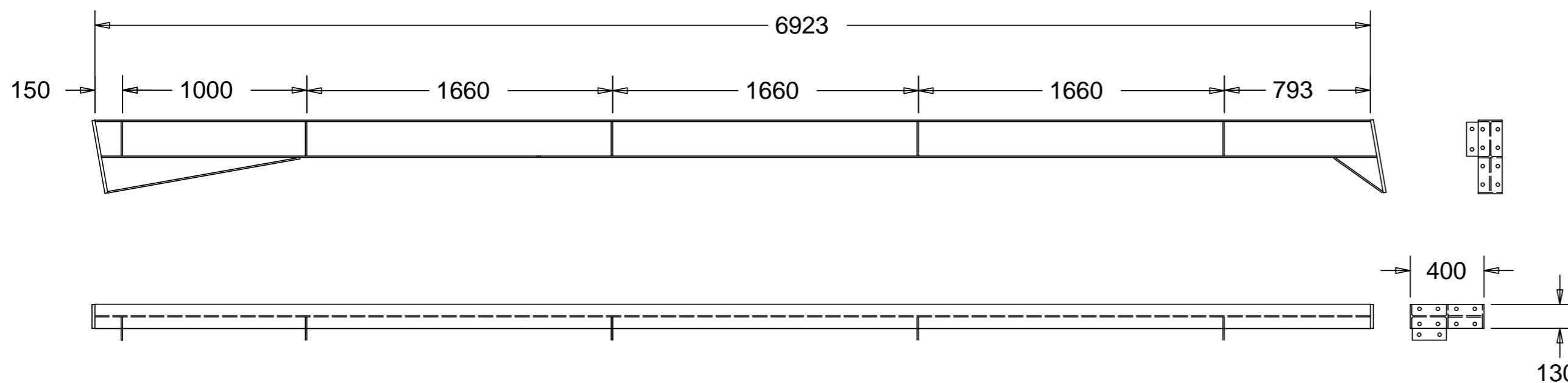
**PURE STYLE ENGINEERING**  
Mr Tadziwa Stevens  
MEng MIEAust  
MEM No. 8494690  
DATE 23/09/2025







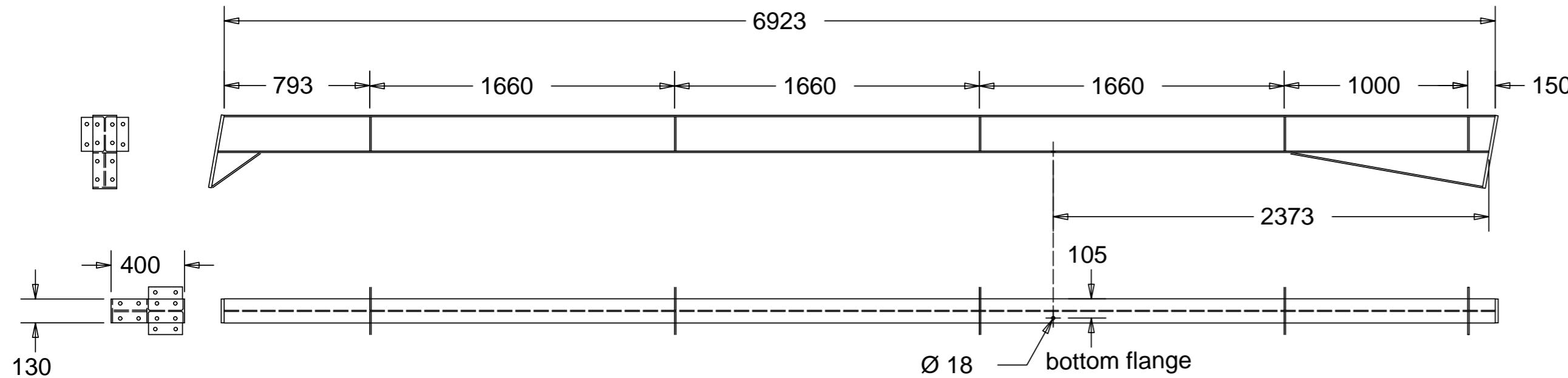
Mark R1 1 of as drawn  
 200UB22 @6958 35mm B/C B/E 1 of  
 130x8 flat 1@3187 1@1057  
 200UB column stiffener 1  
 200UB truss stiffener 5  
 200UB purlin cleat 5 of  
 200UB joint plate 1 2 of



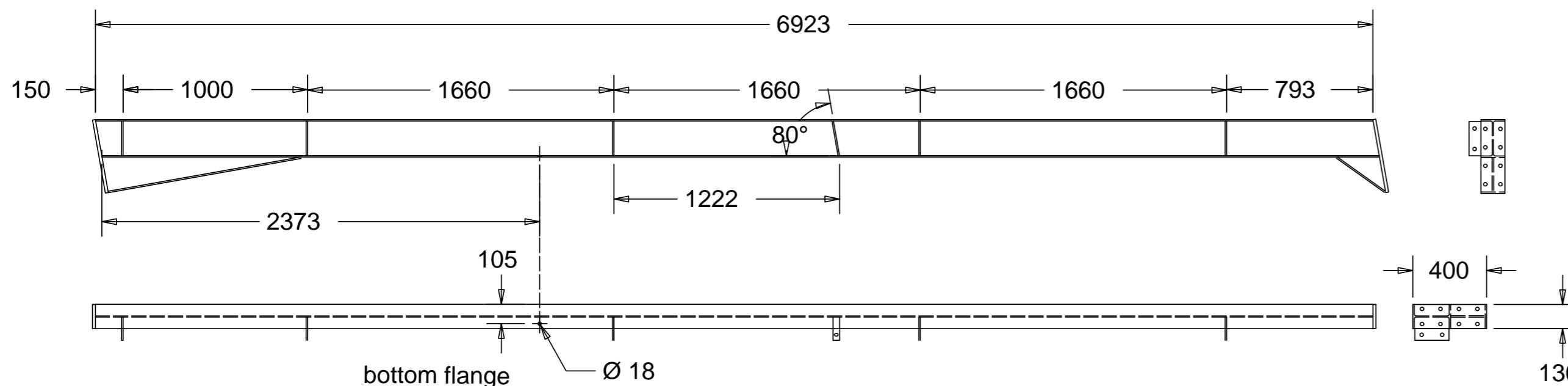
Mark R2 1 of as drawn  
 200UB22 @6958 35mm B/C B/E 1 of  
 130x8 flat 1@3187 1@1057  
 200UB column stiffener 1  
 200UB truss stiffener 5  
 200UB purlin cleat 5 of  
 200UB joint plate 1 2 of

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Mark R4 2 of as drawn  
 200UB22 @6958 35mm B/C B/E 1 of  
 130x8 flat 1@3187 1@1057  
 200UB column stiffener 1  
 200UB truss stiffener 5  
 200UB purlin cleat 10 of  
 200UB joint plate 1 2 of

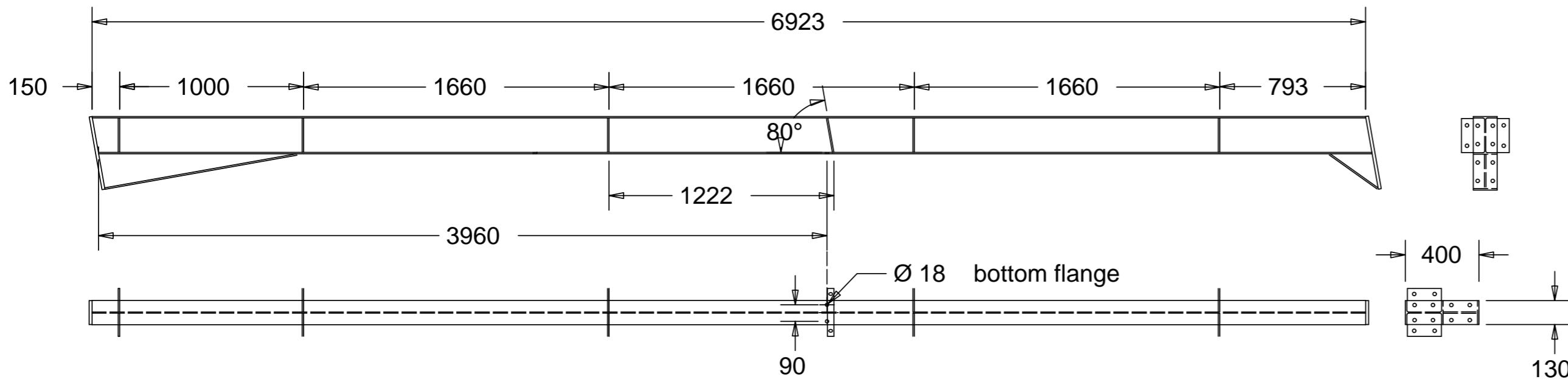


Mark R3 1 of as drawn  
 200UB22 @6958 35mm B/C B/E 1 of  
 130x8 flat 1@3187 1@1057  
 200UB column stiffener 1  
 200UB truss stiffener 5  
 200UB purlin cleat 6 of  
 200UB joint plate 1 2 of

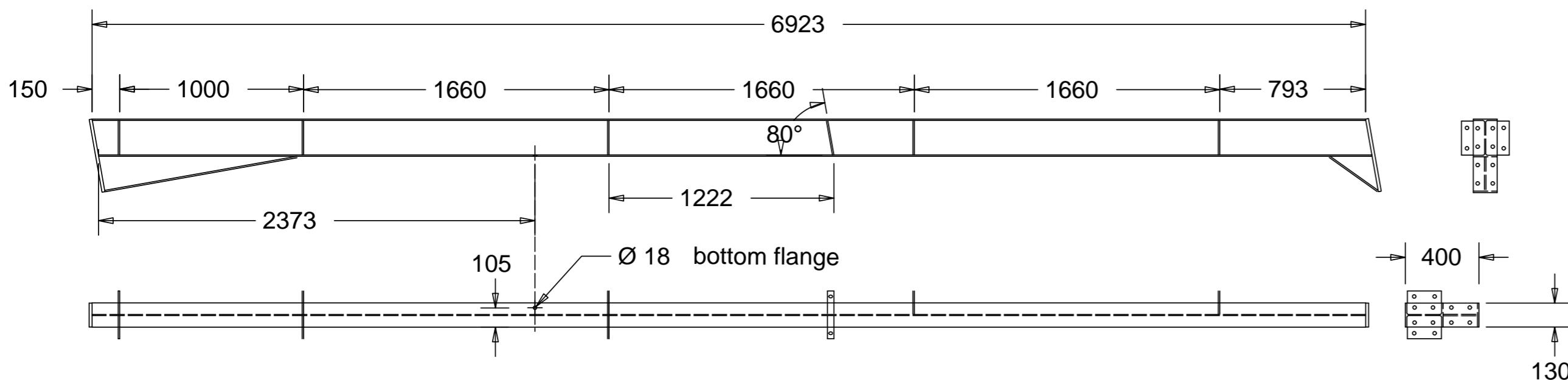
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 MEM No. 8494690  
 DATE 23/09/2025



Shackleton Bowls Club  
 DWG 9



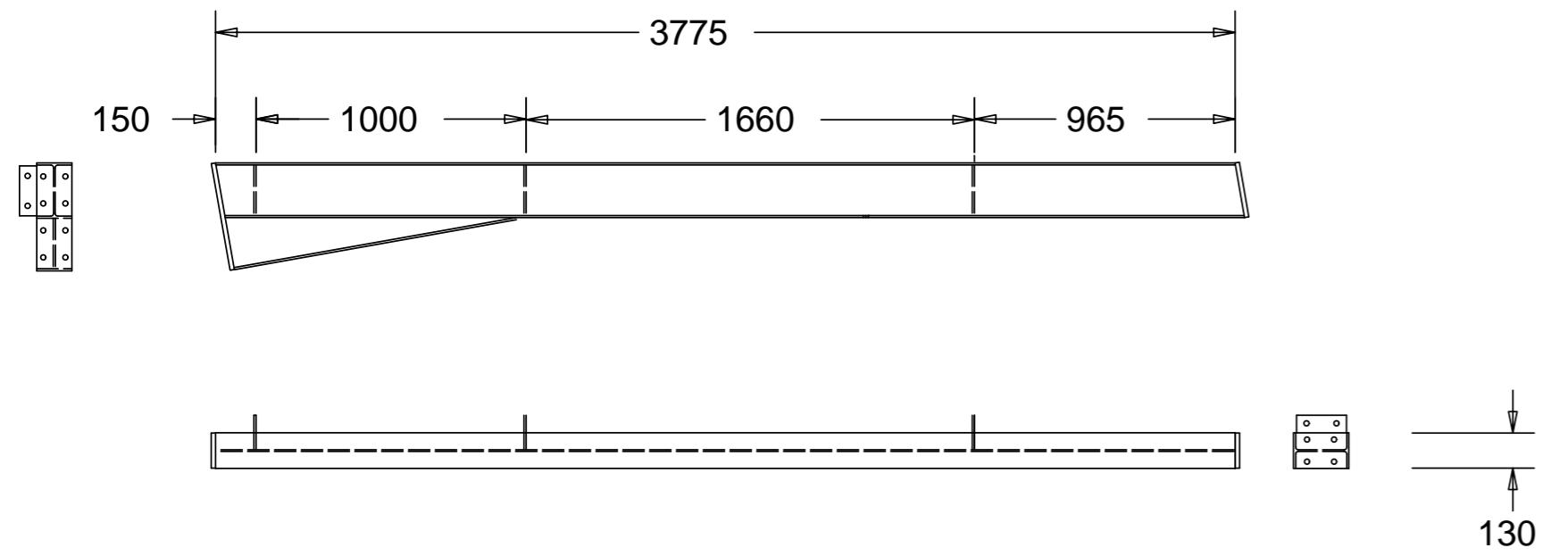
Mark R5 1 of as drawn  
 200UB22 @6958 35mm B/C B/E 1 of  
 130x8 flat 1@3187 1@1057  
 200UB column stiffener 1  
 200UB truss stiffener 5  
 200UB purlin cleat 12 of  
 200UB joint plate 1 2 of



Mark R6 1 of as drawn  
 200UB22 @6958 35mm B/C B/E 1 of  
 130x8 flat 1@3187 1@1057  
 200UB column stiffener 1  
 200UB truss stiffener 5  
 200UB purlin cleat 10 of  
 200UB joint plate 1 2 of

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 MEng MIEAust  
 MEM No. 8494690  
 DATE 23/09/2025





Mark R7 1 of as drawn  
 200UB @ 3810 35mm B/C B/E 1 of  
 130x8 flat 1 @ 1057  
 200UB joint plate 2  
 200UB purlin cleat 3 of  
 200UB truss stiffener 1

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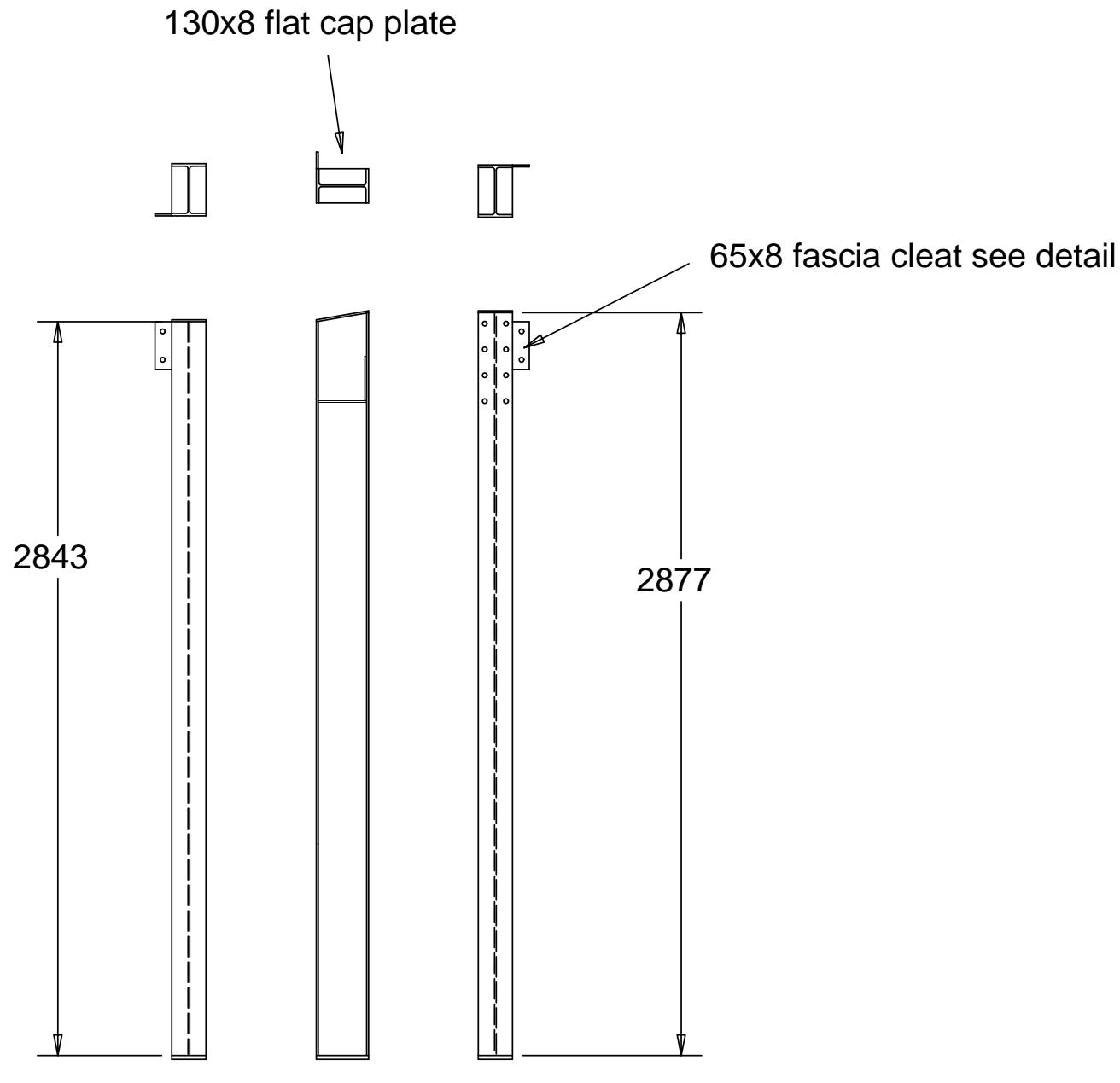


Shackleton Bowls club  
 DWG 11

see detail drawing for hole size and cleat placement

# Shackleton Bowls Club

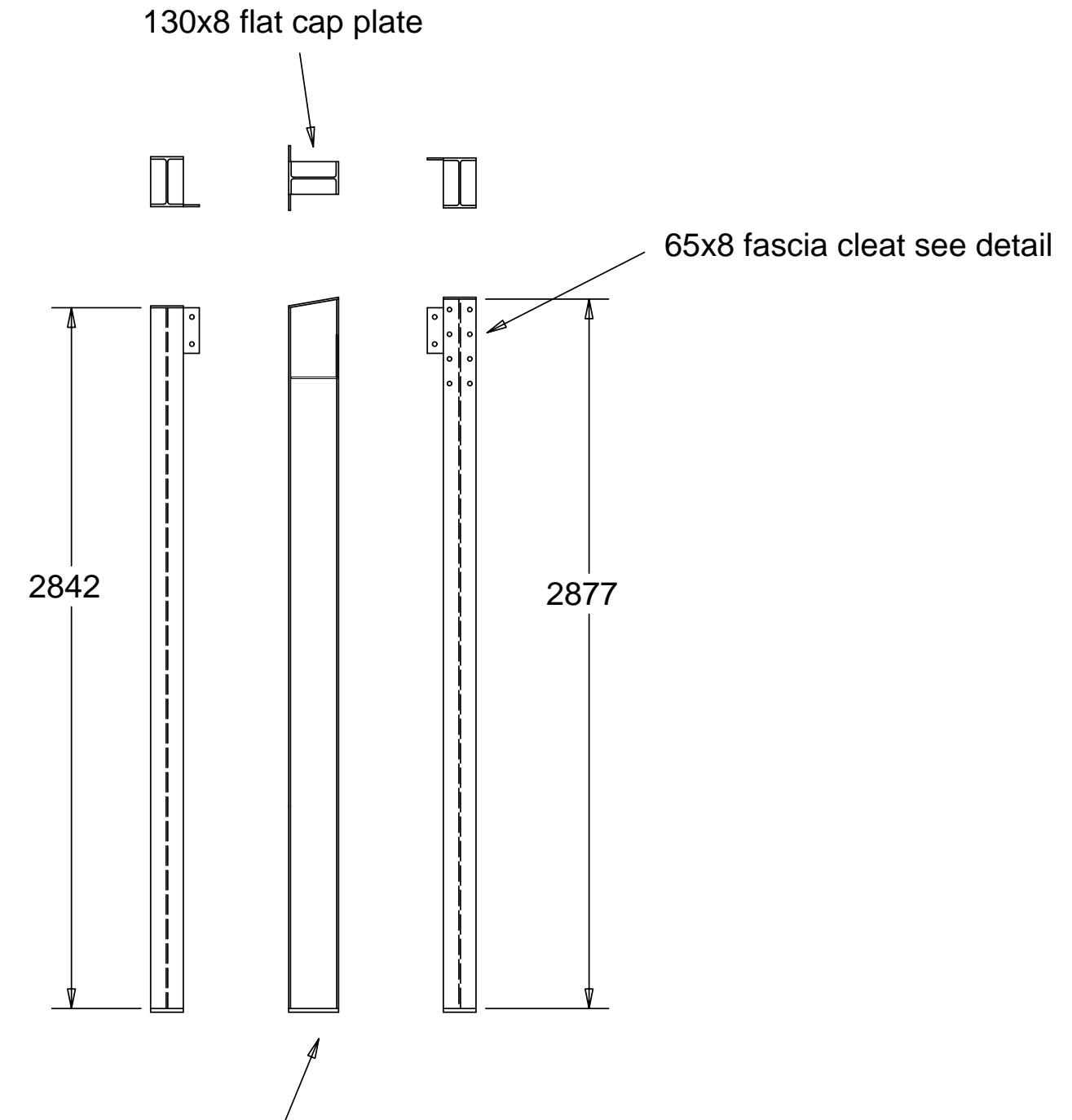
## DWG 12



130x16 base plate see detail

200UB22 Column

Mark C1



130x16 base plate see detail

200UB22 Column

Mark C4

**PURE STYLE ENGINEERING**

Mr Tadziwa Stevens

MEng MIEAust

MEM No. 8494690

DATE 23/09/2025

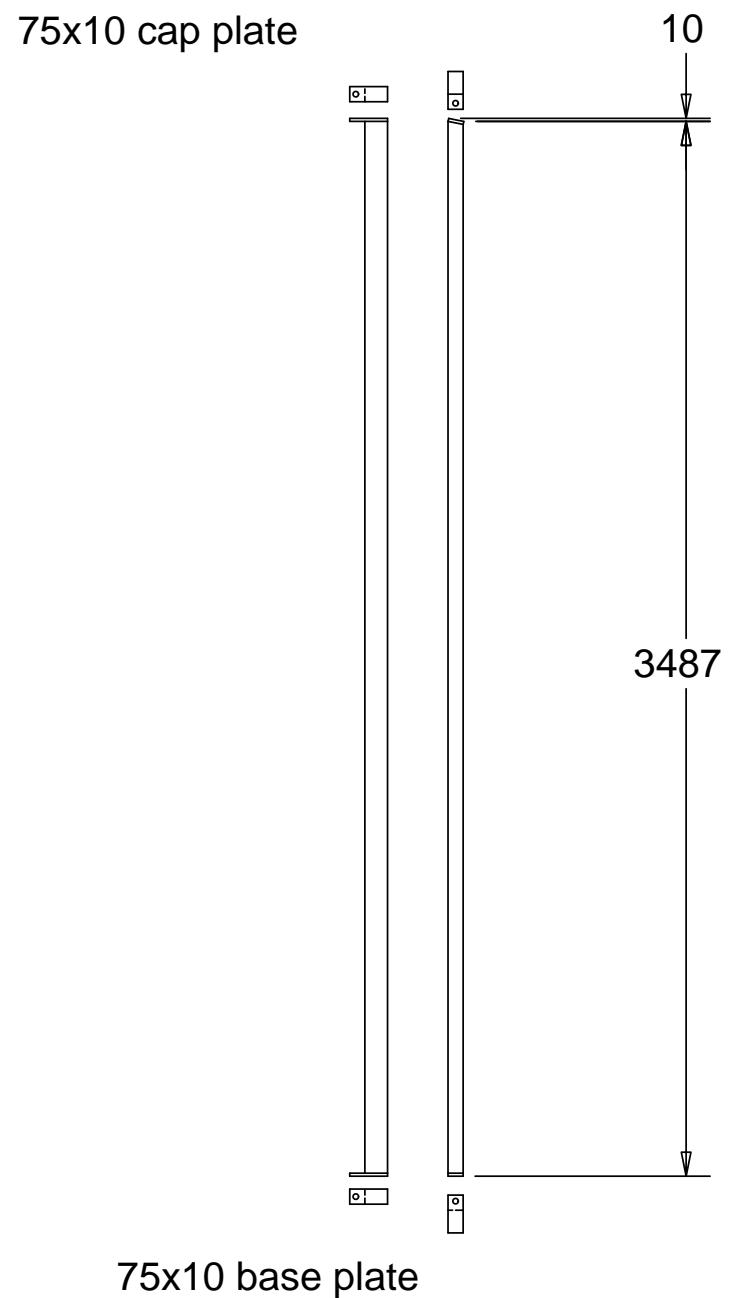


# Shackleton Bowls Club

## DWG 13

Note

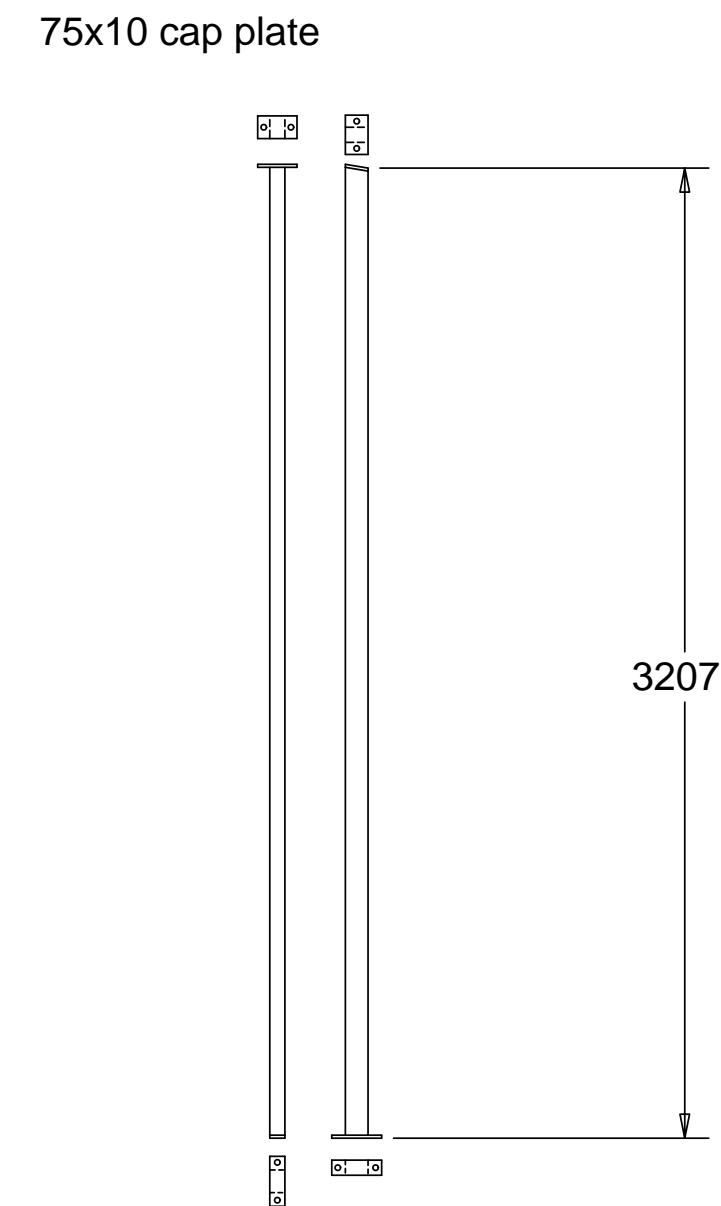
see detail drawing for hole size and cleat placement



75x75x3 galv column

C2 & C10 as drawn

C3 & C9 opp hand



75x10 base plate

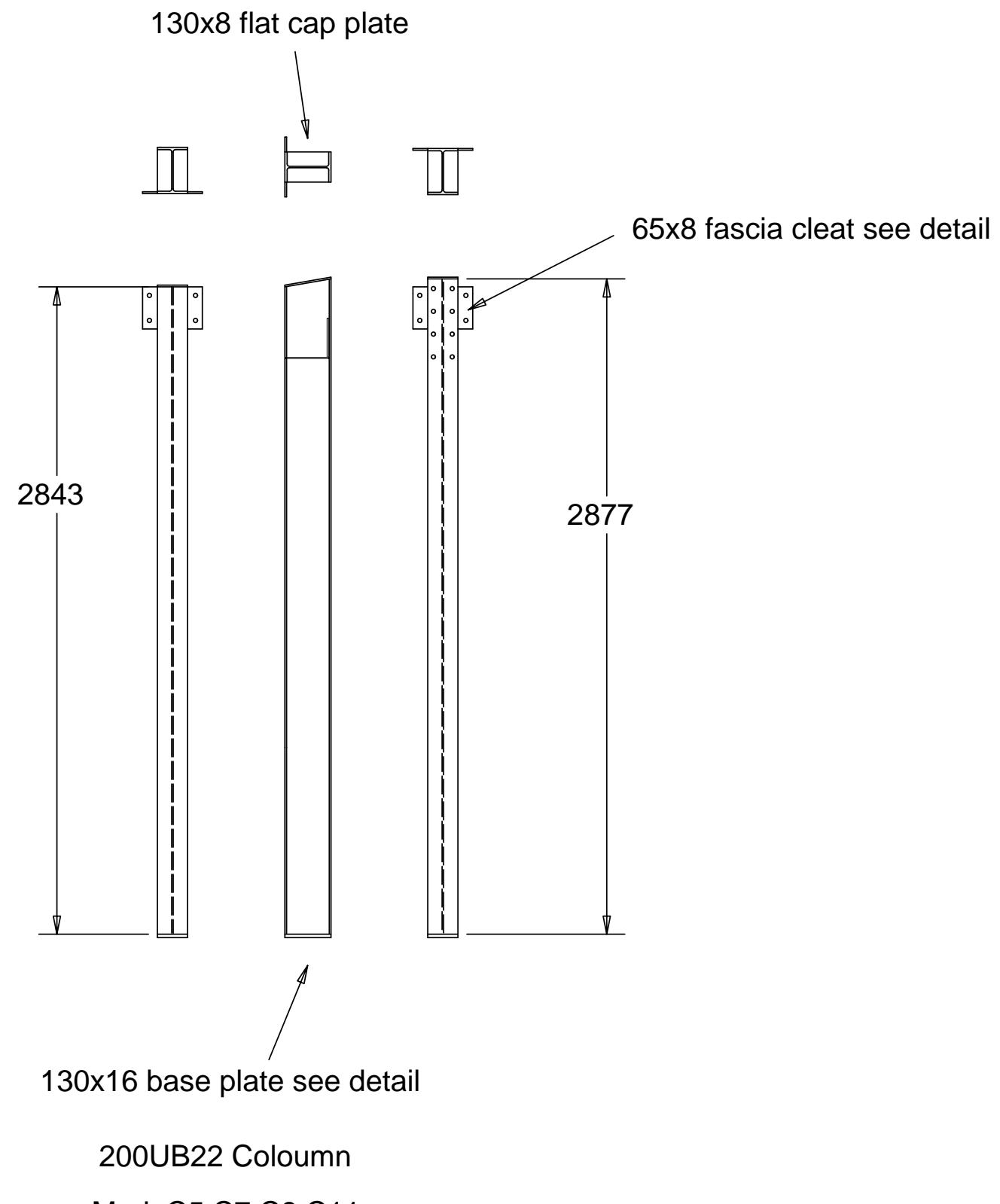
75x75x3 galv column

Mark C6

see detail drawing for hole size and cleat placement

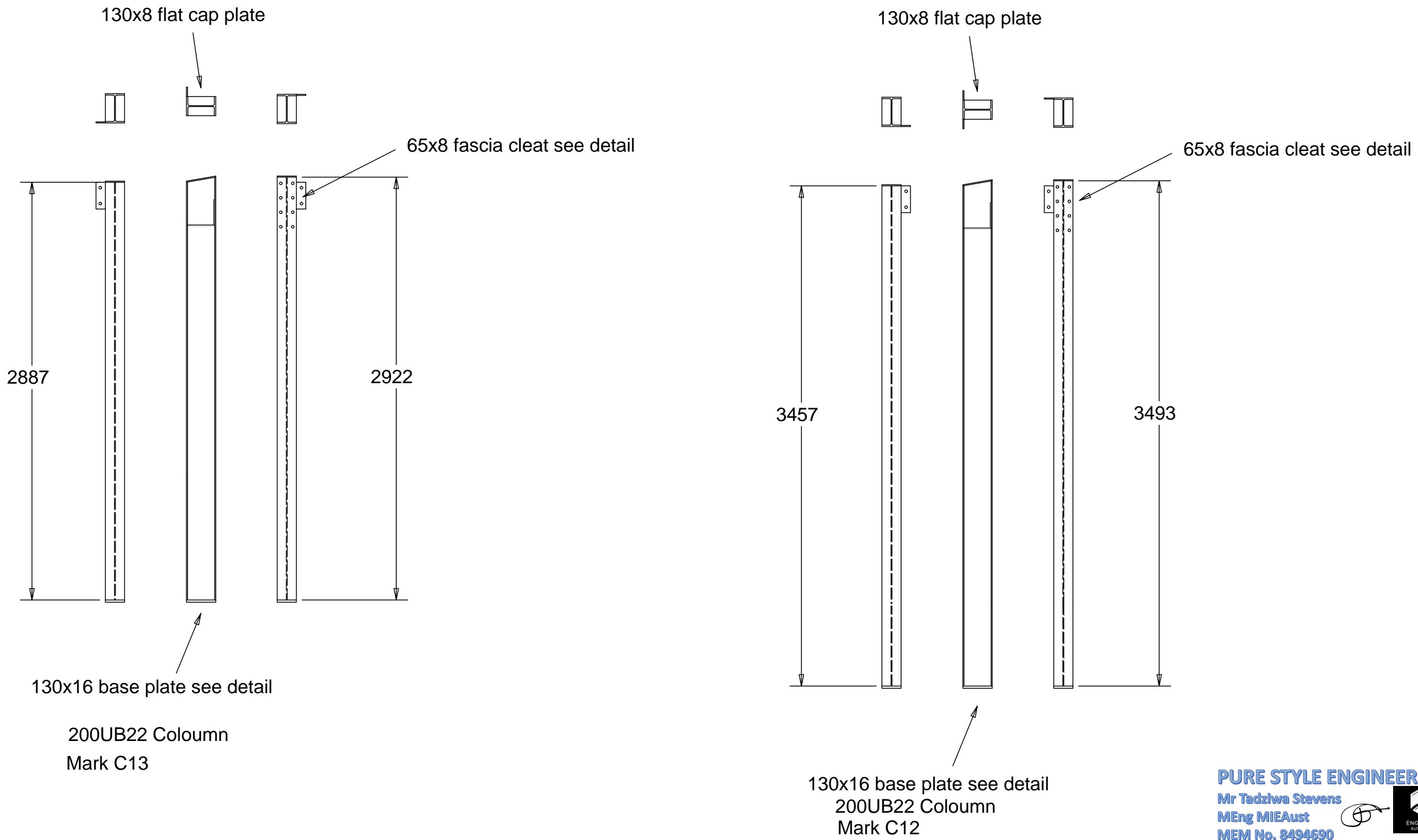
# Shackleton Bowls Club

## DWG 14



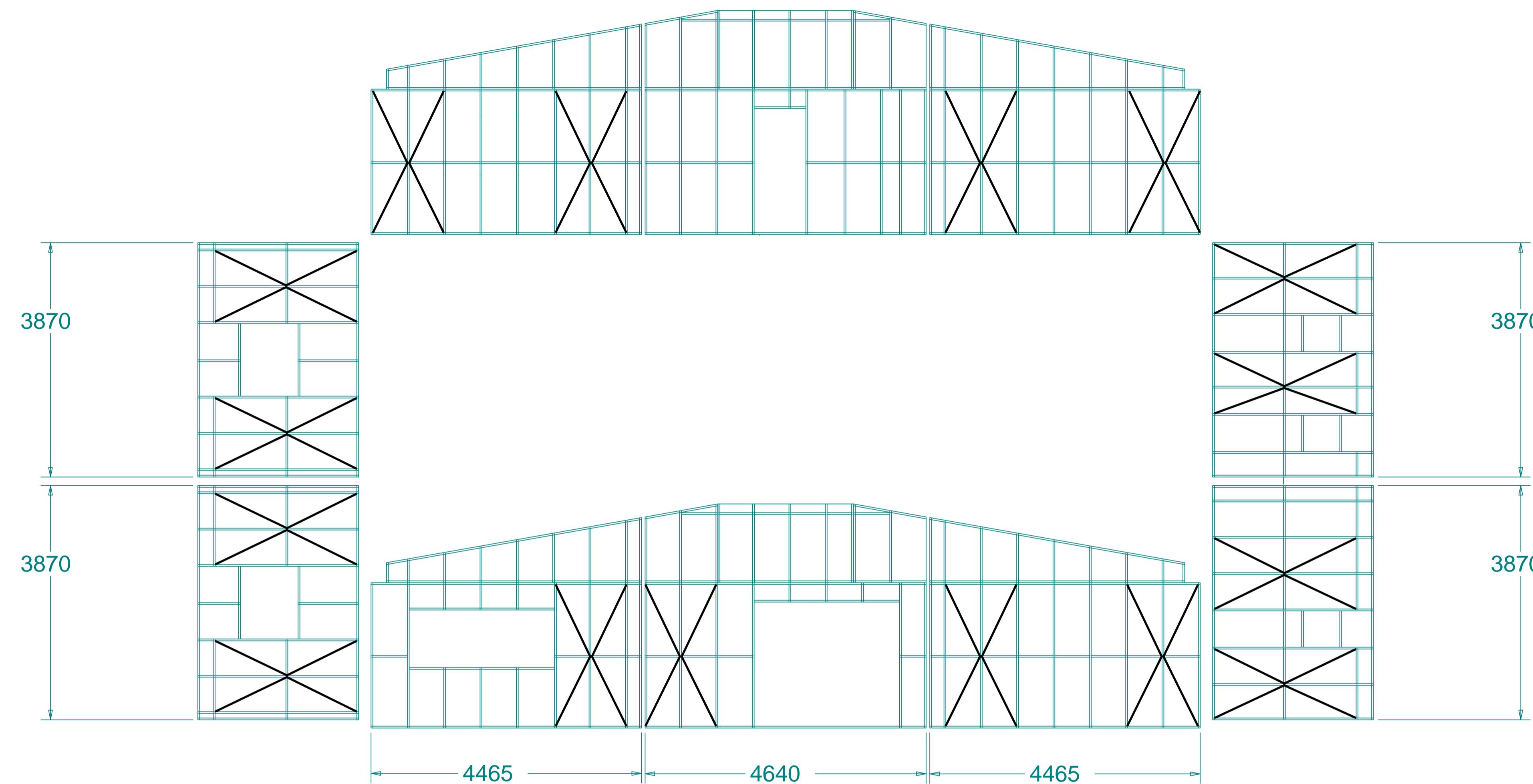
# Shackleton Bowls Club

## DWG 15



PURE STYLE ENGINEERING  
 Mr Tadziwa Stevens  
 MEng MIEAust  
 MEM No. 8494690  
 DATE 23/09/2025





75x30x1.2 Steel stud wall frames

M10 x 40 hold down @ 600ctrs

Studs @ 600 ctrs

Noggings @ 1200 ctrs

NOTE

END STUDS TO BE FIXED TO ADJACENT TO  
PRIMARY STEEL 200 UB 22 USING 1-M10  
BOLTS AT MAX 900mm VERTICAL C/C

PLAN KEY



DENOTES STEEL STUD WALL K-BRACING

Shackleton Bowls Club  
Stud Wall Framing  
DWG 16

## 10.5 Chief Executive Officer

### 10.5.1 Review of Council Policy 1.1 Purchasing

File Reference	1225.10.5.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	9 December 2025
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	<ol style="list-style-type: none"> <li>1. Council Policy – 1.1 Purchasing (Confidential)</li> </ol>

#### Summary

Council is asked to adopt a revised Council policy, Item 1.1 Purchasing, as presented in Attachment 1. The revised policy has amended purchasing thresholds and practices that provide a more efficient, and risk-aligned procurement framework that reduces administrative burden, streamlines operational activity, and strengthens governance for higher-value procurements.

#### Background

The Council Policy Manual was adopted by Council on the 18 September 2025. Subsequent to this adoption, the Financial Management Regulations (FMR) audit was undertaken by Australian Audit in October 2025 and identified instances of non-compliance with procurement thresholds and documentation requirements. The administration was advised that the current purchasing policy was extremely comprehensive, however some procurement thresholds and requirement, would lead to more inadvertent non compliances.

As a consequence the Administration has reviewed this policy and its procurement thresholds and requirements to the following:

Purchase Value Threshold (ex GST)	Purchasing Practice
Up to \$749 (ex GST)	<p>Direct purchase from supplier, with no sourcing or recording of quotes required.</p> <p>Invoice to be sourced and recorded as proof of purchase.</p>
\$750 to \$7,499 (ex GST)	<p>Obtain at least one (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority of this policy. Use the Simple Procurement Form (Appendix 4.1.1) or raise a ‘quick purchase order’ within the Shire’s procurement software. If using the Simple Procurement Form, Section D of the form is optional.</p> <p>The purchasing decision is to be evidenced in accordance with the Shire’s Record Keeping Plan.</p>
From \$7,500 and up to	Seek to obtain three (3) verbal or written quotations from suitable suppliers in accordance with the Supplier Order of Priority of this policy.

<b>\$19,999 (ex GST)</b>	<p>If purchasing from a WALGA PSA, State Government CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained.</p> <p>The purchasing decision is to be based upon assessment of the suppliers' response to:</p> <ul style="list-style-type: none"> <li>• A brief outline of the specified requirements for the goods, services or works sought; and</li> <li>• Value for money criteria, not necessarily the lowest price.</li> </ul> <p>The purchasing decision is to be evidenced using the Simple Procurement Form or approved electronic correspondence process (email) or through the Shire's procurement software. If using the form, all sections must be completed and retained in accordance with the Shire's Record Keeping Plan. If using the procurement software, Sections D and E of the form must be completed and attached to the quote in the software package.</p>
<b>From \$20,000 and up to \$149,999 (ex GST)</b>	<p>Seek to obtain at least three (3) written quotations from suitable suppliers by invitation using the Request for Quotation form (Appendix 4.1.2) in accordance with the Supplier Order of Priority of this policy.</p> <p>The purchasing decision is to be based upon assessment of the suppliers' responses to:</p> <ul style="list-style-type: none"> <li>• A detailed written specification for the goods, services or works sought; and</li> <li>• Pre-determined selection criteria that assess all best and sustainable value considerations.</li> </ul> <p>The purchasing decision is to be evidenced using the Simple Procurement Form or approved electronic correspondence process (email) and retained in accordance with the Shire's Record Keeping Plan. A Procurement Plan (Appendix 4.1.3) and Contract Management Plan (Appendix 4.1.4) are recommended, but not mandatory.</p>
<b>From \$150,000 and up to \$249,999 (ex GST)</b>	<p>A Procurement Plan must be conducted at the start of the procurement process.</p> <p>Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority of this policy.</p> <p>The purchasing decision is to be based upon assessment of the suppliers' response to:</p> <ul style="list-style-type: none"> <li>• A detailed written specification for the goods, services or works sought; and</li> <li>• Pre-determined selection criteria that assess all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be evidenced using the Evaluation Report Template (Appendix 4.1.5) and retained in accordance with the Shire's Record Keeping Plan.</p>
<b>\$250,000 or over (ex GST)</b>	<p><b>Tender Exempt</b> arrangements (i.e. WALGA PSA, State Government CUA or other tender exemption under regulation 11(2) of the Local Government (Functions and General) Regulations 1996) require at least three (3) written responses from suppliers by invitation under a formal Request for Tender (Appendix 4.1.6) in accordance with the Supplier Order of Priority of this policy.</p> <p><u>OR</u></p> <p><b>Public Tender</b> undertaken in accordance with the Local Government Act 1995 and relevant Shire policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers' response to:</p> <ul style="list-style-type: none"> <li>• A detailed specification; and</li> <li>• Pre-determined selection criteria that assess all best and sustainable value considerations.</li> </ul>

## Consultation

Consultation has been undertaken with:

- Australian Audit Pty Ltd;
- The Deputy Chief Executive Officer;
- The Executive Manager Corporate Services;
- The Executive Manager Technical Services; and
- The Shire Assets and Property Maintenance Coordinator.

## Statutory Environment

The Local Government (Functions and General) Regulations 1996, Regulation 1A – Purchasing policy required and matters to be addressed.

## Policy Implications

The current Purchasing policy has been reviewed and amended, and the following policies have an associated corporate context as necessary.:

- 2.7 Affixing the Common Seal;
- 4.2 Regional Price Preference; and
- 4.4 Signing Purchase Orders.

## Financial Implications

Nil.

## Strategic Implications

Outcome:	4.0 Governance Priorities
Strategy:	4.3 Proactive and well governed Shire

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That, if the revised Council Policy is not adopted by Council, this could lead to poor governance outcomes.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

## Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over ten (10) or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

This risk is not needed to be added to the Shire's Risk Register and does not require a risk treatment plan.

#### **Comment/Conclusion**

The proposed, revised Purchasing policy has revised the procurement thresholds as follows:

Threshold	As at 18 September 2025	Proposed Revision
1	Up to \$500	Up to \$749
2	\$501 to \$4,999	\$750 to \$7,499
3	\$5,000 to \$19,999	\$7,500 to \$19,999
4	\$20,000 to \$39,999	\$20,000 to \$149,999
5	\$40,000 to \$249,999	\$150,000, \$249,000
6	\$250,000 upwards	\$250,000 upwards

The proposed revised procurement thresholds provide a far more practical and contemporary framework for Shire operations. They better reflect current market prices, reduce unnecessary administrative burden for low-value purchases, and allow officers to progress routine works more efficiently while still maintaining strong governance and probity controls.

This revision will streamline processes without compromising transparency or accountability. It is therefore recommended that Council adopt the revised Council Policy 1.1, as presented in Attachment 1.

#### **Voting Requirements**

Absolute Majority

#### **OFFICERS' RECOMMENDATION**

**That Council adopt the revised Council Policy 1.1 Purchasing, as presented in Attachment 1.**

#### 10.5.2 Adoption of the 2024/25 Shire of Bruce Rock Annual Report

<b>File Reference</b>	1225.10.5.2
<b>Disclosure of Interest</b>	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
<b>Applicant</b>	Nil
<b>Previous Item Numbers</b>	Nil
<b>Date</b>	8 December 2025
<b>Author</b>	Mark Furr – Chief Executive Officer
<b>Authorising Officer</b>	Mark Furr – Chief Executive Officer
<b>Attachments</b>	<ol style="list-style-type: none"><li>1. Shire of Bruce Rock 2024/25 Annual Report</li><li>2. Auditors Management Letter (Confidential)</li></ol>

#### **Summary**

The Local Government Act 1995 requires that Council accepts the draft Annual Report each financial year, including the Financial and Auditor's Reports, no later than 31 December or within two months of the Auditor's Report becoming available, if that is not received prior to 31 December. The Auditor's report was received on the 8 December 2025. The Audit and Risk Committee has met (prior to the scheduled Ordinary Council Meeting) and the Audit and Risk Committee has recommended that the Council accept the Annual Financial Statements and Independent Audit Reports.

#### **Background**

In accordance with section 5.53 of the Local Government Act 1995, a local government is required to prepare an annual report for each financial year. The report provides the following:

- A report from the Shire President and Chief Executive Officer;
- Other relevant Shire Administration information; and
- The 2024/25 Audited Financial Report;

Council is also requested to give consideration to determining the date, time and location of the Annual General Meeting of Electors. The meeting must be held within 56 days from the date Council accepts the Annual Report and Financial Statements. If Council accepts the Annual Report at this meeting, it is proposed that the Electors Meeting be held on the 12 February 2026 at 3pm.

A copy of the 2024/25 Annual Report has been circulated for Council's review and consideration. Following its adoption, the Annual Report will be made available to the public and presented at the Annual General Meeting of Electors.

#### **Consultation**

Consultation has been undertaken with the following:

- Office of the Auditor General Auditors;
- Audit and Risk Committee; and
- Senior Management Team.

#### **Statutory Environment**

Adoption of the report is a statutory requirement to ensure compliance with the Act and facilitate transparency and accountability to the community. The following references to the Local Government Act 1995, are applicable to this item:

- Local Government Act 1995 Section 5.27 – Electors’ general meetings;
- Local Government Act 1995 Section 5.29 – Convening electors’ meetings;
- Local Government Act 1995 Section 5.53 – Annual reports;
- Local Government Act 1995 Section 5.54 – Acceptance of annual reports;
- Local Government Act 1995 Section 5.55 – Notice of annual reports; and
- Local Government Act 1995 Section 5.55A – Publication of annual report.

### **Policy Implications**

The Council’s Policy Manual contains no policies that relate and nor are there any proposed.

### **Financial Implications**

The Shire’s Joint Arrangements in 2023, 2024 and 2025 were overstated by \$5.46M, after an error in percentage ownership was identified from July 2023. There are no other matters of significance for the Council to be appraised other than noting that the actual audited final surplus for the year ending 30 June 2025 is \$1,559,597, as opposed to the adopted budgeted surplus brought forward being \$1,522,598, some \$36,999 more than predicted.

Key Takeaways:

- Total Equity:
- \$222.15M (down from \$226.29M in 2024, due to restatement after correction of Joint Arrangements).
  - Revenue Performance:
- Total Revenue: \$5.79M.
  - Key Contributors:
    - Rates: \$1.9M.
    - Operating and Capital Grants: \$2.52M.
    - Fees and Charges: \$1.09M.
  - Expense Highlights:
- Total Operating Expenses: \$11.72M (up from \$9.42M in 2024, increased depreciation from \$3.5M to \$6.2M).
  - Largest Cost Centres:
- Employee Costs: \$2.85M.
- Depreciation: \$6.24M.
  - Cash Flow Position:
- Closing Cash: \$2.33M, down from \$2.97M in 2024.
  - Operating Activities:
- Generated a net inflow of \$389k.
  - Investing Activities:
- Recorded a net outflow of \$3.11M due to purchases of property, plant and equipment, and purchase and construction of infrastructure.
  - Capital Investments:
- Asset and Infrastructure Development: \$1.17M invested.

- Liabilities and Borrowings:
  - Total Liabilities: \$3.26M, down from \$3.71M in 2024.
  - Lease liabilities \$21K from \$28k in 2024.

### Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

### Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
The adoption of the Annual Report, including the Annual Financial Report, is a statutory obligation under the Local Government Act 1995. Failure to adopt the report within the required timeframe may result in non-compliance with legislative requirements, leading to reputational damage, loss of community trust, and potential regulatory action. Additionally, delays in adoption could hinder effective communication of the Shire's performance and financial position to stakeholders, impacting transparency and accountability.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accepting the Annual Report will ensure compliance

### Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

#### **Comment/Conclusion**

It is recommended that the Annual Report be considered by the electors of the Shire at the Annual Electors' Meeting to be held on Thursday 12 February 2026, commencing at 3:00 pm, which is within the 56-day period from the date of Council accepting the draft Annual Report.

#### **Voting Requirements**

An Absolute Majority decision (of the Council) to accept the Annual Report is required.

#### **OFFICERS' RECOMMENDATION**

**That with respect to the Shire of Bruce Rock Annual Financial Report for 2024/25 Council:**

- **Endorse the Audit and Risk Committee's recommendation to accept the Annual Report including the Annual Financial Report and Audit Report for the 2024/25 year, noting that it is an unqualified audit;**
- **Convene the Annual Electors' Meeting on the 12 February 2026, in the Shire Hall, commencing at 3.00 pm; and**
- **Publish the Annual Report, Audit Report, Notice of Meeting and give public notice(s) to the above effect, pursuant to the Local Government Act 1995, sections, 5.29, 5.55, 5.55A, on the Shire's website, official Notice Boards and Facebook site.**



# Annual Report

2024-25

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# Introduction

## Our Vision

Leads the Way

## Our Mission

We will achieve our vision by maintaining and enhancing the Bruce Rock lifestyle, increasing business and employment opportunities and achieving population growth in an environmentally sustainable way.

## Our Values

We will conduct our business with:

### Respect

- Value people and places and the contribution they make to the Shire;
- Develop an environment of respect for different cultures; and
- Be appreciative of the aspirations of the community and what it does for itself.

### Inclusiveness

- Be receptive, proactive and responsive as an organisation;
- Foster the community that has the ability to capacity build; and
- Demonstrate leadership by promoting Council and community teamwork.

### Fairness and equity

- Maintain a 'whole of Shire' outlook but recognise that each community is unique and likely to have variations on their needs;
- Provide services for a variety of ages and needs; and
- Respond to the community in a fair and equal way depending on need.

### Communication

- Create opportunities for consultation with the broad community; and
- Ensure appropriate, accessible information will be made available to the community.



# Our Shire

The Shire of Bruce Rock covers an area of 2,727 km<sup>2</sup> in the heart of Western Australia's Wheatbelt, with a population of approximately 979 (ABS, Census, 2021).

## Shire of Bruce Rock

### Localities

The Shire includes the localities of Ardath, Babakin, Belka, Bruce Rock, Kwolyin and Shackleton.

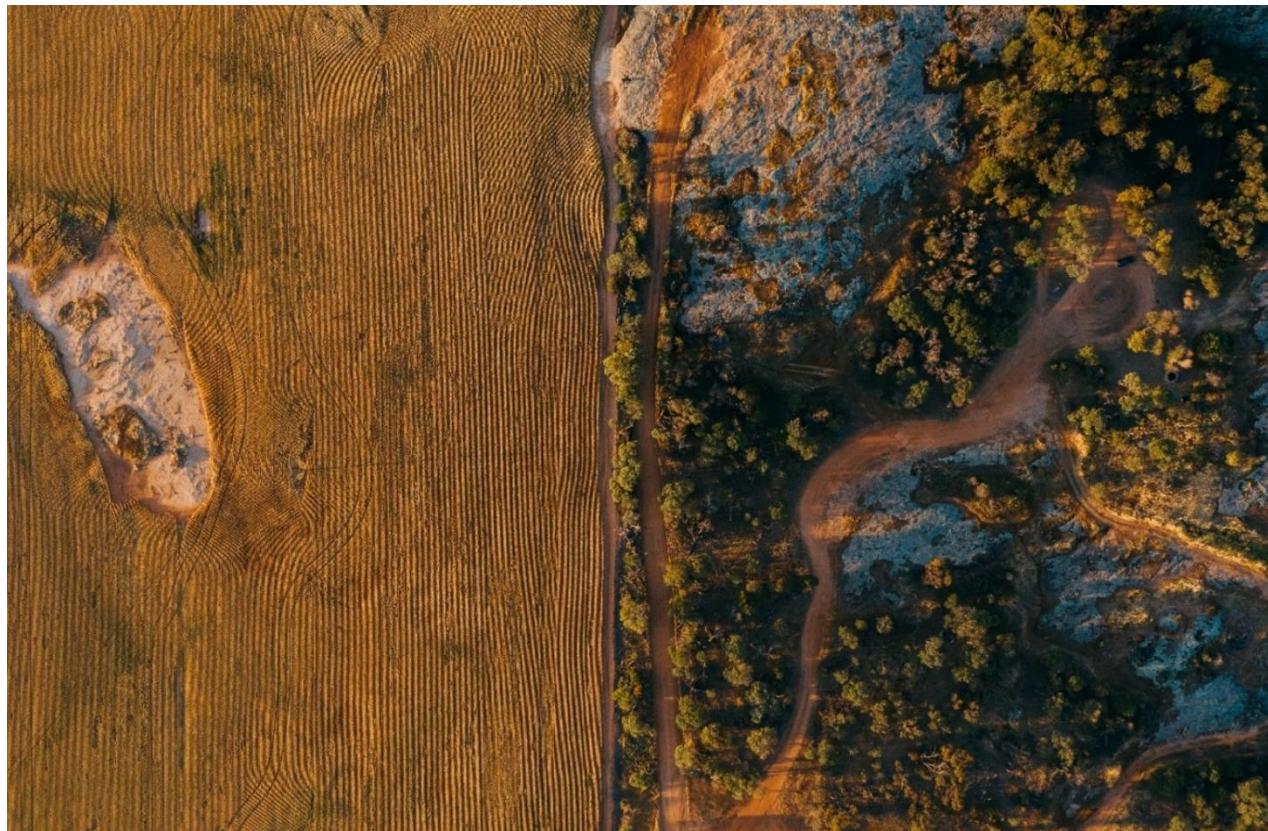
### Significant Local Events

The Shire of Bruce Rock is home to the popular 'Back to the Bush Veterans Reunion', taking place annually on the first weekend of November. The event brings in a large number of visitors from around Australia, showcasing all that is great about the town.

Another significant local event is the 'Bruce Rock Agricultural Show', held biannually in September. The show attracts 1,500 to 1,800 people from the local community and other Shire's.

### Ordinary Council Meeting

These meetings are held every third Thursday of each month, except January.



## Tourist Attractions

With an area of almost 3,000 km<sup>2</sup>, it is no surprise that the Shire of Bruce Rock boasts a beautiful and diverse landscape with countless attractions.



Kokerbin Rock, situated within the Kokerbin Nature Reserve, approximately 40km North-West of Bruce Rock, is a must-see natural wonder. It is the second largest monolith, (previously third), in Australia, that can be climbed, now that the climbing of Uluru is no longer permitted. This impressive natural attraction stands 122 metres high and covers an area of nine (9) hectares. With picnic and barbecue facilities, the location is perfect for a daytrip with family or friends.

The Shackleton Bank ('Australia's Smallest Bank') is a popular tourist destination, drawing interest for its uniquely small size of three (3) by four (4) metres. The building had a wide array of uses, including an Aircraft Observation Post during World War II, a Childcare Centre, the Bank of New South Wales, and finally a Bankwest Branch up until its closing in 1997.

The Bruce Rock townsite has another natural attraction; known as "Bruce's Rock"; this large geological formation is located two (2) kilometres East of Bruce Rock. It is named after the sandalwood cutter John Rufus Bruce, who set up his camp at the base of the rock in 1879. Originally known as Nunagin or Noonegin, the name of the town led to confusion between other towns such as Narrogin and Nungarin. The name was changed to Bruce Rock after the large granite feature located close to the town.

Established in 2003 by the Bruce Rock Landcare Committee, the Bruce Rock Wildflower Drive displays some of the Wheatbelt's most beautiful flora. The flowers on show include Isopogons, Tinsel Flowers, Gastrolobiums, Spider Orchids, Verticordias and Triggerplants. The town of Babakin is home to the rare Underground Orchid.

Created in 2013, the Bruce Rock Centenary Mosaic Pathway located in Bruce Rock's Main Street contains over 300 mosaic slabs displaying farms, buildings, churches, sporting groups, shops and families, celebrating Bruce Rock's vast history.

The Bruce Rock Museum contains a comprehensive collection of memorabilia. To the rear of the museum, you there is an original one-room schoolhouse and a replica mud brick settler's cottage from pioneering farm days.

Situated across the road is the Machinery and Motor Museum, which houses working farm machinery, a vintage car and a steam traction engine, all from local historical times.

Officially opened in October 2001, the Bruce Rock Federation Amphitheatre seats up to 1,200 people. Designed and built by the local community, it is the host for many get-togethers and community and cultural events.

The Bruce Rock Remembrance Park, officially opened on the 6 November 2021, and pays tribute to the men and women who served and continue to serve Australia in military conflicts and peacekeeping operations across the globe. The Park features 11 memorials accompanied by information boards outlining the story and meaning behind each memorial. There are also eight (8) sculptures and artworks featured throughout the park and are all interpretations of the theme 'war and peace'.



Popular among locals, the Ardathe Hotel is a heritage-style hotel established in 1925. The hotel has been restored as a tavern with restaurant and counter meals available.

A more recent attraction is the recently completed Art Mural, displayed on the side of the recently rebuilt Shire supermarket; The background portrays the natural colour palette of rural Western Australia. Native flora, including Pink Pokers, Lemon Scented



Sun Orchids, and Fairy Orchids endemic to Bruce Rock, adorn the scene.

Celebrating the town's farming industry, the mural features sheep and wheat, with a focus on highlighting the intricate

beauty of WA's vital agricultural sector. Incorporating the iconic Magpie, the town's sporting mascot, perched on the farmer's shoulder symbolises the connection between farmers and the land.

The sunlight shining upon the farmer underscores the importance of light in growth, both in agriculture and within ourselves. Within the farmer's heart space, a depiction of a grandfather and a boy working together to plant seeds for the future symbolises the significance of family, community, and growth, both personal and environmental.



## Local Industries

Wheat and other cereals, steel fabrication, livestock and agricultural support industries.

## Shire Statistics

Distance from Perth (km)	245
Area (sq. km)	2,727
Length of Sealed Roads (km)	501.1
Length of Unsealed Roads (km)	757.6
Population (Census 2021)	979
Number of Electors (2025)	701
Number of Dwellings (Census 2021)	473
Total Rates Levied (2024/25)	\$1,900,234
Total Revenue (2024/25)	\$5,797,842
Number of Employees (as at 30 June 2025)	55





# The Council

Council meets on every third Thursday of the month, except January, to consider local and regional issues of importance to the district.

As at 30 June 2025, the Council is made up of seven Councillors representing the Bruce Rock District.

## **President**

Cr R Rajagopalan

## **Deputy President**

Cr T Crooks

<b>Councillors</b>	<b>Telephone</b>	<b>Years of Service</b>	<b>Term Expires</b>
Cr Stephen Strange	0429 611 324	36	2027
Cr Ramesh Rajagopalan	0448 012 656	16	2025
Cr Brendan Waight	0428 149 654	8	2025
Cr Anthony (Tony) Crooks	0428 911 922	7	2025
Cr Kevin Foss	0427 998 878	7	2027
Cr Jennifer Verhoogt	0428 250 563	4	2025
Cr Perry Hodgkiss	0428 475 080	2	2027

Council elections are held on the third Saturday in October. The next election will be held on Saturday, 18 October 2025.





# Contact Information

## Office Hours

**8.30am to 4.30pm**

## Contact

Shire Office	9061 1377
Workshop / Fax	9061 1030
Swimming Pool	9061 1278
Email	<a href="mailto:admin@brucerock.wa.gov.au">admin@brucerock.wa.gov.au</a>
Website	<a href="http://www.brucerock.wa.gov.au">www.brucerock.wa.gov.au</a>
Street Address	54 Johnson Street Bruce Rock WA 6418
Postal Address	PO Box 113 Bruce Rock WA 6418

## After Hours

Chief Executive Officer	Mark Furr	0428 611 377
Manager of Governance and Community Services	Nerea Ugarte	0408 383 530
Manager of Works and Services	Greg Stephens	0418 745 217

## Emergency Numbers

Ambulance/Police/Fire	000
Police Station	9007 9140
Hospital	9061 0222
Doctor's Surgery	9061 1166
Dental Surgery	9061 1954
Water Corporation	13 13 75
Synergy	13 13 53
Western Power	13 10 87



# President's Report



The 2024/2025 year has been one of meaningful connection, renewal, and steady progress for the Shire of Bruce Rock. It has also been a year of

transition as we farewelled our long-serving Chief Executive Officer, Mr Darren Molyneux, and welcomed our new CEO, whose leadership has brought renewed focus, energy, and a deep commitment to strengthening our engagement with the community. Council extends its sincere appreciation to Darren for his many years of service, and we warmly acknowledge the collaborative and forward-looking partnership now developing between Council and our new CEO, Mark Furr.

A defining feature of this year has been the Shire's commitment to excellence and genuine community engagement. Council and Administration worked hard to meet with residents across all townsites—Bruce Rock, Shackleton, Babakin, and Ardath—hosting a series of open Question and Answer sessions. These sessions were constructive, welcoming, and incredibly valuable. They provided us with first-hand insights into community aspirations and concerns, and we are committed to continuing this approach in the year ahead. Active listening remains a core priority for Council, and we are grateful for the honesty, respect, and participation demonstrated in each of these gatherings.

This year also saw progress on a number of key infrastructure projects. At the Aquatic Centre, the new pool heat-map system was successfully implemented, improving monitoring and supporting long-term asset planning. The Drought-Resilient Community Garden was

completed, creating a beautiful and practical space that showcases sustainability and community collaboration. Considerable work has gone into the Town Hall and Amphitheatre upgrades, both of which are nearing completion and will significantly enhance our public facilities and event spaces.

The Shire continued to advance the Main Street Revitalisation Strategy, including focused work on the Adventure Playground. Although our first major grant submission was unsuccessful, the administration has invested enormous effort into strengthening our business case and preparing for the next funding round. We are now positioned to submit a comprehensive and compelling application seeking more than \$1 million in funding—a critical step toward making this landmark project a reality. The playground remains Council's number-one revitalisation priority.

Roads and infrastructure were again a key focus. The Shire placed a deposit on the Multi-Patcher, an important investment that will significantly increase the efficiency and quality of our road maintenance program. With delivery anticipated in December 2025, we look forward to seeing this new asset contributing to safer, better roads for our community. Council also submitted Black Spot funding applications for the dangerous junction near the fuel station, and we hope to receive positive news in early 2025 to allow these essential safety upgrades to proceed.

We were also pleased to see the successful installation of the new fuel facility delivered by Great Southern Fuel Supplies. For some time, the community experienced challenges with fuel availability, so it has been encouraging to see the new facility in full operation, with fuel sales now exceeding previous volumes when the pump was located at the BP corner. We will continue to work towards more comprehensive fuel service.



Council has also maintained strong involvement in regional housing discussions, working with CEACA and WEROC to advance long-term housing strategies and identify opportunities to address local housing needs. This work remains a high priority, and we look forward to progressing tangible outcomes in the coming year.

Financially, the Shire has worked diligently to strengthen its systems and compliance. Our annual audit outcomes reflected mostly minor matters, and we value the constructive advice provided by the Office of the Auditor General. Council remains firmly committed to excellence, transparency, and continuous improvement. We are building an organisation capable of delivering high-quality services and support to the community now and into the future.

It was also a great pleasure to see our community come together for major events, including the highly successful Back to the Bush Veterans Reunion in October 2024 and the Community Sundowner in February 2025. The dedication of our volunteers, community groups, and local organisations continues to inspire us all, and we thank them sincerely for the countless hours they invest in strengthening Bruce Rock's community spirit.

As we reflect on the achievements of 2024/2025, I express my deep appreciation to my fellow Councillors for their commitment, insight, and collaboration throughout the year. We are a diverse and dedicated team working together for the betterment of our Shire. Your insights, collaborative approaches, and tireless dedication to representing the interests of our community have been invaluable in shaping policies that foster the growth and prosperity of Bruce Rock. We are an exceptional team, from varied walks of life, that I am so proud to be a part of.

This commitment is epitomised by the continued attendance of a variety of meetings and workshops throughout the

course of the year, in addition to the regular monthly Council meetings and briefings, Councillors were actively involved in events and meetings beneficial to the Shire and its undertakings; these events included:

- Wheatbelt East Regional Organisation of Councils (WEROC)
- Wheatbelt Communities Inc.
- WA Local Government Association (WALGA) Zone
- WA Local Government Association Annual Conference
- Regional Road Group
- Local and Regional Health
- Local and District Fire Advisory meetings
- Local Emergency Management
- Structural Reform and Strategic Planning
- Grain Freight Network Meetings
- Central East Aged Care Alliance and
- Local community and recreation group meetings.

I also extend my gratitude to the CEO and all Shire staff for their hard work, adaptability, and professionalism during a year of change and progress.

The year ahead offers tremendous promise. Together, with unity, resilience, and shared purpose, we will continue building a Shire that is welcoming, vibrant, and future-focused. Bruce Rock remains a place where community matters and where shared values bring people together.

Bruce Rock is indeed... where friends become family

Thank you.

Dr Ram Rajagopalan  
Shire President



## Chief Executive Officer's Report

It is with pride, gratitude, and a deep sense of purpose that I present the Chief Executive Officer's Report for the 2024/25 financial year. This year has been one of renewed energy, strengthened partnerships, and steady progress across our community. Above all, it has been a year that reaffirmed what makes Bruce Rock exceptional: our people, our places, and the spirit that binds us together.

One of the defining achievements of this year has been the way we have reconnected with our community across Bruce Rock, Shackleton, Babakin, and Arda. The open Question & Answer sessions held in each townsite were not just meetings; they were conversations full of honesty, curiosity, and shared purpose. They reminded us that effective local government is built on listening, understanding, and responding with integrity.

These sessions helped strengthen relationships and helped us focus on what truly matters to our residents. They will continue to shape our work in the years ahead.

Throughout 2024/25, we delivered improvements and laid the groundwork for future projects that will benefit our communities for many years to come.

Our Main Street Revitalisation Strategy continued to evolve, with significant planning, design focus, and funding exploration completed this year.

While physical works are yet to commence, the momentum is building. We are positioning ourselves strongly for the investment required to re-energise the heart of our town.

The installation of new shade sails and a new funded pool heat-mat system have made our Aquatic Centre more

comfortable, more accessible, and more enjoyable, a gathering place for families, young people, seniors, and visitors.

The Bruce Rock Caravan Park continues to shine as a standout facility, consistently receiving exceptional feedback from visitors. Its high standard of presentation and cleanliness reflects the pride we take in welcoming travellers and showcasing our region.

Tourism remains a growing opportunity for Bruce Rock. Our Wildflower Trail continues to attract visitors from across the State, and Kokerbin Rock—one of our region's iconic landmarks—welcomed more than 5,000 vehicles in 2024/25 alone.

I extend sincere thanks to the Bruce Rock Community Resource Centre for their outstanding partnership and support this year. Their commitment to promoting our town, engaging visitors, and strengthening community events has been invaluable, and we look forward to expanding this collaboration in the coming year.

Our works teams continued their strong focus on road maintenance and improvements across the network. Progress toward the procurement of the Multi-Patcher positions us well for more efficient road maintenance from 2025/26 onwards.

Our Black Spot funding submission for the hazardous junction near the fuel station also reflects our dedication to safety, with the community's wellbeing central to our planning.

The heartbeat of Bruce Rock is not its buildings or its roads—it is its people. This year, our volunteers once again demonstrated extraordinary commitment, generosity, and resilience.

We proudly acknowledge our museum volunteers, keepers of our stories and heritage, the craft shop volunteers, who create a welcoming space for locals and travellers and our bushfire brigade members, who stand ready to protect life and property.



We shouldn't forget our emergency services and first responders, who balance professional demands with community duty, as well as the many residents who give their time silently and selflessly for clubs and other associations.

The contribution of volunteers cannot be measured in hours or tasks. It is measured in the strength, safety, and spirit they give to our Shire, and Bruce Rock is a better place because of them.

A significant focus this year has been strengthening our financial systems, improving internal processes, and enhancing the accuracy and reliability of our reporting. This work has been extensive and necessary.

The result has been multiple positive audit outcomes, demonstrating the professionalism of our Finance team and the organisation's growing financial capability. We celebrate these achievements while remaining firmly committed to continual improvement.

Council expects excellence—and we will keep striving to meet and exceed those expectations.

### **Acknowledgements**

I extend my sincere thanks to Shire President Ram Rajagopalan for his leadership, support, and unwavering commitment to our community. I also thank each Councillor for their insight, dedication, and engagement in guiding our strategic direction. I have appreciated the strong support and partnership that has evolved over the past 12 months.

To our staff across Governance and Community Services, Works and Services, Finance, and Strategic Business Development, thank you.

Your work is the backbone of this organisation. Whether maintaining our roads and services, supporting our visitors, planning for the future, or serving residents at the front counter,

each of you plays an essential role in building a strong and vibrant Shire.

Bruce Rock is moving forward with confidence. The foundations strengthened this year through engagement, planning, tourism growth, infrastructure improvements, and financial stewardship, have prepared us well for a future filled with opportunity.

As CEO, I am proud of what we have achieved together in 2024/25. But more importantly, I am inspired by what lies ahead. With unity, resilience, and a shared commitment to excellence, we will continue to build a Shire that is inclusive, connected, and future-focused.

Bruce Rock is, now and always, where friends become family.

It is now time to turn these words into action

Mark Furr

Chief Executive Officer  
Shire of Bruce Rock





## Governance and Community Services

The Governance and Community Services department of the Shire of Bruce Rock is responsible for the following areas:

- Governance and Compliance Reporting;
- Administration;
- Assurance;
- Risk Management;
- Grant Applications;
- Procurement;
- Information Technology;
- Human Resources;
- Records Management;
- Emergency Management;
- Department of Transport Licensing;
- Licensing of Dogs and Cats;
- Customer Service;
- Community Engagement;
- Communications;
- Cleaning;
- Ranger Services;
- Library;
- Medical Centre;
- Aquatic Centre;
- Caravan Park; and
- Cemetery

With several Council policies due for updating, during 2024/25, the Governance and Community Services team continued the review of Council's Policy Manual. This work is anticipated to be completed in September 2025.

The Shire's governance and compliance arrangements were reinforced with the procurement of a compliance calendar, which will be implemented was implemented in the 2024-25 financial year.

Risk management was a key area of focus with the development of a strategic and operational risk registers. An independent member to Council's Audit and Risk Committee, has assisted in the Shire demonstrating its transparency of the Shire's operations.

Emergency management was also an area of focus, with the Shire assisting in organising a series of workshops on emergency management recovery for the local community. The workshops were delivered by the Department of Fire and Emergency Services.

Consistent with the Shire's efforts to improve its IT governance arrangements, the development of an IT Disaster Recovery Plan, IT Framework / Policy was completed and ongoing work as part of a cyber security project has been ongoing and due to complete in March 2026. This pilot project is ensuring that the Shire's cyber security is at the required levels in an age of continued threats of attack. And disruption to business continuity.

The Governance and Community Services department also organised and supported several community events, such as the annual "Back to the Bush" Veterans Reunion, the Community Sundowner and Australia Day.





## Finance

The Finance department is responsible for the sound financial management of the Shire. It maintains accurate accounting records and produces financial reports to Council each month. The department is also responsible for the preparation and presentation of the Shire's Annual Financial Reports, Annual Budgets and Strategic Resources Plan (Long Term Financial Plan and Asset Management Plans).

Council finished the 2024/5 financial year with a net operating profit of \$1,559,597. This reflected a total operating revenue of \$5,806,929, \$2,528,338 of non-operating grants and total operating expenditure of \$11,728,651, which includes \$6,246,011 of Depreciation.

### Capital Expenditure

Council undertook a capital works program totalling \$2,920,495. This expenditure consisted of \$2,060,700 in roads and other infrastructure development, \$407,191 in buildings, \$256,321 on plant and equipment, and \$196,283 on other projects and equipment. Some projects were delayed due to the unavailability of contractors or supplies.

### Debt Management

The Shire has made a significant investment in our town's infrastructure, catering to the needs of our residents and fostering economic development within our region.

Careful use of loan borrowings is considered to be an effective way to fund large projects and spread the cost burden over a number of years. As at 30 June 2024, the Shire has two loans, one for the supermarket construction project and the other to part-fund the construction of a second residence in Curlew Drive,

which the Shire has since leased to GROH for a period of ten years.

Prudent debt management and the implementation of sustainable financial strategies is essential to the Shire's operation. Council is committed to ensuring budgetary discipline and regular review of financial health to maintain financial sustainability.

## Regulatory Services

The Regulatory Services department is responsible for the following areas:

- Waste management, public health, and food hygiene
- Health compliance
- Environmental management
- Local Laws and Local Law enforcement
- Building control
- Town planning

In 2024/25 the Shire transitioned its Regulatory services and outsources the functions of Environmental Health Services, Town Planning and Building Services.

Throughout 2024/25, public health and safety inspections were undertaken prior to public events at halls and recreation grounds, swimming pool inspections and food premises visits to ensure compliance to food Safety and Hygiene standards were met. The landfill and septic pit facilities have also continued to be monitored to ensure its compliance as well as routine monitoring of the Hydrotherapy and Aquatic Centre facilities/swimming pools have also been undertaken.

## Strategic Business Development

In 2024-25, the newly established Strategic Business Development department strengthened the Shire's capacity to plan and deliver major projects. A key achievement was progressing the Main Street Revitalisation concept to a stage ready



for detailed business case development and grant applications in 2025–26.

The department also introduced a dedicated Shire Assets and Property Maintenance Coordinator, bringing strong professional expertise to the management of Shire assets and maintenance requirements. Significant LRCIP-funded works were undertaken throughout the year, including the amphitheatre improvements scheduled for completion in early 2025/26, the near-completion of the Town Hall audio-visual and lighting upgrades (with only minor finishing items carrying into the next year), and the successful delivery of Aquatic Centre upgrades, including shade sails and the heat-map heating system, completed in 2024/25.

These improvements have enhanced the quality, accessibility, and appeal of key community infrastructure, creating more welcoming public spaces and facilities that better support recreation, events, and everyday community use.

## Works and Services

### Overview

The Works and Services Department undertakes capital construction, major maintenance works, and routine upkeep of the Shire's hard infrastructure. These activities are funded through a combination of Council revenue and external grants from Federal and State agencies and from other Council income streams.

The Department continues to work within approved budgets while aligning its programs with Council's strategic objectives, long-term asset management plans, and statutory compliance requirements:

- Council Policy
- Council Agenda Items
- Strategic Planning
- Funding Applications

- Road Works Programs
- Purchasing and Procurement
- Budget Preparation and Management
- Tender Preparation and Administration
- Roads to Recovery (R2R) Funding Management and Acquittal
- Regional Road Group (RRG) Funding Management and Acquittal
- Project Management and Funding Acquittal
- Compliance with all relevant legislation

### Operations – Works

Construction and maintenance of the Shire's roads, footpaths, drainage assets, and associated civil infrastructure.

### Parks and Gardens

Construction and maintenance of Council's sporting fields, passive parkland areas, road verges, streetscapes, and street trees.

### Construction Crew / Maintenance Works

Council's Works staff continually maintain the unsealed road network, taking advantage of natural weather events to optimise grading outcomes.

### Major Projects Completed in 2024/2025

#### Regional Road Group

- Construction and seal of Old Beverley Road (2 km)
- Reseal – Bruce Rock–Narembeen Road (4.2 km)
- Reseal – Bruce Rock–Doodlakine Road (4.0 km)

#### Roads to Recovery

- Reseal – Hines Hill Road (3.6 km)
- Part construction – Bruce Rock–Narembeen / Cumminin Road



- Full reconstruction – Old Beverley Road / Shackleton-Bilbarin Road Intersection (800 m)

### Aerodrome

#### Bruce Rock

- Asphalt and line marking of apron
- Installation of new gable markers and cones

### Town Crew

The Town Crew undertook a range of works including:

- Bridge construction – Erikin North and Erikin South Roads
- Footpath construction – Railway Parade and Butler Street
- Footpath repairs
- Stormwater drainage repairs across the townsite
- General maintenance and gardening throughout the towns

### Workshop

Plant and equipment purchased during the year included:

- BK 02 - Supervisor's Utility
- BK 638 - New Town Truck

### Customer Works Requests

The Shire continues to address customer works requests in a timely and consistent manner. Requests range from simple tasks such as sweeping paths or removing fallen trees, to more complex works requiring future budgeting (e.g., drainage improvements or heavy road maintenance). All outstanding issues are monitored until a satisfactory completion is reached.

### Summary

The Department has achieved most of its goals within the 2024/2025 year, supported by the employment of permanent works staff. A small number of projects were unable to be completed due

to unforeseen circumstances—most notably, the finalisation of the Narembeen/Cumminin intersection upgrade, which will be carried over into the 2025/2026 program. Staffing movements also contributed to some delays and required internal resourcing adjustments.

### Overall Statement

Despite a few operational challenges throughout the year, the Works and Services Department has continued to deliver substantial outcomes across the Shire's civil infrastructure, parks and gardens, aerodrome, and townsite amenities.

In addition to core operational delivery, the Department has made significant progress on several important strategic initiatives, along with a comprehensive assessment of operational practices across outdoor crews to enhance efficiency, accountability, and service quality.

Overall, the Department remains committed to continuous improvement, strategic planning, and the effective management of public infrastructure. The work undertaken this year positions the Shire to make more informed, data-driven decisions and ensures a strong foundation for delivering sustainable and high-quality services into the 2025/2026 year and beyond.

### The Year Ahead 2025/26



The major sources of funding for the 2025-26 budget are:

- \$0.58 million from Federal Financial Assistance Grants. Council again received an advance payment of \$1.68 million in June 2025.
- \$2.05 million in rates.
- \$0.57 million from the Federal Government's Roads to Recovery Program.
- \$0.99 million for specific road and bridge funding through Main



- Roads and the WA Grants Commission.
- \$0.35 million for works on Regional Road Group projects.

Council's total operating expenditure will be \$12.60 million, including \$6.37 million in depreciation, for the 2025/26 financial year. In addition to this, Council will have significant expenditure on capital works and purchases of \$2.91 million.

The 2025/26 budget continues to reference, where possible, the Strategic Community Plan and focuses on supporting local residents, businesses and economic groups through these trying economic times.

Council will continue to fund the maintenance of many of its buildings and community facilities. The following is an overview of expenditure on new projects and improvements.

- Turkey Nest Dam Upgrade – Community Water Project;
- Significant road works, bridge and culvert projects;
- Key large plant purchases including the Multipatcher and replacement vehicles for the Town Crew and Parks and Gardens
- Replacement of Administration vehicles;
- Caravan Park Upgrade;
- Purchase of a new research grade Weather Station;
- Minor works to various public recreational and club sports facilities; and
- The Shackleton Bank refurbishment.

The safety and efficiency of the transport network throughout the Shire remains a priority and includes:

- Regional Road Group projects, including Bruce Rock – Narembeen Road, Old Beverley Road and Doodlakine – Bruce Rock Road;
- Roads to Recovery funded projects on Narembeen Cumminin Road Intersection, and Hines Hill Road;

- Bridge works on Yarding – Ardash Road;
- Footpath construction on Railway Parade; and
- A Gravel Sheeting program.

## Statutory Compliance

### Disability Access and Inclusion Plan

The Disability Services Act 1993 was amended in December 2003, creating a requirement for public authorities to develop and implement Disability Access and Inclusion Plans (DAIPs).

The Disability Services Commission requires Local Governments to report on the seven outcomes relating to DAIPs to the public annually.

#### **Outcome 1: People with disability have equal opportunities to access the services of, and any events organised by, a public authority.**

The Shire seeks to continually adapt its existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organised by the Shire.

#### **Outcome 2: People with disability have equal opportunities to access buildings and other facilities of a public authority.**

The Shire continues to make improvements to buildings and footpath infrastructure to assist with both wheelchair and gopher access.

#### **Outcome 3: People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.**

People with disabilities can access information produced by the Shire of Bruce Rock in different formats. Anyone



requiring a different format is encouraged to contact the Shire Office. The Shire also has a website that enables ease of access to public documents and other Council and Shire related information.

**Outcome 4: People with disability receive the same level of service from the employees of a public authority as other people receive from the employees of that public authority.**

Staff at the Shire of Bruce Rock are made aware that people with disabilities may have different needs. Staff are encouraged to ensure that people with disabilities receive the same level and quality of service as other people receive.

**Outcome 5: People with disability have equal opportunities to make complaints to a public authority.**

People with disabilities have the same opportunities as other people to make complaints to staff, which can be made via written letters, email, SMS or verbally.

**Outcome 6: People with disability have equal opportunities to participate in any public consultation by a public authority.**

The Shire provides many ways for people to participate in public consultation and is happy to discuss any grievances community members may have regarding the services available to people with disabilities.

Council has made the DAIP available on its website for the community to access.

Council consulted with all parts of the community when revising the Strategic Community Plan 2022-32.

**Outcome 7: People with disability have equal opportunities to obtain and maintain employment with the Shire of Bruce Rock.**

During the year, the Shire maintained its awareness of reducing barriers to employment for people with disability. A

result of this is that the Shire has employed staff with disabilities.

## **Integrated Strategic Planning**

The Shire's Strategic Community Plan 2022-32 was adopted in 2022/23 and is due to be reviewed in 2025-26.

The Strategic Community Plan currently identifies several strategic priorities for the Shire, as follows:

### **Community Priorities**

- Our community is engaged and has a healthy lifestyle;
- Inclusive community activities, events, and initiatives;
- Shire facilities are maintained in a strategic manner to meet community need; and
- Support and emergency services planning, response, and recovery.

### **Economic Priorities**

- Assist the local economy to grow;
- Roads are a key economic driver across the Shire;
- Workers and their families can work and reside in the Shire; and
- Tourism helps diversify our local economy.

### **Environmental Priorities**

- Maintain a high standard of environmental health and waste services; and
- Conservation of our natural environment and resources.

### **Governance Priorities**

- Our organisation is well positioned and has capacity for the future; and
- Shire communication is regular, clear and transparent.

**Major initiatives undertaken during the 2024/25 financial year include the following:**

- Design concept for the Mainstreet playground, pump track and communal area.
- Work towards best practice cyber security and information technology solutions;
- Water shortage solutions and longer term strategies for a sustainable water supply to Bruce Rock;
- Work towards solutions on the current shortage of long and short-term accommodation within Bruce Rock; and
- Continue to investigate options regarding the demand and requirements to further develop facilities for retirees, the aged and frail aged people.

Copies of the Strategic Community Plan are available from the Shire Office or can be downloaded from the Shire's website at [www.brucerock.wa.gov.au](http://www.brucerock.wa.gov.au).

## National Competition Policy

National Competition Policy (NCP) is designed to enhance the efficiency and effectiveness of public sector agencies and to lead to more efficient use of all economic resources. There are a number of specific requirements placed on Local Governments in the areas of competitive neutrality, legislation review and structural reform. Each Local Government is required to report its progress in achieving NCP reforms in its annual report.

In respect to Council's responsibility in relation to the NCP, the Shire reports as follows:

- No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise;
- Competitive neutrality has not been applied to any activities undertaken by the Shire in this reporting period;

- No allegations of non-compliance with the competitive neutrality principles have been made by any private enterprise; and
- The principles of competitive neutrality were implemented in respect of any relevant activities undertaken during the 2024-2025 year.

A further requirement of the NCP is that all Council Local Laws are reviewed every eight years to determine whether they are in conflict with competitive neutrality and comply with the Local Government Act 1995.

## State Recordkeeping Act

Under Principle 6 of SRC Standard 2: Recordkeeping Plans, the Shire of Bruce Rock is required to address the following points in relation to records management in its Annual Report.

### Evaluation of Recordkeeping Systems

The Shire of Bruce Rock carried out a review of its Recordkeeping Plan in 2018, with amendments finalised in 2019. The Shire conduct a review of its Recordkeeping Plan in 2024.

### Recordkeeping Training Program

The Shire was unable to conduct an evaluation of its recordkeeping training program due to resource constraints.

### Recordkeeping Induction Program

The Shire will be incorporating record management into its induction program during the 2025/26 financial year.

## Public Interest Disclosures

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides for the protection of those making such



disclosures and those who are subject of the disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Shire of Bruce Rock had no Public Interest Disclosures during the reporting period 2024/25.

## **Freedom Of Information**

Part 5 of the Freedom of Information Act 1992 requires an agency, such as a Local Government, to prepare and publish an Information Statement.

The Shire of Bruce Rock updated its Information Statement during 2024-25. The document can be inspected via the Shire's website or by contacting the Shire Office.

The Shire of Bruce Rock did not receive any applications under the Freedom of Information Act 1992 during 2024-25.

## **Register Of Certain Complaints for Minor Breaches**

Under section 5.121 of the Local Government Act 1995, a Local Government is required to maintain a Register of Complaints. No complaints were received during the 2024/25 financial year.

## **Payments Order by The Local Government Standards Panel**

Regulation 19B of the Local Government (Administration) Regulations 1996 requires a Local Government to report any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under sections 5.107(1), 5.109(1) or 5.114(1) to the Local Government during the financial year. The amount ordered this financial year was \$0.

## **Remuneration And Allowances Paid to the Local Government Standards Panel**

For the 2024/25 financial year, the amount the Shire paid in sitting fees to the Standards Panel was \$0.

## **Employee Payments**

Regulation 19B of the Local Government (Administration) Regulations 1996 requires the following to be reported;

- The number of employees of the Local Government entitled to an annual salary of \$130,000 or more; and
- The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

The Shire of Bruce Rock has one employee entitled to an annual cash salary \$130,000 or more:

\$150,000 - \$159,999	1
CEO remuneration *	\$222,200

*\* (This includes cash and non-cash benefits)*





## Elected Member Information

Regulation 19B of the Local Government (Administration) Regulations 1996 requires the age and gender of elected members to be reported.

Gender of Members	Number
Female	1
Male	6

Age of Members	Number
18 years to 24 years	0
25 years to 34 years	0
35 years to 44 years	0
45 years to 54 years	2
55 years to 64 years	2
over the age of 64 years	3

It is not known how many elected members identified as Aboriginal or Torres Strait Islander, or their country of birth or linguistic background.

## Attendance At Council Meetings

Attendance of Elected Members at Council and Committee meetings is detailed in the following tables. The tables reflect meetings held while each Elected Members were in office.

Elected Members	Ordinary Council Meetings				Special Council Meetings	
	Held	Attended	Apologies	Approved Leave	Held	Attended
Cr Ram RAJAGOPALAN	11	11	0	0	2	2
Cr Tony CROOKS	11	11	0	0	2	2
Cr Kevin FOSS	11	11	0	0	2	1
Cr Stephen STRANGE	11	11	0	0	2	2
Cr Perry HODGKISS	11	11	0	0	2	2
Cr Jennifer VERHOOGT	11	10	1	0	2	2
Cr Brendan WAIGHT	11	9	1	1	2	2



<b>Elected Members</b>	<b>Audit and Risk Committee</b>			<b>Works and Services Committee</b>		
	Held	Attended	Apologies/ Leave of absence	Held	Attended	Apologies/ Leave of absence
Cr Stephen STRANGE	4	4	0	3	2	0
Cr Tony CROOKS	4	4	0	3	3	0
Cr Kevin FOSS	N/A	N/A	N/A	3	3	0
Cr Perry HODGKISS	N/A	N/A	N/A	3	3	0
Cr Ram RAJAGOPALAN	4	4	0	N/A	N/A	N/A
Cr Jennifer VERHOOGT	N/A	N/A	N/A	N/A	N/A	N/A
Cr Brendan WAIGHT	N/A	N/A	N/A	3	3	0





## **Audited Financial Statements and Auditor's Opinion**

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

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

The Shire of Bruce Rock "Leads the Way" by maintaining and enhancing the lifestyles, and increasing business and employment opportunities in an environmentally sustainable way.

**Principal place of business:**

54 Johnson St  
Bruce Rock

**SHIRE OF BRUCE ROCK  
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 Bruce Rock 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 Fifth day of December 2025



CEO

Mark Furr  
Name of CEO



**SHIRE OF BRUCE ROCK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual	2025 Budget	Restated * 2024 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),25	1,900,234	1,898,583	1,807,341
Grants, subsidies and contributions	2(a)	2,528,338	833,609	3,282,580
Fees and charges	2(a)	1,097,149	803,905	1,316,272
Interest revenue	2(a)	140,789	97,509	91,566
Other revenue	2(a)	131,332	115,650	96,840
		5,797,842	3,749,256	6,594,599
<b>Expenses</b>				
Employee costs	2(b)	(2,856,838)	(3,429,050)	(3,112,474)
Materials and contracts		(1,763,453)	(1,568,002)	(2,530,225)
Utility charges		(284,751)	(311,790)	(315,818)
Depreciation		(6,246,011)	(3,503,679)	(3,538,400)
Finance costs	2(b)	(109,923)	(155,814)	(113,535)
Insurance		(252,707)	(273,031)	(225,838)
Other expenditure	2(b)	(143,910)	(165,850)	(104,555)
		(11,657,593)	(9,407,216)	(9,940,845)
		(5,859,751)	(5,657,960)	(3,346,246)
Capital grants, subsidies and contributions	2(a)	1,781,038	5,904,513	2,119,865
Profit on asset disposals		12,638	91,403	49,965
Loss on asset disposals		(71,058)	(22,028)	(9,919)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,681
Loss on revaluation of Infrastructure - carparks	9(a)	0	0	(66,528)
		1,719,067	5,973,888	2,095,064
<b>Net result for the period</b>		<b>(4,140,684)</b>	<b>315,928</b>	<b>(1,251,182)</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	16	0	0	136,644,393
<b>Total other comprehensive income for the period</b>	16	<b>0</b>	<b>0</b>	<b>136,644,393</b>
<b>Total comprehensive income for the period</b>		<b>(4,140,684)</b>	<b>315,928</b>	<b>135,393,211</b>

\* Refers to Note 30 'Correction of Error'

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



**SHIRE OF BRUCE ROCK**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2025**

	<b>Note</b>	<b>2025</b>	<b>2024 Restated</b>	<b>1 July 2023 Restated*</b>
		\$	\$	\$
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	2,332,734	2,977,074	5,701,071
Trade and other receivables	5	584,872	191,002	197,893
Other financial assets	4(a)	345,033	754,669	843,728
Inventories	6	43,152	38,308	117,285
Other assets	7	296,304	893,407	628,546
<b>TOTAL CURRENT ASSETS</b>		<b>3,602,095</b>	<b>4,854,460</b>	<b>7,488,523</b>
<b>NON-CURRENT ASSETS</b>				
Trade and other receivables	5	29,649	21,464	23,625
Other financial assets	4(b)	79,620	83,171	81,490
Property, plant and equipment	8	66,650,555	67,814,346	32,092,806
Infrastructure	9	155,029,270	157,205,375	54,333,095
Right-of-use assets	11(a)	22,651	27,528	9,510
<b>TOTAL NON-CURRENT ASSETS</b>		<b>221,811,745</b>	<b>225,151,884</b>	<b>86,540,526</b>
<b>TOTAL ASSETS</b>		<b>225,413,840</b>	<b>230,006,344</b>	<b>94,029,049</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	12	401,321	960,983	319,771
Contract liabilities	13	8,853	0	0
Capital grant/contributions liabilities	13	310,352	67,911	78,911
Lease liabilities	11(b)	6,987	6,640	2,915
Borrowings	14	99,899	96,312	92,870
Employee related provisions	15	367,576	411,649	371,811
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,194,988</b>	<b>1,543,495</b>	<b>866,278</b>
<b>NON-CURRENT LIABILITIES</b>				
Lease liabilities	11(b)	13,841	20,828	8,571
Borrowings	14	2,005,515	2,105,414	2,201,726
Employee related provisions	15	46,575	43,002	52,080
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,065,931</b>	<b>2,169,244</b>	<b>2,262,377</b>
<b>TOTAL LIABILITIES</b>		<b>3,260,919</b>	<b>3,712,739</b>	<b>3,128,655</b>
<b>NET ASSETS</b>		<b>222,152,921</b>	<b>226,293,605</b>	<b>90,900,394</b>
<b>EQUITY</b>				
Retained surplus		23,592,707	27,853,585	29,228,871
Reserve accounts	28	1,088,025	967,831	843,727
Revaluation surplus	16	197,472,189	197,472,189	60,827,796
<b>TOTAL EQUITY</b>		<b>222,152,921</b>	<b>226,293,605</b>	<b>90,900,394</b>

\* Refers to Note 30 'Correction of Error'

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



**SHIRE OF BRUCE ROCK**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
<b>Balance as at 1 July 2023</b>		<b>29,228,871</b>	<b>843,727</b>	<b>63,745,081</b>	<b>93,817,679</b>
Correction of error	30	0	0	(2,917,285)	(2,917,285)
<b>Restated balance at the beginning of the financial year</b>		<b>29,228,871</b>	<b>843,727</b>	<b>60,827,796</b>	<b>90,900,394</b>
Comprehensive income for the period					
Net result for the period - restated		(1,251,182)	0	0	(1,251,182)
Other comprehensive income for the period - restated	16	0	0	136,644,393	136,644,393
<b>Total comprehensive income for the period</b>		<b>(1,251,182)</b>	<b>0</b>	<b>136,644,393</b>	<b>135,393,211</b>
Transfers from reserve accounts	28	51,729	(51,729)	0	0
Transfers to reserve accounts	28	(175,833)	175,833	0	0
<b>Restated balance as at 30 June 2024</b>	30	<b>27,853,585</b>	<b>967,831</b>	<b>197,472,189</b>	<b>226,293,605</b>
Comprehensive income for the period					
Net result for the period		(4,140,684)	0	0	(4,140,684)
<b>Total comprehensive income for the period</b>		<b>(4,140,684)</b>	<b>0</b>	<b>0</b>	<b>(4,140,684)</b>
Transfers from reserve accounts	28	203,795	(203,795)	0	0
Transfers to reserve accounts	28	(323,989)	323,989	0	0
<b>Balance as at 30 June 2025</b>		<b>23,592,707</b>	<b>1,088,025</b>	<b>197,472,189</b>	<b>222,152,921</b>

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



**SHIRE OF BRUCE ROCK**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Note</b>	<b>2025 Actual</b> \$	<b>2024 Actual</b> \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		1,898,856	1,821,293
Grants, subsidies and contributions		2,211,958	3,242,436
Fees and charges		1,111,256	1,318,751
Interest revenue		140,789	91,566
Goods and services tax received		265,892	149,205
Other revenue		131,332	96,840
		<u>5,760,083</u>	<u>6,720,091</u>
<b>Payments</b>			
Employee costs		(2,836,480)	(3,118,040)
Materials and contracts		(1,796,114)	(2,045,054)
Utility charges		(284,751)	(315,818)
Finance costs		(109,923)	(109,371)
Insurance paid		(252,707)	(225,838)
Goods and services tax paid		(366,763)	(117,274)
Other expenditure		(128,190)	(101,402)
		<u>(5,774,928)</u>	<u>(6,032,797)</u>
<b>Net cash provided by (used in) operating activities</b>		<b>(14,845)</b>	<b>687,294</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(933,810)	(4,208,613)
Payments for construction of infrastructure	9(a)	(2,184,347)	(1,596,803)
Proceeds from capital grants, subsidies and contributions		2,023,479	2,108,865
Proceeds for financial assets at amortised cost		409,636	89,059
Proceeds from sale of property, plant & equipment		158,499	293,248
<b>Net cash (used in) investing activities</b>		<b>(526,543)</b>	<b>(3,314,244)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	27(a)	(96,312)	(92,870)
Payments for principal portion of lease liabilities	27(b)	(6,640)	(4,177)
<b>Net cash (used in) financing activities</b>		<b>(102,952)</b>	<b>(97,047)</b>
<b>Net (decrease) in cash held</b>		<b>(644,340)</b>	<b>(2,723,997)</b>
Cash at beginning of year		2,977,074	5,701,071
<b>Cash and cash equivalents at the end of the year</b>		<b>2,332,734</b>	<b>2,977,074</b>

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

**SHIRE OF BRUCE ROCK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	1,873,078	1,871,427	1,781,478
Rates excluding general rates	25	27,156	27,156	25,863
Grants, subsidies and contributions		2,528,338	833,609	3,282,580
Fees and charges		1,097,149	803,905	1,316,272
Interest revenue		140,789	97,509	91,566
Other revenue		131,332	115,650	96,840
Profit on asset disposals		12,638	91,403	49,965
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,681
		5,806,929	3,840,659	6,646,245
<b>Expenditure from operating activities</b>				
Employee costs		(2,856,838)	(3,429,050)	(3,112,474)
Materials and contracts		(1,763,453)	(1,568,002)	(2,530,225)
Utility charges		(284,751)	(311,790)	(315,818)
Depreciation		(6,246,011)	(3,503,679)	(3,538,400)
Finance costs		(109,923)	(155,814)	(113,535)
Insurance		(252,707)	(273,031)	(225,838)
Other expenditure		(143,910)	(165,850)	(104,555)
Loss on asset disposals		(71,058)	(22,028)	(9,919)
Loss on revaluation of non-current assets		0	0	(66,528)
		(11,728,651)	(9,429,244)	(10,017,292)
Non-cash amounts excluded from operating activities	26(a)	6,310,973	3,439,345	3,560,517
<b>Amount attributable to operating activities</b>		389,251	(2,149,240)	189,470
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,781,038	5,904,513	2,119,865
Proceeds from disposal of assets		158,499	177,000	293,248
		1,939,537	6,081,513	2,413,113
<b>Outflows from investing activities</b>				
Right of use assets received - non cash	11(a)	0	0	(20,159)
Acquisition of property, plant and equipment	8(a)	(933,810)	(3,426,500)	(4,208,613)
Acquisition of infrastructure	9(a)	(2,184,347)	(3,027,230)	(1,596,803)
		(3,118,157)	(6,453,730)	(5,825,575)
Non-cash amounts excluded from investing activities	26(b)	0	0	20,159
<b>Amount attributable to investing activities</b>		(1,178,620)	(372,217)	(3,392,303)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new leases - non cash	27(b)	0	0	20,159
Transfers from reserve accounts	28	203,795	0	51,729
		203,795	0	71,888
<b>Outflows from financing activities</b>				
Repayment of borrowings	27(a)	(96,312)	(96,312)	(92,870)
Payments for principal portion of lease liabilities	27(b)	(6,640)	(6,932)	(4,177)
Transfers to reserve accounts	28	(323,989)	(162,964)	(175,833)
		(426,941)	(266,208)	(272,880)
Non-cash amounts excluded from financing activities	26(c)	0	0	(20,159)
<b>Amount attributable to financing activities</b>		(223,146)	(266,208)	(221,151)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	26(d)	2,572,112	2,787,665	5,996,096
Amount attributable to operating activities		389,251	(2,149,240)	189,470
Amount attributable to investing activities		(1,178,620)	(372,217)	(3,392,303)
Amount attributable to financing activities		(223,146)	(266,208)	(221,151)
<b>Surplus or deficit after imposition of general rates</b>	26(d)	1,559,597	0	2,572,112

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

**SHIRE OF BRUCE ROCK**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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**SHIRE OF BRUCE ROCK**  
**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 Bruce Rock which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate 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
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 24

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

**Initial application of accounting standards**

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

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

These amendments have not had 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

These amendment have no impact on the fair value of non-financial 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 BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

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

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

**Revenue recognition**

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	1,900,234	0	1,900,234
Grants, subsidies and contributions	2,528,338	0	0	0	2,528,338
Fees and charges	433,583	0	173,934	489,632	1,097,149
Interest revenue	0	0	7,431	133,358	140,789
Other revenue	61,885	0	0	69,447	131,332
Capital grants, subsidies and contributions	0	1,781,038	0	0	1,781,038
<b>Total</b>	<b>3,023,806</b>	<b>1,781,038</b>	<b>2,081,599</b>	<b>692,437</b>	<b>7,578,880</b>

**For the year ended 30 June 2024**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,807,341	0	1,807,341
Grants, subsidies and contributions	3,282,580	0	0	0	3,282,580
Fees and charges	397,239	0	162,496	756,537	1,316,272
Interest revenue	0	0	5,300	86,266	91,566
Other revenue	0	0	0	96,840	96,840
Capital grants, subsidies and contributions	0	2,119,865	0	0	2,119,865
<b>Total</b>	<b>3,679,819</b>	<b>2,119,865</b>	<b>1,975,137</b>	<b>939,643</b>	<b>8,714,464</b>

**SHIRE OF BRUCE ROCK**  
**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		46,675	33,138
Trade and other receivables overdue interest		7,431	5,300
Other interest revenue		86,683	53,128
		140,789	91,566

The 2025 original budget estimate in relation to:  
 Trade and other receivables overdue interest was \$5,775.

**Fees and charges relating to rates receivable**

Charges on instalment plan	2,111	1,638
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The 2025 original budget estimate in relation to:  
 Charges on instalment plan was \$1,575.

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report	45,200	33,090
- Other services – grant acquittals	3,580	6,000
	48,780	39,090

**Employee Costs**

Employee benefit costs	2,348,537	3,048,792
Other employee costs	508,301	63,682
	2,856,838	3,112,474

**Finance costs**

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	109,923	113,535
	109,923	113,535

**Other expenditure**

Impairment losses on rates and statutory receivables	(1,613)	751
Impairment losses on trade receivables	15,720	3,153
Sundry expenses	129,803	100,651
	143,910	104,555

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

**3. CASH AND CASH EQUIVALENTS**

Cash at bank and on hand  
 Term deposits  
**Total cash and cash equivalents**

Held as  
 - Unrestricted cash and cash equivalents  
 - Restricted cash and cash equivalents

Note	2025	2024
	\$	\$
	1,589,741	2,763,912
	742,993	213,162
	<b>2,332,734</b>	<b>2,977,074</b>
17	1,269,957	2,695,021
	1,062,777	282,053
	<b>2,332,734</b>	<b>2,977,074</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**

**(a) Current assets**

Financial assets at amortised cost

**Other financial assets at amortised cost**

Term deposits

Held as

- Restricted other financial assets at amortised cost

Note	2025	2024
	\$	\$
	345,033	754,669
	<b>345,033</b>	<b>754,669</b>
	345,033	754,669
	<b>345,033</b>	<b>754,669</b>
	345,033	754,669
	<b>345,033</b>	<b>754,669</b>
	79,620	83,171
	<b>79,620</b>	<b>83,171</b>
	83,171	81,490
	(3,551)	1,681
	<b>79,620</b>	<b>83,171</b>

**(b) Non-current assets**

Financial assets at fair value through profit or loss

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

Units in Local Government House Trust - opening balance  
 Movement attributable to fair value increment  
 Units in Local Government House Trust - closing balance

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

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

The Shire 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 BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**5. TRADE AND OTHER RECEIVABLES**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		\$	\$
<b>Current</b>			
Rates and statutory receivables		59,396	55,852
Trade receivables		440,590	137,028
GST receivable		113,444	12,573
Allowance for credit losses of rates and statutory receivables		(3,910)	(5,523)
Allowance for credit losses of trade receivables		(24,648)	(8,928)
		<b>584,872</b>	<b>191,002</b>
<b>Non-current</b>			
Rates and statutory receivables		20,562	18,328
Receivables for employee related provisions		9,087	3,136
		<b>29,649</b>	<b>21,464</b>

**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:

	<b>30 June</b>	<b>30 June</b>	<b>1 July</b>
	<b>2025</b>	<b>2024</b>	<b>2023</b>
<b>Note</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
Contract assets	7	284,527	874,718
Allowance for credit losses of trade receivables	5	(24,648)	(8,928)
Total trade and other receivables from contracts with customers		<b>259,879</b>	<b>865,790</b>
			<b>610,715</b>

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

**SHIRE OF BRUCE ROCK**  
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**6. INVENTORIES**

	Note	2025	2024
<b>Current</b>		\$	\$
Fuel and materials		43,152	38,308
		43,152	38,308
<b>Balance at beginning of year</b>		38,308	117,285
Inventories expensed during the year		(282,697)	(375,156)
Additions to inventory		287,541	296,179
<b>Balance at end of year</b>		43,152	38,308

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	38,308	117,285
Inventories expensed during the year	(282,697)	(375,156)
Additions to inventory	287,541	296,179
<b>Balance at end of year</b>	43,152	38,308

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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

**SHIRE OF BRUCE ROCK**  
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**7. OTHER ASSETS**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Other assets - current</b>		
Prepayments	5,183	4,864
Accrued income	6,594	13,825
Contract assets	284,527	874,718
	<b>296,304</b>	<b>893,407</b>

**MATERIAL ACCOUNTING POLICIES**

**Other current assets**

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

**Contract assets**

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

**SHIRE OF BRUCE ROCK**  
**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	Assets not subject to operating lease		Assets subject to operating lease		Total property				Plant and equipment			Total property, plant and equipment \$
		Land	Buildings	Land	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	Work in progress	
<b>Opening Balance at 1 July 2023</b>		1,410,000	28,254,719	36,000	863,088	1,446,000	29,117,807	0	30,563,807	291,274	4,155,010	0	35,010,091
Correction of error	30	(113,557)	(2,803,728)	0	0	(113,557)	(2,803,728)	0	(2,917,285)	0	0	0	(2,917,285)
<b>Restated Balance at 1 July 2023</b>	30	1,296,443	25,450,991	36,000	863,088	1,332,443	26,314,079	0	27,646,522	291,274	4,155,010	0	32,092,806
Additions		0	63,232	0	3,179,159	0	3,242,391	51,429	3,293,820	11,126	903,667	0	4,208,613
Disposals		0	0	0	0	0	0	0	0	0	(253,202)	0	(253,202)
Revaluation increments / (decrements) transferred to revaluation surplus - restated		265,228	30,934,230	47,000	1,395,914	312,228	32,330,144	0	32,642,372	0	0	0	32,642,372
Depreciation - restated		0	(497,825)	0	(17,629)	0	(515,454)	0	(515,454)	(35,869)	(331,990)	0	(883,313)
Transfers		(163,000)	(5,649,051)	163,000	5,780,334	0	131,283	6,430	137,713	0	(130,643)	0	7,070
<b>Restated Balance at 30 June 2024</b>	30	1,398,671	50,301,577	246,000	11,200,866	1,644,671	61,502,443	57,859	63,204,973	266,531	4,342,842	0	67,814,346
<b>Comprises:</b>													
Gross balance amount at 30 June 2024		1,398,671	50,301,577	246,000	11,200,866	1,644,671	61,502,443	57,859	63,204,973	351,505	5,297,422	0	68,853,900
Accumulated depreciation at 30 June 2024		0	0	0	0	0	0	0	0	(84,974)	(954,580)	0	(1,039,554)
<b>Restated balance at 30 June 2024</b>	30	1,398,671	50,301,577	246,000	11,200,866	1,644,671	61,502,443	57,859	63,204,973	266,531	4,342,842	0	67,814,346
Additions		0	189,462	0	0	0	189,462	3,870	193,332	131,841	404,842	203,795	933,810
Disposals		(99,000)	0	0	0	(99,000)	0	0	(99,000)	0	(117,919)	0	(216,919)
Depreciation		0	(1,292,164)	0	(180,416)	0	(1,472,580)	0	(1,472,580)	(30,245)	(375,476)	0	(1,878,301)
Transfers		0	64,970	0	0	0	64,970	0	64,970	0	(67,351)	0	(2,381)
<b>Balance at 30 June 2025</b>		1,299,671	49,263,845	246,000	11,020,450	1,545,671	60,284,295	61,729	61,891,695	368,127	4,186,938	203,795	66,650,555
<b>Comprises:</b>													
Gross balance amount at 30 June 2025		1,299,671	50,556,009	246,000	11,200,866	1,545,671	61,756,875	61,729	63,364,275	483,346	5,407,352	203,795	69,458,768
Accumulated depreciation at 30 June 2025		0	(1,292,164)	0	(180,416)	0	(1,472,580)	0	(1,472,580)	(115,219)	(1,220,414)	0	(2,808,213)
<b>Balance at 30 June 2025</b>	8(b)	1,299,671	49,263,845	246,000	11,020,450	1,545,671	60,284,295	61,729	61,891,695	368,127	4,186,938	203,795	66,650,555

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

**(b) Carrying amount measurements**

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
		\$	\$					
<b>(i) Fair value - as determined at the last valuation date</b>								
<b>Land and buildings</b>								
Land - market value		1,545,671	1,644,671	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuers	June 2024	Price per hectare/ market borrowing rate
Total land	8(a)	1,545,671	1,644,671					
Buildings - non specialised		4,780,570	4,868,512	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuers	June 2024	Price per square metre
Buildings - specialised		55,503,725	56,633,931	3	Cost approach using current replacement cost	Independent registered valuers	June 2024	Construction costs (level 2) and current condition (level 3), residential values and remaining useful life assessments (level 3) inputs
Total buildings	8(a)	60,284,295	61,502,443					
<b>(ii) Cost</b>								
<b>Furniture and equipment</b>								
Plant and equipment					N/A	Cost	Not applicable	N/A
					N/A	Cost	Not applicable	N/A

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**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 - bridges	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - other	Infrastructure - astrip	Infrastructure - carparks	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	40,246,814	10,899,767	754,877	1,648,722	315,155	134,419	333,341	54,333,095
Additions	1,174,470	0	130,290	51,159	240,884	0	0	1,596,803
Revaluation increments / (decrements) transferred to revaluation surplus	68,828,694	24,852,730	240,804	5,449,214	3,728,430	1,158,182	(256,033)	104,002,021
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	(66,528)	(66,528)
Depreciation	(2,288,868)	(251,032)	(26,308)	(42,612)	(33,346)	0	(10,780)	(2,652,946)
Transfers	0	0	0	0	(225,787)	218,717	0	(7,070)
<b>Balance at 30 June 2024</b>	107,961,110	35,50 <sup>1</sup> ,465	1,099,663	7,106,483	4,025,336	1,511,318	0	157,205,375
<b>Comprises:</b>								
Gross balance at 30 June 2024	160,039,637	57,60 <sup>1</sup> ,558	1,530,788	8,659,143	5,988,606	2,141,581	107,044	236,068,357
Accumulated depreciation at 30 June 2024	(52,078,527)	(22,100,093)	(431,125)	(1,552,660)	(1,963,270)	(630,263)	(40,516)	(78,796,454)
Accumulated impairment loss at 30 June 2024	0	0	0	0	0	0	(66,528)	(66,528)
<b>Balance at 30 June 2024</b>	107,961,110	35,50 <sup>1</sup> ,465	1,099,663	7,106,483	4,025,336	1,511,318	0	157,205,375
Additions	1,313,140	463,810	133,330	84,038	190,029	0	0	2,184,347
Depreciation	(3,375,236)	(720,020)	(32,943)	(113,002)	(79,978)	(41,654)	0	(4,362,833)
Transfers	(10,250)	0	0	0	(148,607)	161,238	0	2,381
<b>Balance at 30 June 2025</b>	105,888,764	35,245,255	1,200,050	7,077,519	3,986,780	1,630,902	0	155,029,270
<b>Comprises:</b>								
Gross balance at 30 June 2025	161,342,527	58,065,368	1,664,117	8,743,181	6,030,028	2,302,819	0	238,148,040
Accumulated depreciation at 30 June 2025	(55,453,763)	(22,820,113)	(454,067)	(1,665,662)	(2,043,248)	(671,917)	0	(83,118,770)
<b>Balance at 30 June 2025</b>	105,888,764	35,245,255	1,200,050	7,077,519	3,986,780	1,630,902	0	155,029,270

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**9. INFRASTRUCTURE (Continued)**

**(b) Carrying amount measurements**

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair value - as determined at the last valuation date</b>					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - airstrip	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - carparks	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs

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

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**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	5 to 50 years
Furniture and equipment	4 to 20 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	20 to 50 years
seal	
- bituminous seals	20 to 50 years
- asphalt surfaces	20 to 50 years
Gravel roads	
formation	not depreciated
pavement	10 years
Bridges	40 to 80 years
Footpaths	30 to 65 years
Drainage	10 to 80 years
Other Infrastructure	10 to 80 years
Airstrip	5 to 50 years
Carparks	10 to 50 years
Right of use (land)	Based on the remaining lease

**SHIRE OF BRUCE ROCK**  
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**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) Regulation 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 BRUCE ROCK**  
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**11. LEASES**

**(a) Right-of-use assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Note	Right-of-use assets - land	Right-of-use assets - plant and equipment	Total right-of-use assets
		\$	\$	\$
<b>Balance at 1 July 2023</b>		9,510	0	9,510
Additions		0	20,159	20,159
Depreciation		(1,638)	(503)	(2,141)
<b>Balance at 30 June 2024</b>		7,872	19,656	27,528
Gross balance amount at 30 June 2024		25,795	20,159	45,954
Accumulated depreciation at 30 June 2024		(17,923)	(503)	(18,426)
<b>Balance at 30 June 2024</b>		7,872	19,656	27,528
Depreciation		(2,861)	(2,016)	(4,877)
<b>Balance at 30 June 2025</b>		5,011	17,640	22,651
Gross balance amount at 30 June 2025		25,795	20,159	45,954
Accumulated depreciation at 30 June 2025		(20,784)	(2,519)	(23,303)
<b>Balance at 30 June 2025</b>		5,011	17,640	22,651
The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:				
Depreciation on right-of-use assets		(4,877)		(2,141)
Finance charge on lease liabilities		(1,378)		(824)
<b>Total amount recognised in the statement of comprehensive income</b>	27(b)	(6,255)		(2,965)
Total cash outflow from leases		(8,018)		(5,001)
<b>(b) Lease liabilities</b>				
Current		6,987		6,640
Non-current		13,841		20,828
	27(b)	20,828		27,468

The Shire has one lease relating to a batching plant and sales yard which has a lease term of 10 years. The Shire also has a lease relating to gym equipment which has a lease term of 5 years.

**Secured liabilities and assets pledged as security**

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

**MATERIAL ACCOUNTING POLICIES**

**Leases**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 27(b).

**Right-of-use assets - measurement**

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**SHIRE OF BRUCE ROCK**  
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**11. LEASES (Continued)**

**(c) Lessor - property, plant and equipment subject to lease**

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$
Less than 1 year	234,037	218,075
1 to 2 years	204,994	234,037
2 to 3 years	185,310	204,994
3 to 4 years	128,283	185,310
4 to 5 years	90,642	128,283
> 5 years	174,298	264,940
	1,017,564	1,235,639

**Amounts recognised in profit or loss for property, plant and equipment subject to lease**

Rental income

218,075	178,504
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Residential properties are leased to GROH (Government Regional Officers Housing) under long-term leases with rentals payable monthly. Minimum lease payments receivable on leases of residential properties are detailed above.

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate.

Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**MATERIAL ACCOUNTING POLICIES**

**The Shire as lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

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

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 ATO Liabilities  
 Bonds and deposits held  
 Accrued interest  
 Accrued expenditure

	<b>2025</b>	<b>2024</b>
	\$	\$
Sundry creditors	48,062	793,309
Prepaid rates	16,937	12,537
Accrued payroll liabilities	106,698	114,924
ATO Liabilities	69,084	0
Bonds and deposits held	580	980
Accrued interest	22,073	23,016
Accrued expenditure	137,887	16,217
	<b>401,321</b>	<b>960,983</b>

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Statutory liabilities**

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

**Trade and other payables**

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

**Prepaid rates**

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

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

**13. OTHER LIABILITIES**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Current</b>		
Contract liabilities	8,853	0
Capital grant/contributions liabilities	310,352	67,911
	<hr/> 319,205	<hr/> 67,911
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	0	0
Additions	8,853	0
	<hr/> 8,853	<hr/> 0
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	310,352	67,911
	<hr/> 310,352	<hr/> 67,911

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$8,853 (2024: \$NIL)

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

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance	67,911	78,911
Additions	310,352	(89,911)
Revenue from capital grant/contributions held as a liability at the start of the period	(67,911)	78,911
	<hr/> 310,352	<hr/> 67,911

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year	310,352	67,911
	<hr/> 310,352	<hr/> 67,911

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

**14. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		99,899	2,005,515	2,105,414	96,312	2,105,414	2,201,726
<b>Total secured borrowings</b>	<b>27(a)</b>	<b>99,899</b>	<b>2,005,515</b>	<b>2,105,414</b>	<b>96,312</b>	<b>2,105,414</b>	<b>2,201,726</b>

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Bruce Rock. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Bruce Rock 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 24(i)) due to the unobservable inputs, including own credit risk.

**Risk**

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

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

**15. EMPLOYEE RELATED PROVISIONS**

**Employee related provisions**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	163,686	179,403
Long service leave	156,745	176,032
	<hr/> 320,431	<hr/> 355,435
<b>Employee related other provisions</b>		
Employment on-costs	47,145	56,214
	<hr/> 47,145	<hr/> 56,214
<b>Total current employee related provisions</b>	<b>367,576</b>	<b>411,649</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	43,270	39,678
	<hr/> 43,270	<hr/> 39,678
<b>Employee related other provisions</b>		
Employment on-costs	3,305	3,324
	<hr/> 3,305	<hr/> 3,324
<b>Total non-current employee related provisions</b>	<b>46,575</b>	<b>43,002</b>
<b>Total employee related provisions</b>	<b>414,151</b>	<b>454,651</b>

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

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

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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

**16. REVALUATION SURPLUS**

	2025	Total	2025	Restated	Total	Restated
	Opening balance	Movement on revaluation	Closing balance	2024 Opening balance *	Movement on revaluation	2024 Closing balance *
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	1,609,601	0	1,609,601	1,297,373	312,228	1,609,601
Revaluation surplus - Buildings	52,526,802	0	52,526,802	20,196,658	32,330,144	52,526,802
Revaluation surplus - Furniture and equipment	84,064	0	84,064	84,064	0	84,064
Revaluation surplus - Plant and equipment	1,057,395	0	1,057,395	1,057,395	0	1,057,395
Revaluation surplus - Infrastructure - roads	94,466,374	0	94,466,374	25,637,680	68,828,694	94,466,374
Revaluation surplus - Infrastructure - bridges	35,364,831	0	35,364,831	10,512,101	24,852,730	35,364,831
Revaluation surplus - Infrastructure - footpaths	489,433	0	489,433	248,629	240,804	489,433
Revaluation surplus - Infrastructure - drainage	6,966,196	0	6,966,196	1,516,982	5,449,214	6,966,196
Revaluation surplus - Infrastructure - other	3,749,311	0	3,749,311	20,881	3,728,430	3,749,311
Revaluation surplus - Infrastructure - airstrip	1,158,182	0	1,158,182	0	1,158,182	1,158,182
Revaluation surplus - Infrastructure - carparks	0	0	0	256,033	(256,033)	0
	197,472,189	0	197,472,189	60,827,796	136,644,393	197,472,189

\* Refers to Note 30 'Correction of Error'

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

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2025 Actual	2024 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	1,062,777	282,053
- Financial assets at amortised cost	4	345,033	754,669
		<hr/> 1,407,810	<hr/> 1,036,722

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	28	1,088,025	967,831
Contract liabilities	13	8,853	0
Capital grant liabilities	13	310,352	67,911
Bonds and deposits held	12	580	980
<b>Total restricted financial assets</b>		<hr/> 1,407,810	<hr/> 1,036,722

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

**Credit standby arrangements**

Credit card limit		5,000	5,000
Credit card balance at balance date		(215)	(1,608)
<b>Total amount of credit unused</b>		<hr/> 4,785	<hr/> 3,392

**Loan facilities**

Loan facilities - current		99,899	96,312
Loan facilities - non-current		2,005,515	2,105,414
<b>Total facilities in use at balance date</b>		<hr/> 2,105,414	<hr/> 2,201,726

**Unused loan facilities at balance date**

NIL

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

**19. CONTINGENT LIABILITIES**

The Shire has identified the following sites, in relation to land owned, vested or leased, that is known to be, or is suspected of being contaminated.

i. Belka - Reserve 20196 (Lot 25322 on Plan 154374) and corresponding Road Reserve  
As per Department of Water and Environment Regulation (DWER), notification these sites were contaminated and have been remediated such that is suitable for the current land use, but may not be suitable for a more sensitive land use. Therefore, DWER has classified these sites as 'remediated for restricted use'.

ii. Shackleton - Lot 424 - Old Rubbish Tip Site

As per DWER notification, the site was historically used as a rubbish disposal facility for an unknown period of time. This is a land use that has the potential to cause contamination.

As the site has not been investigated, a comment cannot be made on the suitability of the site as a whole for any land use. The site is classified by DWER as 'possibly contaminated - investigation required'. However DWER have confirmed that investigation is only required if the land is to be sold, exit the site or development for a more sensitive land use.

**20. CAPITAL COMMITMENTS**

	<b>2025</b>	<b>2024</b>
	\$	\$
Contracted for:		
- capital expenditure projects	238,000	19,290
- plant & equipment purchases	523,073	151,928
	<hr/> 761,073	<hr/> 171,218
Payable:		
- not later than one year	761,073	171,218

Capital expenditure commitments outstanding at the end of the reporting period include upgrades to Shade Sails at the Community Centre, Aquatic Centre and Amphitheatre, ongoing road sealing works, and the procurement of a Bitumen Sealing Vehicle.

Capital expenditure commitments outstanding at the end of the previous reporting period included upgrade to the Airport Lighting and the procurement of a Truck.

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

**21. RELATED PARTY TRANSACTIONS**

**(a) Council member remuneration**

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

Note	2025	2025	2024
	Actual	Budget	Actual
	\$ 14,494	\$ 14,576	\$ 14,098
President's annual allowance	8,826	8,382	8,674
President's meeting attendance fees	518	518	518
President's annual allowance for ICT expenses	0	500	167
President's travel and accommodation expenses	<u>23,838</u>	<u>23,976</u>	<u>23,457</u>
Deputy President's annual allowance	0	3,624	0
Deputy President's meeting attendance fees	0	1,812	0
Deputy President's annual allowance for ICT expenses	0	518	0
	<u>0</u>	<u>5,954</u>	<u>0</u>
All other council member's meeting attendance fees	3,128	5,436	3,284
All other council member's annual allowance for ICT expenses	1,036	1,554	3,624
All other council member's travel and accommodation expenses	520	500	554
	<u>4,684</u>	<u>7,490</u>	<u>7,462</u>
21(b)	<u>28,522</u>	<u>37,420</u>	<u>30,919</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	603,249	628,982
Post-employment benefits	75,702	76,121
Employee - other long-term benefits	28,794	12,848
Employee - termination benefits	55,371	10,020
Council member costs	<u>28,522</u>	<u>30,919</u>
	<u>791,638</u>	<u>758,890</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 BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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

**(c) Transactions with related parties**

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	23,986	27,655
Purchase of goods and services	107,185	144,747
Payment of council member costs (Refer to Note 21 (a))	28,522	30,919
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	234	1,524
<b>Amounts payable to related parties:</b>		
Trade and other payables	717	1,567

**(d) Related parties**

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

*i. Key management personnel*

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

*ii. Other Related Parties*

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

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

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

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**22. JOINT ARRANGEMENTS**

**Share of joint operations**

**JV Agreement Dated - 21 December 1994 with no expiration date**

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Six x 2 bedroom singles units at Lots 201 and 202 (22 and 24) Farrall Street Bruce Rock

The housing units have been constructed on Council owned land with the Shire having a 47.00% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	<b>2025</b> <b>Actual</b>	<b>2024</b> <b>Restated</b> <b>Actual*</b>
	\$	\$
<b>Statement of financial position</b>		
Land - freehold (Level 2) not subject to lease	13,160	13,160
Buildings - specialised (Level 3) not subject to lease	721,895	721,895
Accumulated depreciation - buildings	(14,450)	0
<b>Total assets</b>	<b>720,605</b>	<b>735,055</b>
<b>Statement of comprehensive income</b>		
<b>Revenue</b>		
Other revenue	39,468	38,328
<b>Expenses</b>		
Depreciation	(14,450)	(10,746)
Other expenditure	(12,336)	(33,307)
<b>Profit/(loss) for the period</b>	<b>12,682</b>	<b>(5,725)</b>
Other comprehensive income	0	336,559
<b>Total comprehensive income for the period</b>	<b>12,682</b>	<b>330,834</b>

\* Refers to Note 30 'Correction of Error'

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

**22. JOINT ARRANGEMENTS (Continued)**

**Share of joint operations**

**JV Agreement Dated - 19 August 1991 with no expiration date**

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Three x 1 bedroom retirement units (Sandalwood Court) at Lot 460 (78) Butcher Street Bruce Rock

The housing units have been constructed on Council owned land with the Shire having a 0.00% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	<b>2025</b> <b>Actual</b>	<b>2024</b> <b>Restated</b> <b>Actual*</b>
	\$	\$
<b>Statement of comprehensive income</b>		
<b>Revenue</b>		
Other revenue	1,004	1,041
<b>Expenses</b>		
Other expenditure	(925)	(1,072)
<b>Profit/(loss) for the period</b>	79	(31)
Other comprehensive income	0	0
<b>Total comprehensive income for the period</b>	79	(31)

\* Refers to Note 30 'Correction of Error'

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

**22. JOINT ARRANGEMENTS (Continued)**

**Share of joint operations**

**JV Agreement Dated - 28 May 1993 with no expiration date**

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Two x 2 bedroom singles units (McDonald Court) at Lot 240 (86) Johnson Street Bruce Rock
- Two x 2 bedroom singles units (McDonald Court) at Lot 241 (88) Johnson Street Bruce Rock

The housing units have been constructed on Council owned land with the Shire having a 22.79% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

**Statement of financial position**

Land - freehold (Level 2) not subject to lease  
Buildings - specialised (Level 3) not subject to lease  
Less: accumulated depreciation  
**Total assets**

	<b>2025 Actual</b>	<b>2024 Restated Actual*</b>
	\$	\$
Land - freehold (Level 2) not subject to lease	6,837	6,837
Buildings - specialised (Level 3) not subject to lease	256,730	256,730
Less: accumulated depreciation	(5,500)	0
<b>Total assets</b>	<b>258,067</b>	<b>263,567</b>

**Statement of comprehensive income**

**Revenue**  
Other revenue

**Expenses**  
Depreciation  
Other expenditure

**Profit/(loss) for the period**

Other comprehensive income

**Total comprehensive income for the period**

	25,013	26,670
Depreciation	(5,500)	(3,646)
Other expenditure	(11,426)	(32,573)
<b>Profit/(loss) for the period</b>	<b>8,087</b>	<b>(9,549)</b>
Other comprehensive income	0	109,050
<b>Total comprehensive income for the period</b>	<b>8,087</b>	<b>99,501</b>

\* Refers to Note 30 'Correction of Error'

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

**22. JOINT ARRANGEMENTS (Continued)**

**Share of joint operations**

**JV Agreement Dated - 21 March 1995 expiring 21 March 2045**

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Five x 2 and three x 1 retirement units (Settlers Court) at Lots 58-60 (89, 91 & 93) Johnson Street Bruce Rock

The housing units have been constructed on Council owned land with the Shire having a 22.77% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	2025 Actual	2024 Restated Actual*
	\$	\$
<b>Statement of financial position</b>		
Land - freehold (Level 2) not subject to lease	9,108	9,108
Buildings - specialised (Level 3) not subject to lease	620,490	620,490
Accumulated depreciation - buildings	(12,019)	0
<b>Total assets</b>	<b>617,579</b>	<b>629,598</b>
<b>Statement of comprehensive income</b>		
<b>Revenue</b>		
Other revenue	17,195	6,640
<b>Expenses</b>		
Depreciation	(12,019)	(8,417)
Other expenditure	(30,966)	(31,430)
<b>Profit/(loss) for the period</b>	<b>(25,790)</b>	<b>(33,207)</b>
Other comprehensive income	0	287,145
<b>Total comprehensive income for the period</b>	<b>(25,790)</b>	<b>253,938</b>

\* Refers to Note 30 'Correction of Error'

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

**22. JOINT ARRANGEMENTS (Continued)**

**Share of joint operations**

**JV Agreement Dated - 05 May 1992 expiring 05 May 2042**

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Three 1 bedroom retirement units (McGuigan Court) at Lot 66 (96) Butcher Street Bruce Rock

The housing units have been constructed on Council owned land with the Shire having a 17.86% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

<b>Statement of financial position</b>	<b>2024</b>	
	<b>2025</b> <b>Actual</b>	<b>Restated</b> <b>Actual*</b>
	\$	\$
Land - freehold (Level 2) not subject to lease	2,679	2,679
Buildings - specialised (Level 3) not subject to lease	112,469	112,469
Accumulated depreciation - buildings	(2,948)	0
<b>Total assets</b>	<b>112,200</b>	<b>115,148</b>
<b>Statement of comprehensive income</b>		
<b>Revenue</b>		
Other revenue	834	856
<b>Expenses</b>		
Depreciation	(2,948)	(973)
Other expenditure	(771)	(887)
<b>Profit/(loss) for the period</b>	<b>(2,885)</b>	<b>(1,004)</b>
Other comprehensive income	0	73,275
<b>Total comprehensive income for the period</b>	<b>(2,885)</b>	<b>72,271</b>

\* Refers to Note 30 'Correction of Error'

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

**22. JOINT ARRANGEMENTS (Continued)**

**Share of joint operations**

**JV Agreement Dated - 21 February 2002 expiring 21 February 2027**

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- One 3 bedroom house at Lot 111 (43) Westral Street Bruce Rock
- One 3 bedroom house at Lot 128 (57) Westral Street Bruce Rock
- One 3 bedroom house at Lot 77 (77) Dampier Street Bruce Rock

The housing units have been constructed on Council owned land with the Shire having a 19.75% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	<b>2025 Actual</b>	<b>2024 Restated Actual*</b>
		\$
<b>Statement of financial position</b>		
Land - freehold (Level 2) not subject to lease	8,888	8,888
Buildings - non-specialised (Level 2) not subject to lease	117,513	117,513
Accumulated depreciation - buildings	(2,497)	0
<b>Total assets</b>	<b>123,903</b>	<b>126,400</b>
<b>Statement of comprehensive income</b>		
<b>Revenue</b>		
Other revenue	24,759	24,081
<b>Expenses</b>		
Depreciation	(2,497)	(3,189)
Other expenditure	(13,820)	(14,902)
<b>Profit/(loss) for the period</b>	<b>8,442</b>	<b>5,990</b>
Other comprehensive income	0	5,106
<b>Total comprehensive income for the period</b>	<b>8,442</b>	<b>11,096</b>

\* Refers to Note 30 'Correction of Error'

**MATERIAL ACCOUNTING POLICIES**

**Joint operations**

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

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

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

**23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Shire does not have any subsequent events after balance sheet date.

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

## 24. OTHER MATERIAL ACCOUNTING POLICIES

### a) Goods and services tax (GST)

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

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

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

### b) Current and non-current classification

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

### c) Rounding off figures

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

### d) Comparative figures

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

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

### e) Budget comparative figures

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

### f) Superannuation

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

### g) Fair value of assets and liabilities

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

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

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

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

### h) Interest revenue

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

### i) Fair value hierarchy

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

#### Level 1

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

#### Level 2

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

#### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

### Valuation techniques

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

#### Market approach

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

#### Income approach

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

#### Cost approach

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

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

### j) Impairment of assets

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

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

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

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

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

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

**25. RATING INFORMATION**

**(a) General rates**

RATE TYPE Rate description	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Gross rental valuations (GRV)	Gross rental valuation	0.060860	198	2,711,660	165,032	0	165,032	165,032	0	165,032	165,547
Unimproved valuations (UV)	Unimproved valuation	0.006741	322	241,751,000	1,629,643	(358)	1,629,285	1,629,643	0	1,629,643	1,552,976
Mining tenements (UV)	Unimproved valuation	0.006741	0		0	0	0	0	0	0	(1,619)
Non-rateable	Non-rateable	0.000000	269	329,424	0	0	0	0	0	0	0
<b>Total general rates</b>			<b>789</b>	<b>244,792,084</b>	<b>1,794,675</b>	<b>(358)</b>	<b>1,794,317</b>	<b>1,794,675</b>	<b>0</b>	<b>1,794,675</b>	<b>1,716,904</b>
<b>Minimum payment</b>											
Gross rental valuations (GRV)	Gross rental valuation	\$	581	848,311	102,837	1,745	104,582	102,837	0	102,837	89,748
Unimproved valuations (UV)	Unimproved valuation		581	1,603,700	20,916	0	20,916	20,916	0	20,916	15,512
Mining tenements (UV)	Unimproved valuation		581	52,911	2,324	(1,200)	1,124	2,324	0	2,324	5,540
<b>Total minimum payments</b>			<b>217</b>	<b>2,504,922</b>	<b>126,077</b>	<b>545</b>	<b>126,622</b>	<b>126,077</b>	<b>0</b>	<b>126,077</b>	<b>110,800</b>
<b>Total general rates and minimum payments</b>			<b>1,006</b>	<b>247,297,006</b>	<b>1,920,752</b>	<b>187</b>	<b>1,920,939</b>	<b>1,920,752</b>	<b>0</b>	<b>1,920,752</b>	<b>1,827,704</b>
<b>Ex-gratia rates</b>											
CBH Grain Storage Facilities - Tonnage		Rate in \$	0.094456	1	287,500	27,156	0	27,156	27,156	0	27,156
<b>Total amount raised from rates (excluding general rates)</b>				<b>1</b>	<b>287,500</b>	<b>27,156</b>	<b>0</b>	<b>27,156</b>	<b>27,156</b>	<b>0</b>	<b>27,156</b>
Discounts							(47,861)			(48,825)	(46,226)
Rate write-offs							0			(500)	0
<b>Total rates</b>								<b>1,900,234</b>		<b>1,898,583</b>	<b>1,807,341</b>

**(b) Rates related information**

Rates instalment interest		1,433	1,260	1,085
Rates instalment plan charges		2,111	1,575	1,639
Rates overdue interest		5,561	3,675	4,215
Rates written off		57	0	0

\*Rateable Value at time of raising of rate.

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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## 26. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	\$	\$	\$
	(12,638)	(91,403)	(49,965)
	7,603	0	4,233
	3,551	0	(1,681)
	71,058	22,028	9,919
	0	0	66,528
9(a)	6,246,011	3,503,679	3,538,400
	(2,234)	0	(2,118)
	(5,951)	5,041	4,279
	3,573	0	(9,078)
	6,310,973	3,439,345	3,560,517

**(b) Non-cash amounts excluded from investing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

11(a)                   0                  0                  20,159  
                  0                  0                  20,159

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

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 *Financial Management Regulation 32*:

27(b)                   0                  0                 (20,159)  
                  0                  0                 (20,159)

**(d) Surplus or deficit after imposition of general rates**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

28	(1,088,025)	(1,130,795)	(967,831)
6	0	(32,165)	0
	0	(729,947)	0
14	99,899	96,312	96,312
11(b)	6,987	14,625	6,640
	133,629	126,028	126,028
	(847,510)	(1,655,942)	(738,853)

**Net current assets used in the Statement of financial activity**

3,602,095	2,480,526	4,854,461
(1,194,988)	(698,556)	(1,543,495)
(847,510)	(1,655,942)	(738,853)
<b>1,559,597</b>	<b>126,028</b>	<b>2,572,116</b>

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

**27. 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
44 Curlew Rd - Housing		194,596	0	(26,577)	168,019	0	(26,974)	141,045	168,019	0	(26,974)
Reconstruct Supermarket		2,100,000	0	(66,293)	2,033,707	0	(69,338)	1,964,369	2,033,707	0	(69,338)
<b>Total</b>		<b>2,294,596</b>	<b>0</b>	<b>(92,870)</b>	<b>2,201,726</b>	<b>0</b>	<b>(96,312)</b>	<b>2,105,414</b>	<b>2,201,726</b>	<b>0</b>	<b>(96,312)</b>
<b>Borrowing finance cost payments</b>											
Purpose	Note	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	\$	\$	\$
44 Curlew Rd - Housing		3	WATC*	1.49%	1/05/2030		(3,435)		(2,403)		(4,024)
Reconstruct Supermarket		4	WATC*	4.54%	3/05/2043		(105,110)		(91,574)		(108,687)
<b>Total finance cost payments</b>						<b>(108,545)</b>	<b>(93,977)</b>				<b>(112,711)</b>

\* WA Treasury Corporation

**SHIRE OF BRUCE ROCK**  
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**27. BORROWING AND LEASE LIABILITIES (Continued)**

**(b) Lease liabilities**

Purpose	Note	Actual						Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PTAWA - Saleyards (50%)		5,743	0	(1,457)	4,286	0	(1,510)	2,776	1 359	0	(1,510)
PTAWA - Batching Plant (50%)		5,743	0	(1,457)	4,286	0	(1,510)	2,776	1 604	0	(1,510)
PTAWA - Yarding Sandpit		0	0	0	0	0	0	0	2 915	0	0
MAIA - Gym Equipment		0	20,159	(1,263)	18,896	0	(3,620)	15,276	3 131	0	(3,912)
<b>Total lease liabilities</b>	11(b)	<b>11,486</b>	<b>20,159</b>	<b>(4,177)</b>	<b>27,468</b>	<b>0</b>	<b>(6,640)</b>	<b>20,828</b>	<b>9,009</b>	<b>0</b>	<b>(6,932)</b>
<b>Lease finance cost payments</b>											
Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	\$	\$	\$	Lease term
PTAWA - Saleyards (50%)	L7109	Burgess Rawson	3.60%	31/03/2027	(127)	(119)	(181)				10 years
PTAWA - Batching Plant (50%)	L7109	Burgess Rawson	3.60%	31/03/2027	(127)	(119)	(180)				10 years
PTAWA - Yarding Sandpit	L7338	Burgess Rawson	3.60%	31/08/2022	0	(199)	0				10 years
MAIA - Gym Equipment	6902	MAIA Financial	4.80%	1/01/2029	(1,124)	0	(463)				5 years
<b>Total finance cost payments</b>					<b>(1,378)</b>	<b>(437)</b>	<b>(824)</b>				

**SHIRE OF BRUCE ROCK**  
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<b>28. RESERVE ACCOUNTS</b>	<b>2025 Actual opening balance</b>	<b>2025 Actual transfer to</b>	<b>2025 Actual transfer (from)</b>	<b>2025 Actual closing balance</b>	<b>2025 Budget opening balance</b>	<b>2025 Budget transfer to</b>	<b>2025 Budget transfer (from)</b>	<b>2025 Budget closing balance</b>	<b>2024 Actual opening balance</b>	<b>2024 Actual transfer to</b>	<b>2024 Actual transfer (from)</b>	<b>2024 Actual closing balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Restricted by council</b>												
(a) Long Service Leave	126,028	7,603	0	133,631	126,028	5,041	0	131,069	121,795	4,233	0	126,028
(b) Plant Replacement	6,872	199,611	(203,795)	2,688	6,872	275	0	7,147	6,641	231	0	6,872
(c) Housing	221,657	13,372	0	235,029	221,657	8,866	0	230,523	214,211	7,446	0	221,657
(d) Council Housing	4,008	242	0	4,250	4,008	160	0	4,168	3,873	135	0	4,008
(e) Transport Infrastructure	213,162	10,269	0	223,431	213,162	58,526	0	271,688	101,901	111,261	0	213,162
(f) Sports Facility Replacement	135,773	8,191	0	143,964	135,773	5,431	0	141,204	131,212	4,561	0	135,773
(g) Bowls Sporting Club Facility Replacement	25,591	7,244	0	32,835	25,591	1,024	0	26,615	18,821	6,770	0	25,591
(h) Cricket Sporting Club Facility Replacement	38,025	7,848	0	45,873	38,025	9,521	0	47,546	30,766	7,259	0	38,025
(i) Football Sporting Club Facility Replacement	18,641	6,906	0	25,547	18,641	8,746	0	27,387	12,144	6,497	0	18,641
(j) Hockey Sporting Club Facility Replacement	44,616	8,168	0	52,784	44,616	9,785	0	54,401	37,097	7,519	0	44,616
(k) Netball Sporting Club Facility Replacement	22,274	7,083	0	29,357	22,274	8,891	0	31,165	19,957	2,317	0	22,274
(l) Squash Sporting Facility Replacement	1,966	545	0	2,511	1,966	829	0	2,795	1,528	438	0	1,966
(m) Tennis Sporting Facility Replacement	44,605	8,167	0	52,772	44,605	7,784	0	52,389	37,087	7,518	0	44,605
(n) Supermarket Guarantee	0	0	0	0	0	0	0	0	50,000	1,729	(51,729)	0
(o) Shire Hockey Turf Facility Replacement	47,271	32,297	0	79,568	47,271	31,891	0	79,162	45,413	1,858	0	47,271
(p) Shackleton Bowls Club Facility Replacement	17,342	6,443	0	23,785	17,342	6,194	0	23,536	11,281	6,061	0	17,342
	<b>967,831</b>	<b>323,989</b>	<b>(203,795)</b>	<b>1,088,025</b>	<b>967,831</b>	<b>162,964</b>	<b>0</b>	<b>1,130,795</b>	<b>843,727</b>	<b>175,833</b>	<b>(51,729)</b>	<b>967,831</b>

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

**SHIRE OF BRUCE ROCK**  
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**28. RESERVE ACCOUNTS (Continued)**

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>Restricted by council</b>	<b>Purpose of the reserve account</b>
(a) Long Service Leave	Ongoing To be used to fund long service leave requirements for employees.
(b) Plant Replacement	Ongoing To be used to fund major plant purchases.
(c) Housing	Ongoing To be used for the construction of future joint venture housing projects.
(d) Council Housing	Ongoing To be used for the construction of housing for Council staff.
(e) Transport Infrastructure	Ongoing To be used for the road infrastructure network within the Shire.
(f) Sports Facility Replacement	Ongoing To be used towards the replacement of sporting playing surfaces and facilities within the Shire.
(g) Bowls Sporting Club Facility Replacement	Ongoing To be used for the Bruce Rock Bowls Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(h) Cricket Sporting Club Facility Replacement	Ongoing To be used for the Bruce Rock Shackleton Ardale Cricket Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(i) Football Sporting Club Facility Replacement	Ongoing To be used for the Bruce Rock Football Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(j) Hockey Sporting Club Facility Replacement	Ongoing To be used for the Bruce Rock Hockey Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(k) Netball Sporting Club Facility Replacement	Ongoing To be used for the Bruce Rock Netball Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(l) Squash Sporting Facility Replacement	Ongoing To be used for the Bruce Rock Squash Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(m) Tennis Sporting Facility Replacement	Ongoing To be used for the Bruce Rock Tennis Club's contribution to upgrade or replacement of facilities at the Bruce Rock Recreation Centre.
(n) Supermarket Guarantee	Ongoing To be used as a bank security guarantee for a trading account with Metcash Trading Ltd to purchase groceries and stock for the Bruce Rock Supermarket.
(o) Shire Hockey Turf Facility Replacement	Ongoing To be used towards the replacement of the Hockey Turf at the Bruce Rock Recreation Centre.
(p) Shackleton Bowls Club Facility Replacement	Ongoing To be used for the Shackleton Bowls Club contribution to upgrade or replace synthetic bowls playing surface.

**SHIRE OF BRUCE ROCK**  
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**29. TRUST FUNDS**

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

	<b>1 July 2024</b>	<b>Amounts received</b>	<b>Amounts paid</b>	<b>30 June 2025</b>
	\$	\$	\$	\$
Factory Unit Bonds	2,842	0	0	2,842
Vietnam Veterans	7,541	0	0	7,541
Nomination Deposits	100	0	0	100
Hall Hire Bond Deposits	0	1,150	(1,150)	0
	<b>10,483</b>	<b>1,150</b>	<b>(1,150)</b>	<b>10,483</b>

**SHIRE OF BRUCE ROCK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**30. CORRECTION OF ERROR**

The Shire has six joint agreements with the Department of Communities for the provision of aged housing. The joint arrangements are classified as joint operations. The assets involved are the land and housing units contained on that land. Refer to Note 22 for further details.

The following adjustment has been made to comparative amounts in the 30 June 2025 Financial Report to bring to account financial activity that was incorrectly stated in prior years. Details of this activity is below:

The Shire's percentage ownership in joint venture housing with the Department of Communities was not taken into account, instead the full fair value valuation was taken up in its accounts in error. This error has now been identified and the necessary adjustments have been effected as at 1 July 2023 and 30 June 2024.

To correct the error at 1 July 2023, the fair value of Land and Buildings and Accumulated Depreciation relating to these assets have been adjusted. The net reduction in valuation of \$2,917,285 has been adjusted against the Revaluation Surplus for Land and Buildings.

As at 30 June 2024, in addition to the above adjustments, corrections, were also made in 2023-24 to reflect the impact on the fair value valuation carried out on land and buildings in 2023-24 and corrections made so that only the Shire's share of depreciation expense is reported in the financial report.

The 2023-24 net reduction in valuation of \$2,587,354 has been adjusted against the Revaluation Surplus for Land and Buildings and the reduction in depreciation of \$38,028 has been adjusted against Retained Surplus. The reduction of \$5,466,611 below includes the \$2,917,285 adjusted as at 1 July 2023.

<b>Statement of Financial Position (Extract)</b>	<b>Previously Stated 30 June 2024</b>	<b>Increase/ (Decrease)</b>	<b>30 June 2024 (Restated)</b>	<b>Previously Stated 01 July 2023</b>	<b>Increase/ (Decrease)</b>	<b>01 July 2023 (Restated)</b>
	\$	\$	\$	\$	\$	\$
Property, plant and equipment	73,280,957	(5,466,611)	67,814,346	35,010,091	(2,917,285)	32,092,806
Net assets	231,760,216	(5,466,611)	226,293,605	93,817,679	(2,917,285)	90,900,394
Revaluation surplus	202,976,828	(5,504,639)	197,472,189	63,745,081	(2,917,285)	60,827,796
Retained earnings	27,815,557	38,028	27,853,585	29,228,871	0	29,228,871
Total equity	231,760,216	(5,466,611)	226,293,605	93,817,679	(2,917,285)	90,900,394
<b>Statement of Comprehensive Income (Extract)</b>	<b>2024</b>	<b>Increase/ (Decrease)</b>	<b>2024 (Restated)</b>			
	\$	\$	\$			
Depreciation	(3,576,428)		38,028	(3,538,400)		
Net result for the period	(1,289,210)		38,028	(1,251,182)		
<b>Other comprehensive income for the period</b>						
Changes in asset revaluation surplus	139,231,747		(2,587,354)	136,644,393		
<b>Total comprehensive income for the period</b>	<b>137,942,537</b>		<b>(2,549,326)</b>	<b>135,393,211</b>		

**11. New Business of an Urgent Nature Introduced by Discussion of the Meeting**  
Nil.

**12. Confidential Items**

- 12.1.1 Proposed Fabrication & Assembly Workshops, Office and Ancillary Development: 5 Strange Street  
145 Noonajin Road, 76, 78, 80, 85 & 84 Dampier Street, Bruce Rock

<b>File Reference</b>	1225.12.1.1
<b>Disclosure of Interest</b>	Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the Local Government Act 1995).
<b>Applicant</b>	Bruce Rock Engineering
<b>Previous Item Numbers</b>	Nil
<b>Date</b>	10 December 2025
<b>Author</b>	Steve Thompson
<b>Authorising Officer</b>	Mark Furr – Chief Executive Officer
<b>Attachments</b>	<ol style="list-style-type: none"><li>1. Application for Development Approval.</li><li>2. BKU Architectural DA Documentation.</li><li>3. BKU-BRE DA Cover Letter.</li><li>4. Matters to be considered in assessing Development Applications.</li></ol>

**Officer Recommendation**

That, in accordance with section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item, as if disclosed, the matter to be discussed would reveal information that has a commercial value to a person, and information about the business, professional, commercial or financial affairs of a person.

**Officer Recommendation**

That, in accordance with section 5.23(2) of the Local Government Act 1995, Council reopens the meeting to the members of the public.

## **Voting Requirements**

Simple Majority

### **OFFICERS' RECOMMENDATION**

**That Council:**

**Pursuant to Clause 68(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* in Schedule 2 and Part 9, and the *Shire of Bruce Rock Local Planning Scheme No. 3*, development approval for the fabrication workshop, assembly workshop, office and ancillary development at Lot 436 (No. 5) Strange Street, Lot 431 (No. 145) Noonajin Road, Lot 437 (No. 76) Dampier Street, Lot 438 (No. 78) Dampier Street, Lot 439 (No. 80) Dampier Street, Lot 440 (No. 82) Dampier Street, Lot 430 (No. 84) Dampier Street, Bruce Rock, is granted in accordance with an application dated 10 December 2025 and the attached stamped plans subject to the following conditions and advice notes:**

1. The development hereby approved must be carried out in accordance with the submitted plans and specifications, (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
2. This approval shall expire if the development hereby approved has not been substantially commenced within a period of two years from the date hereof, or within any extension of that time (requested in writing prior to the approval expiring) that may be granted by the local government. Where the development approval has lapsed, no further development is to be carried out.
3. The development is connected to the reticulated water system prior to occupation.
4. The development is connected to the Shire's STED system and an approved wastewater disposal system(s) to the satisfaction of the local government prior to occupation.
5. All run-off resulting from wash-down is to be directed to a leach drain or greywater system approved by the local government. Details to be provided with the Building Permit to the satisfaction of the local government. The approved design and system are to be implemented to the satisfaction of the local government prior to occupation.
6. The provision of details with the Building Permit as to how stormwater will be addressed for the proposed development to the satisfaction of the local government. The local government will require that all stormwater from the buildings and impervious areas are collected, detained and suitably treated on site to the satisfaction of the local government prior to occupation. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the local government.
7. The crossovers, vehicle access ways, vehicle manoeuvring areas and car parking spaces are designed, constructed, sealed and drained to the satisfaction of the local government prior to

- occupation. These areas shall be permanently maintained for vehicle parking, access and manoeuvring areas to the satisfaction of the local government.
8. The applicant/operator is to implement dust control measures to the satisfaction of local government on an on-going basis;
  9. The provision of details, with the Building Permit, which show a Landscaping Plan to the satisfaction of the local government. The site is then landscaped in accordance with the approved Landscaping Plan prior to occupation. Following this, the landscaped area shall be maintained to the satisfaction of the local government at all times.
  10. The provision of a Colorbond fence adjoining Noonajin Road is constructed prior to occupation.
  11. The applicant/operator to develop an Emergency Evacuation Plan for the property prior to occupation to the satisfaction of the local government. The plan to be regularly reviewed and updated as required.
  12. Any lighting device shall be positioned and shielded so as not to cause any direct, reflected or incidental light beyond the property boundaries. Lighting should be designed in accordance with *AS 4282-2019 Control of the Obtrusive Effects of Outdoor Lighting*.
  13. Toxic and hazardous chemicals are to be suitably stored at all times to the satisfaction of the local government.

Advice Notes

- A) The applicant is advised that this Development Approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works. The applicant is advised that the approved development must comply with all relevant provisions of the *National Construction Code*.
- B) The applicant is advised that the approved development must comply with all relevant provisions of the *Public Health Act 2016*, the *Health (Miscellaneous Provisions) Act 1911*, the *Shire of Bruce Rock Health Local Law* and the *National Construction Code*.
- C) The applicant/operator is to ensure that noise levels are considerate of adjoining and nearby properties at all times which comply with the *Environmental Protection (Noise) Regulations 1997* (and any associated amendments).
- D) In relation to Condition 6, stormwater is to be suitably detained on site (e.g. rainwater tanks, soak wells). The local government will support stormwater run-off being connected to a Shire stormwater legal point of discharge provided it is appropriately designed via a soak well/silt pit to the satisfaction of the local government.

- E) The applicant/operator is reminded of their general environmental duty to take all reasonable and practical measures to ensure that the activities on the whole site, including during construction, do not pollute the environment in a way which causes or may cause environmental harm.**
  - F) The property is classified as a Bush Fire Prone Area as set out at <https://maps.slip.wa.gov.au/landgate/bushfireprone/>.**
  - G) Some signage does not require Shire development approval while other signage requires development approval before it can be installed. Please contact the Shire for details.**
  - H) The applicant is to address air quality standards and best practice in occupation, health and safety.**
- 14. If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.**

### 12.1.2 Proposed Strange Street Reserve Closure

File Reference	122512.1.2
Disclosure of Interest	Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the Local Government Act 1995).
Applicant	Bruce Rock Engineering
Previous Item Numbers	Nil
Date	10 December 2025
Author	Steve Thomson
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	<ul style="list-style-type: none"><li>1. Strange Street Closure Application</li></ul>

#### Officer Recommendation

That, in accordance with section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item, as if disclosed, the matter to be discussed would reveal information that has a commercial value to a person, and information about the business, professional, commercial or financial affairs of a person.

#### OFFICERS' RECOMMENDATION

##### That Council:

1. Agrees to initiate permanent road reserve closure action, under section 58 of the *Land Administration Act 1997*, to close a section of Strange Street as outlined in Attachment 1, with the road reserve proposed to be amalgamated into adjoining land.
2. Notes the Shire administration will invite submissions on the closure of a portion of Strange Street reserve for at least 35 days.
3. Will reconsider the road closure request following the close of the public submission period and will determine whether or not it will agree to request that the Minister for Lands permanently closes a section of the Strange Street reserve.
4. Notes the applicant will meet all costs associated with the road reserve closure process.

**13. Closure of the Meeting**