12 NOVEMBER 2026

Shire of Esperance

NOTICE OF MEETING AND AGENDA

An Agenda Briefing Session of the Shire of Esperance will be held at Council Chambers on 17 November 2026 commencing at 1:00pm to brief Council on the matters set out in the attached agenda.

An Ordinary Council meeting of the Shire of Esperance will be held at Council Chambers on 24 November 2026 commencing at 4:00pm to consider the matters set out in the attached agenda.

S Burge

Chief Executive Officer

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Esperance for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Esperance disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Esperance during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Esperance. The Shire of Esperance warns that anyone who has any application lodged with the Shire of Esperance must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Esperance in respect of the application.

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

ATTACHMENTS

Please be advised that in order to save printing and paper costs, all attachments referenced in this paper are available in the original Agenda document for this meeting.

RECORDINGS

The Meeting will be live streamed. The recording will be made publicly available as soon as practical following the meeting.

Disclosure of Interest

☐ Agenda Briefing ☐ Ordinary Council Meeting ☐ Special Meeting

Details

Name of Person Declaring an Interest

Position | Date of Meeting

This form is provided to enable elected members and officers to disclose an interest in the matter in accordance with the regulations of Section 5.65, 5.70 and 5.71 of the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*.

Interest Disclosed

Item Number | Item Title

Nature of Interest

Type of Interest: ☐ Financial ☐ Proximity ☐ Impartiality ☐ Behavioural Breach

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Item Number | Item Title

Nature of Interest

Type of Interest: ☐ Financial ☐ Proximity ☐ Impartiality ☐ Behavioural Breach

Declaration

I understand that the above information will be recorded in the minutes of the meeting and recorded by the Chief Executive Officer in an appropriate register.

Signature **Date**

Disclosure of Interest

Notes for Your Guidance

Financial Interest *(Section. 5.60A. Local Government Act 1995)*

A member who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting, that will be attended by the member, must disclose the nature of the interest:

a. in a written notice given to the Chief Executive Officer before the Meeting; or

b. at the Meeting immediately before the matter is discussed.

A member, who makes a disclosure under section 5.65 must not:

a. preside at the part of the meeting relating to the matter; or

b. participate in, or be present during, any discussion or decision making procedure relative to the matter,

unless, and to the extent that, the disclosing member is allowed to do so under *Sections 5.68* or *5.69* of the *Local Government Act 1995*.

The following notes are a basic guide for Councillors when they are considering whether they have a Financial Interest in a matter.

1. A Financial Interest, pursuant to *s. 5.60A or 5.61 of the Local Government Act 1995,* requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are expectations in the *Local Government Act 1995* but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e sporting, social, religious etc, and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e, if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors and ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it must be given when the matter arises in the Agenda, and immediately before the matter is discussed. Under *s. 5.65 of the Local Government Act 1995* failure to notify carries a penalty of imprisonment for 24 months and a fine of $24 000.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:

6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under *s.5.68(1)(b)(ii)* of the *Local Government Act 1995;* or

6.2 Where the Minister allows the Councillor to participate under *s.5.69(3)* of the *Local Government Act 1955*, with or without conditions.

Proximity Interest *(Section. 5.60B Local Government Act 1995)*

1. For the purposes of this subdivision, a person has a proximity interest in a matter if the matter concerns;
   a. a proposed change to a planning scheme affecting land that adjoins the person's land; or
   b. a proposed change to the zoning or use of land that adjoins the person's land; or
   c. a proposed development (as defined in *s 5.63(5) Local Government Act 1995*) of land that adjoins the person's land.
2. In this section, land (the proposal land) adjoins a person's land if;
   a. the proposal land, not being a thoroughfare, has a common boundary with the person's land; or
   b. the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
   c. The proposal land is that part of a thoroughfare that has a common boundary with the person's land.
3. In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

Impartiality Interest

An interest, pursuant to *Regulation 22 of the Local Government (Model Code of Conduct) Regulations 2021*,

a. That could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and

b. Arising from kinship, friendship or membership of an association.

It does not include an interest as referred to in *s. 5.60 Local Government Act 1995*.

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote.

With the declaration of this type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the meeting continues as if no interest existed.

Behavioural Breach Interest *(Section 5.105(4) Local Government Act 1995)*

Neither the complainant nor the respondent may –

a. Preside at any part of a council meeting or committee meeting relating to the complaint; or

b. Participate in, or be present during, any discussions or decision-making procedure of a council or committee relating to the complaint.

Penalty for this subsection: imprisonment for 12 months and a fine of $12,000

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SHIRE OF ESPERANCE

AGENDA

ORDINARY COUNCIL MEETING
TO BE HELD IN COUNCIL CHAMBERS ON 24 NOVEMBER 2026
COMMENCING AT 4:00 PM

1. OFFICIAL OPENING

The Shire of Esperance acknowledges the Kepa Kurl Wudjari people of the Nyungar nation and Ngadju people who are the Traditional Custodians of this land and their continuing connection to land, waters and community. We pay our respects to Elders past, present and emerging and we extend that respect to other Aboriginal Australians today

.2. ATTENDANCE

Members

Pres. R Chambers	President	
Cr W Graham	Deputy President	Rural Ward
Cr G McWilliam		Town Ward
Vacant		Town Ward
Cr C Davies		Town Ward
Cr L de Haas		Town Ward
Cr S Starcevich		Rural Ward

Shire Officers

Mr S Burge	Chief Executive Officer
Mr M Walker	Director Asset Management
Mr K stuchbury	Acting Director External Services
Mrs F Baxter	Director Corporate & Community Services
Mrs C Hoffrichter	Executive Assistant

Members of the Public & Press

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

Cr GH Harp	(Leave of Absence 18 November 2026 - 2 December 2026)
Cr JO Obourne	(Leave of Absence 1 October 2026 - 31 December 2026)
Mr R Greive	Director External Services

4. APPLICATIONS FOR LEAVE OF ABSENCE

5. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

6. DECLARATION OF MEMBERS INTERESTS

6.1 Declarations of Financial Interests – Local Government Act Section 5.60a

6.2 Declarations of Proximity Interests – Local Government Act Section 5.60b

6.3 Declarations of Impartiality Interests – Admin Regulations Section 34c

6.4 Declarations of Behavioural Breach Interests – Local Government Act Section 5.105(4)

7. PUBLIC QUESTION TIME

8. PUBLIC ADDRESSES / DEPUTATIONS

9. PETITIONS

Nil

10. CONFIRMATION OF MINUTES

That the Minutes of the Ordinary Council Meeting of the 27 October 2026 be confirmed as a true and correct record.

Voting Requirement Simple Majority

11. DELEGATES' REPORTS WITHOUT DISCUSSION

From October 2025 to September 2027				
	Agenda Briefing Sessions (13)	Ordinary Council Meetings (13)	Special Council Meetings (5)	Annual Electors Meeting (1)
Ron Chambers Shire President	11	10	4	1
Cr Wes Graham Deputy Shire President	10	12	4	1
Cr Jennifer Obourne	11	12	4	1
Cr Gerry Harp	13	13	5	1
Cr Connor Davies	8	10	3	1
Cr Garry McWilliam	7	9	3	0
Cr Leonie de Haas	12	12	5	1
Cr Sam Starcevich	12	13	5	1
Vacant				

12. MATTERS REQUIRING A DETERMINATION OF COUNCIL

12.1 EXTERNAL SERVICES

Item: 12.1.1

Additions to Existing Grain Handling and Storage Facility - CBH Cascade - No.5297 Cascade Road, Cascade

Author/s	Noel Myers	Coordintor Planning Services
Authorisor/s	Kade Stuchbury	Acting Director External Services

File Ref: D26/35532

Applicant
Co-Operative Bulk Handling Ltd.

Location/Address



Executive Summary
CBH is seeking planning approval from the Shire of Esperance for works to construct additions and alterations to the existing grain handling and storage facility located at CBH Cascade. The proposed works will upgrade two low-spec bulkheads to permanent specification and provide associated fix in-loading equipment, access roads and drainage.

Recommendation in Brief
That the application be approved subject to conditions.

Background
CBH Group has a strategic objective to be able to receive an average crop of 22 million tonnes into its network and out-turn 70% of this crop in the January to June shipping window by 2033. To meet these strategic objectives, storage capacity must be expanded at strategically chosen sites to meet the pace, investment, and innovations of CBH growers.

Esperance is the fastest growing zone in the CBH network and Cascade is a key strategic site within the Esperance zone. In 2023, CBH received permanent approval from the Shire for two low-spec bulkheads at Cascade. The purpose of this application is to seek approval from the Shire for works to upgrade the two bulkheads to a permanent specification and deliver associated fixed in-loading equipment to support this upgrade.

The proposed bulkheads will provide an additional storage capacity of approximately 90,000 tonnes at Cascade. By upgrading the bulkheads, Cascade will have sufficient storage to meet CBH's 2033 strategic objectives and projected local production.

Officer's Comment

The proposed works will deliver additions and alterations to existing grain handling and storage facilities at CBH Cascade. The proposed works will increase the storage capacity at CBH Cascade, but do not represent an intensification of the land use.

Further details of the proposal are outlined below:

- Removal of 2 existing low-spec open bulkheads
- Install 2 x 350m long, 35m wide, 1.8m high, steel framed open bulkheads (to be covered with
- Tarpaulins once filled with grain). Shown as OBH 08 and 09 on the Site Plan.
- New site entry driveway and internal access roads
- New truck marshalling area
- Install 1x new Twin Spear Type 11 Sample Platform
- Install 1x new 45m Weighbridge for weighing in
- Extend existing 36m weight out weighbridge to accommodate 42.5m trucks
- Install 1x new 500 TPH ground conveyor
- Install 1 x new 500 TPH auger pit
- New staff amenities building
- General drainage (open drains, culverts, drainage basins) to support these expansion works

Town Planning Considerations

Zoning

The CBH Cascade site has dual zoning under LPS24. The southern portion of the site, where the majority of the existing grain handling and storage facility is located, is zoned 'General Industry'.

The northern portion of the site, where the two bulkheads approved in 2023 are located, is zoned 'Rural'.

CBH is only seeking approval for the works to construct the proposed upgrade, on the basis the Shire has previously granted approval for CBH to use the site for its grain handling and storage activities and the proposed works are aligned with the existing approved land use.

The proposed development involves additions and alterations to the existing approved grain handling and storage facility. The proposed infrastructure within the Rural-zoned portion is associated with and supports the predominant grain handling and storage operation on the overall site.

The development is considered to fall within the definition of Industry, which is a 'P' use in the General Industry zone and an 'I' use in the Rural zone. The proposal is therefore assessed having regard to the established lawful use of the site, the previous development approval and the relationship of the proposed works to the existing operation.

The proposed development is considered to be consistent with Clause 67 of Schedule 2 (Deemed Provisions) of the Planning and Development (Local Planning Schemes) Regulations 2015 and the provisions of the Shire of Esperance LPS 24 and is therefore able to be approved.

Other Considerations

Traffic Management

In relation to traffic management, if local production exceeds the capacity of the CBH Cascade site, CBH must out-turn grain from site whilst simultaneously receiving grain (known as harvest essential movements) to continue to offer a service to growers. Doing harvest essential movements results in an increase in traffic on the surrounding local road network during the peak harvest period.

The proposed works to upgrade the two low-spec bulkheads to permanent specification will secure an increased storage capacity at the site and allow CBH to reduce the volume of harvest essential movements, thereby reducing trucks on the road during harvest and instead allowing the grain to be held on site to out-turn over the remaining months of the year when the road network is less busy.

The distribution of CBH traffic will remain unchanged by the proposed works, as receival of grain to site is driven by local grower production regardless of the total storage volume capacity of the site.

The new site entry and fixed in-loading equipment, including upgrading the marshal, sample, weigh, will help to relieve some of the existing issues experienced by growers delivering grain to Cascade. Shawmac have prepared a technical traffic note in support of the proposed works.

The traffic assessment undertaken by Shawmac includes:

- An overview of the existing situation, including road network, RAV status and speed limits.
- Analysis of the existing site exit
- Analysis of the proposed new site entry

The Shawmac advice concludes that the proposed additions and new site entry to CBH Cascade will not result in any material impacts to the existing surrounding road network. A copy of the Shawmac report has been included with this application.

Site Access

As part of the proposed works, CBH is proposing to construct a new entry driveway towards the northern end of the site. This new entry will connect into the new sample hut, marshalling area and weigh bridge.

Site traffic flows will be reconfigured to direct all grain deliveries through the new site entry and new marshal, sample, weigh. New site traffic flows are depicted on the Conceptual Layout Plan provided (blue arrows = traffic in, red arrows = traffic out). Directional traffic management signage will be installed around the site to help communicate new traffic flows.

The existing bitumen site entry driveway, at the southern end of the site, will be closed and the existing sample hut will be removed. CBH would like to retain the ability to use this driveway for out-loading tasks on an as needs basis. Restricting access to site via this driveway can be achieved with a gate, which would remain locked all year round, and only be opened by the site supervisor when required for out-turn movements.

The existing bitumen site exit will remain as is and will continue to be used as the primary exit onto Cascade Road.

There is a gravel driveway that sits between the existing site entry and site exit. CBH proposes to permanently close this driveway as part of the works, including windrows across the road and signage.

Stormwater Management
Shawmac have prepared a Stormwater Management Plan for the proposed additions to the CBH Cascade grain handling and storage facility. The report outlines a stormwater management strategy for the proposed site development.

A full copy of the Shawmac Stormwater Management Plan has been submitted with this development application.

Environment
The proposed expansion of the grain handling and storage facility is not expected to result in any significant environmental impacts associated with the physical development of the site. The majority of the site has been previously cleared and developed for industrial purposes, with only limited additional disturbance proposed. The alignment of the proposed access arrangements has been selected to minimise the clearing of native vegetation within the road reserve. Environmental considerations associated with the proposal relate primarily to the operational aspects of the expanded facility, including the potential for increased heavy vehicle movements and associated impacts such as noise, dust and vehicle emissions.

There is some vegetation clearing needed in a portion of the local road reserve area adjacent to the site. The clearing will facilitate construction of the new Cascade Road site entry. CBH has designed the crossover to:

- Reduce the clearing footprint to approximately 0.21ha.
- Avoid all threatened and priority flora; and
- Limit disturbance to the minimum area required for the crossover.

CBH met with Shire staff in July 2026 to outline the preferred clearing approvals exemption pathway and subsequently submitted a memo to the Shire in August 2026 outlining the same. A copy of the memo is included as an attachment to the application.

Bushfire
A portion of the site is identified as being bushfire prone on the DFES online mapping tool. The proposed works located within the bushfire prone area are limited to infrastructure; including bulkheads, access roads and other mechanical equipment. The new staff amenities building and sample hut are located outside the area identified as being bushfire prone.

On the basis the works within the bushfire prone area do not include habitable buildings, there is no requirement for a bushfire assessment or bushfire management plan.

Noise & Dust Management
CBH will ensure that noise from the specification and installation of any mechanical equipment, as well as traffic and construction noise, does not exceed assigned levels prescribed in the Environmental Protection (Noise) Regulations 1997, when it is received at a neighbouring property.

CBH has prepared a Dust Management Plan to mitigate dust emissions from the operational activities associated with the grain handling and storage at Cascade. A copy of the Dust Management Plan has been included with this application.

Alternative Considerations
An alternative recommendation to refuse the application may be considered, however, no reasonable planning grounds were identified to support such a course of action. The proposal comprises the expansion and upgrade of an existing approved grain handling facility and is generally consistent with the

applicable planning framework and the ongoing use of the site. Potential impacts associated with the development have been appropriately addressed through the information provided by the applicant and the recommended conditions of approval. Accordingly, there is no compelling basis to support a recommendation other than approval.

Consultation
Internal consultation is being undertaken with Shire's Asset Management Team in respect to road access issues and Shire's Environmental Health Unit in respect to proposed Dust Management Plans.

No external consultation has been undertaken or considered necessary.

Financial Implications
Nil in respect to the consideration of a Planning Application.

Asset Management Implications
As a general observation, expansion and ramp ups of CBH operations are tied with increased movement of heavy vehicles across the Shire's road network and will have an incremental and Shire wide impact on annual road maintenance budgets.

Asset Management have requested that a condition be applied to any approval granted that requires the applicant to upgrade the road surface adjacent to the access and egress points as a measure to prevent pavement damage associated with trucking movements.

It is proposed that a condition requiring this work be applied to any approval granted by the Council.

Statutory Implications
Nil

Policy Implications
Nil

Strategic Implications
Council Plan 2026 – 2036
Prosperity - Outcome 9. A Thriving Economy
Objective 9.1. Attract and retain diverse industries and enterprises to grow the economy and local jobs

Environmental Considerations
The proposed expansion of the grain handling and storage facility is not expected to result in any significant environmental impacts associated with the physical development of the site. The majority of the site has been previously cleared and developed for industrial purposes, with only limited additional disturbance proposed.

The alignment of the proposed access arrangements has been selected to minimise the clearing of native vegetation within the road reserve. Environmental considerations associated with the proposal relate primarily to the operational aspects of the expanded facility, including the potential for increased heavy vehicle movements and associated impacts such as noise, dust and vehicle emissions which will be subject to management practices and mitigation strategies set out within the Dust Management Plan.

Attachments
A⇩. Conceptual Layout Site Plan
B⇩. Dust Management Plan
C⇩. General Arrangement Site Plan

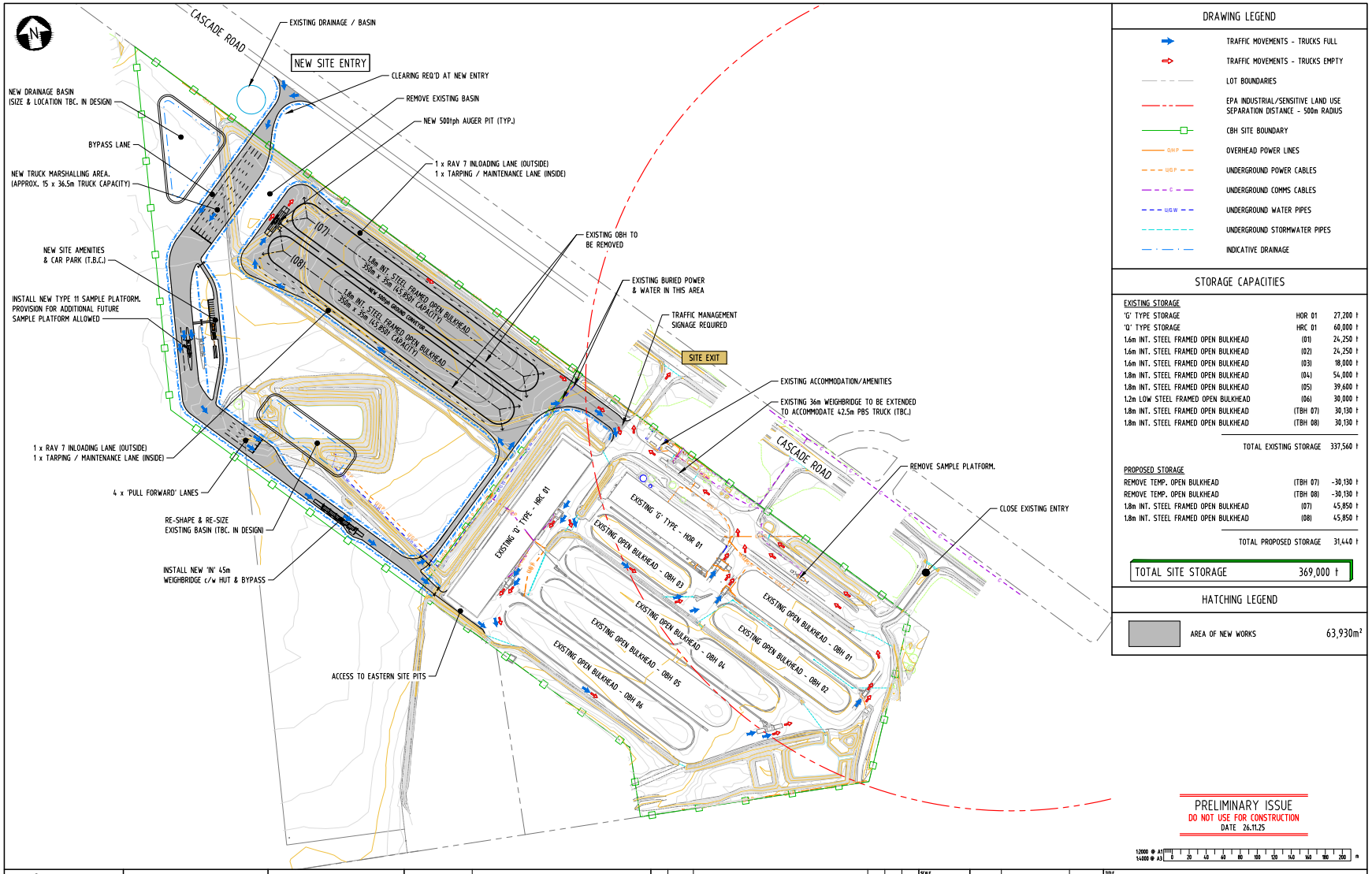
D⇩. Stormwater Management Plan
E⇩. Auger Pit Plan and Elevations
F⇩. Conveyor Arrangements
G⇩. Environment Memo
H⇩. Sample Hut Plan and Elevations
I⇩. Staff Amenities Building - Floor Plan and Elevations
J⇩. Technical Traffic Note
K⇩. Weighbridge Plan

Officer's Recommendation

That Council approves the application for Additions to Existing Grain Handling and Storage Facility at CBH Cascade – No.5297 Cascade Road, Cascade in accordance with the plans and application dated 16 September 2026 subject to the following conditions:

1. **If the development the subject of this approval is not substantially commenced within a period of 2 years, or such other period as specified in the approval after the date of the determination, the approval shall lapse and be of no further effect.**
2. **Development shall be carried out and fully implemented in accordance with the details indicated on the stamped approved plan(s) unless otherwise required or agreed in writing by the Shire of Esperance.**
3. **All stormwater and drainage run off is to be retained on-site to the satisfaction of the Shire of Esperance unless otherwise agreed upon by the Shire of Esperance**
4. **Within one year of the date of issuance of the approval, the vehicle crossovers and associated road surfaces are to be constructed, drained and sealed to the satisfaction of the Shire of Esperance (Asset Management Division). A 40mm asphalt overlay is to be applied to the sections of Cascade Rd where heavy vehicle turning movements will take place.**
5. **The existing gravel crossover is to be decommissioned and the verge reinstated to the satisfaction of the Shire of Esperance (Asset Management Division).**
6. **Vegetation clearing associated with the proposed crossover shall be limited to the extent shown on the approved plans. Vegetation outside the approved clearing footprint shall be retained and protected from disturbance during construction.**
7. **PRIOR TO ANY APPLICATION FOR A BUILDING PERMIT OR BUILDING APPROVAL BEING RECEIVED, an application to construct or install an apparatus for the treatment of sewage and the disposal of effluent and liquid wastes generated from the new Amenities Building must be submitted for the approval of the Shire of Esperance, in accordance with the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974.***
8. **The owner and/or occupier shall implement and continuously maintain all dust suppression, management and monitoring measures specified within the approved Dust Management Plan for the duration of the approved use. The approved use shall not be carried out in a manner that is inconsistent with the requirements of the approved Dust Management Plan, unless otherwise approved in writing by the local government.**

Voting Requirement Simple Majority



DRAWING LEGEND

- TRAFFIC MOVEMENTS - TRUCKS FULL
- TRAFFIC MOVEMENTS - TRUCKS EMPTY
- LOT BOUNDARIES
- EPA INDUSTRIAL/SENSITIVE LAND USE SEPARATION DISTANCE - 500m RADIUS
- CBH SITE BOUNDARY
- OHP — OVERHEAD POWER LINES
- UGP — UNDERGROUND POWER CABLES
- C — UNDERGROUND COMMS CABLES
- UGW — UNDERGROUND WATER PIPES
- UNDERGROUND STORMWATER PIPES
- INDICATIVE DRAINAGE

STORAGE CAPACITIES

EXISTING STORAGE		
'G' TYPE STORAGE	HOR 01	27,200 t
'Q' TYPE STORAGE	HRC 01	60,000 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(01)	24,250 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(02)	24,250 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(03)	18,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(04)	54,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(05)	39,600 t
1.2m LOW STEEL FRAMED OPEN BULKHEAD	(06)	30,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(TBH 07)	30,130 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(TBH 08)	30,130 t
TOTAL EXISTING STORAGE		337,560 t

PROPOSED STORAGE		
REMOVE TEMP. OPEN BULKHEAD	(TBH 07)	-30,130 t
REMOVE TEMP. OPEN BULKHEAD	(TBH 08)	-30,130 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(07)	45,850 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(08)	45,850 t
TOTAL PROPOSED STORAGE		31,440 t

TOTAL SITE STORAGE 369,000 t

HATCHING LEGEND

AREA OF NEW WORKS 63,930m²

PRELIMINARY ISSUE
DO NOT USE FOR CONSTRUCTION
DATE 26.11.25

1:2000 @ A1 / 1:4000 @ A3 — 0 20 40 60 80 100 120 140 160 180 200 m

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REF DRAWING No.	REFERENCE DRAWING TITLE	REV	DATE	REVISION DESCRIPTION	BY	CHK'D	APP'D
-	-	A	26.11.25	ISSUED AS CHECK PRINT AND FOR REVIEW	JB		

SCALE 1:2000
SHEET A1
PROJECT
CO-ORDINATE SYSTEM STOKES94

DRAWN	J. Bullingham	26.11.25
CHECKED		
DESIGNED		
DESIGN APPR		
PROJECT APPR		

TITLE
CASCADE
SITE DEVELOPMENT - STAGE 1
NEW M/S/W & ADDITIONAL STORAGE
CONCEPTUAL LAYOUT No. 1

DRG No. 619-ENG-CI-DCO-0014 | SHEET 1 OF 1 | REV. A

DUST MANAGEMENT PLAN
Cascade Grain Storage

1. INTRODUCTION

1.1. Purpose and Scope

This management plan defines the requirements associated with the process of minimising the impact of dust emissions that could potentially be generated from activities at the Cascade Grain Storage facilities (CGS).

CBH is committed to improving the overall environmental impacts of its business, and in achieving the environmental objectives outlined in the CBH Group Health, Safety and Environmental Policy.

All activities undertaken at the CGS must comply with this Dust Management Plan.

The plan will be subject to ongoing review and therefore will be subject to change to ensure that it remains relevant and effective considering site performance, past results, and technological advances throughout the life of the site.

1.2. Definitions

Term	Definition
Dust	Dust is considered to be any particle suspended within the atmosphere. Particles can range in size from as small as a few nanometers to 100 microns (um) and can become airborne through the action of wind turbulence, by mechanic disturbance of fine materials or through the release of particulate rich gaseous emissions. Dust is measured using a variety of methods, the most common being Total Suspended Particulates (TSP), which normally measure up to 50um, and PM_{10} or $PM_{2.5}$ (particulate matter less than 10um or 2.5um in size, respectively). Deposited matter measures the mass of any particulate falling out of suspension expressed in mass per area per time and is the least commonly used in determining dust concentrations (Environment Australia, 1998).
Fugitive Dust	Refers to dust derived from a mixture of sources, or a source not easily defined and includes dust generated from vehicular traffic on unpaved roads, materials transport, and handling and unvegetated soils and surfaces.
Nuisance Dust	Describes dust particles ranging in size from 1mm to 50µm, which reduce environmental amenity without necessarily resulting in material environmental harm.
PM_{10}	A criteria air pollutant consisting of small particles with an aerodynamic diameter less than or equal to a nominal 10 microns. Their small size allows them to make their way to the air sacs deep within the lungs where they may be deposited and result in adverse health effects.
TWA	Time Weighted Average
$PM_{2.5}$	Includes tiny particles with an aerodynamic diameter less than or equal to a nominal 2.5 microns. This fraction of particulate matter penetrates most deeply into the lungs.
NEPM	*National Environmental Protection (Ambient Air Quality) Measure*
CBH	Co-operative Bulk Handling Limited
CGS	CBH Cascade Grain Storage facilities
SHARE	CBH incident and hazard reporting system

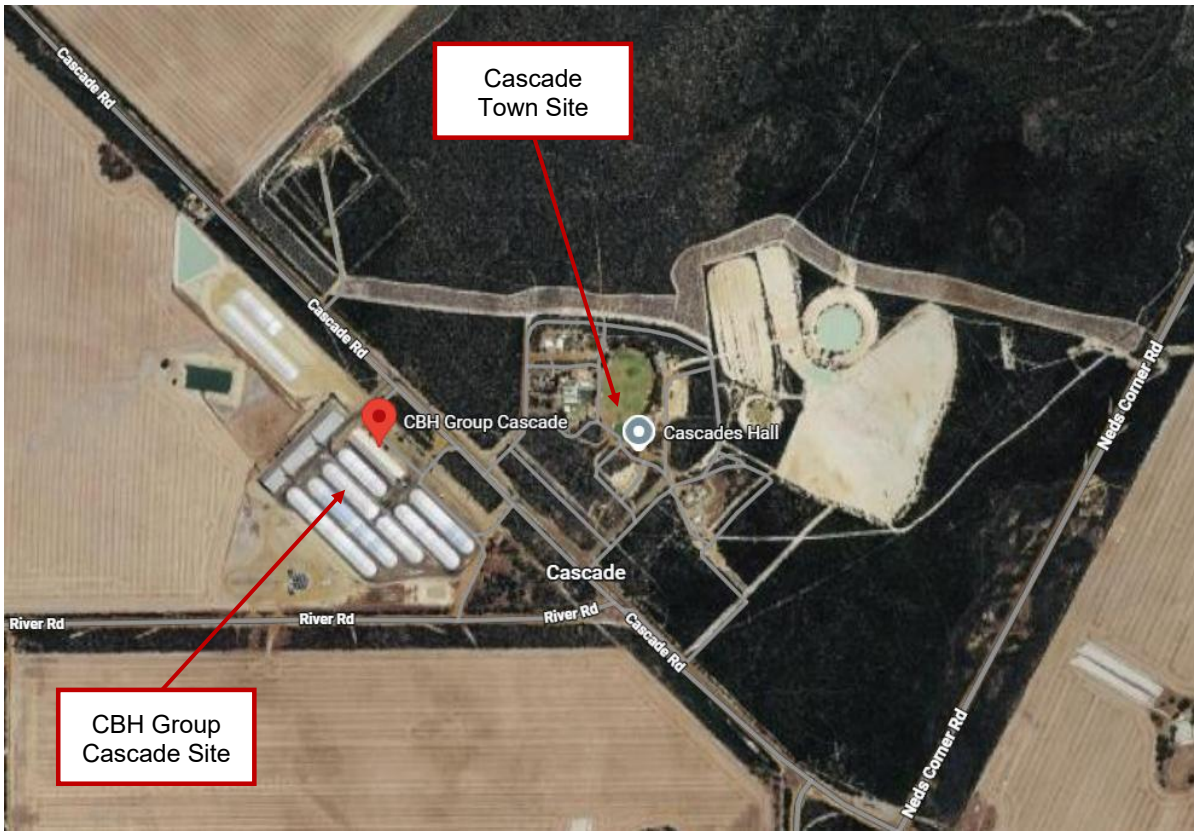
2. BACKGROUND

The original CBH Cascade "town site" is located within the proximity to the northeast of the CGS. The Cascade Grain Storage facilities (CGS) include significant permanent grain storage capacity, currently enhanced with additional temporary and emergency open bulkheads storages, which is serviced by conveyor systems, elevators, stacker equipment and mobile plant. To support the increased demand for out-loading, the CGS site may also include future permanent storage on the northwest end of the CGS to increase storage capacity and manage increasing harvest yields.

2.1. Location

The CGS forms part of CBH's grain storage network across the Wheatbelt Region of Western Australia. Initially established in 2009, the CGS is located within the Shire of Esperance on Irvine Rd. The site is situated approximately 2.5 kilometres south-west from the Esperance town centre.

Figure 1: Cascade Grain Storage Location



Extract From MNG

2.2. Operations Description

The CGS will receive grain from the surrounding district via road transport. Received grain will be sampled, segregated, and stored on site until it is sent via road to Esperance Grain Terminal for export.

Other activities conducted at the premises to enable the continued safe and efficient handling of grain will include but are not limited to ongoing maintenance on infrastructure, civil and ground improvement works, pavement works, track repair and maintenance and other associated improvement, refurbishment and construction works, as required from time to time.

The Area Manager is responsible for dust control on site. Contact details are as follows:

Crystal Myers
Area Manager – Area 19
crystal.myers@cbh.com.au
M: +61 487398759

2.3. Sensitive Receptors

The CGS is primarily surrounded by land zoned for general agriculture with land to the northeast zoned for public purpose, rural townsite and infrastructure services (Figure 2). The closest sensitive receptor is the Cascade Primary School located 280m northeast of the CGS. There are three residential properties situated immediately north of the primary school and three residential buildings 250m southeast of the school, located 350m and 390m from the CGS (all distances measured from lot boundary to lot boundary).

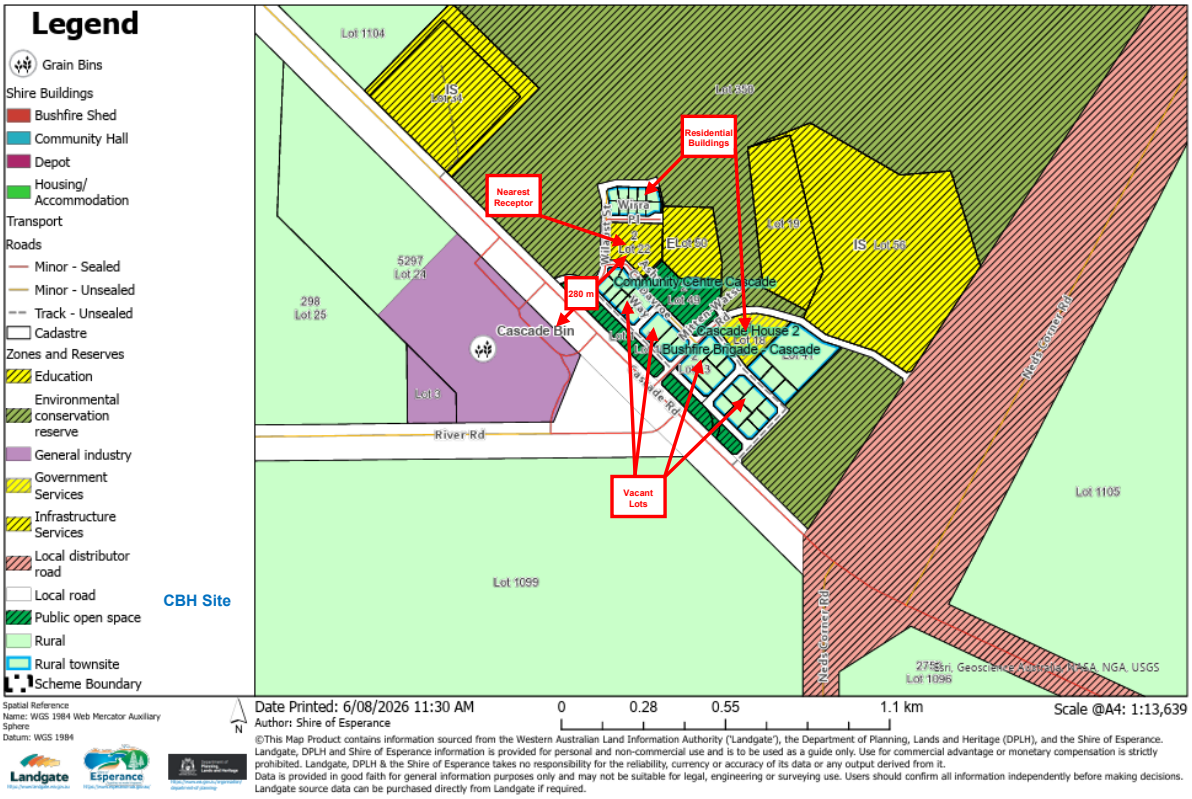


Figure 2: Sensitive Receptor Locations in Proximity to CBH Cascade Grain Storage

Edited Extract from Shire of Esperance displaying the Sensitive Receptors in proximity to CGS. The most notable receptors are public purpose area, Industrial, rural residential, general agriculture, major road and railway.

3. COMPLIANCE OBLIGATIONS

3.1. Environmental Protection Act 1986

The principal statute relevant to environmental protection in WA. It provides for the establishment of the Environmental Protection Authority (EPA), preparation, and implementation of environmental protection policies, environmental impact assessment and approvals for new developments, licensing and permitting, and waste management.

3.2. Environmental Protection (Unauthorised Discharges) Regulations 2004

Under the Environmental Protection (Unauthorised Discharges) Regulations 2004, it is an offense to cause or allow certain materials to enter the environment in connection with a commercial or business activity.

Under regulation 3(1) a person who, in the course of or in connection with a business or a commercial activity, causes or allows dust (or other schedule 1 material) to be discharged into the environment commits an offence.

3.3. Regulatory Criteria for Dust

The National Environmental Protection Council Act 1994 (Cth) has established national objectives in the form of the National Environment Protection Measures (NEPMs) designed to manage ambient air quality concentrations. Fugitive dust emissions as PM10 should not exceed NEPM (Ambient Air Quality) criteria of 50 µm/m^3 (24-hour average) beyond the site boundary.

Table 2: Regulatory Criteria for Dust

Parameter	Monitoring Point	Criteria Target	Averaging Period	Source
Particulates as PM_{10}	Between source and sensitive receptor	50 µg/m^3	24-hour average	NEPC 2016

4. POTENTIAL IMPACTS

4.1. Product Characteristic Summary

Table 3: Product Characteristics

Product Type	Product	Description (particle size – diameter)	Moisture Content	Transport Mode	Storage
Unprocessed Grain	Wheat, Barley, Canola, Lupins	<2.8mm	<13%	Truck/Rail	Enclosed fixed storage and open bulkheads

4.2. Sources of Dust

Particulate emissions from a wide range of sources can impact upon air quality in proximity to CBH operations including:

- Unloading of bulk grain products at truck unloaders
- Loading of bulk products via conveyors and elevators
- Operation of conveyor and grain storage facilities
- Localised maintenance, construction, and excavation activities
- Heavy vehicle movements
- Offsite agricultural, road maintenance and construction activities
- Dust from unsealed surfaces and disturbed ground.

Elevated ambient background dust levels (regional and local scale) can also contribute to particulate levels in proximity to the site along with offsite sources, such as suspended aerosol components in windblown dust from hot and dry environments.

4.3. Characteristics of Grain Dust

Grain dust is a type of inhalable dust with its own designated Time Weighted Average (TWA) exposure standard of 1.5 mg/m^3 (Safework Australia). The recommended TWA is for exposure to the total dust produced during harvesting and handling activities of whole grain of oat, wheat and barley prior to the milling operation to minimise the potential for acute irritation of the upper respiratory tract, eyes and skin,

bronchitis and decreased pulmonary function (Safework Australia). It is a respiratory sensitiser and can induce allergic reactions in the respiratory system, with symptoms being immediate or delayed and can occur some hours after exposure when symptoms are not often associated with the trigger. Grain dust is not classified as a carcinogen according to the Globally Harmonized System of Classification and Labelling of Chemicals (GHS).

Grain dust consists of 60 to 75 percent organic material and 25 to 40 percent inorganic material and can be contaminated by other materials during its growth, transport, and processing. These can include (but are not limited to).

- Bacteria
- Fungal spores
- Insect and insect body parts
- Storage mites and excreta
- Animal hair
- Pollen
- Fungicides, pesticides & fertiliser residues.

4.4. Risk Assessment

A risk assessment has been completed to identify potential pathways and receptors that may be impacted from various sources of dust emissions at CGS. Risk ratings have been established based on the CBH Hazard, Risk and Change Management Procedure.

Management actions to mitigate risks identified are outlined in the following sections.

Table 4: Pathways and receptors analysis risk rating

Potential Emissions	Activity / Sources	Potential Receptors	Potential Pathways	Potential Adverse Impacts	Consequence	Likelihood	Risk Rating
Dust emissions	Truck in-loading or out-loading. Stockpiling of bulk materials (including within storages). Transfer points within the Facility, and other supporting equipment. Exposed areas / unsealed roadways	Rural Residential Public purpose areas Road users	Air / wind dispersion. Dust settling on infrastructure Resuspension of particulates in high wind conditions and severe weather.	Impacts to human health through inhalation of particulates.	Minor	Unlikely	Low
				Impacts to amenity at nearby sensitive receptors resulting in nuisance dust (visual dust emissions). Dust deposition on private property. Impacts to public road users. Complaints. Adverse media attention.	Minor	Possible	Moderate

5. OBJECTIVES AND TARGETS

As outlined in CBH's Environmental Management Standard the key objective for protection of air quality is to ensure "adverse impacts on local or regional air quality from CBH generated air emissions (such as dust, odour, or combustion emissions) are minimised". The following objectives, targets and performance indicators have been established to enable the protection of air quality to be achieved.

Table 5: Objectives, Targets and Performance Indicators

Objective	Target	Performance Indicator
Dust emissions do not adversely impact public health beyond the CBH operational boundary.	Dust emissions related to CBH operations remain below target levels for PM_{10} as defined in NEPM.	Visual monitoring or Continuous PM_{10} monitoring (where deemed necessary).
Dust emissions do not adversely impact public amenity beyond the CBH operational boundary.	No public complaints attributed to dust emissions from CBH operations.	Public Complaints.
Dust emissions do not adversely impact environmental values beyond the CBH operational boundary.	No reportable incidents relating to dust emissions which cause pollution to natural or built environment.	Reportable Incidents in SHARE.

6. IMPLEMENTATION STRATEGY

A range of management actions are implemented at CBH to ensure that objectives and targets for protecting air quality can be met. The management actions in the table below shall be implemented by CBH, Contractors, and customers to enable dust management objectives to be achieved.

Table 5: Objectives, Targets and Performance Indicators

Aspect	Dust Management Action	Frequency/Timing	Responsibility
Training	Environmental issues including dust management are and will continue to be included as part of CBH induction programs for all CBH employees and contractors.	Prior to new employees starting	Area / Project Manager
Grain dust suppression systems	Product moisture management is not currently in place or possible at grain handling facilities due to quality impacts to the grain. Investigations are ongoing as to where misting may be beneficial but not pose any product quality risk.	n/a	n/a
Conveyors	Wherever practicable dust covers and wind shields shall be maintained on all conveyors to contain dust and spillage. Measures shall be in place to prevent overloading of conveyors and prevent spillages.	Whenever product movement is occurring.	Maintenance Superintendent / Area Manager
Roadways and open areas	Sweeping and housekeeping duties will be completed as required on sealed roadways, and around infrastructure to remove product spillage that has the potential to generate dust. Unsealed open areas and roadways are either sheeted with gravel or appropriate dust suppression or chemical soil stabilisers are applied.	Frequency of sweeping commensurate with build-up. Frequency of dust suppression in line with situational requirements.	Operations Supervisor
Truck Discharge Grids	Regular hygiene activities shall be conducted around truck discharge grids to remove residual product spillage and prevent it becoming windblown. Where product is migrating due to vehicle movement hygiene, activities are to be employed. Hygiene of truck wheels and wheel guards shall be undertaken where required to prevent tracking of product outside of discharge grids or storage sheds.	At all times during truck loading and unloading activities.	Area Manager / Maintenance Superintendent

Aspect	Dust Management Action	Frequency/Timing	Responsibility
Truck Movement	All CBH grain haulage trucks shall be covered when transporting product from and to the facility to ensure dust generation is minimised. All site traffic is required to adhere to the site speed limit to minimise dust lift generated by vehicle movement, and this will be communicated at any Growers and Contractor Meetings.	At all times during truck transport haulage.	Operations Supervisors/ Transporters /Project Manager
Hygiene Program	Hygiene activities will occur daily to maintain a high standard of housekeeping. This reduces the amount of grain and dust build up when more thorough cleaning is required or when maintenance is undertaken. During harvest receivals, efforts are made to sweep dust from the floors of storages on in loading to reduce the amount of dust on outturn. Safety critical grain spills are cleaned up immediately.	At all times during operations.	Operations Supervisor
Inspections	Inspections of facilities shall be undertaken at regular intervals to ensure dust control measures are in place and effective. These include: Environmental Control Verification Inspections Hygiene Inspections Workplace Inspections	As required.	Quality Coordinator / Area Manager / Operations Supervisor
Changes to Operations	Changes to infrastructure, handling methods and throughput volumes shall be thoroughly assessed to ensure environmental, human health and amenity impacts are managed. Project activities outside of operations to have Risk Assessment and environmental management to be reviewed to include additional controls and monitoring if required.	Prior to change in throughput volume, infrastructure or handling method, or site activities.	Area Manager / Maintenance Superintendent / Project Manager

Aspect	Dust Management Action	Frequency/Timing	Responsibility
Boundary dust control	Where deemed necessary shade cloth is to be installed along boundary fence lines at key locations to reduce emissions of fugitive dust from facilities.	As required.	Area Manager/ Maintenance Superintendent / Project Manager
Monitoring	Regular visual monitoring of site activities for the generation of excessive dust emissions in order to implement early intervention measures. Daily assessment of weather conditions and potential effect on dust generation from CBH activities. Where required continuous dust monitoring equipment to be installed to assess dust concentrations at CBH boundaries.	As required.	Area Manager / Project Manager / Local Government Authority
Product handling procedures in place to mitigate dust emissions during bulk material handling	Receive Grain SOP Store Grain SOP Outload Grain SOP Outturn Grain SOP Hygiene SOP	At all times during operations.	Area Manager

7. MONITORING

Dust monitoring data is obtained from CBH site specific monitoring equipment that is installed where CBH risk assessments identify the measure is necessary or an incident or complaint response requires this as an action.

Monitoring, measurements, equipment siting and reporting will be conducted in accordance with:

- Section 4 of AS 2436-2010 Guide to Noise and Vibration Control on Construction, Demolition and Maintenance Sites
- AS 3580.1.1-2007 - Methods for sampling and analysis of ambient air Part 1.1;
- National Environmental Protection Council (1998) National Environmental Protection Measure for Ambient Air Quality, June 1998 and variation dated 2015; and
- A guideline for managing the impacts of dust and associated contaminants from land development sites, contaminated sites remediation and other related activities, Department of Environment and Conservation March 2011.

Real time dust monitoring data, including wind direction information can be collected and access provided to key CBH personnel following approval by the CBH Environmental and Sustainability Manager.

Where real time dust monitoring equipment is deemed necessary, early warning levels and alerts shall be established with the aim to provide early notification to CBH in order to implement effective preventative measures.

8. TRIGGERS AND CORRECTIVE ACTIONS

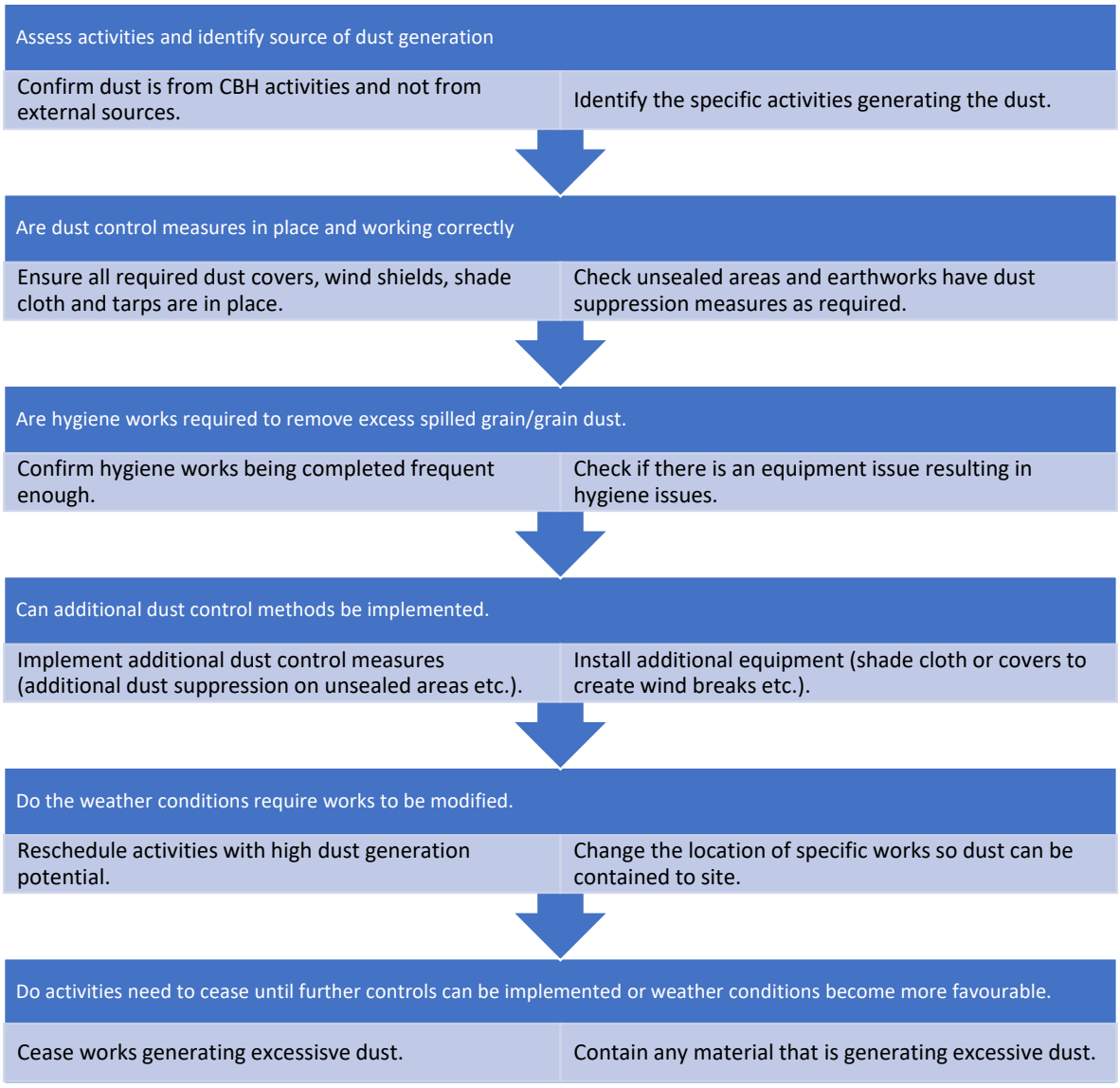
In the event of excessive dust emissions being generated from CGS, activities will be reviewed and adjusted until emissions are reduced or controlled.

For trigger events, the process in Figure 3: CBH Guideline for Dust Management shall be followed.

Table 6: Triggers and Corrective Actions

Trigger	Corrective Action	Responsibility
Visual monitoring by CBH staff identifies excessive dust emissions at site boundary.	1. Assess source of dust, wind, weather conditions. 2. Cease dust generating activity until weather conditions change or additional dust control measures are in place.	CBH Operations Supervisors CBH Area Manager CBH Project Manager
Monitoring equipment advise of PM_{10} exceedance of early warning levels.	1. Assess source of dust, wind, weather conditions. 2. Cease dust generating activity until weather conditions change or additional dust control measures are in place.	CBH Operations Supervisors CBH Area Manager
Public complaint received relating to excessive dust emissions.	1. Assess source of dust, wind, weather conditions. 2. Cease dust generating activity until weather conditions change or additional dust control measures are in place.	CBH Operations Supervisors CBH Area Manager
Repeat complaints indicate excessive dust emissions are impacting neighbouring businesses or public.	1. Assess source of dust. 2. Investigate adequacy of control measures. 3. Implement interim dust control measures as necessary until further controls can be put in place.	CBH Operations Supervisors CBH Area Manager CBH General Manager

Figure 3: CBH Guideline for Dust Management



9. STAKEHOLDER CONSULTATION

CBH stakeholder consultation and liaison in relation to dust includes the following:

- Regular consultation with growers, local government authority and other stakeholders.

CBH will work closely with all relevant stakeholders in relation to dust generation concerns associated with CBH activities.

10. REPORTING

This section outlines the reporting responsibilities for all concerned, not only the individual with specified tasks but all employees, contractors, and visitors to CBH sites and receival points.

All CBH employees and contractors will be required to report generation of significant dust plumes, and /or any increase in dust levels to their Supervisor or Area Manager as per the Incident Management Group Procedure. All incidents relating to excessive dust emissions or complaints shall be recorded in SHARE.

In addition, ***any complaints received*** regarding dust is immediately referred to the Area Manager, who would then notify the Environment and Sustainability Manager of the following information.

- Date of complaint
- Time of complaint
- Location of complaint
- Nature of complaint
- Name and contact details of complainant (if given)
- A summary of any action taken.

All feedback and complaints shall be investigated thoroughly, and an assessment completed to determine appropriate course of action. A response is to be provided to the complainant within three (3) business days, or as otherwise agreed between CBH and the complainant. This response may include investigation findings and remedial action taken.

11. MONITORING, EVALUATION AND REVIEW

This Dust Management Plan will be reviewed regularly in response to the following:

- Significant changes to infrastructure, operations and/or dust control equipment
- In response to issues raised by regulatory agencies or the community or relevant stakeholders
- In response to additional studies, significant incidents, or monitoring information (such as dust/wind modelling).

The Document Custodian is responsible for conducting the review in accordance with the Document Control and Records Management Group Procedure (STORE-1473931053-253).

12. ASSOCIATED DOCUMENTS

Reference	STORE ID
Health, Safety and Environment Policy	STORE-1473931053-383
Environmental Management Standard	STORE-1473931053-261
Hazard, Risk and Change Management Procedure	STORE-1473931053-382
Incident Management Group Procedure	STORE-1473931053-24370

13. REFERENCES

Document	Title
Act or Regulation	Environmental Protection Act 1986 Environmental Protection (Unauthorised Discharges) Regulations 2004 The National Environmental Protection Council Act 1994 (Cth)
Report	Safe Work Australia Evaluation Report - Grain Dust (Oats, Wheat, Barley)

14. DOCUMENT CONTROL

Authorities

Approved By	Manager, Environment and Sustainability	**Approval Date**	14/09/2026
Review Frequency	TBD	**Next Review Date**	TBD
Owner	Area Manager	**Custodian**	Lead Reporting and Performance – Environment & Sustainability
Division	Operations	**Department**	Health, Safety and Environment

Review History

Version	Date	Author	Description of Revision
1	26/02/2026	Specialist – Environment & Sustainability	Document created in new template
2	08/06/2026	Lead Operations – Environment & Sustainability	Edits to content and update to reflect new operational process.

15. CBH RISK CRITERIA AND RISK RATING MATRIX

Impact Area	1- Insignificant	2 - Minor	3 – Moderate	4 – Major	5- Catastrophic
Health and Safety – Injury or Illness	No medical treatment required. Negligible or no injury	Minor injuries / occupational illness / psychological injury requiring First Aid or Medical treatment	Serious injury / occupational illness / psychological injury requiring possible hospitalisation or permanent loss / significant effects	Life-threatening or multiple serious injuries or illnesses requiring hospitalisation and permanent effects	Death or multiple life-threatening injuries or illnesses
Environment	No effect on local environment No impact outside of site boundary No environmental breach	Minor environmental effect Minor release contained on site No environmental breach	Moderate environmental effects to localised area Moderate release contained within site boundary Environmental breach that would require reporting to an external body	Major environmental effects to localised area with offsite impacts Major release contained within site boundary Environmental breach that would require reporting to environmental or external body with likely investigation	Serious long-term effects to wide area and/or irreversible damage to environment Major release not contained within site boundary Breach likely to result in loss or impact on site operations and activities
Reputation	Minor local community / shire attention	Adverse attention from local media	Significant adverse local public or media attention	Significant adverse national public or media attention	Significant loss of international public or media attention or loss of grower/customer support.
Legal	Minor internal non-compliance	Minor legal issues and non-compliances	Internally detected breaches, reported to regulators	Serious breach of legislation with remediation notice	Suspension of licenses, prosecution and litigation
Financial	Under $1m	$1m - $10m	$10m-$50m	$50m-$150m	Over $150m
Continuity	1 hour	1 day	2-5 days	1-4 weeks	>4 weeks

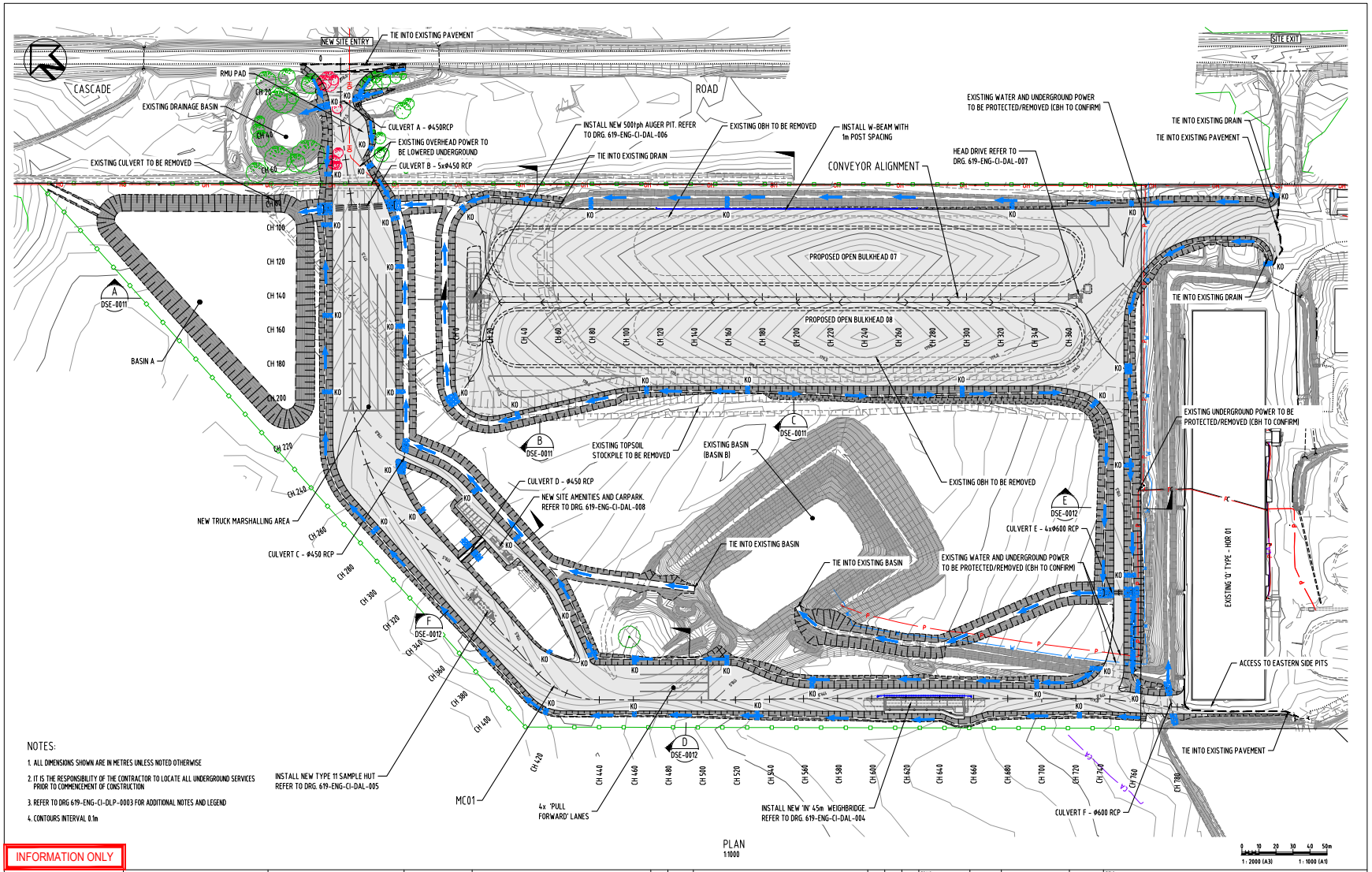
Table 7: Risk Impact / Consequence Rating

Rating	Frequency	Description	Frequency example
1	Rare	The event may occur in exceptional circumstances	Occur in more than 100 years
2	Unlikely	The event could occur sometimes	Occur between 10 and 100 years
3	Possible	The event should occur sometimes	Occur between 1 and 10 years
4	Likely	The event will probably occur in most circumstances	Occur once or twice per year
5	Almost certain	The event is expected to occur in most circumstances	Occur more than twice per year

Table 8: Likelihood Rating

		Consequence				
		1- Insignificant (No Injuries or health issues)	**2 – Minor** (First Aid treatment)	**3 – Moderate** (Medical treatment, potential LTI)	**4 – Major** (Permanent injury or illness)	**5- Catastrophic** (Fatality)
Likelihood	**1 – Rare** (Occur in more than 100 years)	Low 1	Low 2	Low 3	Low 4	Moderate 5
	2 – Unlikely (Occur between 10 and 100 years)	Low 2	Low 4	Moderate 6	Moderate 8	High 10
	3 – Possible (Occur between 1 and 10 years)	Low 3	Moderate 6	High 9	High 12	Critical 15
	4 – Likely (Occur 1 or 2 times per year)	Low 4	Moderate 8	High 12	Critical 16	Catastrophic 20
	5 – Almost Certain (Occur more than 2 times per year)	Moderate 5	High 10	Critical 15	Catastrophic 20	Catastrophic 25

Table 9: CBH Risk Rating Matrix


CASCADE
ROAD
NEW SITE ENTRY
TIE INTO EXISTING PAVEMENT
RMU PAD
EXISTING DRAINAGE BASIN
CULVERT A - Ø450RCP
EXISTING OVERHEAD POWER TO BE LOWERED UNDERGROUND
CULVERT B - 5x Ø450 RCP
EXISTING CULVERT TO BE REMOVED
INSTALL NEW 500tph AUGER PIT. REFER TO DRG. 619-ENG-CI-DAL-006
TIE INTO EXISTING DRAIN
EXISTING OBH TO BE REMOVED
INSTALL W-BEAM WITH 1m POST SPACING
CONVEYOR ALIGNMENT
HEAD DRIVE REFER TO DRG. 619-ENG-CI-DAL-007
EXISTING WATER AND UNDERGROUND POWER TO BE PROTECTED/REMOVED (CBH TO CONFIRM)
SITE EXIT
TIE INTO EXISTING DRAIN
TIE INTO EXISTING PAVEMENT
PROPOSED OPEN BULKHEAD 07
PROPOSED OPEN BULKHEAD 08
BASIN A
DSE-0011
EXISTING TOPSOIL STOCKPILE TO BE REMOVED
EXISTING BASIN (BASIN B)
CULVERT D - Ø450 RCP
NEW SITE AMENITIES AND CARPARK. REFER TO DRG. 619-ENG-CI-DAL-008
NEW TRUCK MARSHALLING AREA
CULVERT C - Ø450 RCP
DSE-0012
TIE INTO EXISTING BASIN
CULVERT E - 4x Ø600 RCP
EXISTING UNDERGROUND POWER TO BE PROTECTED/REMOVED (CBH TO CONFIRM)
EXISTING 'Q' TYPE - HOR 01
ACCESS TO EASTERN SIDE PITS
INSTALL NEW TYPE 11 SAMPLE HUT REFER TO DRG. 619-ENG-CI-DAL-005
MC01
4x 'PULL FORWARD' LANES
INSTALL NEW 'IN' 45m WEIGHBRIDGE. REFER TO DRG. 619-ENG-CI-DAL-004
CULVERT F - Ø600 RCP
NOTES:
1. ALL DIMENSIONS SHOWN ARE IN METRES UNLESS NOTED OTHERWISE
2. IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO LOCATE ALL UNDERGROUND SERVICES PRIOR TO COMMENCEMENT OF CONSTRUCTION
3. REFER TO DRG 619-ENG-CI-DLP-0003 FOR ADDITIONAL NOTES AND LEGEND
4. CONTOURS INTERVAL 0.1m
PLAN
1:1000
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SITE EXPANSION DETAILED DESIGN
GENERAL ARRANGEMENT
DRG No 619-ENG-CI-DGA-0024
SHEET 1 OF 1
REV A

Project Number & Title:	619 – 3353 Cascade Expansion Detailed Design
Contractor:	Shawmac

Document Information

CBH Document Number	Contractor Document Number	Document Title:
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Revision History

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A	A	Issued for Review	29.06.2026	James Bridge	

☐ 1 - APPROVED

☐ 2 - APPROVED WORK MAY PROCEED - Submit IFT / IFD / IFU / IFC Documentation

☐ 3 - APPROVED EXCEPT AS NOTED - Revise and Resubmit

☐ 4 - NOT APPROVED, WORK MAY NOT PROCEED - Revise and Resubmit

☐ 5 - INFORMATION ONLY

Signature ..... Date .....

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b. evidence or constitute a Direction by Co-operative Bulk Handling Limited; or
c. affect the time for performance of the Contractors or the Contractors Representative's obligations.



Stormwater Management Plan

Project:	Cascade Expansion Detailed Design Stormwater Management Plan
Client:	CBH
Author:	J. Bridge
Date:	29th June 2026
Shawmac Document #:	2601003-SWMP-002
CBH Document #:	619-3353-CI-RPT-0004

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Document Status: Client Review

Version	Prepared By	Reviewed By	Approved By	Date
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Table 3: Drain Design Outcome - 20-year ARI 16

1. Introduction

1.1. The Project

CBH are currently undertaking planning for a proposed expansion to their Cascade grain receival site. The expansion involves:

- Reconstructing and extending the existing temporary OBH's 07/08 to permanent specification with fixed in-loading facilities.
- Installation of new MSW facilities including a new Type 11 sample hut, with provision for an additional future sample hut.
- A new 45m long weighbridge (permanent specification).
- New site amenities and car park.
- A new site entry off Cascade Road.

Refer **Figure 1** for an extract of the CBH concept.

Figure 2 shows the existing site and the approximate area of the proposed works.

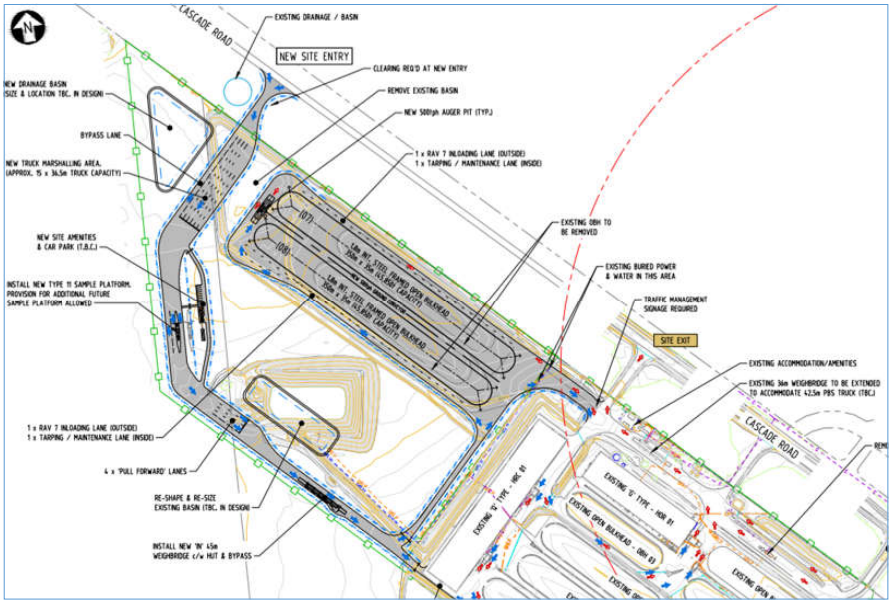


Figure 1: CBH Concept Excerpt (DCO-0014)



Figure 2: Scope Area of Works

1.2. Purpose

The purpose of this report is to document the drainage design philosophy and outcomes for the 85% design.

2. Existing Situation

2.1. Site Characteristics

The proposed scope area within the CBH site is currently occupied by two unsealed emergency bulkheads; TBH 07 and TBH 08. The remaining CBH site (outside of the scope area) consists of eight (8) other permanent storage areas. There are three existing basins; the basin to the northwest receives stormwater runoff from the full potion of the two unsealed emergency bulkheads, while the basins to the west and south receive runoff from the remainder of the site. Refer to **Figure 3** for the exiting site conditions.

The majority of the site is occupied by existing OBHs with the exception of an area within the west of the site (south of TBH 07/08) which is vacant and typically cleared of all-natural vegetation, except for areas of low shrubs and grass.

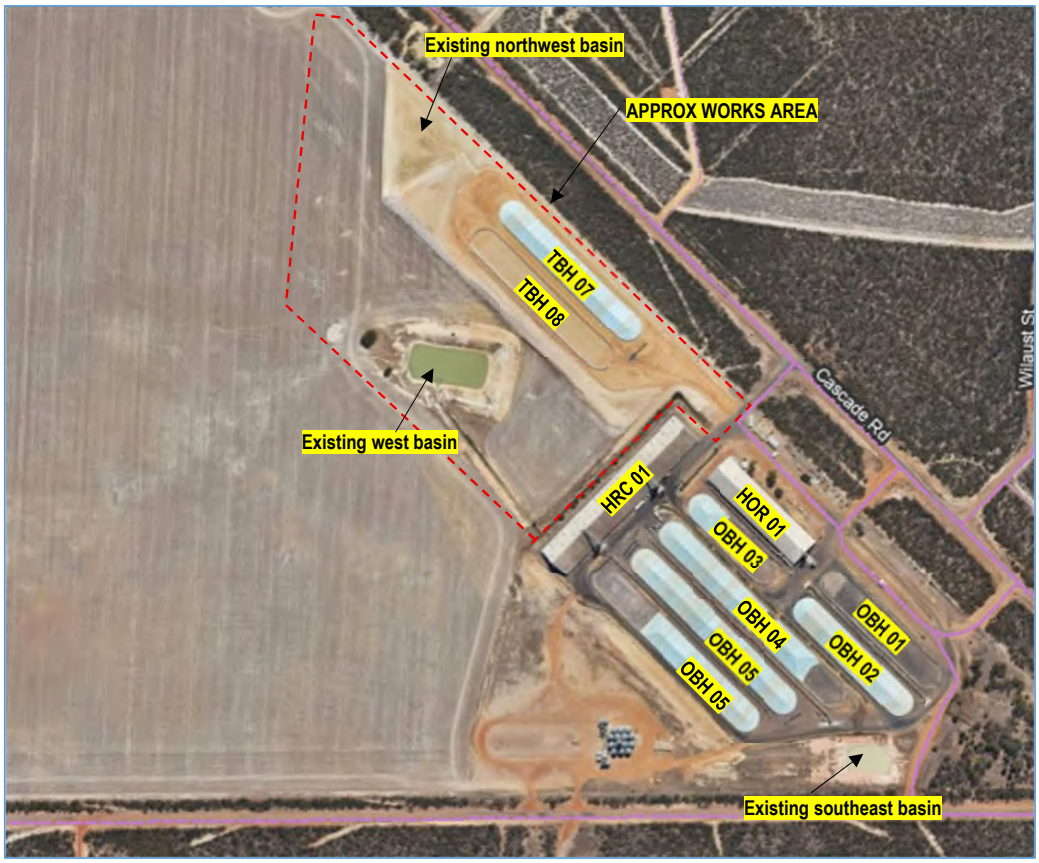


Figure 3: Existing Site

2.2. Geotechnical

FSG has recently undertaken site investigations in March 2026 to supplement previous years geotechnical investigations that were previous undertaken by WSP.

Refer document 61-3353-GE-RPT-0002 (FSG, 13413-REP-001) for details regarding geotechnical investigations and findings.

The results of permeability testings returned an infiltration value of 0.5m/day. It should be noted that the upper material comprised SAND, which would have a higher permeability than the underlying clay. Therefore, it is assumed that the basins are impermeable from a stormwater disposal perspective.

Emerson class testing also indicates that the materials tested may be susceptible to erosion. FSG have categorised the material as “Fine Sand (Noncolloidal)” or “Sandy Loam (Noncolloidal)” from MRWA Supplement to Austroads Guide to Road Design – Part 5B – Drainage: Open Channels, Culverts and Floodways that indicates flow velocities of up to 0.8 m/s may be permissible for non-vegetated open drains. FSG have also noted that where higher flow velocities are required, lining of drains with a minimum 150 mm thickness of compacted erosion-resistant material may be required which would allow up to 1.8m/s velocity.

FSG have also recommended that maximum batter slope of 4H:1V (horizontal: vertical) may be suitable.

2.3. Environmental

As the proposed expansion is within already cleared or developed land, there are no particular environmental concerns.

2.4. Terrain

The natural terrain predominately falls from south east to north west at grades less than 1%. The CBH site falls from a high of 180m AHD in the east to a low of 178m AHD in the west.

Figure 4 shows the natural terrain surrounding the site (2m contours).



Figure 4: Existing Site Contours

2.5. Surface Water Catchments

The existing CBH site consists of three main catchments.

Catchment 1 directs the majority of the existing emergency bulkheads TBH 07 and TBH 08 stormwater to the existing large basin in the northwestern portion of the site. It is understood that this was previously designed for the 5-year ARI, however it was constructed considerably larger than this as the basin was used as a borrow source for constructing the emergency bulkheads TBH 07 and TBH 08.

Catchment 2 directs the majority of the site, and the majority of the existing permanent storage, stormwater to the existing large basin in the western portion of the site.

Catchment 3 directs a smaller portion of the eastern site to an existing basin in the southeast.

There are also two existing smaller basins that captures minor catchments at the north of the site. In addition, there is a small portion of land to the west in the undeveloped portion of the CBH site that bypasses the existing northwest basin and exits the CBH site to the north.

It is understood that all basins are not free draining, and due to the impermeable nature of the existing soils, is expected to be partially full after rainfall.

It is also noted that stormwater runoff from the Cascade Road road reserve flows into an existing basin located north of the north-west basin within the road reserve. An existing 300 mm RCP is currently located beneath Cascade Road near the proposed new site access.

Figure 5 shows the existing catchments impacting the site.

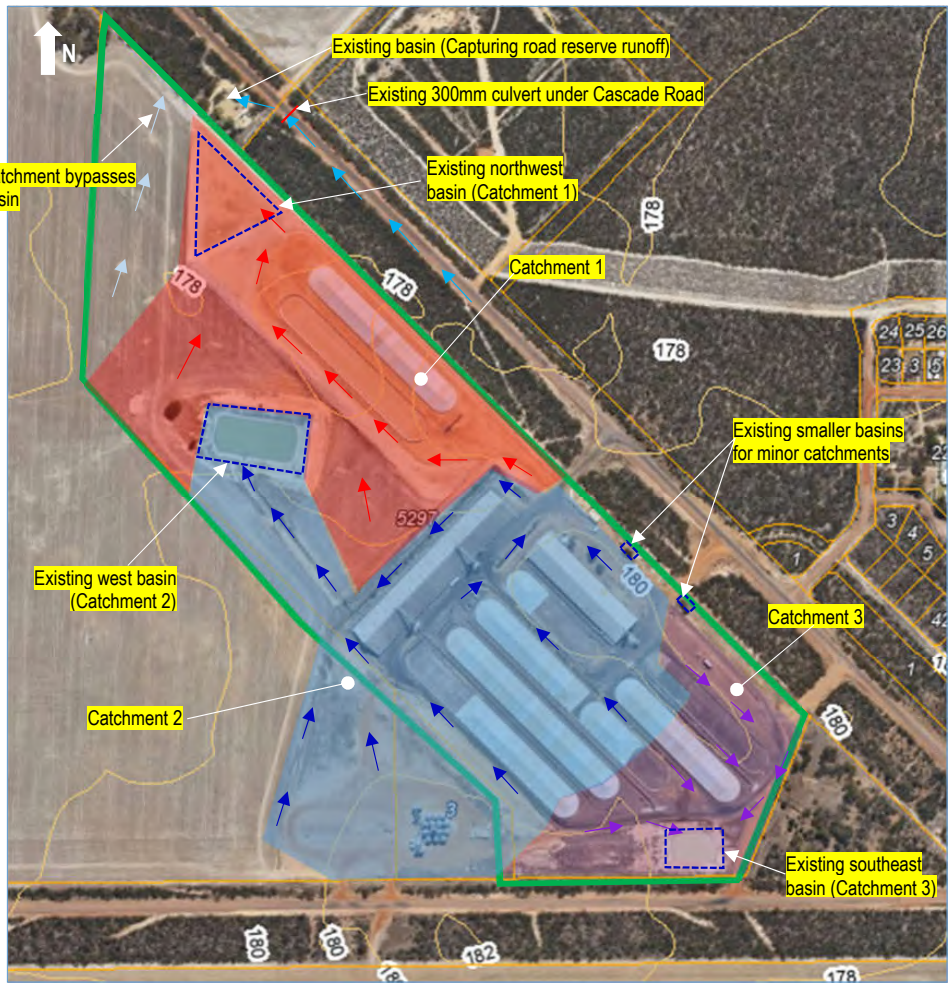


Figure 5: Existing Catchments

3. Stormwater Management Strategy

3.1. Strategy Overview

As part of the expansion, all stormwater associated with the upgrade of the existing emergency bulkheads, TBH 07 and TBH 08, will be wholly contained within Catchment 1. Currently, these flows are captured by the existing large basin located in the northeastern corner of the site. As part of the expansion works, this existing basin will be filled; therefore, stormwater from the proposed work areas will be captured and directed to a new basin (Basin A) in the northwestern corner of the site via a new culvert beneath the proposed access road. Free-draining basin options for the proposed northern basin were considered during the design process. However, as the adjacent road reserve is not free draining, a free-draining basin was deemed unsuitable. Accordingly, the proposed Basin A has been designed as a non-free-draining basin to maintain consistency with the existing drainage conditions in the surrounding area. As per below, this basin has also been designed for the overflow for the existing western basin (Basin B). A spillway on the downstream side of the proposed basin has been proposed for events greater than the 20 year ARI, or for events where the basin is already filled with water from previous rainfall events.

As part of the proposed upgrade works, CBH have confirmed preference to retain the existing western basin (Basin B) in its current shape/size/capacity, which currently captures runoff from the majority of the existing permanent storage areas in the southeastern part of the site. In addition, the eastern portion of OBH 07 and 08, as well as the associated eastern access road catchments, will also be directed to the existing Basin B. As such, the existing Basin B volume is not able to contain the total contributing catchment flow/volume without water levels backing up further upstream along the new access road. Therefore, a spillway has been installed that allows existing Basin B to overtop during the 20 year ARI event and direct the additional flow to the new proposed Basin A. The downstream drains, culverts and Basin A have been designed for this additional flow.

Previous designs allowed basin tailwater levels to back up further upstream along the new access roads whilst still maintaining freeboard to pavement subgrade. However, CBH has advised that backup of stormwater during the 20 year ARI event is not allowed. Therefore, Basin A has been further enlarged/deepened to fully contain the 20 year ARI event, including the additional flow from the proposed existing Basin B spillway to prevent backup of water for both basins.

New drains and culverts are designed to comply with CBH design criteria as per CBH TS10A Design Specification for the 20-year ARI event.

As discussed previously, the stormwater runoff from the Cascade Road road reserve flows into an existing basin located north of the north-west basin within the road reserve. An existing 300 mm RCP is currently located beneath Cascade Road near the proposed new site access. Therefore, a nominal 450 mm RCP is proposed beneath the new site access road to convey this flow.

It is noted that as per the geotechnical investigations, the existing site has low permeability. It should therefore be noted that the basins will start to fill after the first rains and due to the poor infiltration characteristics of the site soils, will drain very slowly. With every rainfall event, capacity will be reduced, and it is possible that the basin will be filled eventually and leave insufficient capacity for further rainfall events, which will then overtop the Basin A spillway to the north western corner of the site. CBH will need to monitor and maintain the basins and downstream drainage infrastructure and CBH may want to consider routinely pumping the basins dry after rainfall events.

3.2. Erosion Risk and Mitigation

FSG have indicated that the existing soils may be particularly susceptible to erosion.

As per **Section 2.2**, FSG have noted the following:

- Flow velocities of up to 0.8 m/s may be permissible for non-vegetated open drains.
- Where higher flow velocities are required, lining of drains with a minimum 150 mm thickness of compacted erosion-resistant material may be required which would allow up to 1.8m/s velocity.
- FSG have also recommended that maximum batter slope of 4H:1V (horizontal: vertical) may be suitable.

The following measures to reduce erosion have been proposed:

- 1:3 batters have still been adopted as per CBH design criteria however, kerbing and grouted rock kerb openings/spillways have been proposed along all shoulders to direct surface water to proposed drains.
- New required pavement drains directed to kerbs and grouted rock kerb openings/spillways.
- Velocities of drains are less than 0.8m/s with the exception of the following:
    - Culvert outlets – which are proposed to be rock lined
    - Drain B (south drain leading into Culvert E) – velocity of 1m/s achieved. Rock protection has been proposed along this section of drain.
    - Drain D (Drain leading into existing Basin B) – velocity of 0.87m/s achieved. Consideration to be made during next design phase to widening the current proposed 2m wide drain to reduce velocity.
- Grouted rock protection at all new proposed culverts and headwalls.

Even with these measures, there is still a risk of erosion within drains and batters, particularly at cut batters that interface with the existing surface where uncontrolled stormwater or groundwater can enter the drain from upstream of the cut batter, including basin batters. Therefore, maintenance of drains and batters can be expected.

CBH to advise if 1:4 batters should be adopted rather than the 1:3 batters as per the CBH design criteria.

3.3. Design Criteria

The design criteria adopted is in accordance with CBH's Design Specification (TS10A). The key requirements of these specifications are:

- Culverts and drains upstream of the proposed upgrades have not been assessed.
- The basins are to be designed for the critical 20-year event. The basins are assumed to be empty at the time the critical event occurs.
- The open drains and culverts are to be designed for the 20-year event in accordance with CBH requirements.
- Open drain inverts are to be set at a minimum 0.4m below subgrade level.
- A minimum freeboard level of 300mm to subgrade as per CBH TS10A Design Specification.
- Culvert headwater heights (short term ponding) are to be limited to a maximum 300mm below shoulder.
- A 300mm freeboard to be applied to the basin top water level or subgrade level where there is potential for standing water in open drains where possible (for 20-year ARI).
- Culverts may have a minimum cover of 400mm (RCP Class 4).
- Minimum drain and culvert fall of 0.3%.
- Maximum water velocity in open drains of 0.8m/s (without scour protection).
- Surface water runoff to retention basins is to be controlled by means of drains, culverts and and/or earth bunds directing the flow towards the inlet of the retention basins.
- Implement road kerb with stone pitching spillway as erosion control measure, where required.

3.4. Modelling Assumptions

An XPSTORM model, (refer to **Figure 6**), was developed for the expansion design based on the following assumptions:

- Design rainfalls and temporal patterns are based on ARR 2019.
- Basin infiltration losses (for modelling purposes) – 50mm/day
- Infiltration losses have been assumed as follows:
    - Pervious areas – 15mm initial loss, 0mm continuing loss.
    - Impervious areas (e.g., new/existing pavements) – nil losses (assumed).
- Model outcomes reflect the median event from the hydraulic model.
- Culvert entry/exit loss coefficients are assumed as 0.5/1.0 respectively.
- Mannings 'n' values assumed as follows:
    - Table/open drains – 0.025
    - Concrete culverts – 0.014

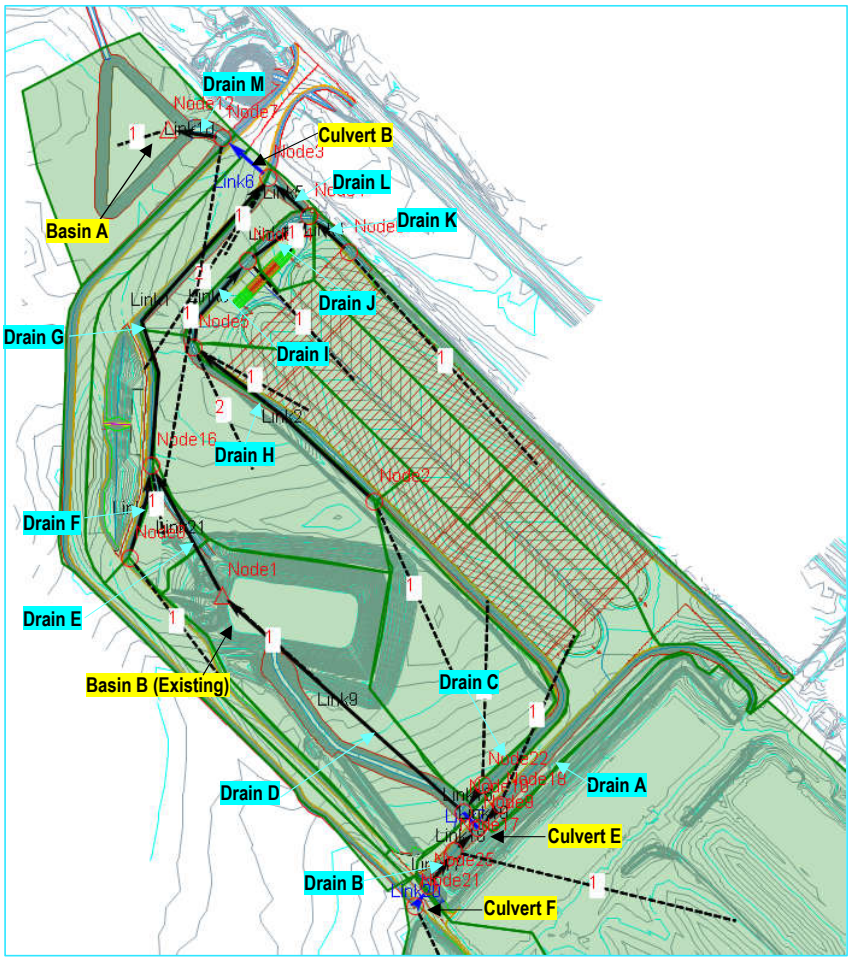


Figure 6: XPSTORM Model

Table 1, **Table 2** and **Table 3** provide a summary of the modelling outcomes for the basins, culverts and drains, respectively.

Table 1: Option A Basin Design Outcome - 20 Year ARI

Item	Northwestern Basin (BASIN A)	Existing Basin (BASIN B)
Base Level (m AHD)	173.80	176.00
Base Area (m^2)	6950	3575
Top Level (m AHD)	177.00	177.40
Top Area (m^2)	11,250	6,008
Lowest Upstream Shoulder RL	177.20	178.26
Lowest Upstream Subgrade RL	176.84	177.90
Water depth (m)	2.16	1.07
TWL (m AHD)	175.96	178.36
Max Stored Volume (m^3)	16455	5022
Freeboard (m) to top of basin	1.04	0.33
Freeboard (m) to lowest upstream shoulder level	1.24	1.19
Freeboard (m) to lowest upstream subgrade level	0.88	0.83

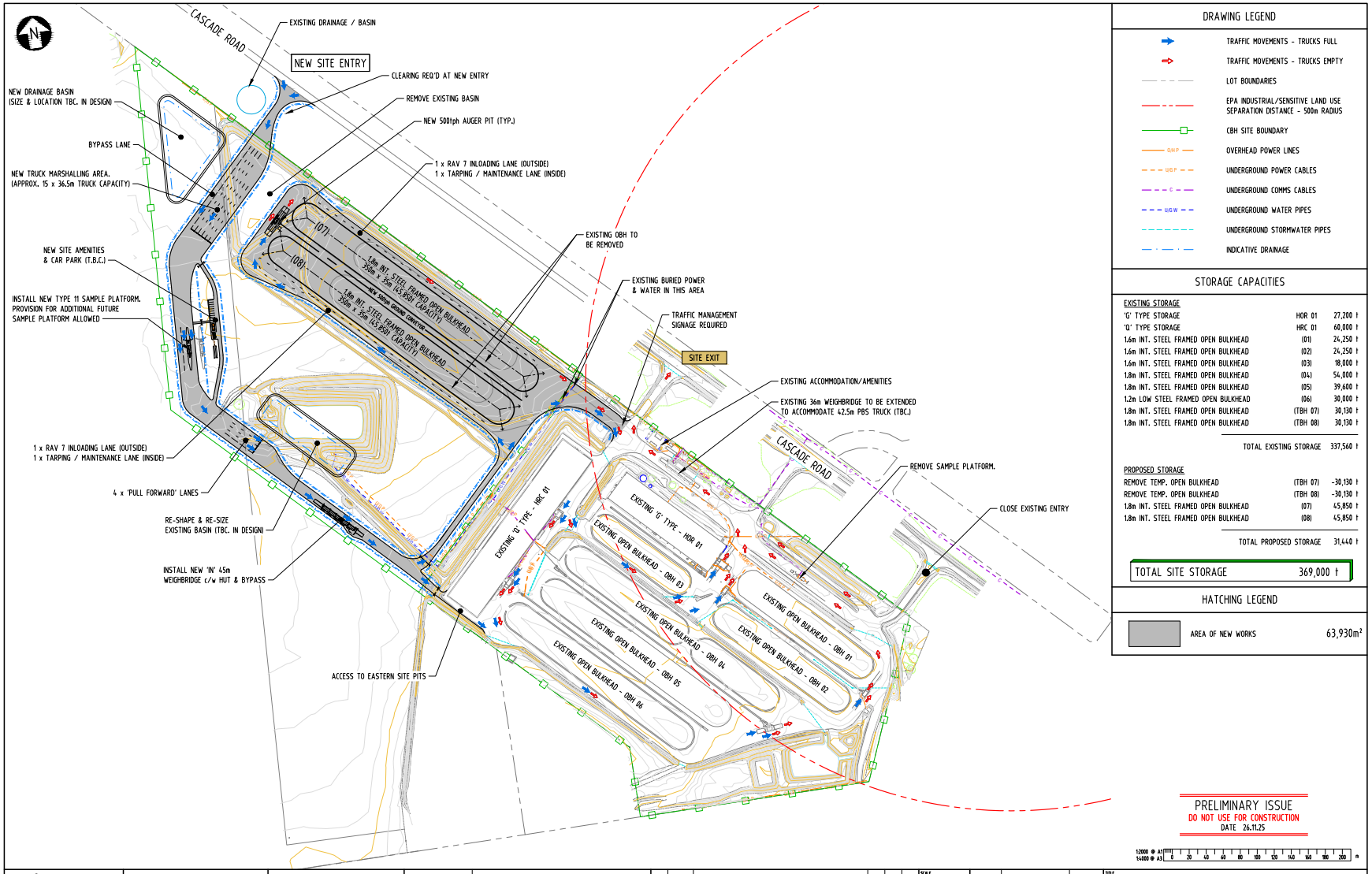
Table 2: Culvert Design Outcome - 20-year ARI

Culvert	Size	U/S shoulder or Ground Level	HW Level	Freeboard to Shoulder	Freeboard to Subgrade	Max Flow (m3/s)	Max Velocity (m/s)
Culvert B	5x600 RCP	177.10	176.25	0.85	0.47	0.81	1.09
Culvert E	4x600 RCP	178.20	177.47	0.73	0.35	1.02	1.13
Culvert F	1x 600 RCP	179.10	178.33	0.77	0.39	0.22	1.40

Table 3: Drain Design Outcome - 20-year ARI

Open Drain	Min Drain Size	Drain Depth below shoulder (min)	Pavement Depth	Min Drain Depth below Subgrade	Max Flow (m^3/s)	Max Velocity (m/s)	Max Flow Depth (m)	Freeboard to Shoulder	Freeboard to Subgrade	Comment
A	1m Wide 900mm Depth	0.90	0.37	0.54	0.070	0.29	0.12	0.78	0.42	
B	1m Wide 1300mm Depth	1.30	0.37	0.94	1.00	1.00	0.45	0.85	0.49	Drain lined with rock due to velocity greater than 0.8m/s
C	1m Wide 900mm Depth	0.90	0.37	0.54	0.05	0.29	0.10	0.80	0.44	
D	2m Wide 900mm Depth	0.90	-	-	1.00	0.87	0.40	-	-	Drain into Basin B. Consideration to be made to increase width to reduce velocity <0.8m/s
E	2m Wide 300mm Depth	0.30	0.37	-0.07	0.50	0.80	0.17	-	-	Spillway out of Basin B
F	1m Wide 900mm Depth	0.90	0.37	0.54	0.04	0.34	0.10	0.80	0.44	
G	3.5m Wide 900mm Depth	0.90	0.37	0.54	0.50	0.55	0.20	0.70	0.34	
H	1m Wide 900mm Depth	0.90	0.37	0.54	0.20	0.80	0.15	0.75	0.39	
I	3.5m Wide 900mm Depth	0.90	0.37	0.54	0.40	0.59	0.17	0.73	0.37	
J	4.0m Wide 900mm Depth	0.90	0.37	0.54	0.53	0.59	0.19	0.71	0.35	
K	1m Wide 900mm Depth	0.90	0.37	0.54	0.14	0.80	0.11	0.79	0.43	
L	4.0m Wide 900mm Depth	0.90	0.37	0.54	0.65	0.55	0.24	0.66	0.30	
M	4.0m Wide 900mm Depth	0.90	0.37	0.54	0.90	0.80	0.24	0.66	0.30	

Appendix A – CBH Concept Design



DRAWING LEGEND

- TRAFFIC MOVEMENTS - TRUCKS FULL
- TRAFFIC MOVEMENTS - TRUCKS EMPTY
- LOT BOUNDARIES
- EPA INDUSTRIAL/SENSITIVE LAND USE SEPARATION DISTANCE - 500m RADIUS
- CBH SITE BOUNDARY
- OHP — OVERHEAD POWER LINES
- UGP — UNDERGROUND POWER CABLES
- C — UNDERGROUND COMMS CABLES
- UGW — UNDERGROUND WATER PIPES
- UNDERGROUND STORMWATER PIPES
- INDICATIVE DRAINAGE

STORAGE CAPACITIES

EXISTING STORAGE		
'G' TYPE STORAGE	HOR 01	27,200 t
'Q' TYPE STORAGE	HRC 01	60,000 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(01)	24,250 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(02)	24,250 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(03)	18,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(04)	54,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(05)	39,600 t
1.2m LOW STEEL FRAMED OPEN BULKHEAD	(06)	30,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(TBH 07)	30,130 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(TBH 08)	30,130 t
TOTAL EXISTING STORAGE		337,560 t

PROPOSED STORAGE		
REMOVE TEMP. OPEN BULKHEAD	(TBH 07)	-30,130 t
REMOVE TEMP. OPEN BULKHEAD	(TBH 08)	-30,130 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(07)	45,850 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(08)	45,850 t
TOTAL PROPOSED STORAGE		31,440 t

TOTAL SITE STORAGE 369,000 t

HATCHING LEGEND

AREA OF NEW WORKS 63,930m²

PRELIMINARY ISSUE
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DATE 26.11.25

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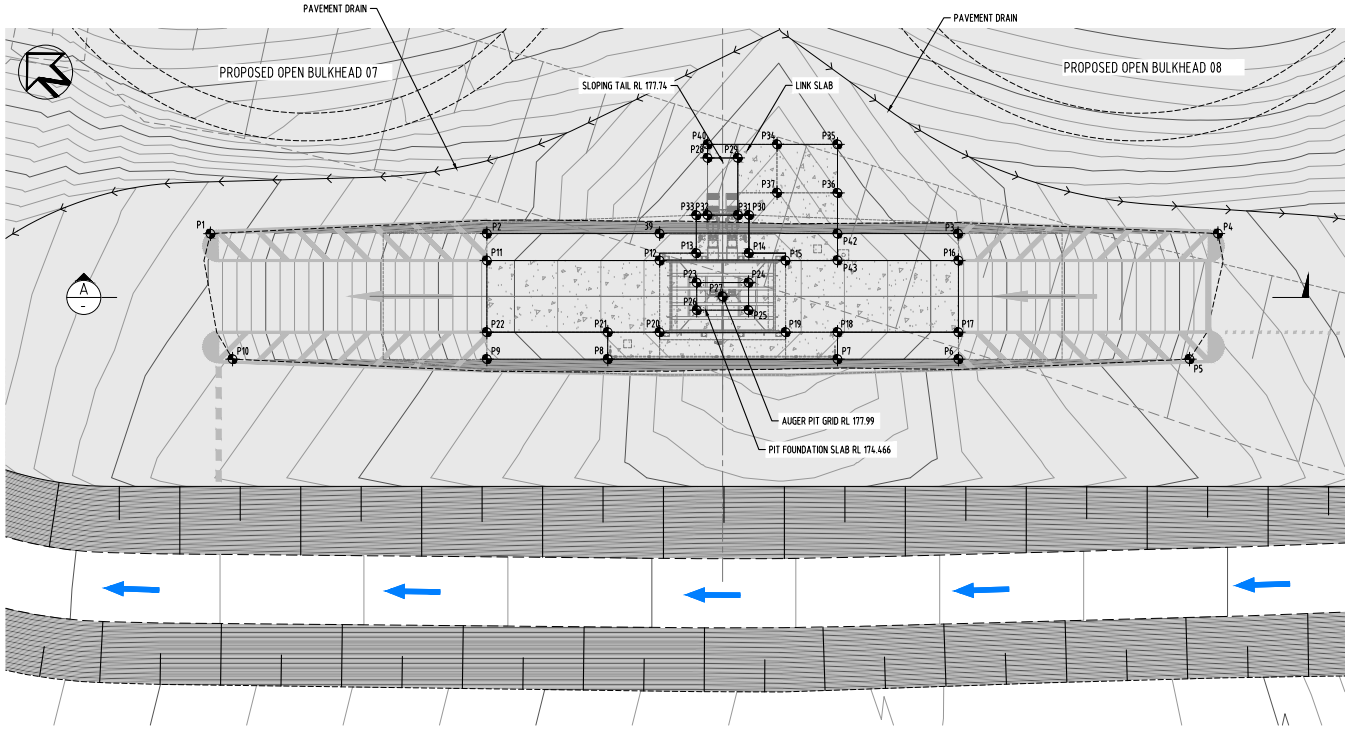
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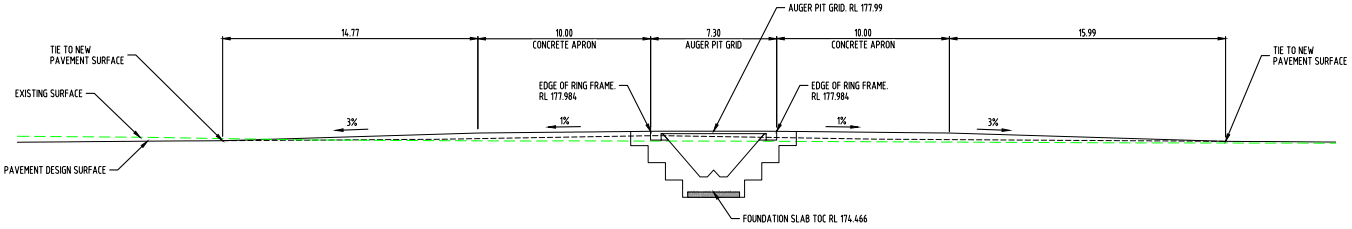
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TITLE
CASCADE
SITE DEVELOPMENT - STAGE 1
NEW M/S/W & ADDITIONAL STORAGE
CONCEPTUAL LAYOUT No. 1

DRG No. 619-ENG-CI-DCO-0014
SHEET 1 OF 1
REV. A





NOTES:

1. ALL DIMENSIONS SHOWN ARE IN METRES UNLESS NOTED OTHERWISE
2. FOR CIVIL LEGEND AND NOTES REFER TO DRG 619-ENG-CI-DLP-0003
3. CONTOURS INTERVAL IS 25mm
4. POINTS 23-26 REFLECT FOUNDATION SLAB LEVEL

AUGER PIT SETOUT POINTS

POINT	EASTING (m)	NORTHING (m)	PAVEMENT RL	TOC
P1	38877.634	275550.814	177.388	-
P2	38866.452	275539.371	177.868	-
P3	38847.379	275519.867	177.869	-
P4	38836.862	275509.112	177.418	-
P5	38832.815	275515.372	177.467	-
P6	38842.167	275524.935	177.868	-
P7	38847.061	275529.940	177.938	177.938
P8	38856.360	275539.449	177.938	177.938
P9	38861.254	275544.454	177.868	-
P10	38871.547	275554.978	177.427	-
P11	38865.337	275540.461	177.884	177.884
P12	38858.345	275533.312	177.984	177.984
P13	38857.167	275531.492	177.986	177.986
P14	38855.042	275529.318	177.986	177.986
P15	38853.248	275528.100	177.984	177.984
P16	38846.249	275520.943	177.884	177.884
P17	38843.282	275523.845	177.884	177.884
P18	38848.176	275528.850	177.954	177.954
P19	38850.274	275530.994	177.984	177.984
P20	38855.378	275536.213	177.984	177.984
P21	38857.476	275538.358	177.954	177.954
P22	38862.370	275543.363	177.884	177.884
P23	38855.938	275532.673	177.990	174.466
P24	38853.833	275530.521	177.990	174.466
P25	38852.689	275531.640	177.990	174.466
P26	38854.786	275533.785	177.990	174.466
P27	38854.310	275532.153	177.990	177.990
P28	38860.655	275527.172	177.608	177.740
P29	38859.431	275525.921	177.628	177.740
P30	38856.603	275527.763	177.668	177.668
P31	38857.058	275528.228	177.661	177.740
P32	38858.288	275529.486	177.641	177.740
P33	38858.736	275529.957	177.633	177.633
P34	38858.399	275523.748	177.646	177.646
P35	38855.952	275521.246	177.597	177.597
P36	38853.943	275523.210	177.626	177.626
P37	38856.397	275525.706	177.674	177.674
P39	38859.461	275532.221	177.968	-
P40	38861.206	275526.619	177.600	177.600
P42	38852.259	275524.857	177.938	177.938
P43	38851.151	275525.941	177.954	177.954

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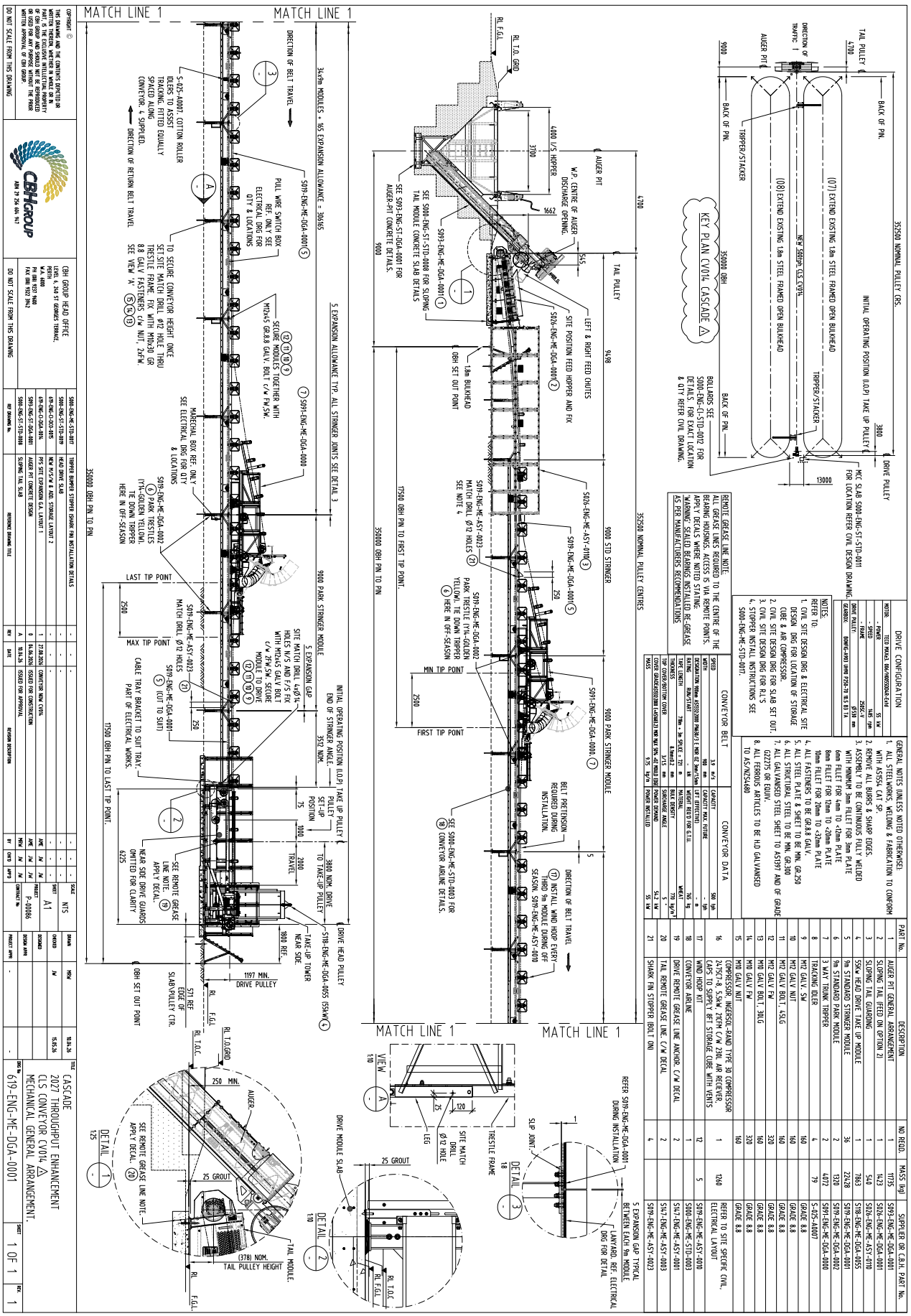
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TITLE
CASCADE
SITE EXPANSION DETAILED DESIGN
AUGER PIT PLAN, SECTION AND CONCRETE SETOUT

DRG No 619-ENG-CI-DAL-0006 | SHEET 1 OF 1 | REV. A

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S093-ENG-ME-STD-0017	TRIPPER BUMPER STOPPER SHARK FIN INSTALLATION DETAILS
S093-ENG-ST-STD-0019	HEAD DRIVE SLAB
S091-ENG-ME-DGA-0000	NEW M/S/W & ASSO. STORAGE LAYOUT 2
S091-ENG-CI-DGA-0015	PPS SITE EXPANSION C.A. LAYOUT 1
S091-ENG-ME-DGA-0016	TRIPPER/STACKER GENERAL ARRANGEMENT
S093-ENG-ST-DGA-0001	AUGER PIT CONCRETE DESIGN
S093-ENG-ST-STD-0008	SLOPING TAIL SLAB

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-	-	-	-	-	-
1	27.08.2026	CONVEYOR NOW CV014.	-	-	-
0	16.06.2026	ISSUED FOR CONSTRUCTION	AHE	JW	JW
A	10.04.26	ISSUED FOR APPROVAL	AHE	JW	JW

DRAWN	MPOV
CHK'D	JW
APP'D	JW
SCALE	NTS
SHEET	A1
CONTRACT No.	P-00086
PROJECT APP'D	-
DESIGNED	
DRAWN	
CHK'D	
APP'D	
DRG No.	-
REV.	1
TITLE	CASCADE 2027 THROUGHPUT ENHANCEMENT CLS CONVEYOR CV014 ⚠ MECHANICAL GENERAL ARRANGEMENT.
DRG No.	619-ENG-ME-DGA-0001
SHEET	1 OF 1
REV.	1

Environmental Approval Decision Pathway
Cascade Road Entrance/Exit

07 August 2026

Introduction

The purpose of this memo is to identify the environmental exemption applicable to landowner clearing of native vegetation for a crossover to Co-operative Bulk Handling Limited (**CBH**) land.

CBH proposes to clear 0.21 ha native vegetation (**Crossover Clearing Footprint**) within a 0.39 ha Development Envelope at Cascade to construct an entrance/exit crossover providing vehicle access between Cascade Road and the adjacent CBH property, as shown in Figure 1.

Design and Avoidance

The current crossover design includes all associated drainage works required to support the safety of the asset and maintain existing drainage flow paths (**The Project**) (Figure1). CBH applies the mitigation hierarchy principles set out in the WA Environmental Offsets Policy (2011) to all clearing works including the Project being considered. During design development, options to widen the existing tracks were considered but avoided due to greater impacts to priority and threatened flora species. The preferred design instead locates the works in a highly degraded and previously disturbed area with no recorded priority flora. Further minimisation was achieved by removing electrical infrastructure from the design, avoiding additional vegetation clearing in the Crossover Clearing Footprint. As a result, the final design limits clearing to the minimum necessary to safely build the project and is largely confined to areas already disturbed (Figure 2).

Biological Information

Flora and Native Vegetation Condition

CBH completed reconnaissance and targeted flora and Threatened Ecological Community (TEC) surveys in 2023 and 2024 (Attachments A and B), reflecting the presence of rare and endangered flora and excellent quality vegetation known to occur in the Cascade area. While significant rare flora was identified across much of the road reserve, the design was optimised to avoid any flora species listed as Threatened under the EPBC Act or BC Act, or as Priority by DBCA, within the Disturbance Footprint (Figure 1). The vegetation is not riparian, the proposed clearing is not within an environmentally sensitive area, and the vegetation does not meet the criteria for a TEC.

One Priority Ecological Community (PEC), Swamp Yate (Eucalyptus occidentalis) woodlands, was identified during the reconnaissance Flora and Vegetation Survey in 2022. This PEC is not present within the current Disturbance Footprint (Figure 1).

Fauna and Fauna Habitat

The fauna survey identified potential habitat for threatened species within the survey area; however, no threatened species were detected. The survey concluded that the broader area is unlikely to be important habitat, except for possible transitory use. Noting that the Project is clearing a small, degraded section is unlikely to affect native species. A Black-cockatoo Assessment undertaken did not identify any significant breeding or roosting habitat within the Crossover Clearing Footprint. The vegetation met the criteria for foraging habitat however; there was no evidence of these birds feeding in the area at the time of the survey and no persistent feeding debris detected. In addition to this, the survey area provides 'Low' and 'Low to Moderate' foraging habitat for the two Fauna Habitat Units identified.

Exemption Criteria

EP Act Exemption

The native vegetation within the Development Envelope (Figure 1) was assessed by the CBH Environment and Sustainability Team to determine the appropriate environmental approvals pathway. This assessment identified that the clearing may fall within the exemption prescribed under Regulation 5, Item 21A of the *Environmental Protection (Clearing of Native Vegetation) Regulations 2004*, which applies to clearing that results from constructing a crossover from a road to an adjacent property.

> *Regulation 5, Item 21A*
>
> *Clearing that results from constructing a crossover from a road to an adjacent property, including any associated sight line areas, is prescribed clearing where the construction is within the scope of the authority to construct the crossover.*

EPBC Act

The exemption above applies only to Native Vegetation Clearing under the EP Act. Any action that has been assessed to have a significant impact on Matters of National Environmental Significance (**MNES**), such as clearing Wheatbelt Woodland TEC or Black Cockatoo breeding habitat, would still need to be referred to the Department of Climate Change, Energy, Environment and Water (DCCEEW). CBH does not consider the clearing of 0.21 ha of low to moderate quality foraging habitat to constitute a significant impact under the *Referral guideline for 3 WA threatened black cockatoo species* (2022), noting that black cockatoo habitat is the only Matter of National Environmental Significance potentially affected by the Project. As a result, the Action of clearing the vegetation within the Development Envelope presents no significant impact to MNES and an EPBC Act Referral is therefore not required.

Application of Exemption and Approvals Pathway

The risks identified in Appendix 2 have been assessed on the basis that clearing may proceed without a Native Vegetation Clearing Permit or EPBC Act permit. Approval to proceed will be managed through a Ground Disturbance Permit (GDP) authorised by the CBH Environment and Sustainability Team. The advice in this recommendation applies only to the defined Development Envelope, as clearing outside this area may affect vegetation not covered by the exemption. While the Environment and Sustainability Team has prepared this assessment using available information and relevant technical expertise, residual risk remains that the exemption may be incorrectly applied where legislative interpretation falls outside the Team's technical remit. This risk is mitigated by transparency with landowners and multiple parties being involved in the decision-making process.

Appendix A Exemption Conditions

The below table summarises the conditions that have been, or must be verified, for Regulation 5, Item 21A to apply to the clearing defined in this recommendation.

Appendix A Conditions that must be met for the Regulation 5, Item 21A exemption to apply.

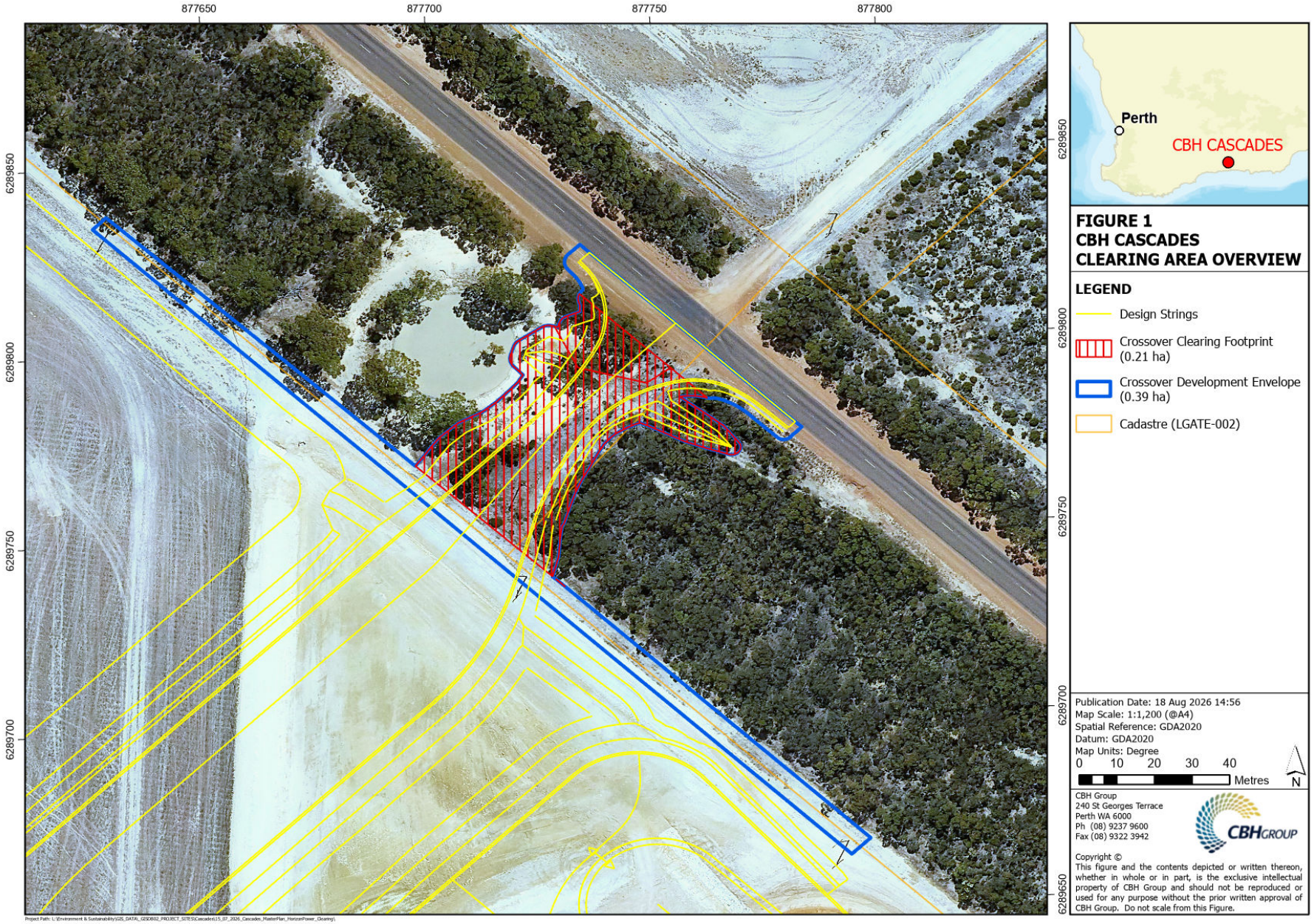
Criteria	Detail	Condition Met
Lawful Construction	• The Development Approval (DA) currently being obtained will render the construction lawful.	• Conditional to DA being granted.
Crossover	• The entrance/exit works will provide vehicle access between Cascade Road and the CBH property and are therefore treated as a crossover.	• Yes
Cleared vegetation is not riparian vegetation	• The biological field survey assessed the vegetation as “not riparian”.	• Yes
Authority to clear	• The Development Approval (DA) currently being obtained will render the construction lawful and make CBH the person with the authority to construct the crossover.	• Conditional to DA being granted.
Cleared to the extent necessary	• The area to be cleared is restricted to the extent necessary to construct the crossover.	• Yes

Appendix B Clearing Exemption Risk Assessment

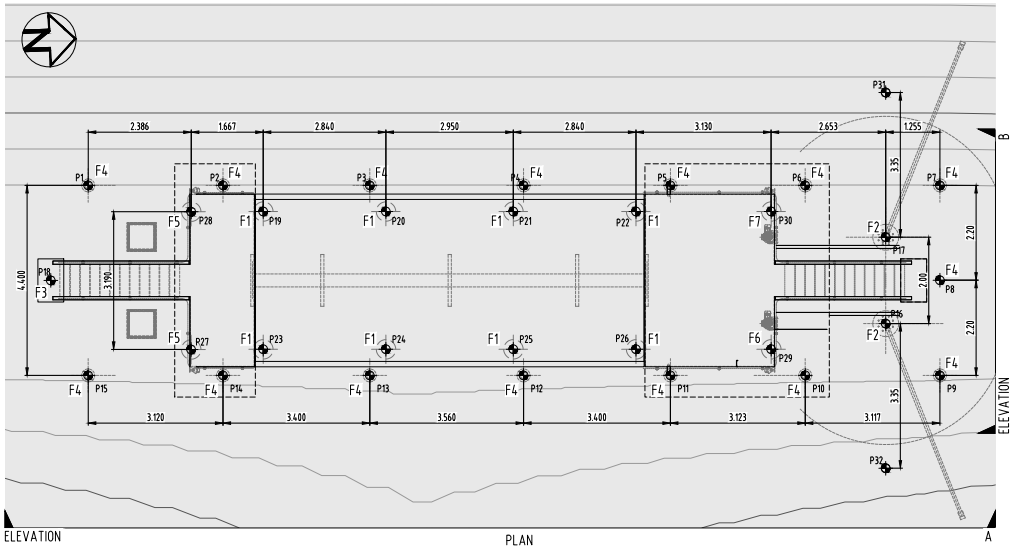
	Inherent Risk				Residual Risk		
Risk	**Likelihood**	**Consequence**	**Rating**	**Control**	**Likelihood**	**Consequence**	**Rating**
Clearing native vegetation outside of the defined exemption area	Possible	Moderate	High	Ground Disturbance Permit	Unlikely	Moderate	Moderate
Exemption incorrectly applied	Possible	Moderate	High	Advice provided in this memo is predicated on previous experience and feedback from external parties. Transparency and the ability to challenge this exemption has been made aware to the relevant landowner, and other relevant parties.	Unlikely	Moderate	Moderate

Attachment A CBH0027 Final Cascade Reconnaissance Flora and Vegetation Survey Report 11-12-2023

Attachment B FINAL CBH0027_003_Basic Fauna and Targeted Black Cockatoo Survey Report


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877700
877750
877800
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Perth
CBH CASCADES
FIGURE 1
CBH CASCADES
CLEARING AREA OVERVIEW
LEGEND
Design Strings
Crossover Clearing Footprint (0.21 ha)
Crossover Development Envelope (0.39 ha)
Cadastre (LGATE-002)
Publication Date: 18 Aug 2026 14:56
Map Scale: 1:1,200 (@A4)
Spatial Reference: GDA2020
Datum: GDA2020
Map Units: Degree
0 10 20 30 40
Metres
N
CBH Group
240 St Georges Terrace
Perth WA 6000
Ph (08) 9237 9600
Fax (08) 9322 3942
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877650
877700
877750
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6289850
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6289750
6289700
Perth
CBH CASCADES
FIGURE 2
CBH CASCADES
VEGETATION VALUES
LEGEND
Crossover Clearing Footprint (0.21 ha)
Crossover Development Envelope (0.39 ha)
Cadastre (LGATE-002)
Vegetation Condition
Completely Degraded (0.05 ha)
Degraded (0.04 ha)
Excellent (0.05 ha)
Good (0.07 ha)
Vegetation Community
1: Mixed Mallee and Melaleuca Shrubland (0.03 ha)
3: Melaleuca shrubland and Netrostylis Sedgeland (0.18 ha)
Cleared (0.19 ha)
Publication Date: 18 Aug 2026 14:58
Map Scale: 1:1,200 (@A4)
Spatial Reference: GDA2020
Datum: GDA2020
Map Units: Degree
0 10 20 30 40
Metres
N
CBH Group
240 St Georges Terrace
Perth WA 6000
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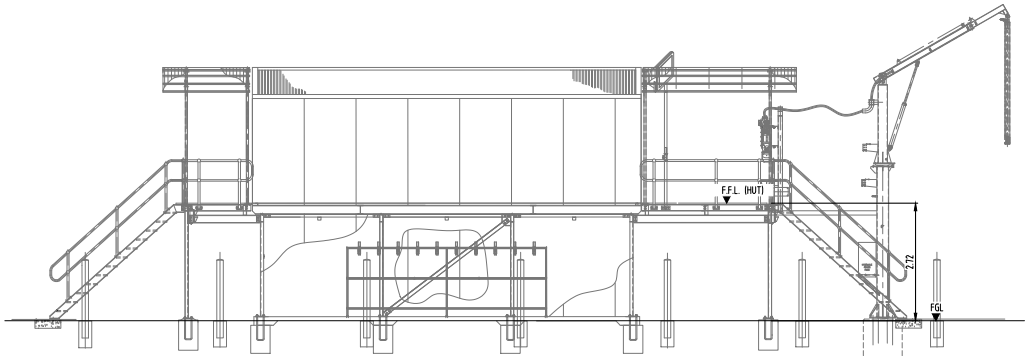
NOTES:

1. ALL DIMENSIONS SHOWN ARE IN METRES UNLESS NOTED OTHERWISE
2. FOR POINTS 19-26, THE T.O.C IS FOR THE TOP OF FOOTING F1. THE GROUND SLAB IS 200mm PROUD OF THIS LEVEL (E.G 100mm ABOVE PAVEMENT LEVEL)
3. FOR CIVIL LEGEND AND NOTES REFER TO DRG 619-ENG-CI-DLP-0003

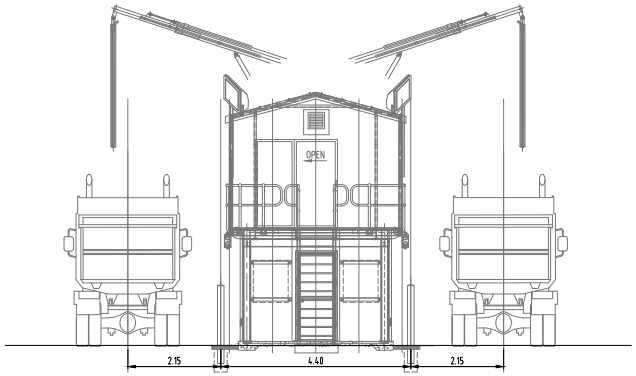
AUGER PIT SETOUT POINTS

PT No.	FOOTING TYPE	EASTING (m)	NORTHING (m)	PAVEMENT RL	TOC
P1	F4	38728.183	275389.331	178.650	178.650
P2	F4	38728.319	275392.448	178.650	178.650
P3	F4	38728.467	275395.845	178.650	178.650
P4	F4	38728.622	275399.402	178.650	178.650
P5	F4	38728.770	275402.799	178.650	178.650
P6	F4	38728.906	275405.916	178.650	175.660
P7	F4	38729.042	275409.033	178.650	175.650
P8	F4	38731.236	275408.937	178.656	178.650
P9	F4	38733.438	275408.841	178.652	178.650
P10	F4	38733.302	275405.724	178.653	178.650
P11	F4	38733.166	275402.607	178.653	178.650
P12	F4	38733.018	275399.210	178.654	178.650
P13	F4	38732.863	275395.654	178.654	178.650
P14	F4	38732.715	275392.257	178.653	178.710
P15	F4	38732.579	275389.139	178.653	178.710
P16	F2	38732.185	275407.640	178.656	178.710
P17	F2	38730.186	275407.727	178.656	178.560
P18	F3	38730.344	275388.371	178.656	178.560
P19	F1	38728.964	275393.353	178.656	178.560
P20	F1	38729.088	275396.190	178.656	178.560
P21	F1	38729.216	275399.138	178.656	178.560
P22	F1	38729.340	275401.975	178.656	178.560
P23	F1	38732.151	275393.214	178.656	178.560
P24	F1	38732.275	275396.051	178.656	178.560
P25	F1	38732.403	275398.999	178.656	178.560
P26	F1	38732.527	275401.840	178.656	178.560
P27	F5	38732.083	275391.546	178.656	178.710
P28	F5	38728.896	275391.684	178.656	178.710
P29	F6	38732.663	275404.963	178.656	178.710
P30	F7	38729.476	275405.102	178.656	178.710
P31	REFERENCE PT	38726.840	275407.873	178.586	-
P32	REFERENCE PT	38735.531	275407.494	178.612	-

NOTE 2



ELEVATION A
1:50



ELEVATION B
1:50

0 1 2 3 4 5m
1 : 200 (A3) 1 : 100 (A1)

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EAST VICTORIA PARK
WA 6101
P 9355 1300
E admin@shawmac.com.au

REF DRAWING No.	REFERENCE DRAWING TITLE	REV	DATE	REVISION DESCRIPTION	BY	CHK'D	APP'D
-	-	A	29.06.26	DETAILED DESIGN	JG	JB	JB

SCALE 1:100
SHEET A1
PROJECT //
CONTRACT No

DRAWN	JG	29.06.26
CHECKED	JB	29.06.26
DESIGNED	TM	29.06.26
DESIGN APPR	JB	29.06.26
PROJECT APPR	JB	29.06.26

TITLE
CASCADE
SITE EXPANSION DETAILED DESIGN
SAMPLE HUT PLAN, ELEVATION AND SETOUT DETAILS

DRG No 619-ENG-CI-DAL-0005
SHEET 1 OF 1
REV. A



AMENITIES BUILDING

PROJECT NO.:

PROJECT CLIENT
CBH

PROJECT STATUS
ISSUED FOR REVIEW

PROJECT ADDRESS:

FLEETWOOD AUSTRALIA

1202 Abernethy Rd, Perth Airport WA 6105 | (08) 9281 7500

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SHEET
COVER PAGE

DRAWN	CHECKED	SCALE	SIZE
FZ	KP		A3

DRAWING NO.
A00-CS01

REVISION
0

DC SIGN OFF:

GENERAL NOTES:

BUILDING CLASSIFICATION:	**NCC CLASS 6**
BAL LEVEL:	**LOW**
CLIMATE ZONE:	**4**
CYCLONIC REGION CLASSFICIATION:	**"A" REGION, TERRAIN CATEGORY = 2.0**
WINDOWS DESIGN CRITERIA:	**AS2047**
SERVICEABILITY PRESSURE:	GENERAL: 740Pa - TABLE 2.1 AS2047-2014 1100Pa FOR WINDOWS 660mm FROM CORNERS
ULTIMATE STRENGTH PRESSURE:	GENERAL: 1095Pa - TABLE 2.5 AS2047-2014 1640Pa FOR WINDOWS 660mm FROM CORNERS
WATER PENETRATION RESISTANCE PRESSURE	NON EXPOSED - 150Pa, EXPOSED - 200Pa
WIND LOAD IN ACCORDANCE WITH:	**AS.1170.2-2011**
DESIGN CRITERIA IN ACCORDANCE WITH:	**AS1170.1-2002: IMPOSED FLOOR ACTIONS (TABLE 3.1).**
ALLOWABLE FLOOR LOADS:	**B-3.0kPa UNIFORMLY DISTRIBUTED.** **2.7kN CONCENTRATED LOAD.**
DESIGN CRITERIA IN ACCORDANCE WITH:	**AS1170.4-2007:**
PROBABILITY:	**P=1/500 (TABLE 3.1)**
KP:	**1.0 (TABLE 3.1)**
SITE HAZARD FACTORZ Z ALLOWED:	**0.15 (FIGURE 3.2(C)).**
EARTHQUAKE DESIGN CATEGORY:	**EDC II AS PER TABLE 2.1**

THE ENTIRE ROOF AND WALL ASSEMBLIES, THER CONNECTIONS & IMMEDIATE SUPPORTING MEMBERS HAVE BEEN DESIGNED SO AS TO BE CAPABLE OF REMAINING IN POSITION NOTWITHSTANDING ANY PERMANENT DISTORTION, FRACTURE OR DAMAGE THAT MIGHT OCCUR WITH NCC VOLUME 1, SPECIFICATIONS B1.2 OR VOLUME 2, PART 2.1.1 (b) AND 3.10.1 HIGH WIND AREAS (IF APPLICABLE).

ALL REFERENCED STANDARDS TO BE THE CURRENT VERSION AT THE TIME OF CONSTRUCTION.

GENERAL SPECIFICATIONS:

CHASSIS:	STRUCTURAL STEEL
CHASSIS PAINT SPEC.:	425 ZINC PHOSPHATE PRIMER, 2 COATS ALKYD PRIMER ON WET - BLACK - FOR CORROSION INHIBITION.
ROOF & CEILING FRAME:	GALVANISED STEEL FRAMEWORK.

NOTES:
- STEPS AND LANDINGS TO BE DEPENDANT ON SITE. TO BE BUILT IN ACCORDANCE WITH ALL RELEVANT AUSTRALIAN STANDARD INCLUDING AS1428.1

FLOORING LEGEND

FVI-01 **VINYL**
TYPE: 2.0mm COMMERCIAL GRADE VINYL
COLOUR: GRANIT SAFE T. DARK GREY 0698
TO ALL AREAS INCLUDING WET AREAS
TO INCLUDE WSK-01

WSK-01 **SKIRTING**
100MM COVED VINYL SKIRTING
TYPE: TO MATCH FVI-01
COLOUR: TO MATCH FVI-01

EXTERNAL CLADDING & FINISHES LEGEND

WMC-01 **MAXIRIB METAL CLAD STEEL STUD FRAME**
EXTERNAL WALL
COLOUR: PAPERBARK

WTB-01 **OSB BOARD BRACING**
6mm OSB BOARD UNDERNEATH MAXIRIB

RMS-01 **ROOF SHEETING**
BMT: 0.42MM TRIMCLAD ROOF SHEETING
COLOUR: SURFMIST

RFL-01 **COLORBOND HIGH SIDE BARGE FLASHING WITH APRON**
COLOUR: DEEP OCEAN

RFL-02 **COLORBOND LOW SIDE BARGE FLASHING**
COLOUR: DEEP OCEAN

RFL-03 **COLORBOND HIGH SIDE BARGE FLASHING**
COLOUR: DEEP OCEAN

WFL-01 **COLORBOND CORNER FLASHING**
COLOUR: DEEP OCEAN

WFL-02 **COLORBOND STARTER FLASHING**
COLOUR: DEEP OCEAN

WALL & CEILING FINISHES LEGEND

CPP-01 **CEILING LINING**
MATERIAL: 3.6mm PRE-FINISHED POLY PLY
COLOUR: MIRAGE PEARL

WSP-01 **EXTERNAL WALLS:** 90mm STEEL STUD
COLOUR: PAPERBARK EXTERNAL / SURFMIST INTERNAL

WSP-02 **INTERNAL WALLS:** 90mm STEEL STUD
LINING MATERIAL: 3.6mm POLYPLY SHEETING
COLOUR: WHITE EMBOSSED

WTI-01 **WALL TILES**
TYPE: 400x200 TILES
COLOUR: WHITE
TO KITCHEN SPLASHBACK

INSULATION

CIN-01 **CEILING:**
R4.0 EARTHWOOL BATTS BETWEEN CEILING JOISTS

RIN-01 **ROOF:**
R1.3 60MM ANTI-CONDENSATION BLANKET UNDER ROOF SHEETS

FIRE EXTINGUISHERS

BFE-01 **ABE EXTINGUISHER - 1A:20B:E**
4.5kg DRY CHEMICAL
FIRE EXTINGUISHER

NOTE: FIRE EXTINGUISHERS & SIGNAGE TO DFES GUIDELINES

FIXTURES & FITTINGS

TSK-01 **SINK**
S/S SINGLE BOWL SINK WITH DRAINER & MIXER

XBN-01 **ACCESSIBLE BASIN**
CERAMIC BASIN WITH MIXER

XWC-01 **ACCESSIBLE TOILET**
CERAMIC c/w BACKREST

XGR-01 **GRAB RAIL**
300 S/S GRAB RAIL

XGR-02 **GRAB RAIL**
600 x 950 S/S GRAB RAIL

XMI-01 **MIRROR**
850H x 500W

XSD-01 **SOAP DISPENSER**

XPA-01 **PAPER TOWEL DISPENSER**

XCH-01 **COAT HOOK**

XTR-01 **TOILET ROLL HOLDER**

JOINERY LEGEND

JBE-01 **POLYTEC BENCH TOP**
VARYING LENGTH x 600D x 33THK
COLOUR : FRENCH STONE MATT

JDU-01 **MELAMINE DRAWERS**
3 DRAWERS (CUTLERY TRAY TO TOP DRAWER)
DIMENSIONS: 450MM W X 600MM D
COLOUR : EGGERBOARD ALPINE WHITE

JCU-01 **BELOW BENCH CUPBOARDS**
DOUBLE PENCIL ROUND NOSING EDGE BENCH TOP
EQ. SPACED DOORS
BRUSHED CHROME OR NICKLE FINISH SQUARE
D-HANDLE TO C'BRD DOORS
FIXED MID-SHELF
DIMENSIONS: 1140MM L X 600MM D X 865MM H
COLOUR : EGGERBOARD ALPINE WHITE

JCU-02 **BELOW BENCH CUPBOARDS**
DOUBLE PENCIL ROUND NOSING EDGE BENCH TOP
EQ. SPACED DOORS
BRUSHED CHROME OR NICKLE FINISH SQUARE
D-HANDLE TO C'BRD DOORS
FIXED MID-SHELF
DIMENSIONS: 1200MM L X 600MM D X 865MM H
COLOUR : EGGERBOARD ALPINE WHITE

JCU-03 **BELOW BENCH CUPBOARDS**
DOUBLE PENCIL ROUND NOSING EDGE BENCH TOP
EQ. SPACED DOORS
BRUSHED CHROME OR NICKLE FINISH SQUARE
D-HANDLE TO C'BRD DOORS
FIXED MID-SHELF
DIMENSIONS: 1910MM L X 600MM D X 865MM H
COLOUR : EGGERBOARD ALPINE WHITE

JCO-01 **OVERHEAD CUPBOARDS**
EQ. SPACED DOORS
BRUSHED CHROME OR NICKLE FINISH SQUARE
D-HANDLE TO C'BRD DOORS
ADJUSTABLE SHELVING
DIMENSIONS: 2310MM W X 300MM D X 600MM H
COLOUR : EGGERBOARD ALPINE WHITE

JBS-01 **UNDERBENCH OPEN SHELVING WITH MICROWAVE RECESS**
ADJUSTABLE SHELVING
DIMENSIONS: 600MM W X 600MM D X 865MM H
COLOUR : EGGERBOARD ALPINE WHITE

JCF-01 **FULL HEIGHT DOUBLE DOOR PANTRY SHELF**
ADJUSTABLE SHELVING
DIMENSIONS: 1200MM W X 600MM D X 2100MM H
COLOUR : EGGERBOARD ALPINE WHITE

NOTE: ABS EDGING TO ALL DOORS, SHELVES, SHELVING & FIXED PANELS TO BE PVC.

NO.	DESCRIPTION	DATE	BY	CHK'D
0	ISSUED FOR CONSTRUCTION	07.09.23	FZ	KP
B	ISSUED FOR APPROVAL	02.08.23	FZ	FS
A	ISSUED FOR REVIEW	26.06.23	FZ	FS

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PROJECT NO.:

PROJECT STATUS
ISSUED FOR REVIEW

PROJECT CLIENT
CBH

PROJECT:
AMENITIES BUILDING

PROJECT ADDRESS

SHEET
CODE LEGEND

DRAWN	CHECKED	SCALE	SIZE
FZ	FS	1 : 100	A3

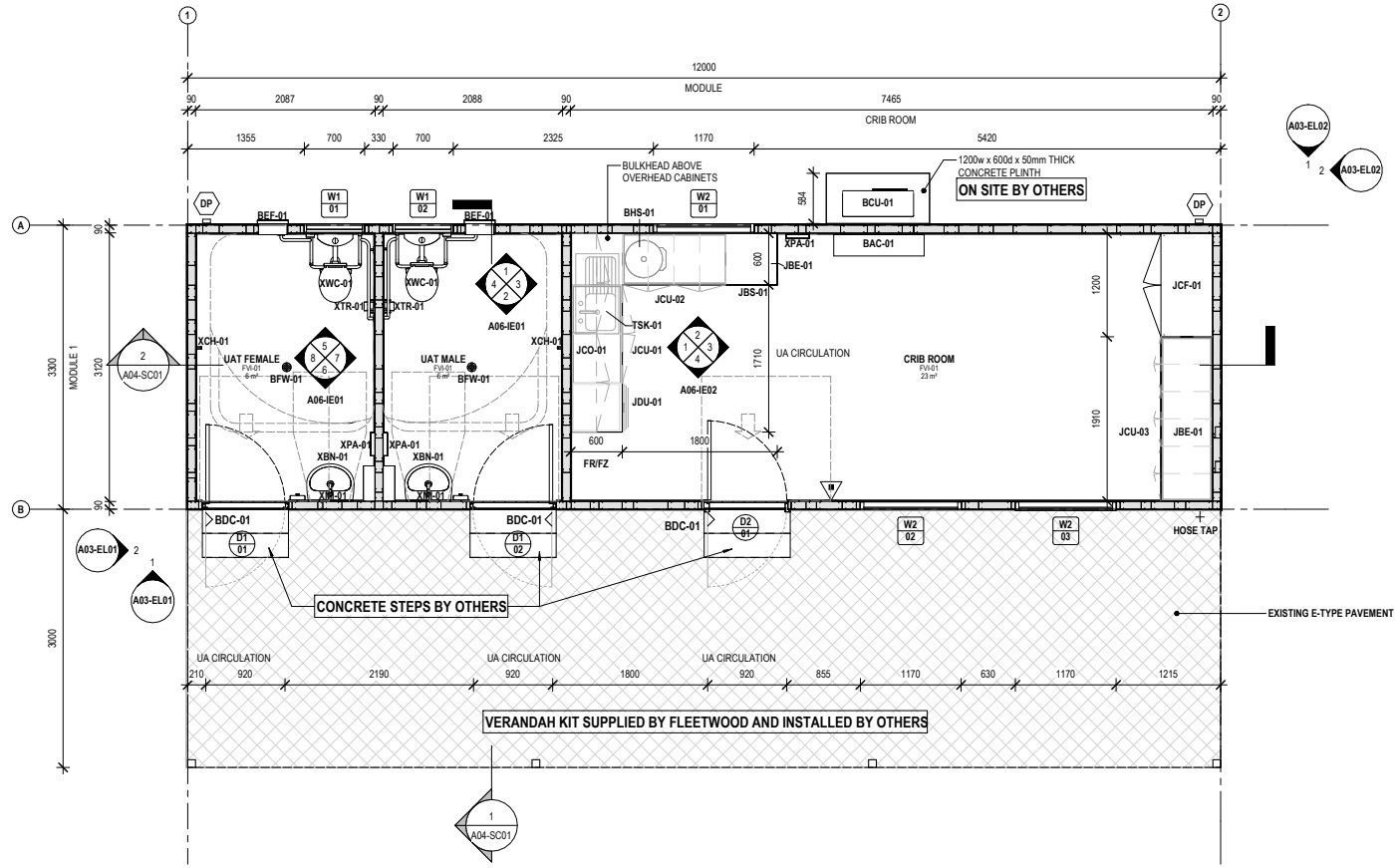
DRAWING NO.
A00-CS02

REVISION
0

DC SIGN OFF:

ROOM NAME	AREA
CRIB ROOM	23 m²
UAT FEMALE	6 m²
UAT MALE	6 m²
TOTAL	35 m²

NO.	MARK	DESCRIPTION	COUNT
1.	XGR-01	300 SS GRABRAIL INSTALLED TO AS 1428.1-2009	2
2.	XGR-02	600 x 800 SS GRABRAIL INSTALLED TO AS 1428.1-2009	2
3.	XWC-01	ACCESSIBLE TOILET PAN c/w DUAL FLUSH CISTERN & SAFE ASSIST WALL MOUNTED BACKREST INSTALLED TO AS 1428.1-2009	2
4.	XBN-01	DISABLED PERSONS HAND BASIN INSTALLED TO AS 1428.1-2009	2
5.	XTR-01	TOILET PAPER DISPENSER	2
6.	XCH-01	COAT HOOK	2
7.	XPA-01	PAPER TOWEL DISPENSER	3
8.	XMI-01	MIRROR	2
9.	BFW-01	FLOOR WASTE	2
10.	BHS-01	FILTERED BOILING WATER UNIT 25L	1
11.	TSK-01	SS SINK	1
12.	JBE-01	VARYING LENGTH x 600D x 337HK BENCH UNIT	1
13.	JCO-01	OVERHEAD CUPBOARDS (600 X 350 X 300)	1
14.	JCU-01	UNDERBENCH CUPBOARDS (1143 X 600 X 800)	1
15.	JCU-02	UNDERBENCH CUPBOARDS (1200 X 600 X 800)	1
16.	JCU-03	UNDERBENCH CUPBOARDS (1200 X 600 X 800)	1
17.	JDU-01	DRAWER UNIT (570 X 600 X 800)	1
18.	JBS-01	OPEN SHELF WITH NICHE FOR MICROWAVE	1
19.	JCF-01	FULL HEIGHT DOUBLE DOOR PANTRY CABINET (1500 X 2100 X 600)	1
20.	FRFZ	NOM 500L FRIDGE	1
21.	BEF-01	EXHAUST FAN	2
22.	BAC-01	WALL MOUNTED AC	1
23.	BCU-01	AC CONDENSER UNIT PROVIDE TUNDRA	1
24.	BSB-01	BUILDING SWITCH BOARD	1
25.	PE	PHOTOELECTRIC CELL	1
26.	BDC-01	DOOR CLOSER	3
27.	XBI-01	TOILET SIGN IN ACCORDANCE TO AS 1428.1	2
	WTI-01	WALL TILE SPLASHBACK	-
	WSK-01	100 MM SKIRTING	-



A	FLOOR PLAN
A02-FP01	1 : 50

BUILDING TO COMPLY WITH AS1428.1 FOR FUTURE USE.
ACCESS COMPLIANCE NOT REQUIRED FOR CURRENT USE.

NO.	DESCRIPTION	DATE	BY	CHK'D
0	ISSUED FOR CONSTRUCTION	07.09.23	FZ	KP
B	ISSUED FOR APPROVAL	02.08.23	FZ	FS
A	ISSUED FOR REVIEW	28.06.23	FZ	FS

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PROJECT NO.:

PROJECT:
AMENITIES BUILDING

PROJECT STATUS
ISSUED FOR REVIEW

PROJECT CLIENT
CBH

PROJECT ADDRESS

NORTH

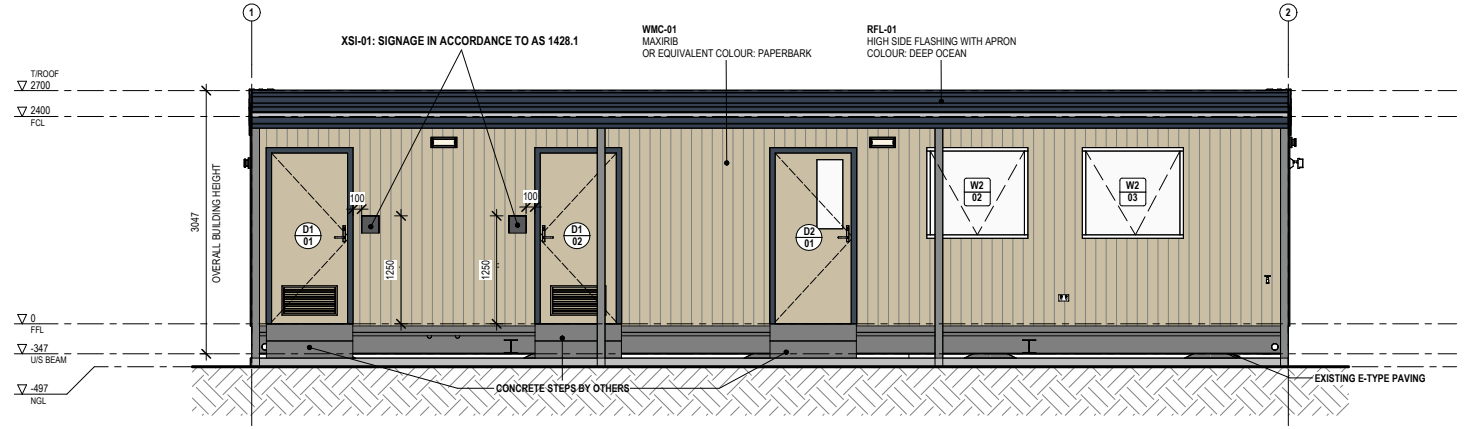
SHEET
FLOOR PLAN

DRAWN FZ | CHECKED FS | SCALE As indicated | SIZE A3

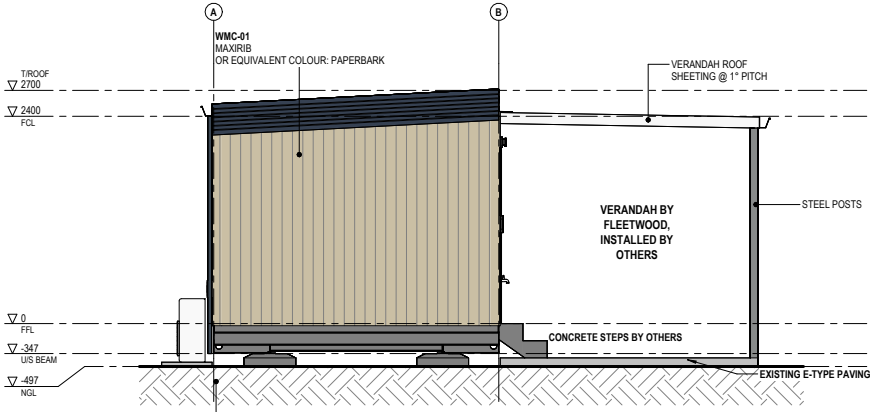
DRAWING NO.
A02-FP01

REVISION
0

DC SIGN OFF:



1
A02-FP01
FRONT ELEVATION
1 : 50



2
A02-FP01
SIDE 1 ELEVATION
1 : 50

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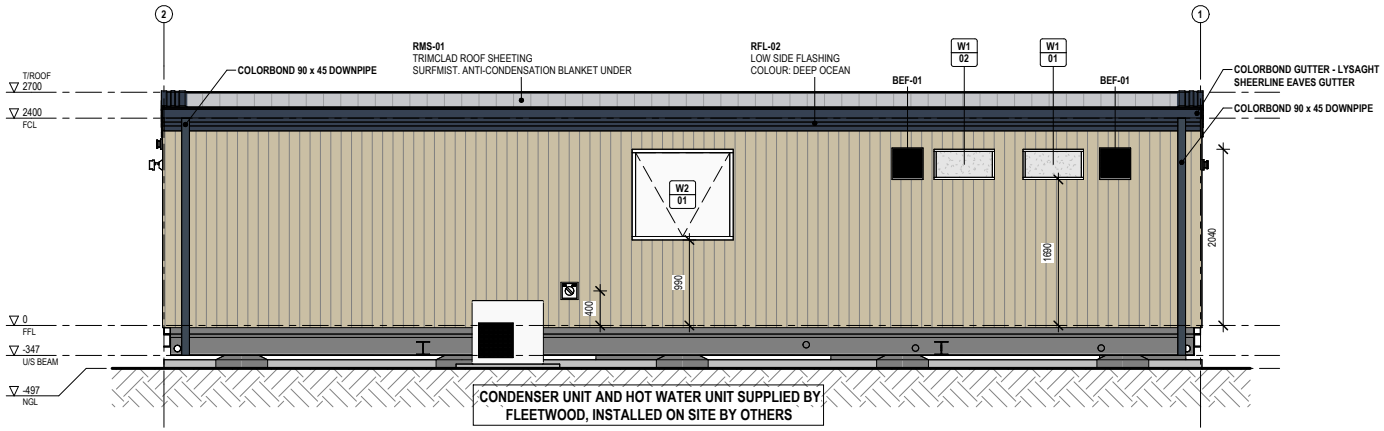
SHEET
ELEVATIONS

DRAWN FZ | CHECKED FS | SCALE 1 : 50 | SIZE A3

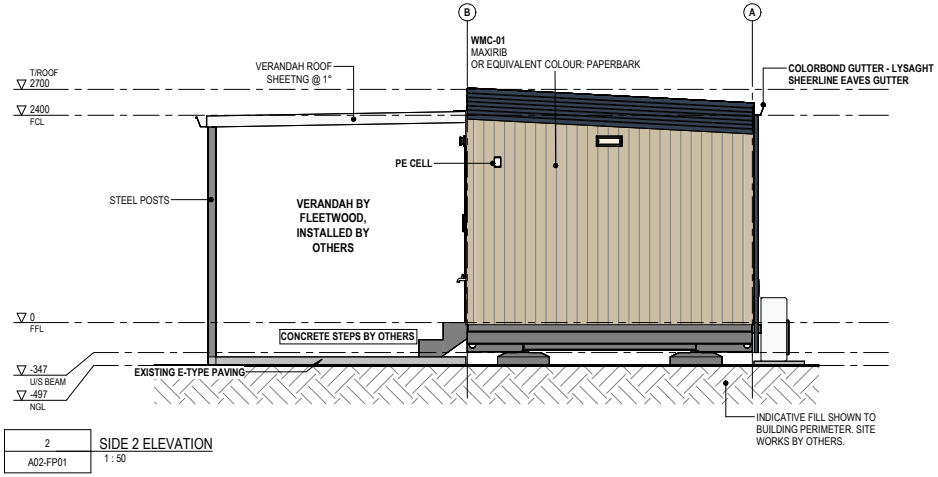
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A03-EL01

REVISION
0

DC SIGN OFF:



1 A02-FP01 REAR ELEVATION
1 : 50



2 A02-FP01 SIDE 2 ELEVATION
1 : 50

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PROJECT CLIENT
CBH

PROJECT:
AMENITIES BUILDING

PROJECT ADDRESS

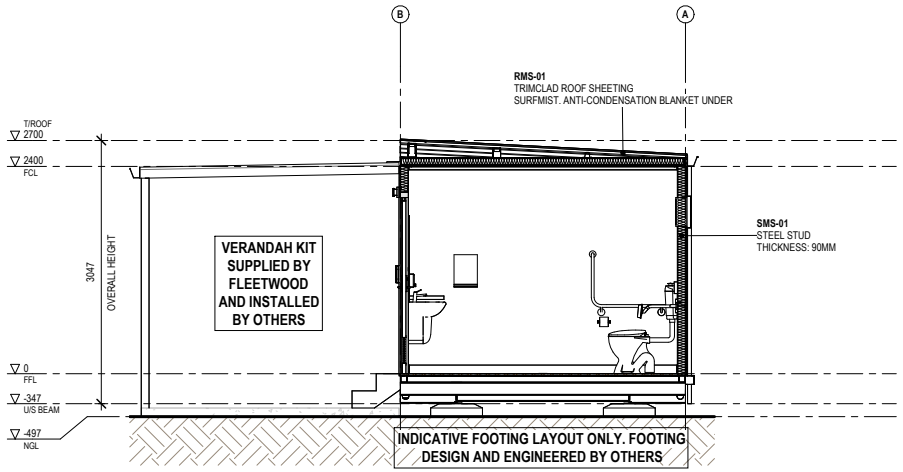
SHEET
ELEVATIONS

DRAWN FZ | CHECKED FS | SCALE 1 : 50 | SIZE A3

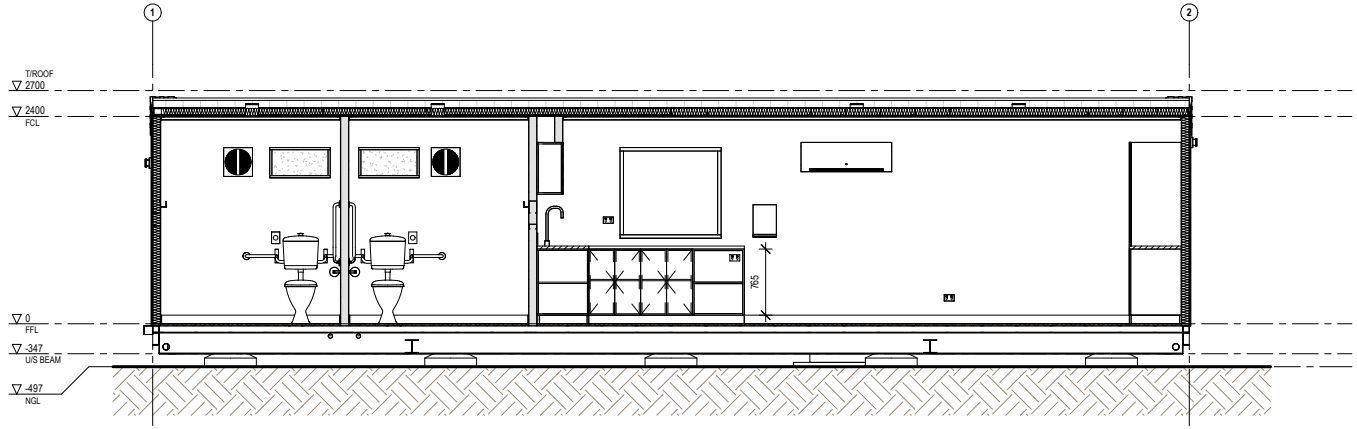
DRAWING NO.
A03-EL02

REVISION
0

DC SIGN OFF:



1 / A02-FP01 SECTION 1
1 : 50



2 / A02-FP01 SECTION 2
1 : 50

NO.	DESCRIPTION	DATE	BY	CHK'D
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PROJECT CLIENT
CBH

PROJECT:
AMENITIES BUILDING

PROJECT ADDRESS

SHEET
SECTIONS

DRAWN	CHECKED	SCALE	SIZE
FZ	FS	1 : 50	A3

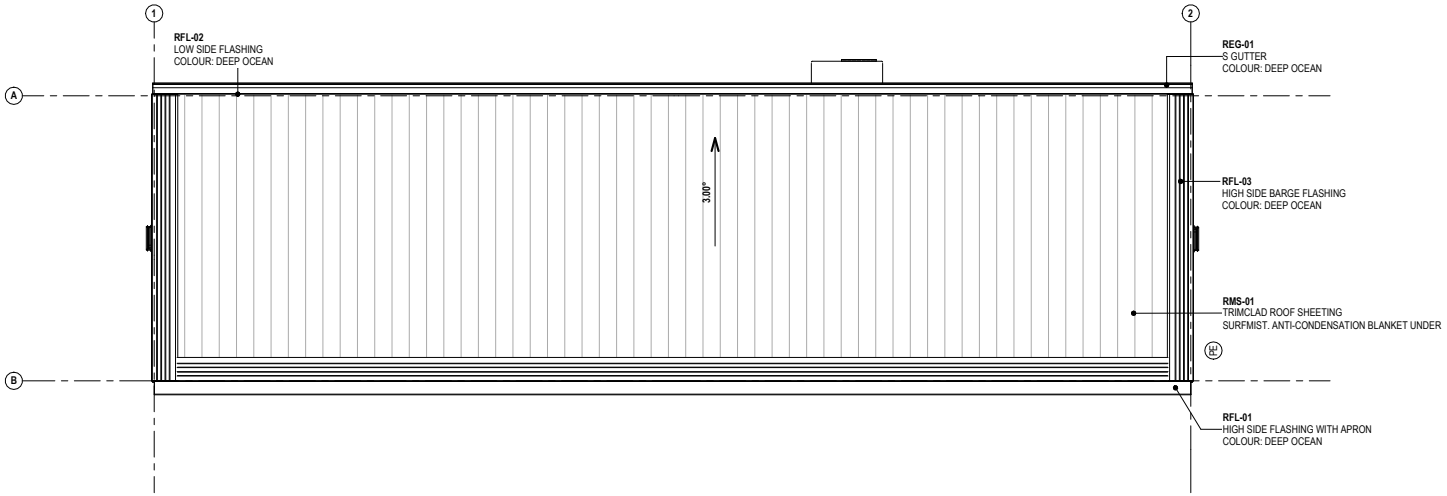
DRAWING NO.
A04-SC01

REVISION
0

DC SIGN OFF:

ROOF NOTES

METAL SHEET ROOFING TO BE IN ACCORDANCE WITH AS1562.1-1992.



1 ROOF PLAN
1 : 50

NO.	DESCRIPTION	DATE	BY	CHK'D
0	ISSUED FOR CONSTRUCTION	07.09.23	FZ	KP
A	ISSUED FOR REVIEW	28.06.23	FZ	FS

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PROJECT STATUS
ISSUED FOR REVIEW

PROJECT CLIENT
CBH

PROJECT:
AMENITIES BUILDING

PROJECT ADDRESS

NORTH

SHEET
ROOF PLAN

DRAWN **FZ** CHECKED **FS** SCALE **As indicated** SIZE **A3**

DRAWING NO. **A05-RP01** REVISION **0**

DC SIGN OFF:

DOOR NOTES

D — DOOR TYPE
1 — DOOR NUMBER

DOORS TO BE NOMINAL HEIGHT OF 2040MM UNLESS SPECIFIED.

DOORS GLAZING TO CONFORM TO A.S 1288.

DOOR HARDWARE AS REFERRED TO IN SPECIFICATION.

DOORS TO BE KEYED AS PER ADDENDA.

ALL DOORS TO BE FITTED WITH APPROVED AIR SEALS AS PER SECTION 'J' OF THE BCA. **DOOR SEALS AND THRESHOLDS PLATES TO EXTERNAL DOORS.**

ALL EXIT DOORS AND DOORS LEADING TO EXITS TO BE PROVIDED WITH COMPLIANT HARDWARE BETWEEN 900MM AND 1.1M FROM THE FFL.

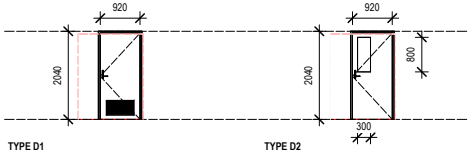
ALL DOORS WILL BE CONTRASTING TO FRAMES IN ACCORDANCE WITH AS1428.1 - 2009

REFER TO FLOOR PLAN FOR HANDING.

NOTE:

LOCK TYPE FROM BullAnt SECURITY - CBH TO AUTHORISE USE OF AREA LOCK AT TIME OF PROCUREMENT / FABRICATION.

ALLOW FOR MANDATORY SIGNAGE IN ACCORDANCE WITH AS 1428.1



TYPE D1
FRAME: METAL FRAME, FINISH : DEEP OCEAN
LEAF: METAL CLAD DOOR, FINISH : EXT - PAPERBARK, INT- SURFMIST
TYPE: HINGED DOOR. (ARCHITECTURAL BUTT HINGES)
HARDWARE: STANDARD ENTRO LEVER TYPE ENTRANCE SET WITH INDICATOR BOLT

TYPE D2
FRAME: METAL FRAME, FINISH : DEEP OCEAN
LEAF: METAL CLAD DOOR, FINISH : EXT- PAPERBARK, INT- SURFMIST
TYPE: HINGED DOOR. (ARCHITECTURAL BUTT HINGES)
HARDWARE: STANDARD ENTRO LEVER TYPE ENTRANCE SET

DOOR SCHEDULE

MARK	LOCATION	TYPE	HEIGHT	WIDTH	HANDLE	COMMENTS	CLOSER
D1 01	UAT FEMALE	SWING	2040	920	LEVER TYPE PRIVACY INDICATOR INTEGRATED	300H x 600W DOOR GRILL	YES
D1 02	UAT MALE	SWING	2040	920	LEVER TYPE PRIVACY INDICATOR INTEGRATED	300H x 600W DOOR GRILL	YES
D2 01	CRIB ROOM	SWING	2040	920	LEVER TYPE ENTRANCE SET	800H X 300W VISION PANEL	YES

WINDOW NOTES

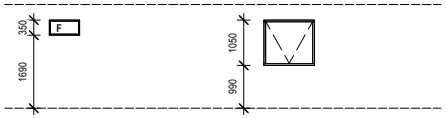
W — WINDOW TYPE
— WINDOW NUMBER

WINDOWS SHALL BE POWDERCOAT ALUMINIUM FINISHED. OVERALL WINDOW Uw AND SGHC TO BE COMPLIAN WITH SECTION J AND WITH RELEVANT AS 2047 & AS 1288 GLAZING CODES.

WINDOWS REQUIRE TO BE KEY LOCKABLE AS PER SPECIFICATIONS.

REFERENCE	GLAZING U- VALUE (AFRC)	SHGC (AFRC)
W1	6.50	0.75

Glazing to be equal or less to both U-Value and SHGC numerical value.



TYPE W1
FRAME: POWDERCOAT ALUMINIUM DEEP OCEAN
OPERATION: FIXED
GLAZING: 4MM OBSCURED

TYPE W2
FRAME: POWDERCOAT ALUMINIUM DEEP OCEAN
OPERATION: AWNING
GLAZING: 4MM CLEAR

WINDOW SCHEDULE

MARK	LOCATION	TYPE	HEIGHT	WIDTH	GLAZING
W1 01	UAT FEMALE	FIXED	350	700	OBSCURED
W1 02	UAT MALE	FIXED	350	700	OBSCURED
W2 01	CRIB ROOM	AWNING	1050	1170	CLEAR
W2 02	CRIB ROOM	AWNING	1050	1170	CLEAR
W2 03	CRIB ROOM	AWNING	1050	1170	CLEAR

NO.	DESCRIPTION	DATE	BY	CHK'D
0	ISSUED FOR CONSTRUCTION	07.09.23	FZ	KP
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A	ISSUED FOR REVIEW	28.06.23	FZ	FS

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ISSUED FOR REVIEW

PROJECT CLIENT
CBH

PROJECT:
AMENITIES BUILDING

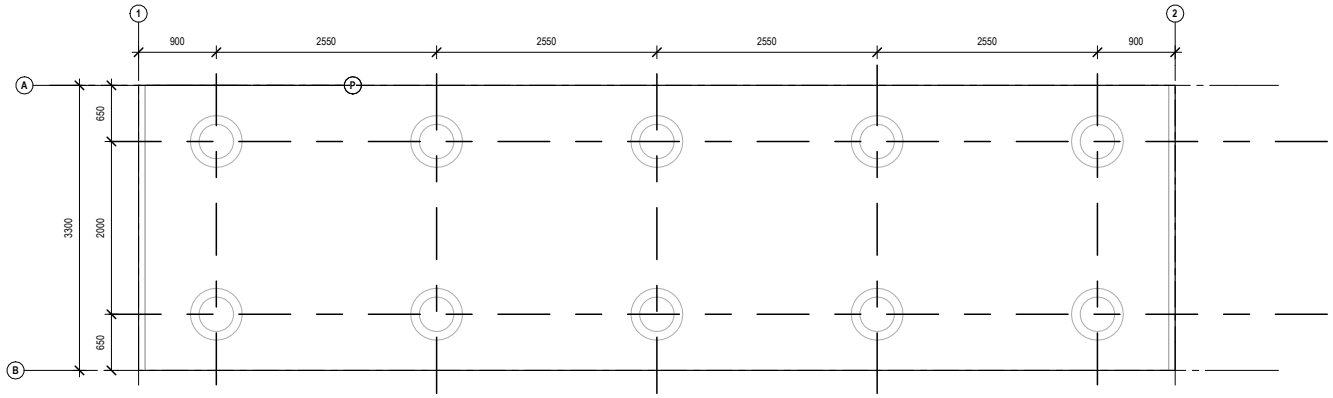
PROJECT ADDRESS

SHEET
DOOR & WINDOW SCHEDULE

DRAWN **FZ** CHECKED **FS** SCALE **As indicated** SIZE **A3**

DRAWING NO. **A08-SH01** REVISION **0**

DC SIGN OFF:



1
A10-ST20

INDICATIVE FOOTING LAYOUT
1 : 50

MODULE WEIGHT APPROX 7M TONNE

INDICATIVE FOOTING LAYOUT ONLY. FOOTING DESIGN AND ENGINEERING BY OTHERS.

NO.	DESCRIPTION	DATE	BY	CHK'D
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A	ISSUED FOR REVIEW	26.06.23	FZ	FS

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PROJECT NO.:

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ISSUED FOR REVIEW

PROJECT CLIENT
CBH

PROJECT:
AMENITIES BUILDING

PROJECT ADDRESS

NORTH

SHEET
FOOTING LAYOUT

DRAWN	CHECKED	SCALE	SIZE
FZ	KP	1 : 50	A3

DRAWING NO.
A10-ST20

REVISION
0

DC SIGN OFF:

Technical Note

Subject: Cascade Expansion - Technical Note
Date: 18th May 2026 (Rev A)
Author: J. Bridge
Client: CBH

1. Introduction

1.1. Background

CBH are currently undertaking planning for a proposed expansion to their Cascade grain receival site which requires reconstructing and extending the existing unsealed emergency bulkheads to permanent specification and installing fixed in loading equipment.

Shawmac has been engaged by CBH to prepare a technical note summarising the traffic impacts of this proposal.

The scope of works includes:

i) Review of the existing road and traffic situation surrounding the site.

ii) Estimation of the additional traffic generated due to the emergency storage.

iii) Preparation of this technical note summarising the above and any relevant site-specific issues.

1.2. Concept

CBH are considering two concepts for the expansion, as per the extracts shown in **Figure 1** and **Figure 2** (Refer **Appendix A – Concept**). Both concepts are essentially the same, other than the alignment of the access road leading to proposed auger pit.

ISO 9001 QUALITY
Certified System

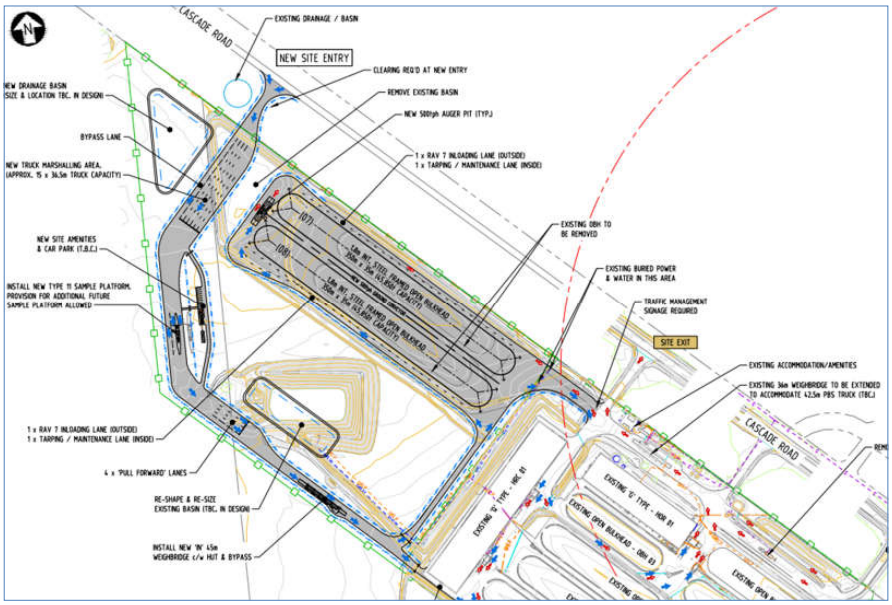


Figure 1: CBH Concept Excerpt (DCO-0014)

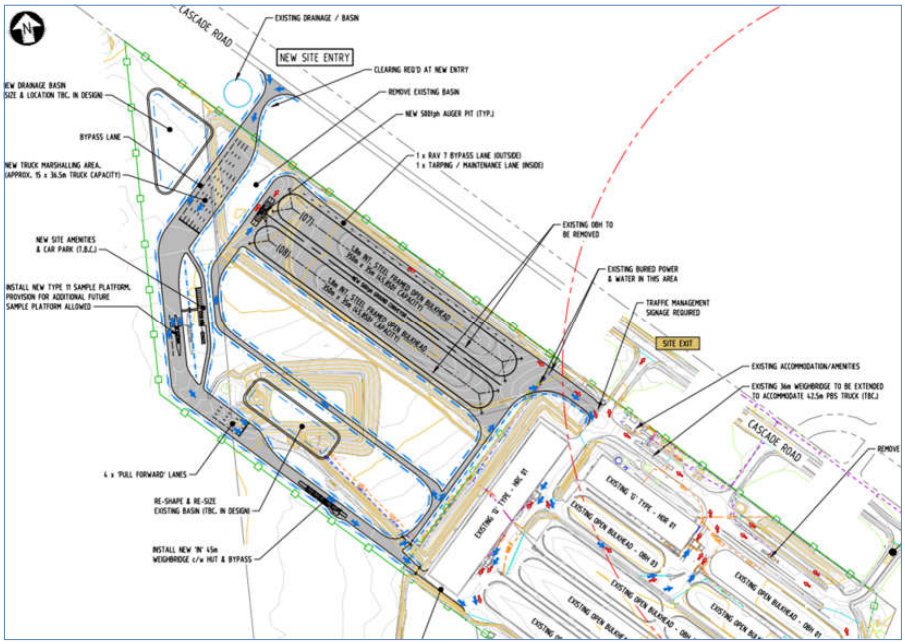


Figure 2: CBH Concept Excerpt (DCO-0015)

ISO 9001 QUALITY
Certified System

1.3. Site Location

The site location is shown in **Figure 3**.



Figure 3: Site Location

ISO 9001 QUALITY
Certified System

2. Existing Situation

2.1. Road Network

2.1.1. Road Layout and Hierarchy

The layout and hierarchy of the existing local road network according to the Main Roads WA *Road Information Mapping System* is shown in **Figure 4**.



Figure 4: Existing Road Network Hierarchy

ISO 9001 QUALITY Certified System

2.1.2. Speed Limits

The speed limits are shown in **Figure 5**.

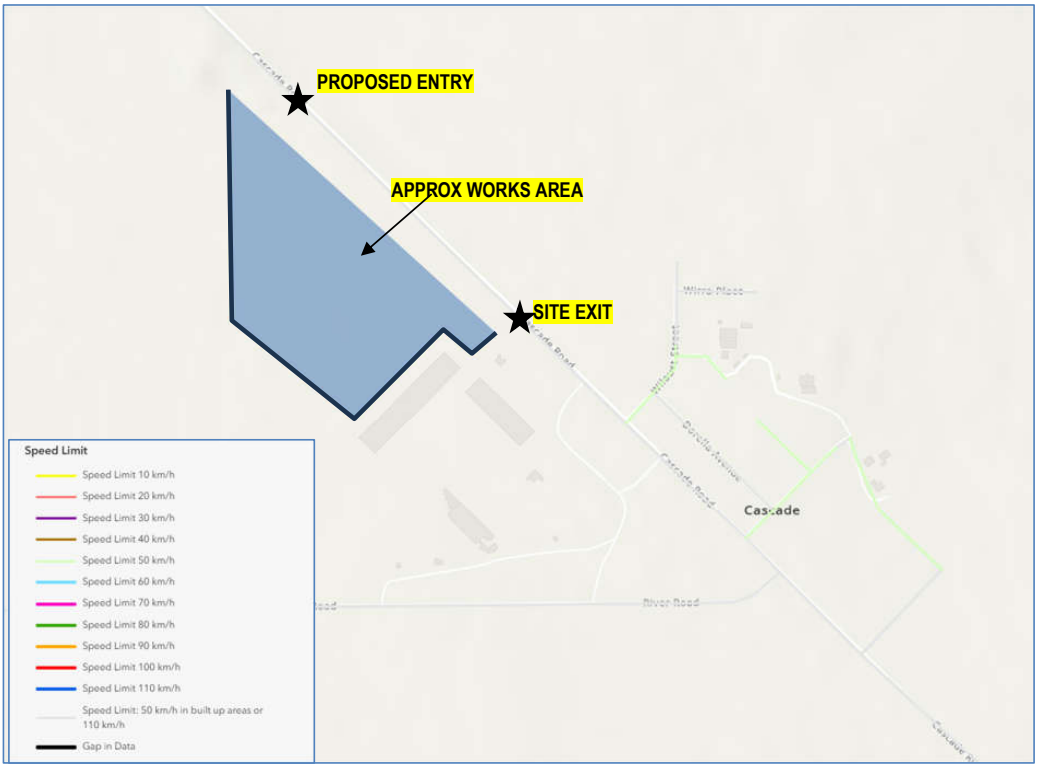


Figure 5: Speed Limits

ISO 9001 QUALITY Certified System

2.1.3. RAV Status

As per MRWA HVS network mapping tool:

- Cascade Road is categorised under Tandem Drive RAV 7.3, Tri Drive 4.3, and PBS Tandem Drive 3B.3 with the following conditions:
    - Headlights to be switched on at all times
    - No operation on unsealed road segment when visibly wet, without road owner's approval.

Figure 6 shows the RAV network for the road network in the vicinity of the site.

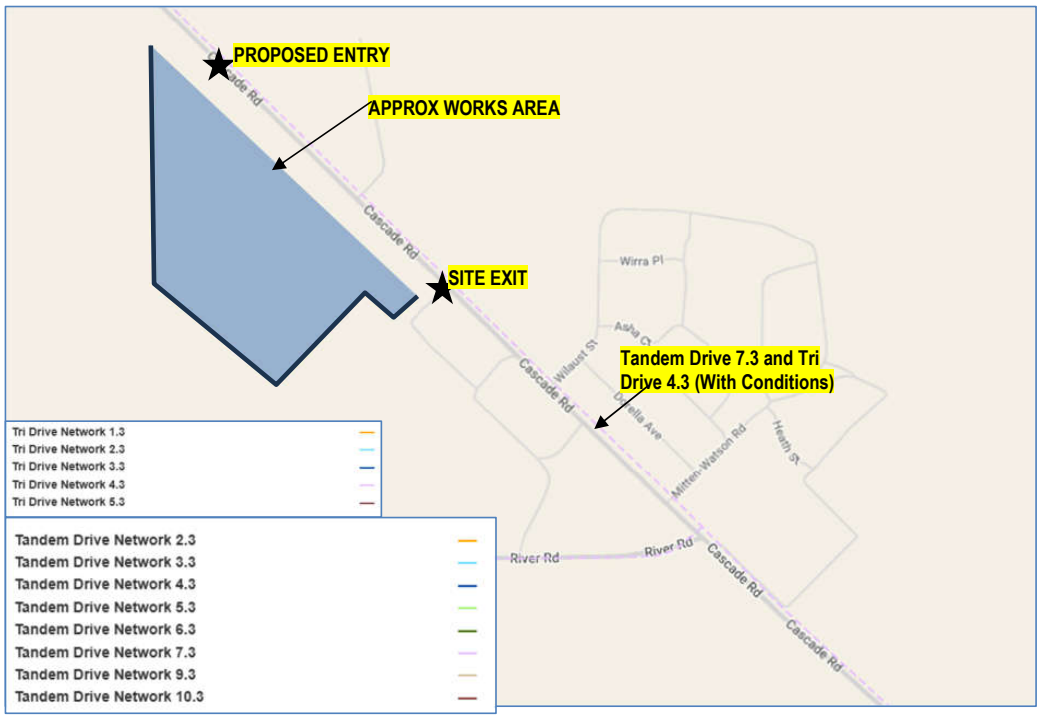


Figure 6: RAV7 Network

ISO 9001 QUALITY Certified System

2.2. Carriageway Width and Cross Section

The configuration of the relevant roads is summarised **Table 1**.

Table 1: Road Configuration

Road and Location	Road Type	Cross Section	Sealed Pavement Width (Approx.)	Carriageway Width (Approx.)
Cascade Road	Regional Distributor	2 lane single carriageway	6.0m-6.5m Near Site Entry	8.5-9.0m Near Site Entry

2.3. Traffic Volumes

Traffic data for Cascade Road is not available, and reference has been made to other roads within the region to estimate the existing traffic volume. Considering the connectivity and road network in the region it is estimated that around 110 vehicle trips would occur per day. For the purpose of this assessment, the following has been assumed:

- Traffic volume along Cascade Road is 110 AADT with 35% HVs.
- Peak hour traffic is equivalent to ~10% of estimated daily volume,
- Peak hour distribution is 50% northbound and 50% southbound, and
- As a worst-case scenario, and considered overly conservative, the advised daily volume is assumed to represent traffic conditions outside of harvest operation when there are no trucks delivering materials to the CBH site (i.e., it does not include any CBH traffic).

The assumed traffic data for Cascade Road are summarised in **Table 2** and **Table 3**.

Table 2: Daily Traffic Volumes

Road / Direction	Location	Daily	% HV	Data Source
Cascade Road – Northbound	N/A	55	35%	Assumed
Cascade Road – Southbound	N/A	55	35%	Assumed

Table 3: Peak Hour Traffic Volumes

Road / Direction	Location	Peak Hour	Data Source
Cascade Road – Northbound	N/A	6	Assumed
Cascade South Road – Southbound	N/A	6	Assumed

ISO 9001 QUALITY Certified System

2.4. Crash History

Crash data for Cascade Road from SLK 51.68 to SLK 56.12 (approx. 3km north of the site exit) was sourced from MRWA Crash Analysis Reporting System (CARS) for the 5-year period ending 31/12/2024. The report is summarised in **Table 4**.

Table 4: Crash History

Location	Number of Crashes	MR Nature and Location	Severity
Cascade Road SLK 51.68 – 56.12	0	N/A	N/A

As shown, there have been no crashes recorded.

ISO 9001 QUALITY
Certified System

3. Transport Logistics

3.1. Proposed Development

The proposed development is to increase the grain storage capacity at CBH's Grain receival site at Cascade. The existing nameplate storage capacity is 337,560t and the future capacity will be 369,000t after the storage expansion.

When the OBH's have been upgraded as part of the expansion, the distribution and traffic volumes of CBH traffic remain unchanged as the receival task is driven by local production (season receivals from local growers) regardless of the outcome of the development.

Although there is an increase in total site storage, CBH advise that there is not expected to be an increase in grower demand, and it is anticipated that the development will result in a net decrease in peak truck movements which occur during the busy harvest period. This is because Harvest Essential Moves (HEM's) will be reduced. HEM's occur when local production exceeds the onsite storage capacity, and to continue to offer a service to growers during the harvest, grain must be out-turned to restore storage capacity. The proposed increase in storage will accordingly reduce the risk that storage capacity be exceeded, and that out-turning needs to be undertaken during the busy harvest period.

Out-turning outside of the harvest period will ultimately be required to remove all grain from site for export, but this will be undertaken at the same rate that currently occurs (approximately 2,000t/day), although over a longer period, proportional to the increase in storage.

3.2. Proposed Haulage Vehicle

It is proposed to use RAV 7 trucks up to 36.5m long for haulage of grains. Refer **Figure 7** for typical configurations of the RAV 7 vehicles. In addition, CBH also noted that while this site is rated for RAV7, smaller RAV vehicles are also used.

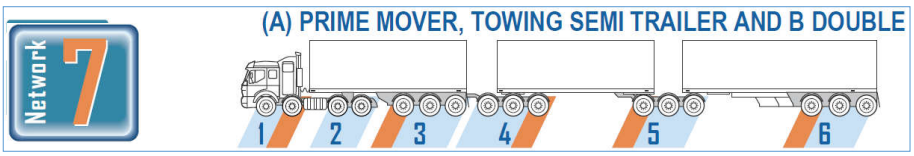


Figure 7: Typical Tandem Drive RAV 7 Trucks

3.3. Receival Period and Operating Time

CBH have indicated that on average the harvest receival period will last approximately three months, generally October through to December. During this period, it is known that delivery patterns peak for around 45 days with 80% of the crop delivered in this time. Generally, receival sites will operate 7 days a week for 12 hours a day during the harvest period.

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3.4. Current Traffic Data

CBH have provided the following traffic data associated with the current state of the Cascade Receival site:

- Average season receivals (from local growers) – 234,804t
- Average carryover (grain remaining from previous harvest) – 17,488t
- Total site task – 252,291t
- Available capacity after storage upgrade - 369,000t
- Available capacity without expansion – 337,560t.
- Average in-loading truck payload - 70t

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4. Site Specific Issues

4.1. Existing Site Exit

4.1.1. Site Exit Safe Intersection Sight Distance

The Safe Intersection Sight Distance (SISD) is the minimum distance which should be provided on the major road at any intersection. SISD provides sufficient distance for a driver of a vehicle on the major road to observe a vehicle on a minor road approach moving into a collision situation (e.g., in the worst case, stalling across the traffic lanes) and to decelerate to a stop before reaching the collision point.

The SISD is assessed based on the following parameters:

- An observation time of 3 seconds as per Austroads Part 3;
- A reaction time of 2.5 seconds;
- Deceleration coefficients for the purpose of SISD calculations are 0.36 for light vehicles and 0.28 for heavy vehicles (Road Train Type 1 / RAV 7 equivalent);
- Driver eye height is 2.4m for trucks and 1.1m for cars;
- Operating speed of 110km/h for cars and 100km/h for trucks.
- Object height of 1.25m; and
- Sight distance offset 3-5m from edge of proposed holding line.

A comparison of available and required SISD are summarised in **Table 5**.

Table 5: SISD Calculations

Location	Vehicle Type	Design Speed (km/h) (NB / SB)	Coefficient of Deceleration	Decision Time (s)	Longitudinal Grade (NB / SB)*	Required SISD for NB / SB Traffic (m)	Available SISD (m)	
							NB	SB
Site Exit	Trucks	100 / 100	0.28	3.0+2.5	-1% / 1%	299/289	+360	+360
	Cars	110 / 110	0.36	3.0+2.5	-1% / 1%	304/297	+360	+360

*Positive for through traffic travelling uphill and negative for through traffic travelling downhill. Grades are conservative estimates based on google earth and site visit photo/video footage.

As shown in **Figure 8** and **Figure 9** the SISD is sufficient to achieve the minimum requirement in accordance with the Austroads Guide to Road Design Part 4A.

The line-of-sight photos at the site exit are shown in **Figure 10** and **Figure 11**.

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Figure 8: Sight distance check Looking South

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Figure 9: Sight distance check Looking North

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Figure 10: SISD Site Exit Looking North



Figure 11:SISD Site Exit Looking South

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4.1.2. Site Exit Swept Path Assessment

A Swept Path Assessment should be carried out after the new site entrance has been designed.

For the existing exit, a swept path analysis was completed to determine if the existing site exit is sufficient to accommodate the proposed RAV vehicle movements. The analysis has been undertaken for a Tri-Drive 36.5m MRWA RAV 5-7 vehicle template (22m turning radius) vehicles and provided survey as a base. It is noted that although the PBS 42m road train is longer than the 36.5m RAV 5-7 vehicle, the PBS vehicle has a tighter/improved turning radius than standard RAV's. It is therefore understood, and acceptable to MRWA, that the Tri-Drive 36.5m 22m turning radius is still considered the worst-case movement.

Refer to **Figure 12** for swept path assessment at existing exit.

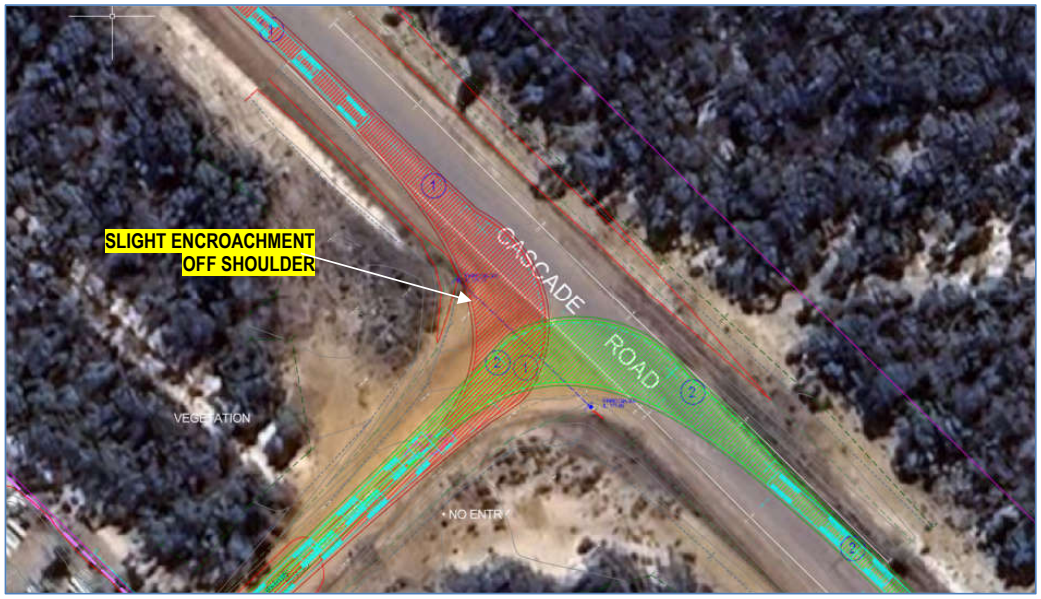


Figure 12:Site Exit-RAV 7 Turning Movements

The analysis indicates that there is slight encroachment off shoulder for the left out movement at the site exit. These movements are deemed acceptable as MRWA swept path radii are typically considered conservative, and thus the actual movements are likely to be tighter, reducing the encroachment. Furthermore, in accordance with MRWA's Standard RAV Assessment Guidelines, the movements at the site exit are deemed acceptable, as there is sufficient sight distance available in both directions to allow the vehicle to cross the centreline of the road and use the opposing lane as part of the movement to avoid encroaching the shoulder.

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4.2. New Site Entry

CBH propose to close the existing entry and install a new access further north. The location and layout do not suggest any obvious reasons why any existing issues would be material worsened by the new access due to the following:

- The existing through traffic on Cascade Road is extremely low (estimated to be 6 vehicles per hour in the peak hour in each direction).
- There is estimated to be only 2 RAV vehicles turning into the site access from the north and 4 from the south in the peak hour during peak harvest period.
- Outside of the peak harvest period (but still within the harvest period) there is expected to be less RAV movements within the peak hour.
- Outside of the harvest period there is expected to be little to no RAV movements into the access during the peak hour.
- Sight distances significantly exceed the minimum distances required (+400m each direction).
- The access is for entry/egress only and therefore no out movements required that could prevent vehicles turning into the access ensuring vehicles will not hold for long durations within Cascade Road.
- The access will be designed for lane correct movements based on MRWA standard RAV vehicle turning templates which are considered conservative, as movements typically experienced on site are generally better than MRWA templates.
- The new access will be of similar layout to the existing site access (that is being closed) that has no known notable crash history or 'near miss' incidents noted at the existing access.

4.3. Other Items

Shawmac has reviewed relevant background information for the Cascade site and the surrounding road network including:

- Road hierarchy;
- Speed zoning;
- Crash history;
- Traffic Volumes;
- RAV network approvals; and
- Existing road cross sections and geometry.

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With consideration that the site will operate in the same manner that it does currently, and the proposed expansion storage results in a net benefit to traffic movements, there are no particular site-specific issues that would be materially worsened by the emergency storage construction and operation.

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5. Conclusions

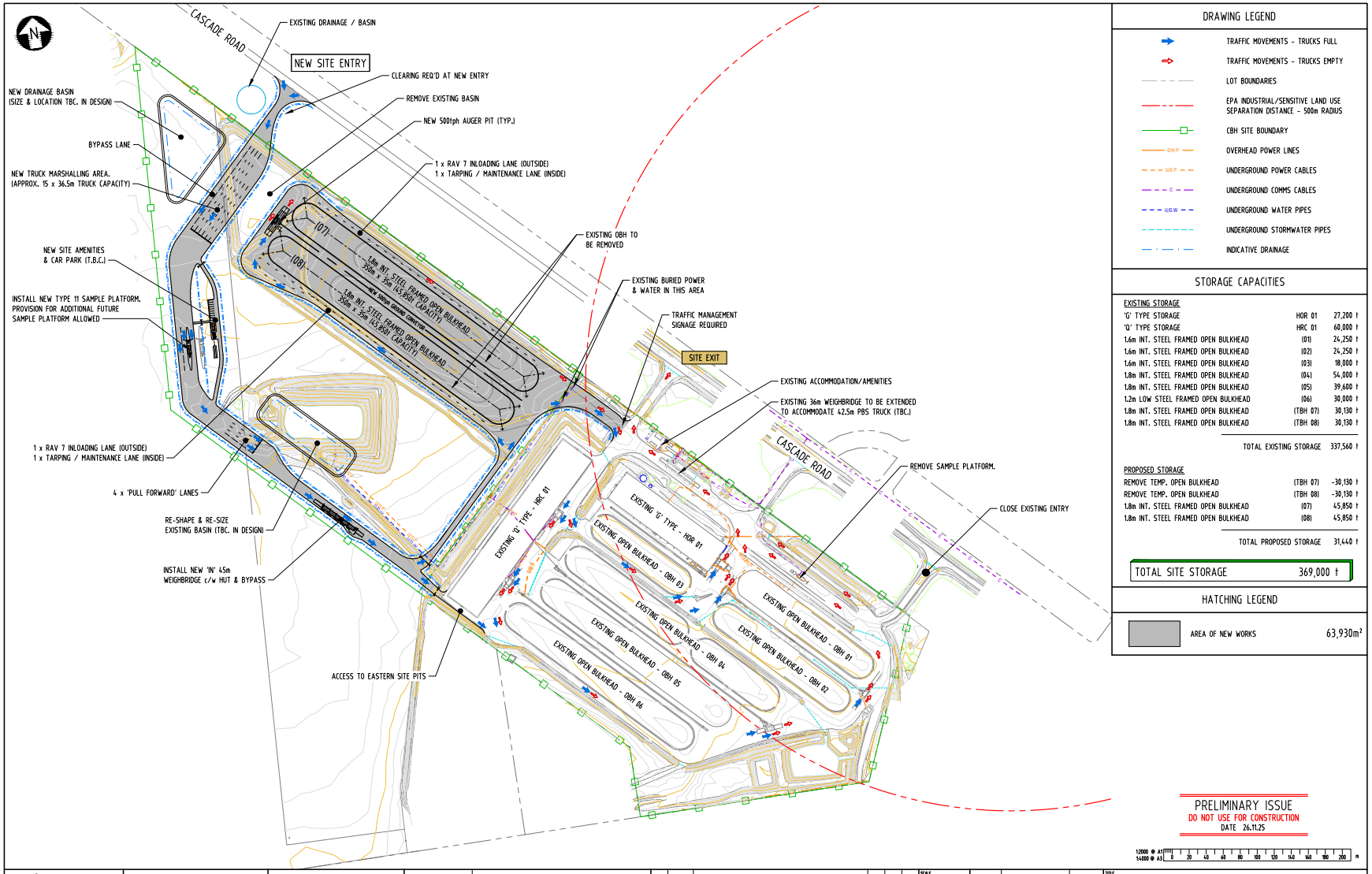
This traffic assessment has concluded the following:

- Although there is an increase in total site storage, CBH advise that there is not expected to be an increase in grower demand, and it is anticipated that the development will result in a net decrease in peak truck movements which occur during the busy harvest period.
- There are no particular site-specific issues on the surrounding road network that would be materially worsened by the proposed expansion.
- There are no particular site-specific issues for the proposed new access.
- This Traffic Technical Note has not included a safety review or more detailed review of the access arrangement. However, there are no obvious reasons why any existing issues would be material worsened by the proposed expansion, and it would be suggested that the proposed expansion provides a net benefit to the road network by reducing harvest period truck movements.

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Appendix A – Concept

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DRAWING LEGEND

- TRAFFIC MOVEMENTS - TRUCKS FULL
- TRAFFIC MOVEMENTS - TRUCKS EMPTY
- LOT BOUNDARIES
- EPA INDUSTRIAL/SENSITIVE LAND USE SEPARATION DISTANCE - 500m RADIUS
- CBH SITE BOUNDARY
- OHP — OVERHEAD POWER LINES
- UGP — UNDERGROUND POWER CABLES
- C — UNDERGROUND COMMS CABLES
- UGW — UNDERGROUND WATER PIPES
- UNDERGROUND STORMWATER PIPES
- INDICATIVE DRAINAGE

STORAGE CAPACITIES

EXISTING STORAGE

'G' TYPE STORAGE	HOR 01	27,200 t
'Q' TYPE STORAGE	HRC 01	60,000 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(01)	24,250 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(02)	24,250 t
1.6m INT. STEEL FRAMED OPEN BULKHEAD	(03)	18,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(04)	54,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(05)	39,600 t
1.2m LOW STEEL FRAMED OPEN BULKHEAD	(06)	30,000 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(TBH 07)	30,130 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(TBH 08)	30,130 t
TOTAL EXISTING STORAGE		337,560 t

PROPOSED STORAGE

REMOVE TEMP. OPEN BULKHEAD	(TBH 07)	-30,130 t
REMOVE TEMP. OPEN BULKHEAD	(TBH 08)	-30,130 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(07)	45,850 t
1.8m INT. STEEL FRAMED OPEN BULKHEAD	(08)	45,850 t
TOTAL PROPOSED STORAGE		31,440 t

TOTAL SITE STORAGE 369,000 t

HATCHING LEGEND

AREA OF NEW WORKS 63,930m²

PRELIMINARY ISSUE
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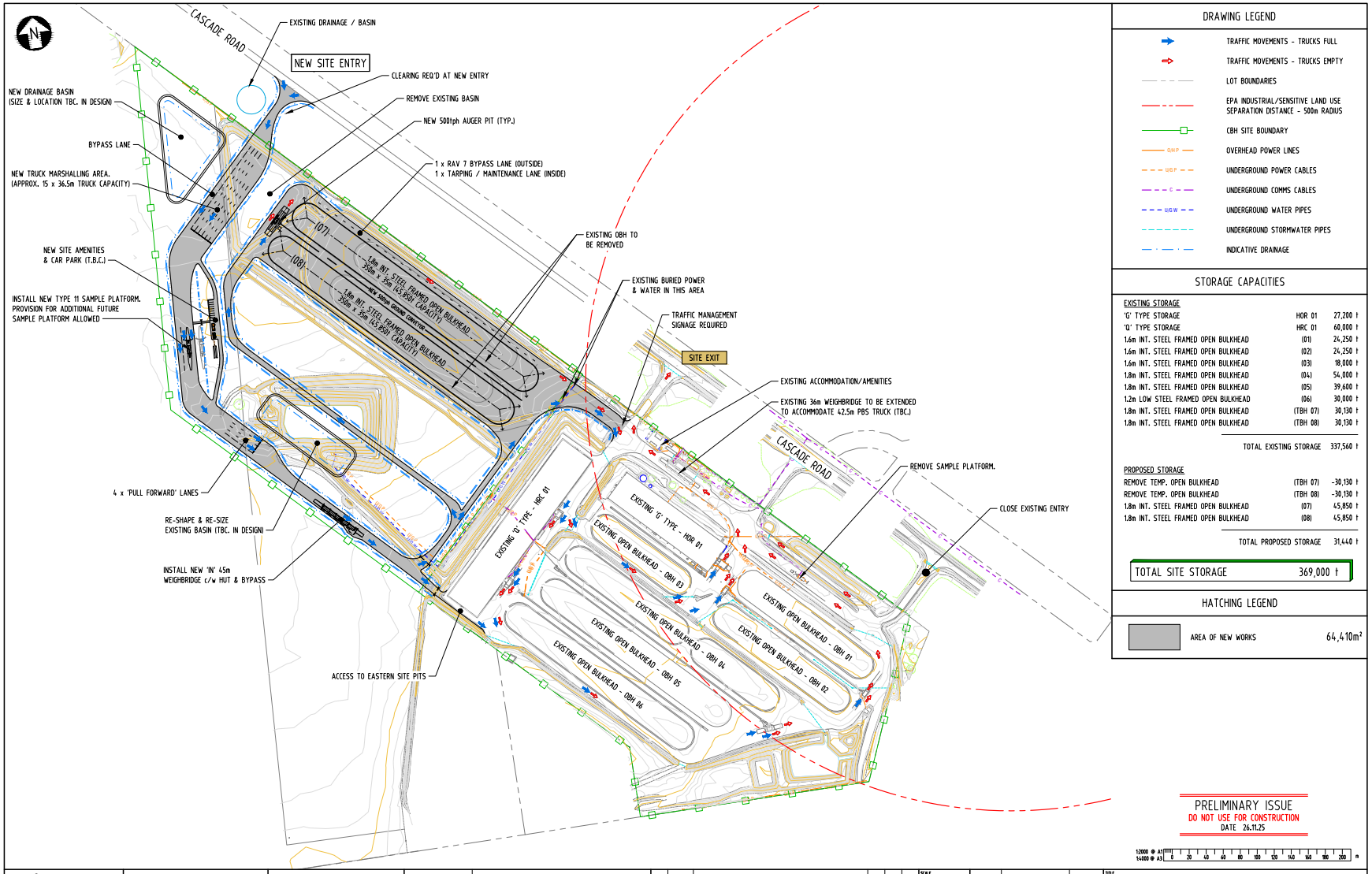
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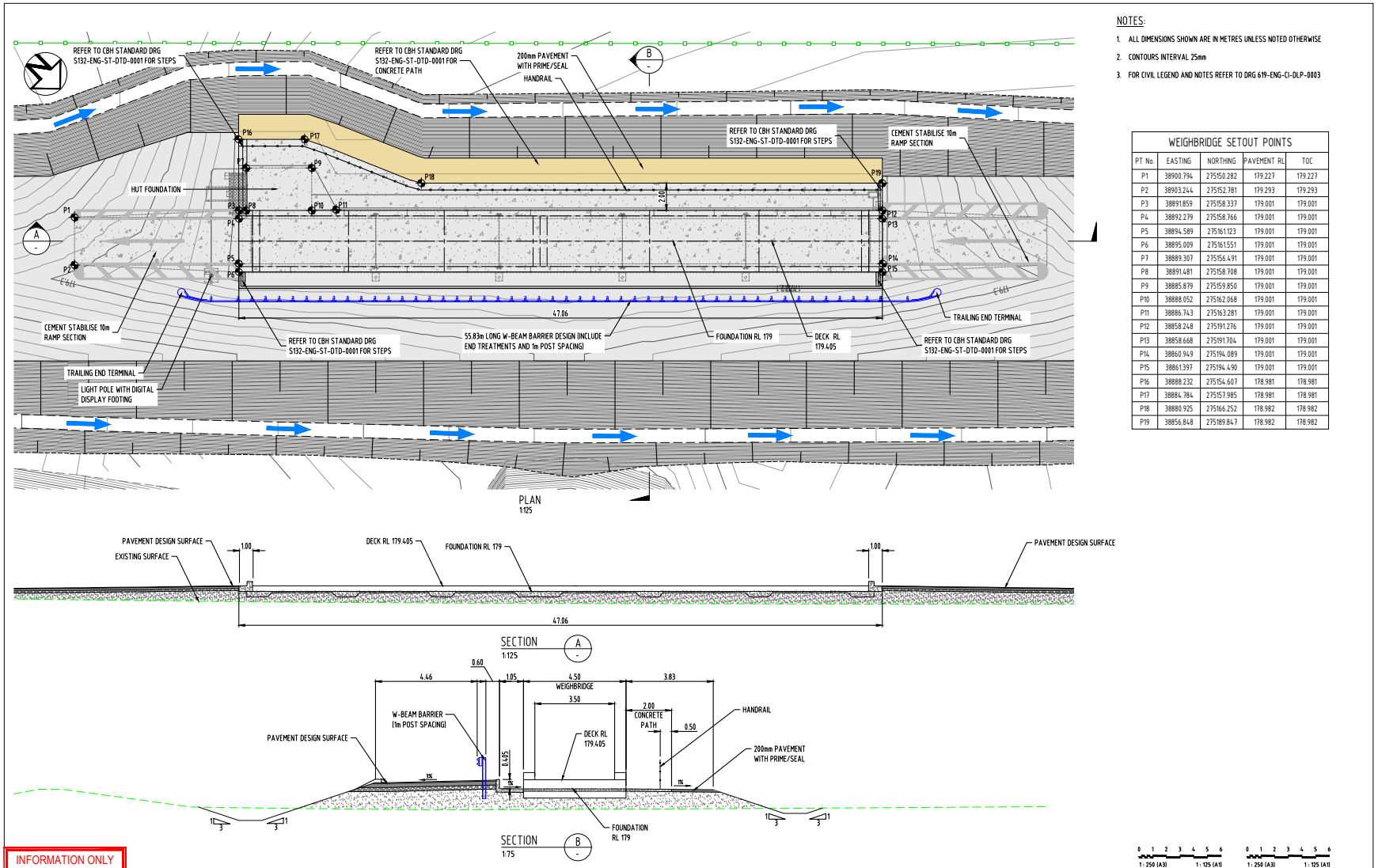
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SHEET A1
PROJECT
CO-ORDINATE SYSTEM STOKES94

DRAWN	J. Bullingham	26.11.25
CHECKED		
DESIGNED		
DESIGN APPR		
PROJECT APPR		

TITLE
CASCADE
SITE DEVELOPMENT - STAGE 1
NEW M/S/W & ADDITIONAL STORAGE
CONCEPTUAL LAYOUT No. 1

DRG No. 619-ENG-CI-DCO-0014
SHEET 1 OF 1
REV. A


CASCADE ROAD
EXISTING DRAINAGE / BASIN
NEW SITE ENTRY
CLEARING REQ'D AT NEW ENTRY
REMOVE EXISTING BASIN
NEW 500tph AUGER PIT (TYP.)
NEW DRAINAGE BASIN
(SIZE & LOCATION TBC. IN DESIGN)
BYPASS LANE
NEW TRUCK MARSHALLING AREA.
(APPROX. 15 x 36.5m TRUCK CAPACITY)
1 x RAV 7 BYPASS LANE (OUTSIDE)
1 x TARPING / MAINTENANCE LANE (INSIDE)
EXISTING OBH TO
BE REMOVED
NEW SITE AMENITIES
& CAR PARK (T.B.C.)
EXISTING BURIED POWER
& WATER IN THIS AREA
INSTALL NEW TYPE 11 SAMPLE PLATFORM.
PROVISION FOR ADDITIONAL FUTURE
SAMPLE PLATFORM ALLOWED
TRAFFIC MANAGEMENT
SIGNAGE REQUIRED
SITE EXIT
EXISTING ACCOMMODATION/AMENITIES
EXISTING 36m WEIGHBRIDGE TO BE EXTENDED
TO ACCOMMODATE 42.5m PBS TRUCK (TBC.)
CASCADE ROAD
REMOVE SAMPLE PLATFORM.
CLOSE EXISTING ENTRY
4 x 'PULL FORWARD' LANES
RE-SHAPE & RE-SIZE
EXISTING BASIN (TBC. IN DESIGN)
INSTALL NEW 'IN' 45m
WEIGHBRIDGE c/w HUT & BYPASS
ACCESS TO EASTERN SITE PITS
EXISTING 'Q' TYPE - HRC 01
EXISTING 'G' TYPE - HOR 01
EXISTING OPEN BULKHEAD - OBH 03
EXISTING OPEN BULKHEAD - OBH 04
EXISTING OPEN BULKHEAD - OBH 05
EXISTING OPEN BULKHEAD - OBH 06
EXISTING OPEN BULKHEAD - OBH 01
EXISTING OPEN BULKHEAD - OBH 02
(07)
(08)
1.6m INT. STEEL FRAMED OPEN BULKHEAD
30m x 3.5m (45,850t CAPACITY)
1.8m INT. STEEL FRAMED OPEN BULKHEAD
30m x 3.5m (45,850t CAPACITY)
DRAWING LEGEND
TRAFFIC MOVEMENTS - TRUCKS FULL
TRAFFIC MOVEMENTS - TRUCKS EMPTY
LOT BOUNDARIES
EPA INDUSTRIAL/SENSITIVE LAND USE
SEPARATION DISTANCE - 500m RADIUS
CBH SITE BOUNDARY
OHP
OVERHEAD POWER LINES
UGP
UNDERGROUND POWER CABLES
C
UNDERGROUND COMMS CABLES
UGW
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UNDERGROUND STORMWATER PIPES
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TOTAL PROPOSED STORAGE 31,440 t
TOTAL SITE STORAGE 369,000 t
HATCHING LEGEND
AREA OF NEW WORKS 64,410m²
PRELIMINARY ISSUE
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APP'D
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SCALE 1:2000
SHEET A1
PROJECT
CO-ORDINATE SYSTEM STOKES94
DRAWN J. Bullingham 26.11.25
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DESIGNED
DESIGN APPR
PROJECT APPR
TITLE
CASCADE
SITE DEVELOPMENT - STAGE 1
NEW M/S/W & ADDITIONAL STORAGE
CONCEPTUAL LAYOUT No. 2
DRG No. 619-ENG-CI-DCO-0015
SHEET 1 OF 1
REV. A



NOTES:

1. ALL DIMENSIONS SHOWN ARE IN METRES UNLESS NOTED OTHERWISE
2. CONTOURS INTERVAL 25mm
3. FOR CIVIL LEGEND AND NOTES REFER TO DRG 619-ENG-CI-DLP-0003

WEIGHBRIDGE SETOUT POINTS

PT No.	EASTING	NORTHING	PAVEMENT RL	TOC
P1	38900.794	275150.282	179.227	179.227
P2	38903.244	275152.781	179.293	179.293
P3	38891.859	275158.337	179.001	179.001
P4	38892.279	275158.766	179.001	179.001
P5	38894.589	275161.123	179.001	179.001
P6	38895.009	275161.551	179.001	179.001
P7	38889.307	275156.491	179.001	179.001
P8	38891.481	275158.708	179.001	179.001
P9	38885.879	275159.850	179.001	179.001
P10	38888.052	275162.068	179.001	179.001
P11	38886.743	275163.281	179.001	179.001
P12	38858.248	275191.276	179.001	179.001
P13	38858.668	275191.704	179.001	179.001
P14	38860.949	275194.089	179.001	179.001
P15	38861.397	275194.490	179.001	179.001
P16	38888.232	275154.607	178.981	178.981
P17	38884.784	275157.985	178.981	178.981
P18	38880.925	275166.252	178.982	178.982
P19	38856.848	275189.847	178.982	178.982

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SHEET: A1
PROJECT: //
CONTRACT No:

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CHECKED	JB	29.06.26
DESIGNED	TM	29.06.26
DESIGN APPR	JB	29.06.26
PROJECT APPR	JB	29.06.26

1 : 250 (A3) 1 : 125 (A1) 1 : 250 (A3) 1 : 125 (A1)

TITLE: CASCADE
SITE EXPANSION DETAILED DESIGN
WEIGHBRIDGE PLAN, PROFILE AND SETOUT DETAILS

DRG No: 619-ENG-CI-DAL-0004
SHEET: 1 OF 1
REV: A

12.2 ASSET MANAGEMENT

Item: 12.2.1

Community Garden Proposal

Author/s	Jill Reynolds Dylan Gleave	Supervisor Club and Community Development Manager Parks and Environment
Authorisor/s	Mathew Walker	Director Asset Management

File Ref: D26/34696

Applicant
Esperance Community Garden Association Inc

Location/Address
Reserve 38187, Lot 2021 Dalyup Drive, Nulsen



Executive Summary
For Council to consider a proposal from the Esperance Community Garden Association Inc for a Community Garden at Reserve 38187, Lot 2021 Dalyup Drive, Nulsen.

Recommendation in Brief
That Council:

1. Supports the proposal from the Esperance Community Garden Association Inc for a Community Garden at Reserve 38187, Lot 2021 Dalyup Drive, Nulsen;
2. Endorse the Guidelines for Community Gardens;
3. Request the CEO to apply to the Department of Planning, Lands and Heritage to add the power to lease to Reserve 38187; and
4. Enter into a lease with the Esperance Community Garden Association Inc for Reserve 38187, Lot 2021 Dalyup Drive Nulsen.

Background
A request was received from the newly formed Esperance Community Garden Association Inc for Council to consider land be released for the community group to lease and establish a community garden.

After an investigation and public open space land use assessment Reserve 38187, Lot 2021 Dalyup Drive was identified as an appropriate site. The Esperance Community Garden Association Inc was then informed of this potential site and a proposal was developed. Reserve 38187 is undeveloped public open space and the Shire doesn't have the power to lease this reserve.

The Esperance Community Garden Association Inc submitted a proposal requesting approval to establish and operate a community garden on Reserve 38187, Lot 2021 Dalyup Drive, Nulsen, and requesting a lease over the site.

Officer's Comment
After receiving the request from the Esperance Community Garden Association Inc for land be released for the community group to lease and establish a community garden, a land use capability investigation was undertaken to look to identify a potential reserve and public open space site suitable for a community garden.

As a result of this investigation the undeveloped Reserve 38187, Lot 2021 Dalyup Drive was identified as an appropriate site. The Esperance Community Garden Association Inc was then informed of this potential site and a proposal was developed.

Reserve 38187 is vested in the Shire of Esperance as public open space and does not currently contain a power to lease within the Reserve Management Order. The Shire may apply to the Department of Planning, Lands and Heritage to add a power to lease to the reserve. Approval of this amendment is required before a lease can be granted.

Subject to DPLH approval, an initial lease term of five years is recommended, together with the maximum number of five-year extension options permitted under the Reserve Management Order. This approach is consistent with the Shire's existing leasing arrangements with community organisations and clubs.

The proposal will activate an undeveloped public open space reserve and provide opportunities for community participation, social connection, education and local food production. The development of the site is also expected to improve the presentation and amenity of the reserve.

To guide the proposal by the Esperance Community Garden Association Inc and any future community garden proposals a guideline for community gardens has been drafted to ensure that there is a clear and consistent framework for the planning, approval and ongoing management of community gardens on land owned or managed by the Shire.

Planning and Environmental Health Departments within the Shire have reviewed the draft guidelines and provided comments around the draft guidelines and the proposal from the Esperance Community Garden Association Inc.

The Community Development Department have also consulted with the local community and direct neighbours to the reserve through a door knocking exercise and engagement sessions at Olympian Way Park. The community was overly supportive of the proposal and supportive of activating the area for community use.

One of the primary risks associated with the operation of a community garden is complaints from neighbouring landowners and occupiers regarding matters such as noise, traffic, parking, visual amenity and site management. Requiring the lessee to maintain a complaints register will ensure concerns are formally recorded, monitored and addressed, while providing transparency and an auditable record to support effective lease management and positive community relations.

Consultation
Planning and Development Services
Environmental Health
Community (directly neighbouring properties)
Council Workshop on 20 October 2026

Financial Implications
All establishment, operational, maintenance and utility costs associated with the community garden will be the responsibility of the lessee. A Lease preparation fee of $165.00 inc GST and an Annual lease fee of $110 inc GST will be payable by the Lessee.

Asset Management Implications
The proposal activates an undeveloped and underutilised public open space reserve. Any infrastructure, improvements and maintenance required within the leased area will be the responsibility of the lessee unless otherwise specified within the lease agreement. The proposal is not expected to create any material renewal or maintenance liabilities for the Shire.

Statutory Implications
Reserve 38187 does not currently contain a power to lease within the Reserve Management Order. Approval from the Department of Planning, Lands and Heritage is required before a lease can be granted.

Relevant legislation includes:

- Local Government Act 1995 – s.3.58 Disposing of Property.
- Local Government (Functions and General) Regulations 1996 – Section 30(2) Dispositions of property excluded from Act s.3.58.
- Land Administration Act 1997 – Section 18 Crown Land Transactions that need Minister's Approval.

Policy Implications
Building and property agreements policy

Strategic Implications
Council Plan 2026 – 2036
People - Outcome 1. Diverse, Inclusive and Supported Communities
Objective 1.3 Grow community capacity by supporting community groups and volunteers

Environmental Considerations
Nil

Attachments
A⇩. Proposal for Community Garden - Esperance Community Garden Association Inc
B⇩. Draft Guidelines for Community Garden

Officer's Recommendation

That Council

1. **Supports the proposal from the Esperance Community Garden Association Inc for a Community Garden at Reserve 38187, Lot 2021 Dalyup Drive, Nulsen;**
2. **Endorses the Guidelines for Community Gardens;**
3. **Requests the CEO to apply to the Department of Planning, Lands and Heritage to add the power to lease on Reserve 38181 up to 21 years; and**
4. **Enter into a lease with the Esperance Community Garden Association Inc for Reserve 38187, Lot 2021 Dalyup Drive Nulsen, subject to:**
    a. **Power to lease on Reserve 38181 being granted;**
    b. **Department of Planning, Lands and Heritage approval;**
    c. **Lease term being 5 years, plus the maximum number of 5-year options permitted under the Reserve Management Order;**
    d. **Annual lease fee of $110 inc GST being payable;**
    e. **Lease preparation fee of $165 inc GST being payable;**
    f. **The community garden is to operate in accordance with the Guidelines for Community Gardens;**
    g. **Requires the Lessee to maintain a register of complaints received from neighbouring landowners, occupiers and members of the public regarding the operation of the community garden; and**
    h. **All lease terms and conditions being as per Council's standard community lease template, as negotiated by the CEO.**

Voting Requirement Simple Majority

Proposal for ESPERANCE COMMUNITY GARDEN

1. **Executive Summary**

NAME: ESPERANCE COMMUNITY GARDEN ASSOCIATION INCORPORATED

PURPOSE: To obtain tenure of a plot of land to grow community gardens.

LOCATION: The land requested is Lot 2021 Dalyup Drive, Nulsen.

LENGTH OF LEASE SOUGHT: 5 years with an option to renew every five years.

OVERVIEW OF COMMUITY BENEFITS:

2. **Organisation Information**

BACKGROUND: Initially, a public brainstorming session was held on 17 January 2026, with ten participants. A concept plan was developed from the meeting. A committee was elected at the Inaugural Annual General Meeting on 26 February.

The Executive Committee:

Jennifer Mary Morcombe
Lot 61 Garden Road, Pink Lake, Esperance, 6450
DOB: 11/06/1961
Chairperson
Email : jenny.morcombe@gmail.com Mobile : 0458 432 528

Sheila Joyce Popham
7 Corry street Esperance WA 6450
DOB 23/1/1938
Position Vice Chair Person
Email pophamsheila@gmail.com Mobile 0414590138

Isabel Jean Trneny
02/01/1968
14 Dalyup Drive Nulsen WA 6450
Treasurer
isabeljeant@outlook.com Mobile: 0408902080

Jean Gregory
10/2/1958
Secretary.
21 Backland Street Sinclair Esperance WA 6450
jeangregory@hotmail.com Mobile: 0427825962

Incorporation: A1047142V

3. **Project Description**

Vision

Purpose of our community garden

- 'The Esperance Community Garden will encourage and teach the community to grow food and promote healthy eating habits. The Community Garden will provide healthy outdoor activities in an inclusive setting, making connections between generations, and developing peoples' appreciation of nature.'

- Members will have the advantage of use of the space and will also be able to contribute to the running of the garden. Members can apply for a fee-free allotment plot for their personal use.

- The public are welcome to enjoy the open space for recreation and can also contribute to activities.

- The local government will oversee the plan of management and the general design to ensure it aligns with their values.

Objectives of our community garden.

OBJECTIVE: to create a public area for the community to grow and share fresh food. The Esperance Community Garden will fill a need, connecting people with nature in a positive environment; a sociable place to meet and enjoy company.

Who the Garden will serve: The garden is open to the population of Esperance of 15,000. The neighbourhood within walking distance, will be the main beneficiaries.

Types of activities:

The garden will be developed in three stages, over four years, with initial soil preparation and mulching in stage 1. Stages 2 and 3 will involve establishing plants.

It will include off-street parking, native shade and shelter trees and garden beds.

Food Production:
There would be space for large crops of sprawling vegetables, such as pumpkins. There would be areas for individual allotments as well as a shared community plot. Educational workshops are planned for wicking beds and compost worm farms. School engagement is planned, with several schools located within the district. Community events can be held for the Nulsen community in particular, close by.

Environmental Initiatives:
Due to pest management, fruit trees are restricted to those that do not attract fruit fly. As there is ample space available, some common areas can be retained as lawn for recreation, and some land will be revegetated with local species, such as Grevillea, Hakea laurina and Melaleuca to provide food and shelter for wildlife. Planting with endemic species improves the environmental value and reduces the water usage.

4. COMMUNITY NEED AND BENEFITS

Community Connection: Gardens are more than just places where food is grown, they are transformative spaces where people socialise, learn, share and connect

with nature and their local community. Community gardens are gardened collectively and include shared plots and common areas, with nature playgrounds and lawns.

Food Security: Gardening assists with food security with fresh food being more readily available, grown close to the town centre.

Education and Skill Development: Will partner with schools to teach garden skills, encouraging food preparation and cooking skills.
Run open workshops for the wider community on garden skills, such as composting, worm farms, wicking beds, mushroom growing, seed starting, pruning and design.

Mental Health and Wellbeing Benefits: An inclusive, welcoming outdoors place to socialise, exercise and relax. The garden will be used by Headspace, by health professionals as a space for their clients, particularly the high school aged clients.

Environmental Sustainability: The garden will improve the environment. There will be shade trees, revegetation areas with native plants, lawns for play areas and decorative and food gardens. Irrigation will only be used on the vegetable gardens. Natural fertilizers, locally produced compost and mulch will be used.
Freight costs will be reduced, and only local inputs will be used.

Gardening practices
Building healthy soil to reduce pest and diseases, with biochar woodchip and aged piggery compost. The addition of red loam to the sand to improve the water holding capacity and encourage growth. Practices such as crop rotation, companion planting and Integrated Pest Management will be used.

Opportunities for Volunteering: Setting up and running a Community Garden requires varied skills. At present, the committee are volunteering their management skills. Once land is allocated, garden skills will be required, and volunteers will be able to participate in the on-ground work and establishment of the garden plots.

Intergenerational Engagement: The committee and members are of varied ages, and members with families are encouraged to bring their children to look after their own plot, or to care for a shared plot. School groups could take on their own plot.

Evidence of Demand: Ten people attended our first public meeting. Twenty people commented on social media posts. ABC Radio did a promotion with good results.

Expressions of Interest: We receive positive responses whenever we attend market stalls or meetings with other groups, such as Rotary or Interagency meetings. Several members have stated that the fresh food grown at the garden will help with their budget, as they are on a low income. People living in home units without garden areas and those in aged care also have shown interest in growing a garden plot. At an Interagency meeting in August, 20 people signed an expression of interest, giving their email address and phone number. Quotes from interested parties:
“Must be easily accessible for all – location, paths, space.”
“I would love to see a community garden – with bush food, fruit and veg.”
“Maybe opportunity for Access All Ability’s Playground with Disability in mind, as well as Aged Care.”

Letters of support: From school, business, and government, see attached.

Partnerships: There is interest from Headspace, who will be able to bring clients. We have had much in-kind support from local residents and farmers who have offered fertiliser inputs, and the use of machinery and labour to develop the site.

5. Site Requirements

Preferred Location: Land zoned residential cannot be used for community gardens. Shire suggested parkland reserve, Lot 2021 Dalyup Drive, Nulsen, over 8000 sq m.

Size: Initially, an area of 1000 square metres would be enough to manage, but the whole area will be developed in stages, with the front section being developed for garden beds first. The size of the garden will depend on available funding. The complete area can be mulched in preparation for later native planting as funds allow.

Reasons the Site is suitable: The site is close to a residential area, close to town centre and close to schools, in a relatively quiet street, in a suburb with families.

Site Access and Parking: The site is well served with off street parking available and a wide footpath already established. Site access to the front of the site is clear.

Accessibility: Accessibility to the front of the block is good, but some earthworks will be needed to move sand from the centre back to either side of the block to fill in uneven ground around the boundary. There is also accumulated rubbish and large pieces of scrap metal which needs removing on the boundaries with nearby houses.

Water requirements: There is no water connected. Due to financial constraints, the Association would need the Shire or other body to pay for connection to the Water Corporation and ongoing Water Corporation fees. To be sustainable, the committee would prefer to provide their own water, rather than buying water. The best option is for our Association to set up a water bore. This can be done at no cost to the Shire, and the site has already been given an exemption, so no licencing is required.

6. Proposed Infrastructure.

Improvements: Buildings will be minimal, to allow for ease of removal, in the event of any change of use at the end of the lease. The main structures: garden beds edged in timber, with woodchips laid for accessible paths, are all biodegradable.

Irrigation: a tank and water pipes will be laid to irrigate the garden. Preferably a bore will be used to save cost. This is how most community gardens are watered.

Structures: Any structures to be built will be made of durable materials.

A steel garden shed may be required later on, but concrete and brick structures will not be constructed. No toilets or other buildings are planned, due to the problem of removal in the event the garden is decommissioned. No building approval is needed.

Garden tools and storage During the development, there will be no storage shed.

Managing waste on site - organic and non-organic waste

Organic waste will be composted on site, in covered units to prevent pest access. There is a policy to take home whatever waste material or packaging, that you bring.

7. Management and Governance.

MEMBERSHIP ARRANGEMENTS:

MEMBERSHIP IS $2 ANNUAL FEE; ACCESS TO A PLOT AND SHARED GARDEN AREAS AND COVERS MEMBERS FOR PERSONAL ACCIDENT INSURANCE.

Open Hours: The garden will be open at all times for use. No booking is needed.

Allocation of plots

- Any individuals, families, friends, schools or other groups can have a plot.
- How do members apply for a plot? By request in writing.
- We allocate plots by wait list before an interview and induction session.
- Members will complete introductory workshops before being allocated a plot.
- How does a member forfeit their plot? If not used in 3 months.
- How long can a plot be retained while in disuse? 3 months
- A plot holder must be assisting in the maintenance of shared garden areas.

Maintenance and Management of shared areas

- We will set up teams to manage specific areas and tasks in the shared areas.
- How often will we have working bees? Monthly
- There will be a roster of tasks to maintain shared areas and garden infrastructure.

Management structure

COMMITTEE RESPONSIBILITIES:

ROLE	ADOPT	FUNCTIONS	WHO?
MANAGEMENT TEAM			
Coordinator	yes	Responsible for the coordination of the agreed development of the community garden and its effective operation.	Jennifer Morcombe
Secretary	yes	Organises meetings; keeps records; correspondence.	Jean Gregory
Treasurer	yes	Manages community garden funds; banking and payments; management of grant funds; needs ability to produce a balance sheet of incoming/outgoing funds. Produces financial reports for meetings, for the annual general meeting and reporting to the state government authority that administers community associations.	Isabel Trneny

Public officer/ President	yes	A role called for when incorporating, the public officer is a signatory for the association and a contact for official business.	Jennifer Morcombe
Committee members	yes	Elected members that attend management team meetings.	Sheila Popham, Sida Pene.
OTHER ROLES			
Membership coordinator	yes	Maintains register of members, organises member inductions and other membership business. This role helps with internal communication between members.	Jean Gregory
Media liaison	yes	Someone articulate, who has a knowledge of the community garden (and perhaps of the media), its processes and purpose. The role responds to media enquiries and issues media statements.	Sida Pene
Liaison with landholder	yes	Communication and negotiation. Passing information back and forth between the community garden team and the council/landholder.	Jean Gregory
Social organiser	yes	Plans and implements social activities such as shared meals in garden and celebrations.	Sida Pene
Compost coordinator	yes	It can be helpful for someone who knows about composting to help skill people up and monitor compost. This is also a training role.	Sida Pene
Shared garden working bee coordinator	yes	Someone who organises working bees and makes sure the shared areas and garden infrastructure are well maintained.	Sida Pene
Education coordinators	yes	Someone may wish to coordinate the skilling up of gardeners over time. Training could be in the areas of gardening skills, construction or arts in the garden skills.	General public-Lyndell Milharchic. Julia Joyce - for school teaching
Vice-President	yes	Someone who can fill the role of the President when needed	Sheila Popham

Code of conduct/gardeners' agreement

- Responsibility to respect and care for other people and the community garden.
- Behave appropriately in a public setting.
- Welcoming attitude towards visitors.
- Develop a code of conduct for behaviour in the community garden as required.

Decision making process

- Meet monthly at the site as a group.
- Give required notice to call an Annual General Meeting and general meetings.
- When making a decision, use a quorum.
- Each member has one vote.
- Make minor decisions by email to members.
- Committee meetings held as needed to facilitate the smooth running of the group.
- Major decisions at general meetings.
  Make decisions - majority rule for major decisions and consensus for minor ones.

Resolving disagreement

- The process for resolving major and minor conflict within the garden, will be by negotiation.
- We deal with conflict between individuals or between groups, by discussion.
- After due processes, including discussion with the individual, a warning letter and a committee meeting to discuss the matter, the committee can exclude a difficult person from the garden.

Communication

Internal:

- We use email and text message to communicate between the management team and membership. "Food is Free" Facebook group, run by Isabel Trneny, is used to share information.

External:

- We communicate with our stakeholders, the public and the media, using email.

Policies

Access and acceptance

- Opening times for our community garden are whenever anyone has availability.
- The garden won't be locked at night. Interested people can enquire about joining.
- We will provide disabled access, if required, subject to earthworks and budget restraints. The front of the site is relatively flat and will have a firm surface.
- We have a statement about inclusivity and acceptance of the full range of people and children.

Alcohol, smoking and drugs on site

- We have a no-smoking policy, which allows us to obtain funding.
- We don’t allow alcohol at any time, as it can be destructive.

8. FINANCIAL SUSTAINABILITY

Funding Start-up costs

We will fund our operation with fundraising, donations and community partners.

Partnerships and community engagement

- Potential partnerships with other organisations will be mutually beneficial, such as potential funding partners including Horizon Power, CBH, Mt Burdett Foundation, Esperance Ag Fund, Southern Ports, Rabobank and other funding bodies.

Membership fees

- Types of membership: General - $2 annual membership, which allows people access to share the public growing garden beds and pick the produce in the joint community garden area with the option to also have their own plot.
- No fee for the use of an allotment for members who wish to garden their own plot.

Applying for grants

Grants are needed for initial start-up. A local volunteer has offered to assist with writing grants. Donations from farmers of compost and mulch will reduce costs.

Fundraising activities

Various fundraising may include sausage sizzles, selling plants at Market stalls, setting up vegetable garden beds for clients and running educational workshops.

ANNUAL OPERATING BUDGET: The budget will depend on availability of funds. A conservative, 4-year budget spreads the major development costs over 4 years. The initial development phases will require around $40,020.00 in the first year, then around $26,740.00 for the second year, the third-year costing $20,350.00, and the fourth-year costing $4350.00, giving a total cost of establishment of $91,460.00. Once the garden is established, it will be self-sustaining, with sales of plants and volunteer-run classes, donations and consultation fees for providing garden designs.

LONG TERM MAINTENANCE FUNDING: The garden will be self-sustaining, costing $3,000 annually. Some fundraising and donations of fertiliser will support the budget.

9. RISK MANAGEMENT

Public Liability Insurance and Volunteers Accident Insurance:

Obtained through Garden Clubs of Australia, Public Liability Insurance up to $20 million, and personal accident insurance, which covers up to 30 members. PAID.

Volunteer Safety:

Volunteer safety is of the utmost importance, so induction and training will be held.

Training:

Start-up phase – planning and construction

Some initial discussion is needed in the planning phase of the garden with Shire.

Training will be needed in the construction of the garden, for safety compliance.

Recruiting and induction of new gardeners

Process for recruiting and inducting new gardeners, with an introduction hour-long session on site to familiarise new gardeners with accepted practices in compost production & gardening methods.

Introductory training on preferred gardening techniques and safe work practice.

Ongoing training workshops

Ongoing mini training will be required, as the garden develops, especially for new members. This can occur on regular working bee days. Open days/busy bees to recruit new members to be held monthly. Our garden will involve local community groups and schools, through workshops and activities to be held on site.

Security and Vandalism Management:

Several of our members live nearby and will act as Neighbourhood Watch. Major incidents will be reported to the Police if required, but a neighbourly vibe prevails.

Weed and Pest Management:

As the total area is over 8000 square metres, weed and pest management will be ongoing, with physical and chemical control used initially followed by sheet mulching.

Water management:

- Prevent runoff and fertilisers flowing onto neighbouring properties or waterways, by contours, so drainage from all garden beds is absorbed into the sand on site.
- The natural rainfall will be absorbed quickly into the sandy soil, especially with the addition of loam and a cover of mulch. There are no sheds to collect rainwater.

Asset Maintenance:

Use of sustainable materials on site

- At this stage, there will be no buildings. Any garden bed construction materials will be used immediately and not stored on site.
- Materials for garden beds will be biodegradable, mainly using timber edging.
- Paths will be made with gravel and blue metal fines for durability.

Emergency Procedures:

Site safety

- We cover safety within the member induction process. Follow due process for safety. Members will be encouraged to update their St Johns Training.
- Document any accidents on-site, to be recorded on text and in minutes. All incidents require an incident report to be filled in and maintained by the group.

- Gardeners will sign in on the working bees. All members will be covered by volunteer's insurance, purchased through Garden Clubs of Australia Inc.

10. Environmental Considerations:

Water Efficient Practices:

The most water efficient methods of irrigating a large area, is with trickle irrigation and wicking beds. A water tank at the top of the block can be filled, by a bore with a safety cut off switch. Water runs through irrigation pipe from the tank using gravity, so there is no electricity used. Wobble T sprinklers run on low pressure gravity feed. Wicking bed containers have a water pipe installed along the top of the IBC unit. They are extremely water efficient, as the water is retained in the base of the unit. Heavy eucalypt mulch is the best method of preventing water loss over large areas. Adding clay and loam to sandy soils also improves water retention in the root zone.

Composting and Waste Reduction:

Composting is a natural process, occurring continuously when organic material is accumulated. Compost is the result of time plus organic materials, soil microbes and water. This happens on the areas spread with woodchip mulch. There will not be large compost piles, which could attract pests, but food crops after harvest can be composted onsite, or placed into in bed vermiculture or dug into the soil.

Native Planting:

The back of the block can be revegetated with native food and indigenous plants. Fire retardant plants must be chosen to minimise fire hazards. Planting must allow plenty of room alongside fence lines to maintain a clear and accessible fire break.

Soil Improvement:

Compost and mineral fertiliser improves plant biomass, measured by root growth. Compost is available for spreading on the garden, along with biochar woodchip mulch and aged feedlot manure. We are also making Terra Preta soil for garden beds, using charred woodchip, compost, clay, minerals and broken terracotta pots.

Chemical Use Policy:

Will our garden use organic gardening practices?

Synthetic chemical fertilisers, pesticides and herbicides require precautions in their application such as wearing protective clothing, applying withholding periods before crops can be eaten and care to avoid spray drift and contamination of rainwater runoff. Organic, botanical chemicals also require care in their application but are considered to pose less danger to gardener and visitor health and safety and to environmental contamination. Choice of garden practices will be at the discretion of individuals. However, due to the heavy load of weed seed and tussocks of love grass on site, for successful establishment of the site, purely organic methods will not be successful, unless combined with total removal of weed laden topsoil.

Biodiversity Outcomes:

The site is currently a weedy sand dune, growing gazania, kikuyu, couch grass, love grass, wild oats, wild turnip, caltrop, double gee and fennel. Any landscaping is an

improvement! There is one large eucalypt which will be retained, and some tall peppermint trees, offering shade. Revegetation with local plants will improve the habitat for local fauna and create a nature play area, while not requiring irrigation.

Environmental Concerns:

Dealing with common objections to new community gardens:

There can be several objections raised by the public to proposals for new community gardens, likely to appear during the consultation phase before starting the garden. Addressing these early on, allows us to consider how we would deal with them.

Most of the objections are dealt with through the design of the garden and with the training of community gardeners. We will make it possible for the public to visit the site with traditional pathways being accessible, with easy access to planting beds.

- **Odours**: these may come from poorly managed compost and the use of some organic fertilisers such as blood and bone. Therefore, limited supplies will be used. Compost can be made in-ground, rather than stockpiled and then spread.
- **Attraction of vandals and undesirables**: the attraction of vandals and consequent damage to the community garden and adjacent areas; the attraction of people who might overnight in the garden or otherwise misuse it. On the rare occasion gardens maybe graffitied and young fruit trees may be stolen. These issues will be dealt with if and as required. Many of our members live nearby.
- **Poor aesthetics and unsightly or messy gardens**: this is a subjective appreciation that depends on how individuals think gardens should look. The site is currently undeveloped. The major portion of it will be simply mulched, initially.
- **Alienation of public open space:** and the benefit of the community garden only to those who participate. The space will be improved, as it wasn't being used by the public previously. There will be a seating and play area, all open to the public.
- **Vermin**: rats and mice – are attracted to poorly maintained composts; improved composting procedures is the solution. Enclosed compost bins and vermiculture-locating worm towers in the actual garden beds will prevent pests getting access.

11. Alignment with Shire Strategic Plan: Shire prioritizes better local roads, town centre development, airport upgrades, housing advocacy, community safety, and sustainable environmental planning; all derived from extensive local consultation.

Strategic Plan Objectives

- **Infrastructure Improvement:** The property to be improved, will actually reduce reliance on the road transport corridors, by making food available within walking distance of many householders, reducing wear and tear on transport corridors.
- **Town Centre Enhancement:** While the Esperance Town Centre and foreshore is a priority, there are areas within Nulsen and outer suburbs that need more attention.
- **Strategic Advocacy:** While Shire is lobbying state government and partners for housing, aged care, and high school redevelopment, a caring community initiative strengthens the Shire's argument for receiving our share of the government funding.

Health and Wellbeing Outcomes

Healthy Lifestyles: Community Gardens promote active recreation and physical and mental health initiatives. Outdoor activities are known to support physical and mental health. The Esperance Community Garden will be an asset to the town, run by volunteers growing healthy food. Any excess produce will be donated to local food banks.

- **Community Safety:** While Shire advocates for local safety programs and environmental health standards, our garden will provide a safe, improved space.
- **Connected Resilience:** A Community Garden will provide an inclusive, age-friendly, and youth-friendly community place, and can be used by dedicated support services.

Environmental Sustainability Goals

- **Responsible Planning:** We can care for a neglected piece of undeveloped land with our environmental understanding, such as knowing how to control invasive weeds.
- **Waste Minimisation:** Food gardening reduces waste production, by eliminating food packaging, an efficient strategy to minimize landfill. Organics are composted onsite.
- **Climate Adaptation:** The impact of climate change is driving up food prices, due to crop failures and unfavourable weather events. A local Community Garden can build climate resilience and is an example of sustainable development on a public reserve. Food gardens will protect against climate emergencies and natural disasters, and in the event of the town being isolated from major city supplies. Our understanding is that Esperance only holds three day's supply of food in the supermarkets for the town, tourists and outlying communities.

Community Development Priorities

- **Cultural Hubs:** While the James Street Cultural Precinct is being built for the library, museum, and visitor centre, the Nulsen community need a central space to gather. It will also be a useful resource for educational institutions. At our local garden design workshops, we will teach participants how to make raised gardens and wicking beds.
- **Community Grants:** The Esperance Community Garden Association Incorporated is a local not-for-profit group and could be eligible for the municipal grant program.
- **Active Engagement:** Our group have maintained transparent communication with the Shire throughout the process of locating a property for a community garden.

12. Lease Request Details

Land requested: Lot 2021 DALYUP DRIVE, NULSEN, 6450

Lease term sought: 5 years, with an option to renew every 5 years.

Proposed rent arrangement: peppercorn/community lease.

Responsibility for utilities and maintenance: Before hand over, would the Shire remove the rubbish and spray the entire property with a residual weedkiller?(except the eucalypt in the centre and the peppermint trees on the southern boundary) Would the Shire skim off the highest point of the hilltop, to use the sand to fill ditches around the back and side boundaries. After handover, our group will be responsible for all ongoing maintenance.

The Department of Water and Environmental Regulation have given permission for use of a bore to irrigate a limited area, of 2000 square

metres or less. They have issued an exemption for our group, under the stipulation that irrigation occurs only once a day, before 9am, or after 6 pm. We will put in a bore with an auto shut off solar pumping system and a tank for watering using gravity. We cannot afford to be responsible for Water Corp costs. Buying water is not sustainable or environmentally friendly, as it requires an extensive piping system and the use of electricity to supply water to the site. Using solar power to irrigate is more efficient.

- Any exclusivity requirements: None

13. Exit and Handover Plan

If the project ceases, our group will return the land in much better condition. It is reserved as a park, and will be suitable for that purpose. Any infrastructure will be removed. However, we will not build sheds, lay concrete, bricks or paving that will require demolition. The buried irrigation poly pipe may be of use to the Shire in the event we vacate the site. Site rehabilitation is obviously the responsibility of our group. If we vacate, we will leave the plot much better than we found it. It is currently a sand dune growing weeds, sadly used for dumping rubbish. We will rehabilitate it, returning it well mulched, protected from wind or water erosion and tidy.

Closing Statement

The proposed community garden will provide lasting social, environmental and health benefits for the Esperance community through increased community participation, education and environmental stewardship. We respectfully request the Shire consider granting a lease over the nominated land to enable the establishment and long-term operation of this valuable community asset.

Attachment Site Plan:


Plan for Esperance Community Garden
N.
KEY
Seating/picnic/playground area
Entry signage
TAP. irrigation
Communal garden beds
Individual garden beds
native reveg planting
lawn
Swale on Contou
tree planting
perennial herbs
Mulch + compos applied to all soil, apart from gravel trac
boundary
gravel access
19 Lot 7
17 Lot 57
15 Lot 72
11 Lot 74
19 Lot 11
19 Lot 11
Dalyup Dr
Young Pl
12 Lot 53
10 Lot 54
Lot 2021
6 Lot 39
1
83 Lot 45
Lot 155
79 Lot 44
77 Lot 43
75 Lot 42
73 Lot 41
2 Lot 71
2 Lot 71
Dalyup Dr



Guidelines for Community Gardens

November 2026

Shire of Esperance
Together, we make it happen!

GUIDE
Guidelines for Community Gardens

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Revision History

Date	Version	CM Reference	Reason for Change	Next Review

DRAFT

Acknowledgment of Country

The Shire of Esperance acknowledges the Kepa Kurl Wudjari people of the Nyungar nation and Ngadju people, who are the traditional custodians of this land, and their continuing connection to land, waters and community.

We pay our respect to their Elders past, present and emerging and we extend that respect to other Aboriginal Australians today.

Copyright and Disclaimer

For Disclaimer and Privacy information, please scan the QR code or visit
https://www.esperance.wa.gov.au/disclaimer.aspx

Requests for further authorisation should be directed to the –
Shire of Esperance
PO Box 507
Esperance WA 6450
shire@esperance.wa.gov.au

GUIDE
Guidelines for Community Gardens

1. Purpose

These guidelines establish a clear and consistent framework for the planning, approval and ongoing management of community gardens on land owned or managed by the Shire of Esperance.

Community gardens are recognised as valuable community assets that:

- Strengthen social connection and inclusion
- Support health and wellbeing outcomes
- Encourage local food production
- Activate underutilised land
- Promote sustainable environmental practices

This guideline ensures that all community garden initiatives are delivered in a way that aligns with the Shire's strategic direction and legislative responsibilities.

2. Strategic Alignment

Community gardens directly contribute to the Shire of Esperance Council Plan priorities by:

2.1. Community & Wellbeing

- Providing inclusive, accessible spaces that encourage participation across all age groups
- Supporting volunteering, skill sharing and community-led initiatives

2.2. Liveability & Place

- Enhancing public spaces and strengthening neighbourhood identity
- Activating underutilised land to increase vibrancy and community ownership

2.3. Environment & Sustainability

- Promoting sustainable land use, biodiversity and water-wise practices
- Encouraging composting, waste reduction and local food systems

2.4. Strong Leadership & Governance

- Building partnerships between the Shire and community groups
- Supporting transparent, consistent and accountable decision-making

3. Legislative Context

This guideline is implemented in accordance with the Local Government Act 1995 (WA) and associated responsibilities.

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In particular:

- Section 3.1 – Functions of Local Government
  - Supports the provision of community services and facilities that respond to local needs
- Section 1.3 – General Principles
  - Requires decision-making processes to be inclusive, transparent and accountable
- Land Management Obligations
  - Ensures land under the Shire's care is used appropriately, safely and in the public interest
- Duty of Care
  - Requires the Shire to manage risks associated with public spaces and infrastructure

4. Scope

These guidelines apply to all community gardens:

- Located on land owned or managed by the Shire of Esperance
- Supported, approved or facilitated by the Shire

These guidelines do not apply to:

- Private gardens
- Commercial horticulture operations

5. Guideline Statement

The Shire of Esperance supports community-led garden initiatives that:

- Demonstrate strong community benefit
- Are environmentally sustainable
- Can be effectively managed by the community

All proposals will be assessed to ensure alignment with:

- Strategic priorities
- Land suitability
- Safety standards
- Environmental standards
- Long-term viability

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6. Roles and Responsibilities

6.1. Shire of Esperance

The Shire will

- Provide a clear and consistent process for assessing community garden proposals
- Offer guidance and support to groups during establishment
- Facilitate connections between community organisations to strengthen collaboration
- Encourage integration of community garden opportunities in future planning areas
- Establish and monitor lease agreements for approved garden sites
- Ensure compliance with legislative and risk management obligations

6.2. Community Garden Groups

Approved groups are responsible for the establishment and ongoing operation of their garden.

Groups must:

- Form an incorporated association (or suitable legal entity)
- Maintain appropriate public liability insurance
- Comply with all lease agreement conditions
- Secure funding for establishment and ongoing operations

Groups are also responsible for ensuring that:

- The garden is maintained in a safe, clean and functional condition
- Activities do not negatively impact surrounding residents or the environment
- Water use is efficient and runoff does not cause pollution
- Composting and fertilising practices do not create odour, pest or fire hazards
- Materials stored onsite are safe and appropriately managed
- The garden remains welcoming and accessible to the community (where applicable)

If the garden ceases operation, the group must return the land to an agreed condition.

7. Environmental Management

Community gardens must demonstrate environmentally responsible practices, including:

- Water conservation and appropriate irrigation methods

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- Soil health management and composting
- Avoidance of harmful chemicals
- Protection of surrounding natural assets and biodiversity

8. Approvals and Agreements

All community gardens require formal approval from the Shire.

Successful applicants will enter into a lease agreement, which will outline:

- Roles and responsibilities
- Site use conditions
- Maintenance expectations
- Duration and review arrangements

9. Monitoring and Review

The Shire may periodically review community garden operations to ensure:

- Ongoing compliance with agreements
- Alignment with Council Plan objectives
- Positive community outcomes

Where issues arise, the Shire will work with the group to resolve them.

Failure to meet obligations may result in termination of the agreement.

10. Definitions

Community gardens A not-for-profit, community-managed space used primarily for growing food and fostering social, environmental and educational outcomes.

Community garden groups An incorporated organisation or recognised entity responsible for establishing and managing a community garden.

Council owned or managed land Land owned by the Shire of Esperance or Crown land under its care, control or management.

DRAFT

12.3 CORPORATE & COMMUNITY SERVICES

Item: 12.3.1

Rates Exemption Applications - Noongar Mia Mia

Author/s	Vicki Thomson	Coordinator Revenue
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D26/31530

Applicant
Noongar Mia Mia

Location/Address

10 Ingleton Place, West Beach	Lot 230 Pln 13534
12 Doak Place, Castletown	Lot 503 Pln 13433
13 Maple Street, Castletown	Lot 318 Pln 13208
13 McCudden Street, Nulsen	Lot 462 Pln 210079
14a Hart Place, Castletown	S/L 1 S/P 47756
21 Ocean Street, Sinclair	Lot 67 Pln 9425
31 Pink Lake Road, Esperance	Lot 129 Pln 8296
37 Smith Street, West Beach	Lot 18 Pln 13044
44 Mungan Street, Esperance	Lot 1 Pln 9823
168 Burton Road, Castletown	Lot 244 Pln 1376

Executive Summary
For Council to consider applications from Noongar Mia Mia for rates exemptions under Section 6.26(2)(g) of the Local Government Act 1995 for ten properties, having regard to the supporting information provided by the applicant and Council's previous resolutions on comparable community housing applications.

Recommendation in Brief
That Council grant a rates exemption under Section 6.26(2)(g) of the *Local Government Act 1995* to Noongar Mia Mia for the properties listed.

Background
The 10 residential properties under consideration are owned by the Department of Housing and leased and used by Noongar Mia Mia. Operating as an Indigenous not for profit agency, Noongar Mia Mia manages community housing support services to Aboriginal individuals and families experiencing housing insecurity, disadvantage and vulnerability. Noongar Mia Mia submitted applications seeking rates exemptions under Section 6.26(2)(g) of the Local Government Act 1995 for land used exclusively for charitable purposes.

Noongar Mia Mia acknowledges that Council has previously declined rates exemption applications for properties managed under the community housing program. In support of the new applications, they have asked Council to reconsider their application based on the charitable services to the tenants delivered through their community housing model.

Noongar Mia Mia states that its role extends beyond property management and combines affordable housing with culturally secure tenancy support for Aboriginal individuals and families. The support provided includes home visits, advocacy, assistance to access services, referrals, supported decision-

making and collaboration with other service providers, with the aim of addressing issues that may place a tenancy at risk and assisting households to remain safely and securely housed.

The applicant further advises that residents contribute a subsidised rent of approximately 25% of their income, that they receive Commonwealth Rent Assistance does not alter the purpose for which the properties are used, and that the income is applied to housing, tenancy support and associated charitable activities rather than private or commercial gain.

Council considered a similar rates exemption application from Advance Housing Limited at its Ordinary Council Meeting held on 25 February 2025. Council resolved not to grant that exemption and expressed concern about erosion of the local government rates base where State housing is managed by not-for-profit organisations, noting the historical practice of the Department of Housing paying rates in recognition of local government services provided to tenants.

All leases between Housing Authority & Noongar Mia Mia are available upon request.

Officer's Comment
Section 6.26(2)(g) of the Local Government Act 1995 provides that land used exclusively for charitable purposes is not rateable. The central question for Council is therefore whether the use of the land is charitable in nature, rather than who owns the land or whether rent is collected from occupants.

The information provided by Noongar Mia Mia demonstrates that the properties are not used as ordinary residential rental accommodation. Rather, the properties form part of a community housing program operated by an Aboriginal not-for-profit organisation whose purpose is to support vulnerable Aboriginal individuals and families experiencing housing insecurity, social disadvantage and related barriers to maintaining stable accommodation.

The application asserts that accommodation is only one element of a broader support model. Noongar Mia Mia provides culturally appropriate tenancy support, advocacy, referral services, assistance accessing government and community supports, regular engagement with tenants and intervention where tenancy risks arise. These services are directed toward improving housing stability and supporting tenants to sustain long-term independent living outcomes.

While tenants contribute rent, that fact does not of itself prevent a use from being charitable. The rents charged are subsidised and linked to tenant income, with approximately 25 per cent of income contributed toward housing costs. The information provided indicates that rental income and Commonwealth Rent Assistance are applied toward the delivery of community housing and support services rather than for private or commercial profit.

The available evidence supports the conclusion that the subject properties are being used as part of a charitable community housing program directed toward assisting vulnerable households through the provision of subsidised accommodation and associated support services. The charitable purpose extends beyond the provision of housing alone and includes activities aimed at improving occupant wellbeing, housing security and social outcomes.

This recommendation is consistent with prior case law recognising that the advancement and welfare of Aboriginal people may constitute a charitable purpose. In Shire of Ashburton v Bindibindi Community Aboriginal Corporation [1999] WASC 108, where the Supreme Court accepted that activities directed toward the advancement and benefit of Aboriginal people could be charitable in nature. While the factual circumstances differ, the decision provides support for the proposition that land used to deliver culturally

appropriate housing and support services to Aboriginal people may properly be regarded as being used for charitable purposes.

Accordingly, having regard to the statutory requirements of Section 6.26(2)(g), the nature of the services being delivered and the evidence provided by the applicant, officers are of the view that the subject properties are used exclusively for charitable purposes and are therefore eligible for exemption from rates.

Alternative Considerations
That Council does not grant rates exemptions under Section 6.26(2)(g) of the Local Government Act 1995 to Noongar Mia Mia for the properties listed above.

Council may consider that the circumstances remain materially comparable to the community housing applications it has previously declined. Council considered a similar rates exemption application from Advance Housing Limited at its Ordinary Council Meeting held on 25 February 2025. Council resolved not to grant that exemption and expressed concern about erosion of the local government rates base where State housing is managed by not-for-profit organisations, noting the historical practice of the Department of Housing paying rates in recognition of local government services provided to tenants. On that basis, Council could maintain its previous position and decline the applications under Option 2.

Council therefore has two available options set out. The decision should ultimately be based on whether Council is satisfied, for each property, that the statutory test in Section 6.26(2)(g) is met. Previous Council resolutions are relevant to consistency and policy considerations, but do not replace the assessment of the actual use of the land. WALGA's Best Practice Guideline on Charitable Exemption applications states *"The basis for an exemption is in regard to the activity that is taking place on the land not the status of the applicant."* The fact that a not for profit is conducting an activity on the land is not the singular determining factor in the non-rateable status. The legislation states that it is the 'land use' that qualifies eligibility on a property and as such an application must be considered on that basis."

Consultation
Noongar Mia Mia
WALGA
Local Government Act 1995

Financial Implications
Based on 2026/27 rates, including the waste rate, Noongar Mia Mia rates amount to $22,668.11:

10 Ingleton Place, West Beach	$2,539.19
12 Doak Place, Castletown	$2,375.76
13 Maple Street, Castletown	$2,430.24
13 McCudden Street, Nulsen	$2,157.86
14a Hart Place, Castletown	$2,157.86
21 Ocean Street, Sinclair	$1,831.00
31 Pink Lake Road, Esperance	$2,076.14
37 Smith Street, West Beach	$2,566.43
44 Mungan Street, Esperance	$2,348.53
168 Burton Road, Castletown	$2,185.10

Asset Management Implications
Nil

Statutory Implications
The statutory implications associated with this item are Section 6.26(2)(g) land used exclusively for charitable purposes, the *Local Government Act 1995*.

Policy Implications
Nil

Strategic Implications
Council Plan 2026 – 2036
Performance - Outcome 10. Effective Governance and Partnerships
Objective 10.1. Provide transparent, accountable and effective leadership and resource management

Environmental Considerations
Nil

Attachments
A⇩. Cover Letter
B⇩. Noongar Mia Mia Written Statement
C⇩. ABN Details - ACNC Extract & ATO Exemption
D⇨. Annual report FY25 - *Under Separate Cover*
E⇩. Australian Charities and Not-for-Profits Commission Profile
F⇩. Noongar Mia Mia Constitution
G⇩. Application Form - 10 Ingleton Place
H⇩. Application Form 12 Doak Place
I⇩. Application Form 13 Maple Street
J⇩. Application Form 14a Hart Place
K⇩. Application Form 21 Ocean Street
L⇩. Application Form 31 Pink Lake Road
M⇩. Application Form 37 Smith Street
N⇩. Application Form 44 Mungan Street
O⇩. Application Form 168 Burton Way

Officer's Recommendation

That Council is satisfied that the following properties are used exclusively for charitable purposes and grants rates exemptions under Section 6.26(2)(g) of the Local Government Act 1995 to Noongar Mia Mia for the below properties from 01 July 2026;

- **10 Ingleton Place, West Beach**
- **12 Doak Place, Castletown**
- **13 Maple Street, Castletown**
- **13 McCudden Street, Nulsen**
- **14a Hart Place, Castletown**
- **21 Ocean Street, Sinclair**
- **31 Pink Lake Road, Esperance**
- **37 Smith Street, West Beach**
- **44 Mungan Street, Esperance**
- **168 Burton Road, Castletown**

Voting Requirement Simple Majority

NOONGAR MIA MIA
Creating Pathways

24 September 2026

Rating Services Coordinator
Shire of Esperance
PO Box 507
ESPERANCE WA 6450

Re: Application for Rates Exemption under Section 6.26(2)(g) of the Local Government Act 1995

Dear Rating Services Coordinator,

On behalf of **Noongar Mia Mia**, we submit the enclosed applications for a rates exemption for the below listed properties, pursuant to section 6.26 of the *Local Government Act 1995 (WA)*.:

14a Hart Place, Castletown
168 Burton Way, Castletown
12 Doak Place, Castletown
13 Maple Street, Castletown
44 Mungan Street, Esperance
37 Smith Street, West Beach
31 Pink Lake Road, Esperance
21 Ocean Street, Sinclair
13 McCudden Street, Nulsen
10 Ingleton Place, West Beach

We acknowledge that Council previously declined an application for rates exemption for properties managed by Noongar Mia Mia under the community housing program. The reasons provided included that tenants have access to Commonwealth Rent Assistance, that rates would remain payable if the properties were managed directly by the Department of Housing, and that rents charged by Noongar Mia Mia were broadly consistent with Department of Housing guidelines.

We respectfully request that Council reconsider the application having regard to the **actual use of the property and the charitable services delivered by Noongar Mia Mia through its community housing model**.

While the property is owned by the Department of Housing, **Noongar Mia Mia's role extends significantly beyond that of a landlord or property manager**.

Noongar Mia Mia is a First Nations-owned and managed not-for-profit community housing provider. Its housing model combines the provision of affordable housing with **culturally secure tenancy support designed specifically to address the barriers experienced by Aboriginal individuals and families in obtaining and maintaining stable housing**.

Noongar Mia Mia provides individualised support to tenants which may include home visits, advocacy, assistance accessing appropriate services, referrals, supported decision-making and collaboration with other service providers. This support is aimed not simply at administering a tenancy, but at identifying and addressing issues which may place a tenancy at risk and assisting individuals and families to remain safely and securely housed.

This is an important distinction from the Department of Housing's role as the government owner and provider of public housing. **Noongar Mia Mia provides an Aboriginal community-controlled and culturally grounded model in which the housing itself is one component of a broader charitable service.**

Noongar Mia Mia's approach recognises that housing stability for vulnerable Aboriginal individuals and families can involve issues extending beyond the physical provision of a dwelling. Its model therefore focuses on the individual and family, their ability to sustain their tenancy, and their connection with appropriate community, cultural and support services.

We also respectfully submit that the three matters identified in Council's previous decision do not alter the charitable nature of Noongar Mia Mia's use of the property:

Commonwealth Rent Assistance – The fact that an eligible tenant may receive Commonwealth Rent Assistance does not change the purpose for which Noongar Mia Mia uses the property. The assistance is directed towards the tenant's housing affordability and does not convert Noongar Mia Mia's activities into a commercial rental operation.

Rent charged to tenants – Noongar Mia Mia's use of Department of Housing guidelines in determining affordable rental contributions is consistent with its objective of providing affordable community housing. Residents contribute a subsidised amount of approximately 25% of their income. The similarity of the rental calculation to public housing does not reflect the additional culturally secure tenancy and support services delivered by Noongar Mia Mia.

Department of Housing ownership and rates – We acknowledge that rates may remain payable if the Department of Housing directly managed the property. However, the present application concerns the **use of the property by Noongar Mia Mia as a separate not-for-profit charitable organisation**. The fact that a different entity may not qualify for an exemption should not, in our submission, determine whether Noongar Mia Mia's own use of the property is charitable.

Noongar Mia Mia does not operate the property for private or commercial gain. All income received is applied towards the organisation's housing, tenancy support and associated charitable activities, with no distribution of profits to private individuals.

The property should therefore not be viewed simply as an alternative form of Department of Housing accommodation. **It is a property through which Noongar Mia Mia delivers its broader charitable purpose of providing culturally appropriate housing and tenancy support to disadvantaged and vulnerable Aboriginal people.**

Accordingly, we respectfully request that Council assess the application based upon the **character and purpose of Noongar Mia Mia's actual use of the property**, including the culturally secure tenancy support and services provided in conjunction with the accommodation.

NOONGAR MIA MIA
Creating Pathways

Please find enclosed the completed Rate Exemption Application Form together with the supporting documentation requested by the Shire.

We would be pleased to provide further information regarding Noongar Mia Mia's tenancy support model, tenant eligibility criteria, services provided to tenants or any other information that may assist Council in its assessment.

Yours sincerely,



Janet Coates
Accountant
Noongar Mia Mia

Statement of Nature of Operations and Charitable Use

Purpose: Supporting document – Application for Rates Exemption under section 6.26 of the *Local Government Act 1995 (WA)*

Nature and Purpose of the Organisation

Noongar Mia Mia is an Indigenous not-for-profit community housing organisation providing affordable housing and support services to Aboriginal individuals and families experiencing housing insecurity, disadvantage and vulnerability.

The organisation's purpose extends beyond the provision of residential accommodation. Noongar Mia Mia uses housing as a foundation from which it can assist Aboriginal individuals and families to establish and maintain safe, stable and sustainable tenancies.

Its community housing model recognises that Aboriginal people experiencing housing insecurity may face barriers that cannot be addressed solely through the provision of a dwelling. Accordingly, the organisation combines affordable housing with culturally appropriate tenancy support and connection to relevant community and support services.

Use of Property

The properties are owned by the Department of Housing and is managed and used by Noongar Mia Mia as part of its community housing program.

The property is used to provide affordable accommodation to eligible individuals experiencing housing insecurity and social disadvantages.

Residents contribute a subsidised rental amount of approximately **25% of their income**, with the balance of the costs associated with the provision of housing supported through government funding and community programs.

The property is not operated as a commercial residential investment and is not used for private or commercial gain. This is consistent with the charitable-use explanation contained in Noongar Mia Mia's rates exemption application.

Services Provided by Noongar Mia Mia

Noongar Mia Mia's role is not limited to collecting rent and administering a residential tenancy. Its community housing model incorporates culturally appropriate tenancy support designed to assist Aboriginal individuals and families to establish and sustain their housing.

Depending upon the individual needs and circumstances of a tenant, this may include:

- culturally appropriate and individualised tenancy support;
- home visits and ongoing engagement with tenants;
- assistance to identify and address issues that may place tenancy at risk;
- advocacy on behalf of tenants where appropriate;
- referrals and supported access to relevant community and support services;
- assistance with decision-making and navigating services;

- collaboration with other agencies and service providers; and
- support directed towards maintaining stable and sustainable housing.

These activities are undertaken to address housing insecurity and disadvantage and to reduce the risk of individuals and families returning to homelessness or unstable accommodation.

Distinction from Department of Housing

Although the property is owned by the Department of Housing, **Noongar Mia Mia and the Department perform different roles in relation to the property**.

The Department of Housing is the government property owner and public housing authority. Noongar Mia Mia is a separate Indigenous not-for-profit community housing organisation using the property in furtherance of its own charitable objectives.

Noongar Mia Mia's role is not simply to substitute for the Department in collecting rent and managing a property. Its model provides a **community-based and culturally appropriate housing service specifically directed towards Aboriginal individuals and families experiencing disadvantages**.

Housing is therefore the mechanism through which a broader charitable purpose is delivered.

Rental Contributions and Commonwealth Rent Assistance

Noongar Mia Mia acknowledges that its rental calculations may be based upon guidelines like those applied within public housing and that eligible residents may receive Commonwealth Rent Assistance.

These factors do not alter the purpose for which the property is used.

The rental contribution is designed to ensure that accommodation remains affordable for the individuals and families being assisted. Commonwealth Rent Assistance is assistance available to an eligible resident and does not represent commercial income generated from the property.

Noongar Mia Mia does not determine rents with the objective of generating a commercial return from the property.

Application of Income

Noongar Mia Mia operates on a not-for-profit basis.

Income received in connection with the provision of community housing is applied towards the organisation's housing, tenancy support and associated activities.

No profits arising from the use of the property are distributed for private benefit.

Charitable Use of the Property

The purpose of Noongar Mia Mia's occupation and use of the property is to:

provide culturally appropriate, affordable and supported housing to Aboriginal individuals and families experiencing housing insecurity, vulnerability and social disadvantages, and to assist those individuals and families to establish and maintain safe and sustainable tenancies.

Accordingly, Noongar Mia Mia considers that the property is used in furtherance of its charitable purposes and seeks rates exemption under **section 6.26 of the Local Government Act 1995 (WA)**.

Australian Government
Australian Business Register

ABN Lookup

Current details for ABN 57 094 424 530

ABN details

Entity name:	NOONGAR MIA MIA PTY LTD
ABN status:	Active from 08 Sep 2000
Entity type:	Australian Private Company
Goods & Services Tax (GST):	Registered from 08 Sep 2000
Main business location:	WA 6051

Australian Charities and Not-for-profits Commission (ACNC)

NOONGAR MIA MIA PTY LTD is registered with the Australian Charities and Not-for-profits Commission (ACNC) as follows:

ACNC registration	From
Registered as a charity view ACNC registration	03 Dec 2012

ASIC registration - ACN or ARBN or ARSN or ARFN

094 424 530 View record on the ASIC website

Charity tax concession status

NOONGAR MIA MIA PTY LTD is a Public Benevolent Institution endorsed to access the following tax concession:

Tax concession	From
FBT Exemption	01 Jan 2014
GST Concession	01 Jul 2005
Income Tax Exemption	01 Jul 2000

Deductible gift recipient status

NOONGAR MIA MIA PTY LTD is endorsed as a Deductible Gift Recipient (DGR) from **08 Sep 2000** . It is covered by Item 1 of the table in section 30-15 of the *Income Tax Assessment Act 1997*.

Important

Please read Deductible Gift Recipient (DGR) information before making a gift.

Disclaimer
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Warning Statement
If you use ABN Lookup for information about a person or entity that provides financial or investment products or advice, make sure they have an Australian Financial Services (AFS) licence. You can check licenced professional registers here

NOONGAR MIA MIA PTY LTD

Charity details

Also known as:
Tina Pickett

ABN:
57094424530

Address:
2 Sussex St
Maylands
WA, 6051, Australia

Email:
operations@noongarmiamia.com.au

Address For Service email:
tina.pickett@noongarmiamia.com.au

Website:
noongarmiamia.com.au

Phone:
+61419041485

Charity Size:
Large

Who the charity helps:
Aboriginal and Torres Strait Islander people
Adults - aged 25 to under 65
Adults - aged 65 and over
Families
Females
Financially disadvantaged people
LGBTIQA+
Males
Other gender identities
People at risk of homelessness/ people experiencing homelessness
People in rural/regional/remote communities
People with chronic illness (including terminal illness)
People with disabilities
Unemployed persons
Victims of crime (including family violence)
Youth - 15 to under 25

Date established:
31 December 1999

Last reported:
28 January 2026

Next report due:
31 December 2026

Financial year end:
30/06

Summary of activities

Noongar Mia Mia provided safe, affordable and culturally appropriate housing and related support services to Aboriginal and Torres Strait Islander people and other disadvantaged individuals in Western Australia. Our work helped relieve poverty, housing insecurity and social isolation while improving stability, wellbeing and community participation.

Charity programs

Property Management
Social housing

Cultural Tenancy Support
Aboriginal housing

Moorditj Mia Program
Housing for the homeless

Where the charity operates

States:
Western Australia

Countries:
Australia

Using the information on the Register

Information on the Charity Register has been provided to the ACNC by charities. If information is not shown, this may be because it has not yet been provided. The ACNC may also approve information be withheld from the Charity Register in certain circumstances. Read more about information on the Charity Register.

Financial overview

Financial information from the latest AIS.

Revenue

Total revenue: $3,895,244.00

Expenses

Total expenses: $4,625,538.00

Noongar Mia Mia Pty Ltd

(ACN 094 424 530)

Constitution

Adopted 3rd December 2021

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1. Overview & Objects

Overview

1.1 The Constitution takes the place of the replaceable rules contained in the Act.

1.2 The Company is a not-for-profit proprietary company limited by shares.

1.3 The Company is a public benevolent institution as approved by the ACNC.

1.4 The Constitution sets out the following:

(1) how the Company operates; and

(2) how the Company is governed and managed.

1.5 Schedule 1 applies to and forms part of the Constitution.

1.6 The Constitution can only be changed or amended by a special resolution at a generalmeeting or the annual general meeting in accordance with the Act.

Objects

1.7 The Objects for which the Company is established is to be a not-for-profit charitable corporationto:

(1) relieve poverty, sickness, destitution, homelessness and distress of Aboriginal persons in need, regardless of the person's status, including gender, sex, sexuality,sexual orientation, disability, health and age;

(2) obtain and provide secure, affordable and culturally appropriately managed rentalhousing for Aboriginal persons who are in need, underprivileged, elderly and thosewith a disability;

(3) use the Community Housing Assets for the benefit of the Aboriginal community andto provide affordable housing and associated services;

(4) conduct for-profit activities that further (or are ancillary to) the Company's Objects ,provided that any profits generated are solely used in the pursuit of the Company'sObjects; and

(5) operate in its own right and through subsidiaries and joint ventures if appropriate todo so.

1.8 The Company may do anything that is incidental or conducive to attaining the Objects in any jurisdiction in Australia.

Powers

1.9 In furtherance of the Objects of the Company, the Company has the power to:

(1) liaise with any government or authority whether federal, state or local forfurtherance of its Objects;

(2) to apply for and accept grants or loans of money from any government or authoritywhether federal, state or local and enter into any arrangement or agreement with the same or with any public, private or government body that may seem conduciveto carrying out the Company's Objects and to obtain from any such government, authority or body any rights, privileges or concessions which may be deemed advisable or of benefit;

(3) build, design, construct, operate and manage any land and buildings for thefurtherance of its Objects;

(4) in the furtherance of its Objects, the Company has the following power to:

(a) take and acquire by way of purchase, transfer, conveyance, option, license, assignment, exchange, lease, partition or otherwise any real property of any tenure and any interest therein including all improvements thereon, fixtures,fittings, plant, machinery, equipment, materials, goods, chattels and effects and any rights, easements, appurtenances, advantages, conveniences and concessions in connection therewith;

(b) dispose of any real property, subject to the consent of the Housing Authorityif required;

(c) to mortgage, charge, licence, lease out or otherwise deal with any of itsproperty;

(d) to pay all the associated costs of acquiring, owning, leasing, transferring,mortgaging or otherwise dealing with real property;

(e) to borrow or raise and secure the payment of money in such a manner as the Company may think fit;

(f) enter into contracts and joint ventures with any public or private entity;

(g) to accept, demand and enforce payment of moneys owed to the Company;

(h) to take any gift of property or any other gift for the furtherance of theObjects of the Company;

(i) to take such steps by appeals in writing or orally as may from time to time bedeemed expedient for the purposes of procuring contributions to the funds of the Company by way of grants, donations, gifts or otherwise howsoever and upon such terms and conditions and generally as Company or its Directors think fit; and

(j) to do all such other things that are incidental to or in the furtherance of its Objects.

Not-for-Profit

1.10 The Company must not be carried on for the purpose of the profit or gain of any Member.

1.11 The Company does not have the power to apply, pay or transfer, whether directly or indirectly, any portion of the income and property of the Company for the benefit of, or to, aMember, other than as provided in clause 1.13.

1.12 The income and property of the Company will only be applied towards the promotion of theObjects of the Company.

1.13 No income or property of the Company will be paid, transferred or distributed, directly or indirectly, by way of dividend, bonus or otherwise to any Member of the Company. However, nothing in the Constitution will prevent payment in good faith to a Member as bona fide compensation for services rendered or expenses incurred on its behalf including:

(1) Of interest at a rate not exceeding current rates of interest for moneys lent to the Company; or

(2) of reasonable and proper rent for premises leased by any Member to the Company.

1.14 The liability of each Member is limited to the amount of any unpaid shares.

2. Share Capital and Variation of Rights

Shares

2.1 The Company may issue shares from time to time and all shares will be ordinary shares withthe same rights including voting rights.

2.2 The Company may convert all or any of its shares into a larger or smaller number of sharesby special resolution at a general meeting.

2.3 The conversion takes effect on the day the special resolution is passed or some other datespecified in the resolution.

2.4 Any amount unpaid on share being converted is to be divided equally among thereplacement shares.

2.5 The majority of the shares issued by the Company must be held by natural persons whoidentify as Aboriginal Persons.

2.6 As at the date of this Constitution, three (3) shares are on issue to Members of theCompany.

2.7 No shares are or will be issued to a Member to hold upon trust for another person or entity.

2.8 The Company will keep a register of shares issued and details of the Members holding theshares as required under the Act.

2.9 A Member is entitled without payment to receive a certificate in respect of the shares held.

2.10 The number of Members is limited to 5.

Transfer of Shares

2.11 No share can be transferred if the effect of the transfer is that there is no longer a majorityof shares held by Aboriginal Persons.

2.12 Shares can only be transferred with the prior written consent of the Members and sharescan only be transferred for the nominal amount of $1.00.

2.13 The Members must decide whether to agree to the transfer of the shares at the first generalmeeting after the Managing Director has received an application for the transfer.

Transmission of Shares

2.14 In the case of the death or bankruptcy of a Member, the legal personal representative of thedeceased or the trustee in bankruptcy, as the case may be, will be the only person recognised by the Company as having any title to the Member's interest in the share.

2.15 As soon as practicable in the administration of the estate of the deceased Member or the bankruptcy, the legal personal representative will transfer the share to a Member nominated by the Members at a general meeting and who has agreed to accept the share.

2.16 The share will be transferred at the nominal amount of $1.00.

3. Liability of Members

3.1 The liability of every Member is limited by the terms of the Constitution.

3.2 When a person becomes a Member, that person agrees to contribute to the property of the Company in the event Company is wound up while that person is a Member.

3.3 Every Member agrees to make payments towards the debts and liabilities of the Company,including any costs, charges or expenses, if the Company is wound up.

3.4 The liability of every Member to make a payment under this clause 3 is limited to the unpaidamount of the share held.

4. End of Membership

4.1 A person's membership will automatically end if the Member:

(1) transfers the shares they hold to another Member with the written consent of theMembers; or

(2) dies; or

(3) becomes a bankrupt or insolvent except where the Board have excused a bankruptMember, if the Member is a person to whom Part IX of the Bankruptcy Act 1966 (Cth) applies.

5. Meetings

Annual General Meeting

5.1 The Company will hold an annual general meeting at least once in each calendar year andwithin 3 months after the end of its financial year.

5.2 The Managing Director will call the annual general meeting on 21 days' notice to theMembers.

5.3 A notice of the annual general meeting will specify the place, time and date, the business to be transacted at the annual general meeting and call for nominations for the appointment ofthe new Directors.

General meetings

5.4 Subject to, and in accordance with, the procedures set out in the Act, the Board in itsdiscretion can call a general meeting at any time.

5.5 Notwithstanding anything else in the Constitution and subject to the Act, where the Company has only one (1) Member, general meetings will not occur unless requested by thesole Member and written resolutions of the sole Member will be sufficient to decide any matters required to be determined in the general meeting.

5.6 The Board must call and arrange to hold a general meeting on the written request of Members with at least twenty-five percent (25%) of the votes that may be made at a generalmeeting, or if requested under clause 5.8, and the Board must:

(1) within 21 calendar days of the Members' request, give all Members notice of thegeneral meeting, and

(2) hold the general meeting within 2 months of the Members' request.For the purpose of a request by Members under this clause 5.9:

(3) The Member who makes the request for a general meeting must:

(a) state in the request any resolution to be proposed at the general meeting;

(b) sign the request, and

(c) give the request to the Managing Director.

5.7 No action or business conducted at any meeting is valid unless that meeting is conducted incompliance with the Constitution, the Act and the ACNC Act.

Attendance at meetings

5.8 Directors and Members may attend or be present at any meeting by any means possible, including in person, by proxy, by power of attorney, by telephone, by video link, or by othermeans the Board sees

fit to accept for that meeting provided that at all times the Directors and Members can hear and participate fully in the meeting.

5.9 For the purposes of the Constitution, the contemporaneous linking together by instantaneous communication device of a number of consenting Directors not less that thequorum together with the Managing Director, whether or not any one or more of the Directors is out of Australia, will be deemed to constitute a meeting of the Company.

5.10 A Director may not leave the meeting by disconnecting his instantaneous communication device unless he has previously obtained the express consent of the Chair and a Director shall be conclusively presumed to have been present and to have formed part of the quorumat all times during the meeting by instantaneous communication device unless he has previously obtained the express consent of the Chair to leave the meeting.

5.11 A minute of the proceedings at such meeting by instantaneous communication device shall be sufficient evidence of such proceedings and of the observance of all necessary formalities if certified as a correct minute by all present.

5.12 For the purposes of this clause, 'instantaneous communication device' shall include telephone, television or any other audio and/or visual device, internet or online app orplatform which permits instantaneous (or near as practicable thereto) communication.

Quorum for a meeting

5.13 Business can only be transacted, conducted, or discussed at a general meeting if:

(1) there is a sole member, that Member is present for the meeting; or

(2) if there is more than one Member, a quorum of Members representing at least twenty-five percent (25%) of the voting rights at that meeting are present for themeeting; or

(3) the Constitution otherwise allows.

5.14 A general meeting must be dissolved if the requirements of clause 5.16 are not satisfiedwithin half (½) an hour (or thirty (30) minutes) of the meeting's scheduled start time.

5.15 If a meeting is dissolved under clause 5.17, that meeting must be adjourned for seven (7)calendar days to a time and place the Board determines.

Meetings Procedure

5.16 The Chair must preside over every meeting, unless the Constitution, the Act or the ACNC Actrequires otherwise.

5.17 The Chair has the discretion to delegate any Member to preside over a meeting.

5.18 If the Chair is not:

(1) present at a meeting within ten (10) minutes of the scheduled start time; or

(2) able or is unwilling to preside over the meeting;

the Members present must elect a Chair to preside over the meeting.

5.19 Each Member present and eligible to vote has one (1) vote for each share held by theMember.

5.20 At any meeting, the Chair or person presiding over the meeting must:

(1) cause minutes to be made of the meeting;

(2) cause a record to be made of the names of all present at the meeting;

(3) sign the minutes of the previous meeting once those minutes have been approvedby the

Board, unless otherwise approved in accordance with the Constitution; and

(4) cause the signed minutes to be circulated to the relevant Members.

Board Meetings

5.21 The Board may hold, and determine the time and location of, a Board Meeting as it sees fit.

5.22 At least six (6) Board Meetings must be held in each financial year of the Company. At least one (1) Board Meeting must be held in every period of three (3) consecutive months.

5.23 The Chair may at any time call a Board Meeting to be held at such time and place as the Chair chooses.

5.24 The Chair, upon the request of any Director, must call a Board Meeting to be held at such time and place as is convenient to the Directors. If the Chair does not within seven (7) calendar days of a request by a Director to convene a Board Meeting, make a determinationas to the place and time of the Board Meeting then the relevant Director may call such Board Meeting and the Board Meeting will be held not less than seven (7) calendar days after the expiry of the first seven (7) calendar day period at the registered office of the Company.

5.25 The Chair must cause the Managing Director to send the following to all Directors by anymeans within a reasonable time before a Board Meeting:

(1) a written notice of the time and place of Board Meeting; and

(2) the agenda for the Board Meeting.

5.26 A quorum of the Board is 50% of the Directors present and eligible to vote, however if one of these is the Managing Director, their vote does not count and therefore a 50% quorum minus the Managing Directory is necessary (if voting)

5.27 Where the Board is to decide remuneration payable to the Managing Director, the presenceof the Managing Director will not constitute a quorum and the provisions in clause 20 will apply.

5.28 Subject to clause 9.6, (appointment of Chair) if:

(1) no Chair is elected; or

(2) at any Board Meeting the Chair is not present within fifteen (15) minutes of the timeappointed for holding the meeting,

then the Directors present must choose one (1) of their number to be Chair of such meeting.

5.29 The Board may hold meetings at one or more venues using any technology the Board considers appropriate including by way of teleconference, Skype or webcasts as long as therelevant technology gives all Directors a reasonable opportunity to participate in the meeting. Where a meeting is arranged to be held via technology the Chair should notify Directors accordingly. Participation in these meetings is equivalent to attendance at a regular meeting.

Circulating Resolutions

5.30 This clause applies to resolutions which the Act, or the Constitution, require or permits to bepassed at a general meeting, except a resolution under section 329 of the Act to remove an auditor.

5.31 If the Company has only one Member, the Company may pass any resolution of Members(ordinary or special) by the sole Member signing a written record of the resolution.

5.32 The Board may pass a resolution without a board meeting being held if a majority of the total number of Directors sign a document containing a statement that they are in favour ofthe resolution set out in that document. For this purpose, signatures can be contained in more than one document.

5.33 An email transmission which is received by the Company and which purports to have been sent by a

Director shall for the purposes of this clause 5.36 be taken to be in writing and signed bythat Director at the time of the receipt of the email transmission by the Company.

5.34 If the Company received by email attachment in word or pdf or similar format or by facsimile transmission a copy of document referred to in this clause 5.37 it is entitled to assume that the copy is a true copy.

5.35 Separate copies of a document may be used for signing by Members if the wording of theresolution and statement is identical in each copy.

5.36 A vote made by a Director using an online voting platform operated or commissioned by the Company shall for the purposes of this clause 5.39 be taken to be in writing and signed bythat Director at the time the vote was received by the online voting platform.

5.37 A reference in clause 5.35 to a majority of the Directors does not include a reference to aDirector who, at a meeting of Directors, would not be entitled to vote on the resolution.

5.38 The resolution is passed when the last Director required to form a majority signs.

6. Committees or Advisory Boards/Groups

6.1 The Board may create committees, advisory boards or groups as it sees fit to promote andsupport the furtherance of the Objects.

Advisory boards or advisory groups

6.2 For clarity, an advisory board or advisory group is not a committee for the purposes of theConstitution, the Act, or the ACNC Act.

6.3 An advisory board or advisory group can only act in an advisory capacity and its resolutionsand motions are not binding on the Board or Company.

Committees

6.4 The Board may, from time to time, create committees by establishing (and amending) termsof reference for those committees containing objectives, rules and procedures to which those committees must strictly comply.

6.5 Any committee created by the Board under clause 6.4 must be presided over by a Director (who is appointed as the chair of that committee by the Board) and must comply with the Constitution and any applicable law but otherwise may be comprised of such persons as theBoard sees fit. At any committee meeting, if a committee's chair is absent, the committee Members present must choose one (1) of their number to preside over such committee meeting.

6.6 Each Member of a committee created by the Board under clause 6.4 has only one (1) vote,unless a proxy is in effect, in relation to matters at a meeting of that committee.

6.7 The Board may delegate any of its powers or functions to any committee to the extent thatdelegation is permitted under the Corporations Act and the ACNC Act.

6.8 A committee may meet or adjourn its meetings as it sees fit.

6.9 Any matter required to be dealt with at a meeting of a committee is decided by a vote of themajority of the Members of the committee present at that meeting.

6.10 Subject to clauses 6.8 and 6.9, in all other respects, the meetings and proceedings of any committee, consisting of two (2) or more persons are governed by the provisions in the Constitution for regulating the Board Meetings so far as those provisions are applicable andnot affected by any resolution, direction or regulation made by the Board under the following clause 6.11.

6.11 Any committee formed, or person or persons appointed to a committee under or in connection with clause 6.4 must, in the exercise of the powers so delegated, or functionsentrusted, conform to any resolution, direction or regulations that may at any time be imposed by the Board.

Remuneration and expenses

6.12 For the purposes of this clause 6, the Board may recommend for approval the reasonable remuneration (and reimbursements of reasonable expenses) of any person appointed underthis clause Error! Reference source not found.(including, without limitation, members of committees, advisory boards, advisory groups)) at a general meeting.

6.13 Should the recommendation in clause 6.13 be approved at the general meeting, the Boardmay provide such remuneration or reimbursement as required.

7. Voting

7.1 Each Director present at a meeting who is entitled to vote has one (1) vote unless one (1) Director has a proxy for another.

Resolutions – Board Meeting

7.2 A resolution of the Board at a Board Meeting can only be made if a majority of Directors at the Board Meeting pass a motion in favour of thatproposed resolution.

7.3 If there is an equality of votes at a Board Meeting, the Chair (or other person presiding overa meeting) does not have a casting vote and the motion lapses.

7.4 The Board can only make and pass a motion and resolution outside of a Board Meeting by acirculating resolution of the Board.

7.5 A circulating resolution of the Board will be valid and be passed (or be carried) once a majority of Directors have sent to the Managing Director, by any means possible - whether electronic or otherwise, written confirmation that such Directors are in favour of that resolution. Any irregularity in the service of the circulating resolution on Directors will not invalidate the resolution if such irregularity would not change the outcome of the resolution.

Resolutions – General Meetings

7.6 An ordinary motion or resolution at a general meeting will pass (or be carried) if the majorityof the Members present and entitled to vote, vote in favour of the motion.

7.7 If there is an equality of votes at a general meeting, the Chair (or other person presiding overa meeting) does not have a casting vote and the motion lapses.

Proxy, power of attorney, etc.

7.8 If a Member wants to appoint a proxy for a meeting, the proposed appointment will only bevalid if it is:

(1) made in writing and signed by the Member proposing the appointment; and

(2) in the approved form.

7.9 The Board may determine the approved form for the appointment of a proxy as it sees fit.

7.10 If a Member appoints a proxy or a power of attorney, the Member must cause a copy of thesigned appointment of a proxy or power of attorney to be received at the Company's Office by any means (electronic or otherwise) no later than 48 hours before a meeting at which the proxy or power of attorney is to be used.

8. Prohibition on Distribution of Income

8.1 No income or property of the Company will be paid, transferred or distributed, directly or indirectly, by way of dividend, bonus or otherwise to any Member of the Company other than aspermitted under clause 1.13.

8.2 The Company can only use any funds it receives (whether in cash or otherwise) in the pursuitof the Objects set out under clause 1.7.

8.3 The Company has the power to do anything not expressly prohibited by the Constitution orby law.

9. Governance

The Board

9.1 The Board governs the business, affairs, and operations of the Company, and must do so inaccordance with the Constitution, the Act, the ACNC Act, common law and any lawful resolutions of Members.

Board Directors

9.2 A minimum of six (6) Directors must be appointed to the Board and can include Member Directors and Independent Directors.

9.3 A Director must be eligible to be a Director under the Act.

9.4 The majority of Directors on the Board must be or identify as Aboriginal Persons.

9.5 The Board must, at the first Board Meeting after an annual general meeting or otherwise asthe Board determines, elect Directors from among its number to serve as:

(1) the Chair; and

(2) the Deputy Chair; and

(3) the Secretary,

and will determine the period for which each person is to hold office.

9.6 The Board may, by resolution at any time, remove any office bearers from those offices.

9.7 The Board may elect from among their number such other officer bearers as determined bythe Board from time to time and may determine the period for which each is to hold office.

Structure of the Board

9.8 The minimum number of Directors at any one time is six(6) and the maximum number ofDirectors at any one time is ten (10).

9.9 If the Company has only one (1) Member, the Board must have at least two (2) Directors whoare Independent Directors.

9.10 The Board may act despite any vacancy in the Board structure. If the number falls below two(2), the Board must call a general meeting for appointment of new Director as soon as practicable and within one (1) month of the vacancy.

Management of Company

9.11 The Board may appoint a Director to be the Managing Director of the Company.

9.12 The Board will delegate any powers it sees fit or appropriate which are held by the Board to the

Managing Director and may revoke or vary any delegation as it sees fit during the term of the appointment.

9.13 The Managing Director will have the day-to-day responsibility for the management of the Company and is entitled to be renumerated for such services.

9.14 Remuneration for the services provided by the Managing Director will be determined by the Board at the commencement of the appointment and may be varied by resolution of the Directors at a Board meeting.

10. Powers of the Board

10.1 Except as limited by the Act, the ACNC Act or the Constitution, the Board may exercise all ofthe powers of the Company.

10.2 All cheques, promissory notes, drafts, bills of exchange, electronic payments and transactions and other negotiable instruments, and all receipts for money paid to the Company(whether electronically or otherwise), may be signed, drawn, accepted, endorsed, authorised or otherwise executed as the case may be, in such manner as the Board at any time determine, by way of schedule of delegations or other resolution of the Board.

10.3 The Board may confer on any person (including a Director) the power to do specified thingson behalf of the Company, subject to the Act and the ACNC Act, whether by power of attorney or not.

10.4 The Board may confer on a person referred to in clause 10.3 a power of sub-delegation.

10.5 If the Board entrusts a power to a person, the Board, or any Director, is not excluded fromexercising that power as well.

10.6 The Directors must comply with their duties as Directors under legislation and common lawand with the duties described in ACNC governance standard 5 which include:

(1) to act with reasonable care and diligence

(2) to act honestly and fairly in the best interests of the Company and for its Objects

(3) not to misuse their position or information they gain as a Director

(4) to disclose conflicts of interest

(5) to ensure that the financial affairs of the Company are managed responsibly, and

(6) not to allow the Company to operate while it is insolvent.

11. Indemnity

11.1 To the extent permitted by law, the Company must indemnify each Director including a previous Director, against both of the following:

(1) any civil or criminal liability that person has in relation to any act or omission by thatperson in connection with their role as n Director when the act or omission was done in good faith; and

(2) the legal costs of that person in relation to clause 11.1(1).

12. Resignation and Removal of Directors

Resignation

12.1 A Director may resign from the Board by giving written notice to the Managing Director.

12.2 A Director's resignation is effective from the time and date stated in the notice, provided thetime and date is after the time the notice was given. If the notice does not have a date or time, the notice is effective from date the Managing Director receives the notice.

Removal

12.3 The Members may by resolution passed in general meeting in accordance with section 203C of the Act remove any Director and appoint a replacement to serve out the remainder of thereplaced Director's term.

Casual Vacancies

12.4 Should a Director who is elected to the Board resign or retire, the remaining Directors mayappoint any eligible person as a Director to fill the casual vacancy.

12.5 Should the number of Directors be less than that set out in clause 9.8 the Directors may appoint any eligible person as a Director to fill the vacancy.

12.6 A Director appointed under clauses 12.4 or 12.5 will hold office until the next annualgeneral meeting.

When a person ceases to be a Director

12.7 A Director automatically ceases to be a Director if any of the following applies:

(1) the Director is prohibited from being a Director, or ceases to be a Director or isremoved from being a Director, pursuant to the Act,

(2) has been disqualified by the ACNC at any time during the preceding twelve (12)months, from being a responsible person;

(3) the ACNC Act or any law or order of a court;

(4) the Director is a person to whom Part IX or Part X of the Bankruptcy Act 1966 (Cth)applies;

(5) the Director becomes of unsound mind, or a person who is, or whose estate is, liableto be dealt with in any way under any law relating to mental health;

(6) the Director gives written notice of resignation as a Director of the Company;

(7) the Director dies;

(8) the Director is removed as a Director by a resolution of the Members; or

(9) the Director is absent for three (3) consecutive Board Meetings without approvalfrom the Board.

12.8 Subject to clause 12.7, where there are only 3 Directors, a Director must not vacate their office voluntarily unless the Board has appointed, prior to their vacation, another person tobe a Director.

Suspension

12.9 If the conduct or position of any Director is such that continuance in office appears to the majority of the Directors to be prejudicial to the interests of the Company including, without limitation, a failure of a Director to perform their duties as a Director in accordance with therelevant Board charter or code

of conduct, a majority of Directors at a Board meeting specifically called for that purpose may suspend that Director.

12.10 Within fourteen (14) calendar days of the suspension, the Directors must call a general meeting, at which the Members may either confirm the suspension and remove the Directorfrom office or annul the suspension and reinstate the Director.

13. Appointment of Secretary

13.1 The Board may appoint, or remove, at any time one (1) or more persons as Secretary inaccordance with the Act or the ACNC Act, on the conditions it determines.

13.2 The Secretary may also be appointed as a Director of the Company.

14. Execution of documents

14.1 The Company may enter into contracts in accordance with any schedule of delegations for the Company approved by the Board.

14.2 The Company may enter any contract or execute any document if the contract or documentis signed (by hand or electronic means) by:

(1) two (2) Directors;

(2) a Director and the Managing Director; or

(3) a delegate duly authorised by the Board.

15. Accounts

15.1 The Board must cause the Company to keep accounting records in accordance withappropriate professional standards of accounting.

15.2 The Board must provide to Members, copies of the audited financial statements and accompanying notes, Directors' report and Directors' declaration for the year ended 30 Junefor the Company, together with a copy of the auditor's report by 31 October each year, as required by the Act or the ACNC Act.

15.3 Subject to the Act and any relevant law and the Constitution, the Board must determine thetimes, places and under what conditions the accounting and other records of the Company will be available for inspection to Members who are not Directors.

15.4 The Company's financial year is from 1 July to 30 June, unless the Company passes a resolution to change the financial year, provided that any change is permitted by the Act or ACNC Act.

16. Audit

16.1 The Company will appoint a properly qualified auditor in accordance with the Act or the ACNC Act (as applicable) at the annual general meeting and for a term it sees fit, whose duties and obligations are regulated by the appropriate law. For the avoidance of doubt, theauditor may only be removed by a Members' resolution at a general meeting.

17. Notices

17.1 Any notice or document that is required by the Constitution or by law to be given by a Member, the Board, a Director, or the Company may be given by any of the following ways:

(1) in the case of a notice or document to a Member or a Director:

(a) by giving that notice or document personally to them;

(b) by sending that notice or document to their business or residential addresslast known to the Company; or

(c) by sending that notice or document to them by any electronic means,including (but not limited to) that person's email address or facsimile number last known to the Company.

17.2 If a notice or document is sent by prepaid post, it is deemed to have been received on 4thbusiness day after it is sent.

18. Dissolution or Winding Up

18.1 The winding up of the Company will follow the Act.

18.2 Where assets remain after the winding-up or dissolution of the Company and satisfaction of all its debts and liabilities, they may not be paid or distributed among the Members but must be given or transferred to another company corporation, authority or institution having objects similar to the objects of the Company and which is not carried on for profit or gain of its individual members, and whose constitution of rule book prohibits the distribution of its or their income and property among its members to an extent at least as great as is imposed on the Company under or by virtue of these regulations, which company corporation, authority or institution is to be determined by the Members of the Company at or before the time of dissolution and is approved by the Housing Authority.

19. Severing invalid clauses

19.1 If a clause or clause of the *Constitution* is or becomes illegal, invalid, void, or unenforceablethat clause or clause is to be read down to the extent necessary so that it is not illegal, invalid, void, or unenforceable.

19.2 If a clause or clause of the *Constitution* cannot be read down as set out in clause 19.1, that clause or clause is to be severed without affecting the legality or enforceability of the rest ofthe *Constitution*.

20. Conflicts of Interest

20.1 A Director must disclose by way of notice the nature and extent of any actual or perceived material conflict of interest in a matter that is being considered at a Board meeting (or thatis proposed in a circular resolution):

(1) to the other Directors; or

(2) if all of the Directors have the same conflict of interest, to the Members at the nextgeneral meeting, or at an earlier time if reasonable to do so.

20.2 The notice required by clause 20.1 must include details of:

(1) the nature and extent of the interest;

(2) the relation of the interest to the affairs of the Company; and

(3) be given at a Directors' meeting as soon as practicable after the Director becomesaware of their interest in the matter.

20.3 Any interest of a Director must be dealt with in accordance with the relevant legislation,being either:

(1) the Act; or

(2) the ACNC Regulation,

20.4 The disclosure of a conflict of interest by a Director must be recorded in the minutes of themeeting.

20.5 Each Director including the Managing Director who has a material personal interest in amatter that is being considered at a Board meeting (or that is proposed in a circular resolution) must not, except as provided under clause 20.6:

(1) be present at the general meeting while the matter is being discussed;

(2) vote on the matter;

(3) not sign or countersign any document relating to that matter; and

(4) not vote in respect of, or in respect of any matter arising out of any contract or arrangement or proposed contract or arrangement arising as a result of that matter.

20.6 A Director may still be present and vote if:

(1) their interest arises because they are a Member of the Company, and the otherMembers have the same interest;

(2) their interest relates to an insurance contract that insures, or would insure, theDirector against liabilities that the Director incurs as a Director of the Company;

(3) their interest relates to a payment by the Company under clause 11.1 (indemnity), orany contract relating to an indemnity that is allowed under the Corporations Act;

(4) the interest does not need to be disclosed under section 191 of the CorporationsAct;

(5) ASIC makes an order allowing the Director to vote on the matter; or

(6) the Directors who do not have a material personal interest in the matter pass aresolution that:

(a) identifies the Director, the nature and extent of the Director's interest in thematter and how it relates to the affairs of the Company; and

(b) says that those Directors are satisfied that the interest should not stop theDirector from voting or being present.

21. Schedule 1 – Interpretation

1. Definitions

The following words and expressions have these meanings in the *Constitution*:

Aboriginal Persons	has the same meaning as prescribed to it in the ATSI Act.
Act	means the *Corporations Act 2001 (Cth)*
ACNC	means Australian Charities and Not-for-Profits Commission.
ACNC Act	means the *Australian Charities and Not-for-Profits Commission Act 2015 (Cth)*.

ACNC Regulation	means Australian Charities and Not-for-Profits Commission Amendment Regulation 2013 (Cth).
ASIC	means the Australian Securities and Investments Commission.
ATSI Act	means the *Aboriginal and Torres Strait Islander Act 2005 (Cth).*
Board	means the Directors elected at the annual general meeting foreach financial year.
Business day	means a day other than a Saturday, Sunday or public holiday in Western Australia.
Chair	means a Director elected at Board meeting.
Company's Office	Means the ASIC registered office of the Company.
Community Housing Assets	means the assets and property which are held by the Company and can include borrowings leveraged off or cash flow generated from any assets under the Company portfolio, including: (a) Land and/or premises transferred to the Provider by the Housing Authority, but does not include land or land and premises that the Housing Authority sells at market value to the Provider. (b) Land and/or premises acquired by the Provider wholly or partly with funding provided by the Housing Authority, including but not limited to where such funding is comprised of: a. Funding provided directly by the Housing Authority b. GST input tax credits claimed by the Provider in connection with any supplies which are funded wholly or in part by the Housing Authority. (c) A legal interest in land and/or premises acquired by the Provider wholly or partly with funding provided or where the acquisition is facilitated by the Housing Authority. (d) Land and/or premises acquired by the Provider wholly or in part with borrowings leveraged off or cash flow generated from any assets in the Provider's portfolio in which the Housing Authority has or had an interest. (e) Land and/or premises where the Housing Authority identified as having an interest in any legal agreement. (f) Land and/or premises procured with the proceeds of sale of land and/or premises in which the Housing Authority has previously had an interest. (g) Housing constructed by the Housing Authority or improvements made on land and/or premises by the Housing Authority.
Community Housing Provider	means an organisation that provides community housing
Constitution	means this document, as amended from time to time.

Deputy Chair	means a Director elected at a Board meeting.
Director	means a Member of the Company who is appointed or elected as a Director at the annual general meeting and can include Independent Directors appointed by the Company or the Board.
Housing Act	means the *Housing Act 1980* (WA).
Housing Authority	has the meaning given to it in section 6 of the Housing Act 1980 (WA).
Independent Director	means a person who is not a Member and who is appointed as Director of the Company at a general meeting or by the Board to fill a casual vacancy, and who has requisite skills, qualifications and competencies required to complement the operations of the Board.
Majority	means a number which is equal to or more than fifty-onepercent (51%).
Managing Director	means the Director appointed by the Board and who has the day-to-day management of the Company.
Member	means a shareholder of the Company.
Related Body Corporate	has the same meaning given to it in the *Corporations Act*.
Registered	means a Community Housing Provider that has successfully achieved registration under the framework as a tier 1, 2 or 3 Provider.
Secretary	means a natural person appointed as company secretary of the Company and specified as company secretary in the ASIC register.

2. Interpretation

In interpreting the Constitution, the following apply unless it is inappropriate in the context or otherwise stated in the Constitution:

(1) The Act and the ACNC Act prevail over anything in the Constitution to the extent the Constitution is inconsistent with the Corporations Act or the ACNC Act.

(2) The Constitution replaces the replaceable rules in the Act.

(3) Words used in the Constitution have the same meaning as those same words used inthe Act or the ACNC Act.

(4) Words importing the singular include the plural and vice versa.

(5) Circumstances, conditions and stipulations expressed apply whenever the circumstance arises or the condition or stipulation has to be, or has been, satisfied orperformed.

(6) A reference to any legislation, whether to the whole or part of that legislation, includes any modification, consolidation or amendment to that legislation as well asreplacement or subordinate legislation issued under it.

(7) Headings are included for convenience and do not affect interpretation.

Rates Exemption Application Form

Local Government Act 1995 - Section 6.26

PRIVACY

The personal information collected on the form will only be used by the Shire of Esperance for the sole purpose of providing requested and related services. Information will be stored securely by us and will not be disclosed to any third parties without your expressed written consent.

This application form is to be used by ratepayers seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995. In doing so you are objecting to the rate book under Section 6.76 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach any supporting documents requested, as failure to do so may result in the application being refused.

Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted a rate exemption, are subject to periodic reviews to ensure continued approval.

PROPERTY DETAILS

Street Address:

10 Ingleton Place

Suburb:

West Beach

Rates Assessment Number *(if known)*:

A 5686

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

Noongar Mia Mia Inc. is an Indigenous not-for-profit organisation established to provide housing and support services to disadvantaged and vulnerable members of the community, including individuals experiencing housing insecurity.
The organisation operates on a not-for-profit basis, with all income and funding applied solely toward the delivery of housing and support services. No profits are distributed to members or individuals.
The properties owned and/or managed by Noongar Mia Mia Inc. are used exclusively to provide affordable and supported accommodation to eligible participants.
Residents of the properties are individuals experiencing social and economic disadvantage and contribute toward accommodation costs at a subsidised rate, generally limited to approximately 25% of their income.
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We deliver culturally secure pathways to home that strengthen connection to family, community and Country.

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

SHIRE OF ESPERANCE PO Box 507 Esperance WA 6450 T: (08) 9071 0657 F: (08) 9071 0600 E: shire@esperance.wa.gov.au
www.esperance.wa.gov.au

OWNER DETAILS

Property Owner/s: Department of Housing & Works

Contact Number: 0457 148 818

Postal Address: 5 Newman Court, Fremantle WA 6160

Email: shipleasing@dohw.wa.gov.au

OCCUPIER DETAILS *IF DIFFERENT FROM ABOVE*

Contact Person: Janet Coates

Contact Number: 0416 346 443

Postal Address: 2 Sussex Street, Maylands WA 6051

Email: janet.coates@noongarmiamia.com.au

ORGANISATIONAL INFORMATION

☐ Yes ☑ No **Is the organisation an incorporated body?** *If yes, provide a Certificate of Incorporation.*

☑ Yes ☐ No **Is the organisation considered not-for-profit and registered under the Australian Charities and Not for Profit Commission (ACNC) and Public Benevolent Institution Status?** *If yes, provide the registration number and provide a copy of the registration certificate.*

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☑ Yes ☐ No **Does the organisation lease the property?** *If yes, provide a copy of the lease and confirm if the lessee is responsible for payment of rates.*

☐ Yes ☑ No **Does the organisation have planning approval for the land use of the property?** *A site inspection may be required and if found to be non-compliant with the approval use, the application may be disallowed.*

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☐ **A plan of the property, showing all building and outbuildings; OR**

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☑ **A copy of the current years audited financial statements for the Organisation** *(if this exemption applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to)*

AUTHORISATION

By signing this application, I herby certify that the information provided is true and correct to the best of my knowledge.

Name: Janet Coates

Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

24.09.26 — **Date**

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Attachment 1

Statutory Declaration

Oaths, Affidavits and Statutory Declarations Act 2005

Application for rates exemption under *Section 6.26 of the Local Government Act 1995.*

STATEMENT OF PROPERTY USE FOR THE YEAR ENDING 30 JUNE 2027

(1) Christian Name/s:

(1) I

(2) Address:

(2) of

(3) Occupation:

(3) in the State of Western Australia

Sincerely declare as follows:-

The property located at _____

is used by _____

for the purposes of _____

_____

for the period from _____ to _____

The applicant agrees to advise the Shire as soon as there is ANY change to the purpose/s as stated above.

The declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

Declared at:

(4)

(4) **Signature**
Applicant

Date

In the presence of

Name of Witness:

Qualification of Witness:

Signature
Witness

Date

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

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Accountant
Architect
Australian Consular Officer
Australian Diplomatic Officer
Bailiff
Bank Manager
Chartered Secretary
Chemist
Chiropractor
Company Auditor or Liquidator
Court Officer (Judge, magistrate, registrar or clerk)
Defence Force Officer (Commissioned, Warrant or NCO (with 5 year continuous service))
Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
Surveyor
Teacher
Tribunal Officer
Veterinary Surgeon

Or any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

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Attachment 2

OFFICE USE ONLY

☐ Yes ☐ No Approval with town planning scheme?

☐ Yes ☐ No Has the property been inspected?

☐ Yes ☐ No Recommend for non-rateable status?

Applicant / Owner Name:

Section of Local Government Act 1995: 6.26(2)

Exemption Description:

Reason for non-rateable status:

☐ New Application ☐ Review of Exemption

Amount of rates to be exempted and dates to be applicable from (application date). The approval will be for a period of _____ years, unless circumstances change.

Amount:

Date (from):

Rubbish bin changes to be levied and dates to be applicable

Amount:

Date (from):

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

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Rates Exemption Application Form

Local Government Act 1995 - Section 6.26

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Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted a rate exemption, are subject to periodic reviews to ensure continued approval.

PROPERTY DETAILS

Street Address:

12 Doak Place

Suburb:

Castletown

Rates Assessment Number *(if known)*:

A 22574

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

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Property Owner/s: Department of Housing & Works

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Contact Person: Janet Coates

Contact Number: 0416 346 443

Postal Address: 2 Sussex Street, Maylands WA 6051

Email: janet.coates@noongarmiamia.com.au

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By signing this application, I herby certify that the information provided is true and correct to the best of my knowledge.

Name: Janet Coates

Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

24.09.26 — **Date**

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

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(3) Occupation:

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for the purposes of _____

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for the period from _____ to _____

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Declared at:

(4)

(4) **Signature**
Applicant

Date

In the presence of

Name of Witness:

Qualification of Witness:

Signature
Witness

Date

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

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Architect
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Bailiff
Bank Manager
Chartered Secretary
Chemist
Chiropractor
Company Auditor or Liquidator
Court Officer (Judge, magistrate, registrar or clerk)
Defence Force Officer (Commissioned, Warrant or NCO (with 5 year continuous service))
Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
Surveyor
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Tribunal Officer
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Attachment 2

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☐ Yes ☐ No Approval with town planning scheme?

☐ Yes ☐ No Has the property been inspected?

☐ Yes ☐ No Recommend for non-rateable status?

Applicant / Owner Name:

Section of Local Government Act 1995: 6.26(2)

Exemption Description:

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Rates Exemption Application Form

Local Government Act 1995 - Section 6.26

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PROPERTY DETAILS

Street Address:

13 Maple Street

Suburb:

Castletown

Rates Assessment Number *(if known)*:

A 20537

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

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Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

24.09.26 — **Date**

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(4)

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Applicant

In the presence of

Name of Witness: **Qualification of Witness:**

Signature **Date**
Witness

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Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
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PROPERTY DETAILS

Street Address:

14a Hart Place

Suburb:

Castletown

Rates Assessment Number *(if known)*:

A 103333

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What is the Current use of the Property:

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FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

SHIRE OF ESPERANCE PO Box 507 Esperance WA 6450 T: (08) 9071 0657 F: (08) 9071 0600 E: shire@esperance.wa.gov.au
www.esperance.wa.gov.au

OWNER DETAILS

Property Owner/s: Department of Housing & Works

Contact Number: 0457 148 818

Postal Address: 5 Newman Court, Fremantle WA 6160

Email: shipleasing@dohw.wa.gov.au

OCCUPIER DETAILS *IF DIFFERENT FROM ABOVE*

Contact Person: Janet Coates

Contact Number: 0416 346 443

Postal Address: 2 Sussex Street, Maylands WA 6051

Email: janet.coates@noongarmiamia.com.au

ORGANISATIONAL INFORMATION

☐ Yes ☑ No **Is the organisation an incorporated body?** *If yes, provide a Certificate of Incorporation.*

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☐ **A plan of the property, showing all building and outbuildings; OR**

☐ **A floor plan of the leased property area, if only part of the property is the subject of this application**

☑ **A copy of the current years audited financial statements for the Organisation** *(if this exemption applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to)*

AUTHORISATION

By signing this application, I herby certify that the information provided is true and correct to the best of my knowledge.

Name: Janet Coates

Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

24.09.26 — **Date**

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Attachment 1

Statutory Declaration

Oaths, Affidavits and Statutory Declarations Act 2005

Application for rates exemption under *Section 6.26 of the Local Government Act 1995.*

STATEMENT OF PROPERTY USE FOR THE YEAR ENDING 30 JUNE 2027

(1) Christian Name/s:

(1) I

(2) Address:

(2) of

(3) Occupation:

(3) in the State of Western Australia

Sincerely declare as follows:-

The property located at _____

is used by _____

for the purposes of _____

_____

for the period from _____ to _____

The applicant agrees to advise the Shire as soon as there is ANY change to the purpose/s as stated above.

The declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

Declared at:

(4)

(4) **Signature**
Applicant

Date

In the presence of

Name of Witness:

Qualification of Witness:

Signature
Witness

Date

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

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***IMPORTANT** This Declaration must be made before any of the following persons:-

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Accountant
Architect
Australian Consular Officer
Australian Diplomatic Officer
Bailiff
Bank Manager
Chartered Secretary
Chemist
Chiropractor
Company Auditor or Liquidator
Court Officer (Judge, magistrate, registrar or clerk)
Defence Force Officer (Commissioned, Warrant or NCO (with 5 year continuous service))
Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
Surveyor
Teacher
Tribunal Officer
Veterinary Surgeon

Or any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

FOR INFORMATION
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IMPORTANT
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OFFICE USE ONLY

☐ Yes ☐ No Approval with town planning scheme?

☐ Yes ☐ No Has the property been inspected?

☐ Yes ☐ No Recommend for non-rateable status?

Applicant / Owner Name:

Section of Local Government Act 1995: 6.26(2)

Exemption Description:

Reason for non-rateable status:

☐ New Application ☐ Review of Exemption

Amount of rates to be exempted and dates to be applicable from (application date). The approval will be for a period of _____ years, unless circumstances change.

Amount:

Date (from):

Rubbish bin changes to be levied and dates to be applicable

Amount:

Date (from):

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Rates Exemption Application Form

Local Government Act 1995 - Section 6.26

PRIVACY

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This application form is to be used by ratepayers seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995. In doing so you are objecting to the rate book under Section 6.76 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach any supporting documents requested, as failure to do so may result in the application being refused.

Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted a rate exemption, are subject to periodic reviews to ensure continued approval.

PROPERTY DETAILS

Street Address:

21 Ocean Street

Suburb:

Sinclair

Rates Assessment Number *(if known)*:

A 31138

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

Noongar Mia Mia Inc. is an Indigenous not-for-profit organisation established to provide housing and support services to disadvantaged and vulnerable members of the community, including individuals experiencing housing insecurity.
The organisation operates on a not-for-profit basis, with all income and funding applied solely toward the delivery of housing and support services. No profits are distributed to members or individuals.
The properties owned and/or managed by Noongar Mia Mia Inc. are used exclusively to provide affordable and supported accommodation to eligible participants.
Residents of the properties are individuals experiencing social and economic disadvantage and contribute toward accommodation costs at a subsidised rate, generally limited to approximately 25% of their income.
The balance of costs associated with providing accommodation and support services is funded through government programs and other non-commercial sources.
The properties are not used for private or commercial gain and are used solely in furtherance of the organisation's charitable purposes.
It is the organisation's position that the land is used exclusively for charitable purposes in accordance with Section 6.26 of the Local Government Act 1995 and therefore qualifies for exemption from local government rates.

Benefits to the Community:

Please provide details of how the Shire of Esperance residents benefit from the activities of your organisation:

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Contact Person: Janet Coates

Contact Number: 0416 346 443

Postal Address: 2 Sussex Street, Maylands WA 6051

Email: janet.coates@noongarmiamia.com.au

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By signing this application, I herby certify that the information provided is true and correct to the best of my knowledge.

Name: Janet Coates

Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

24.09.26 — **Date**

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(1) I

(2) Address:

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(3) Occupation:

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for the purposes of _____

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for the period from _____ to _____

The applicant agrees to advise the Shire as soon as there is ANY change to the purpose/s as stated above.

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Declared at:

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Date

In the presence of

Name of Witness:

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Signature
Witness

Date

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Chartered Secretary
Chemist
Chiropractor
Company Auditor or Liquidator
Court Officer (Judge, magistrate, registrar or clerk)
Defence Force Officer (Commissioned, Warrant or NCO (with 5 year continuous service))
Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
Surveyor
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Or any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

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☐ Yes ☐ No Approval with town planning scheme?

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☐ Yes ☐ No Recommend for non-rateable status?

Applicant / Owner Name:

Section of Local Government Act 1995: 6.26(2)

Exemption Description:

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Rates Exemption Application Form

Local Government Act 1995 - Section 6.26

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PROPERTY DETAILS

Street Address:

31 Pink Lake Road

Suburb:

Esperance

Rates Assessment Number *(if known)*:

A 25981

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

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Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

24.09.26 — **Date**

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Applicant

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Name of Witness:

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Witness

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Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
Surveyor
Teacher
Tribunal Officer
Veterinary Surgeon

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PROPERTY DETAILS

Street Address:

37 Smith Street

Suburb:

West Beach

Rates Assessment Number *(if known)*:

A 24638

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

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Contact Number: 0457 148 818

Postal Address: 5 Newman Court, Fremantle WA 6160

Email: shipleasing@dohw.wa.gov.au

OCCUPIER DETAILS *IF DIFFERENT FROM ABOVE*

Contact Person: Janet Coates

Contact Number: 0416 346 443

Postal Address: 2 Sussex Street, Maylands WA 6051

Email: janet.coates@noongarmiamia.com.au

ORGANISATIONAL INFORMATION

☐ Yes ☑ No **Is the organisation an incorporated body?** *If yes, provide a Certificate of Incorporation.*

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☑ **A copy of the current years audited financial statements for the Organisation** *(if this exemption applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to)*

AUTHORISATION

By signing this application, I herby certify that the information provided is true and correct to the best of my knowledge.

Name: Janet Coates

Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

24.09.26 — **Date**

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

SHIRE OF ESPERANCE PO Box 507 Esperance WA 6450 T: (08) 9071 0657 F: (08) 9071 0600 E: shire@esperance.wa.gov.au
www.esperance.wa.gov.au

Attachment 1

Statutory Declaration

Oaths, Affidavits and Statutory Declarations Act 2005

Application for rates exemption under *Section 6.26 of the Local Government Act 1995.*

STATEMENT OF PROPERTY USE FOR THE YEAR ENDING 30 JUNE 2027

(1) Christian Name/s:

(1) I

(2) Address:

(2) of

(3) Occupation:

(3) in the State of Western Australia

Sincerely declare as follows:-

The property located at _____

is used by _____

for the purposes of _____

_____

for the period from _____ to _____

The applicant agrees to advise the Shire as soon as there is ANY change to the purpose/s as stated above.

The declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

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(4)

(4) **Signature**
Applicant

Date

In the presence of

Name of Witness:

Qualification of Witness:

Signature
Witness

Date

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Bank Manager
Chartered Secretary
Chemist
Chiropractor
Company Auditor or Liquidator
Court Officer (Judge, magistrate, registrar or clerk)
Defence Force Officer (Commissioned, Warrant or NCO (with 5 year continuous service))
Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
Surveyor
Teacher
Tribunal Officer
Veterinary Surgeon

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☐ Yes ☐ No Approval with town planning scheme?

☐ Yes ☐ No Has the property been inspected?

☐ Yes ☐ No Recommend for non-rateable status?

Applicant / Owner Name:

Section of Local Government Act 1995: 6.26(2)

Exemption Description:

Reason for non-rateable status:

☐ New Application ☐ Review of Exemption

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Amount:

Date (from):

Rubbish bin changes to be levied and dates to be applicable

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Date (from):

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Rates Exemption Application Form

Local Government Act 1995 - Section 6.26

PRIVACY

The personal information collected on the form will only be used by the Shire of Esperance for the sole purpose of providing requested and related services. Information will be stored securely by us and will not be disclosed to any third parties without your expressed written consent.

This application form is to be used by ratepayers seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995. In doing so you are objecting to the rate book under Section 6.76 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach any supporting documents requested, as failure to do so may result in the application being refused.

Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted a rate exemption, are subject to periodic reviews to ensure continued approval.

PROPERTY DETAILS

Street Address:

44 Mungan Street

Suburb:

Esperance

Rates Assessment Number *(if known)*:

A 23663

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

Noongar Mia Mia Inc. is an Indigenous not-for-profit organisation established to provide housing and support services to disadvantaged and vulnerable members of the community, including individuals experiencing housing insecurity.
The organisation operates on a not-for-profit basis, with all income and funding applied solely toward the delivery of housing and support services. No profits are distributed to members or individuals.
The properties owned and/or managed by Noongar Mia Mia Inc. are used exclusively to provide affordable and supported accommodation to eligible participants.
Residents of the properties are individuals experiencing social and economic disadvantage and contribute toward accommodation costs at a subsidised rate, generally limited to approximately 25% of their income.
The balance of costs associated with providing accommodation and support services is funded through government programs and other non-commercial sources.
The properties are not used for private or commercial gain and are used solely in furtherance of the organisation's charitable purposes.
It is the organisation's position that the land is used exclusively for charitable purposes in accordance with Section 6.26 of the Local Government Act 1995 and therefore qualifies for exemption from local government rates.

Benefits to the Community:

Please provide details of how the Shire of Esperance residents benefit from the activities of your organisation:

Noongar Mia Bidi provides culturally secure community housing and tenancy support for Aboriginal individuals and families, strengthening long-term housing stability and connection to home.
Moorditj Mia delivers culturally grounded outreach and support for Aboriginal people experiencing homelessness or housing instability, connecting individuals and families with safe accommodation and pathways to home.
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OWNER DETAILS

Property Owner/s: Department of Housing & Works

Contact Number: 0457 148 818

Postal Address: 5 Newman Court, Fremantle WA 6160

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Contact Number: 0416 346 443

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Position: Accountant

Organisation: Noongar Mia Mia

Janet Coates — **Signature** *Applicant*

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Defence Force Officer (Commissioned, Warrant or NCO (with 5 year continuous service))
Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
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Real Estate Agent
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Sheriff or Deputy Sheriff
Surveyor
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Or any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

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PROPERTY DETAILS

Street Address:

168 Burton Way

Suburb:

Castletown

Rates Assessment Number *(if known)*:

A 11858

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

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Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
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Item: 12.3.2

Proposed Local Government Property Local Law

Author/s	Sarah Walsh	Coordinator Governance & Corporate Support
Authorisor/s	Kade Stuchbury	Acting Director External Services

File Ref: D26/33476

Applicant
Internal

Location/Address
Shire of Esperance

Executive Summary
For Council to consider commencing public consultation on the proposed Shire of Esperance Local Government Property Local Law.

Recommendation in Brief
That Council request the CEO to;

1. Give Local Public Notice of the proposed Shire of Esperance Local Government Property Local Law in accordance with s.3.12(3) of the *Local Government Act 1995*;
2. Forward a copy of the proposed local law and public notices to the Department of Local Government, Industry Regulation and Safety; and,
3. Prepare a further report at the conclusion of the public submission period to enable Council to consider submissions and any recommended changes before a decision on adoption.

Background
The Shire of Esperance Local Government Property Local Law 2001 was gazetted in November 2001 and amended in 2009. An interim review commenced in 2014 but was not finalised.

Amendments to the *Local Government Act 1995* (the Act), commencing on 7 December 2024, extended the local law review period from eight to fifteen years. As the existing local law was already overdue for review, the applicable transitional provisions require its statutory review to be completed before 7 December 2026.

This timeframe will not be met, and the existing local law will therefore be automatically repealed under section 3.16(5), read with Schedule 9.3, clause 65(10) of the Act.

This report proposes commencing public consultation on a replacement local law.

Officer's Comment
The Purpose of the Local Government Property Local Law is to provide a framework to manage, control and regulate the use of local government property.

The effect of the Local Government Property Local Law is to regulate how people use, access and conduct activities on property owned, managed, or controlled by the Shire of Esperance.

A replacement local law is recommended to update outdated provisions, address overlap with other legislation, and maintain a framework for managing the use of Shire property.

The existing local law provides specific powers for enforcing permit conditions, restricting vehicle access, giving beach safety directions, and directing people to leave. It also provides a process for requiring payment of reinstatement or replacement costs where a person unlawfully damages Shire property.

There will be a gap between the repeal of the existing local law and the commencement of its replacement. During that gap, the Shire can continue to manage its property under other applicable legislation, leases and conditions of hire.

The Shire's enforcement records show no notices under the local law in the past 12 months. This suggests the temporary gap is likely to have limited practical impact on enforcement.

Alternative Considerations
That Council request the CEO to defer progressing the proposed Shire of Esperance Local Government Property Local Law pending further review.

Alternatively, that Council does not proceed with the proposed Shire of Esperance Local Government Property Local Law and requests the CEO to provide a report on alternative arrangements for managing activities and behaviour on Shire property.

Consultation
Internal consultation has been undertaken with relevant Shire officers to identify outdated provisions, operational requirements and overlap with other legislation.

Feedback has addressed permit requirements, bookings and leases, vehicle and coastal access, beach safety and facility rules. Officers have also raised matters concerning enforcement powers, penalties and the distinction between Shire property controls and Commonwealth airport security requirements.

This feedback is informing the proposed local law to ensure requirements are clear, practical to administer, and avoid unnecessary duplication.

Subject to Council's resolution, the proposed local law will be advertised for public comment for at least six weeks under section 3.12 of the Act. The proposed local law and public notice will also be provided to the Director General of the Department of Local Government, Industry Regulation and Safety.

Following consultation, a further report will present submissions and any recommended changes for Council's consideration before a decision on adoption.

Financial Implications
The financial implications arising from this report are relevant advertising and gazettal costs.

Asset Management Implications
Nil

Statutory Implications
Local Government Act 1995 – s.3.12 Procedure for making Local Laws
Local Government Act 1995 – s.3.16 Periodic review of Local Laws
Local Government Act 1995 – Schedule 9.3, Division 7, Cl 65(10)

Policy Implications
Nil

Strategic Implications

Council Plan 2026 – 2036

Performance - Outcome 10. Effective Governance and Partnerships

Objective 10.1. Provide transparent, accountable and effective leadership and resource management

Environmental Considerations

Nil

Attachments

A⇨. Proposed Local Government Property Local Law 2026 - *Under Separate Cover*

Officer's Recommendation

That Council request the CEO to –

1. **Give Local Public Notice of the proposed Shire of Esperance Local Government Property Local Law in accordance with s.3.12(3) of the *Local Government Act 1995;***
2. **Forward a copy of the proposed local law and public notices to the Department of Local Government; and**
3. **Prepare a further report at the conclusion of the public submission period to enable Council to consider submissions.**

Voting Requirement **Absolute Majority**

Item: 12.3.3

Rates Exemption Application - Uniting Church Homes

Author/s	Vicki Thomson	Coordinator Revenue
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D26/33479

Applicant
Uniting Church Homes

Location/Address

2A Randell Street, Esperance	Lot 891 Pln 189759
17 Eyre Street, Esperance	Lot 894 Pln 189759
4 Randell Street, Esperance	Lot 890 Pln 189759

Executive Summary
For Council to consider an application from Uniting Church Homes, trading as Juniper, for rates exemptions under Section 6.26(2)(g) of the Local Government Act 1995 for the retirement village and residential aged care facility properties acquired from Esperance Aged Care Facility Inc on 30 June 2026.

Recommendation in Brief
That Council grant a rates exemption under Section 6.26(2)(g) of the *Local Government Act 1995* to Uniting Church Homes for the properties listed.

Background
The properties were purchased by Uniting Church Homes on 30 June 2026 from Esperance Aged Care Facility Inc. Uniting Church Homes is a registered charity, public benevolent institution and not-for-profit organisation providing accommodation, care and support services to older Western Australians. Juniper is the aged care and community services division of Uniting Church Homes and a not-for-profit care provider

Officer's Comment
Section 6.26(2)(g) of the *Local Government Act 1995* provides that land used exclusively for charitable purposes is not rateable. The applicant has supplied evidence confirming its status as a registered charity and public benevolent institution.

The properties comprise a retirement village containing 16 independent living units and associated amenities at 2A Randell Street, together with a residential aged care facility at 4 Randell Street and 17 Eyre Street. These facilities provide accommodation, care and support services to older members of the community and are not operated for private profit or general commercial purposes.

Ownership of the properties transferred from Esperance Aged Care Facility Inc to Uniting Church Homes on 30 June 2026. There has been no material change to the use or operation of the land. The retirement village and aged care facility continue to provide the same services and support to residents following the transfer.

In considering eligibility under Section 6.26(2)(g), the principal consideration is the use of the land rather than the identity of the owner. Officers are satisfied that the land continues to be used exclusively for charitable purposes through the provision of retirement living and aged care services, and that this qualifying use has remained uninterrupted since the change in ownership.

The properties were previously granted a rates exemption under the former owner due to their charitable use. As no rates revenue was budgeted from these properties, granting the exemption to Uniting Church Homes maintains consistency in Council's treatment of the land and will not result in any further loss of revenue or unbudgeted financial impact.

Alternative Considerations
That Council does not grant rates exemptions under Section 6.26(2)(g) of the Local Government Act 1995 TO Uniting Church Homes for the properties listed in this report.

Council may consider that the circumstances remain materially comparable to the community housing applications it has previously declined. Council considered a similar rates exemption application from Advance Housing Limited at its Ordinary Council Meeting held on 25 February 2025. Council resolved not to grant that exemption and expressed concern about erosion of the local government rates base where State housing is managed by not-for-profit organisations, noting the historical practice of the Department of Housing paying rates in recognition of local government services provided to tenants. On that basis, Council could maintain its previous position and decline the applications.

The decision should ultimately be based on whether Council is satisfied, for each property, that the statutory test in Section 6.26(2)(g) is met. Previous Council resolutions are relevant to consistency and policy considerations, but do not replace the assessment of the actual use of the land. WALGA's Best Practice Guideline on Charitable Exemption applications states *"The basis for an exemption is in regard to the activity that is taking place on the land not the status of the applicant."* The fact that a not for profit is conducting an activity on the land is not the singular determining factor in the non-rateable status. The legislation states that it is the 'land use' that qualifies eligibility on a property and as such an application must be considered on that basis."

Consultation
Uniting Church Homes
WALGA
Local Government Act 1995

Financial Implications
Nil

Asset Management Implications
Nil

Statutory Implications
The statutory implications associated with this item are Section 6.26(2)(g) land used exclusively for charitable purposes, the *Local Government Act 1995*.

Policy Implications
Nil

Strategic Implications
Council Plan 2026 – 2036
Performance - Outcome 10. Effective Governance and Partnerships
Objective 10.1. Provide transparent, accountable and effective leadership and resource management

Environmental Considerations
Nil

Attachments

A⇩. Application for Rates Exemption
B⇨. Annual Financial Report FY25 - *Under Separate Cover*
C⇩. Constitution
D⇩. Certificare of Incorporation
E⇩. ACNC Certificate
F⇩. ATO Notification
G⇩. Covering Letter
H⇩. Certificate of Title
I⇩. Certificate of Title
J⇩. Certificate of Title

Officer's Recommendation

That Council grants rates exemptions under Section 6.26(2)(g) of the Local Government Act 1995 to Uniting Church Homes for the following properties from 01 July 2027:

- **2A Randell Street, Esperance Lot 891 Pln 189759**
- **17 Eyre Street, Esperance Lot 894 Pln 189759**
- **4 Randell Street, Esperance Lot 890 Pln 189759**

Voting Requirement Simple Majority

Rates Exemption Application Form

Local Government Act 1995 - Section 6.26

PRIVACY

The personal information collected on the form will only be used by the Shire of Esperance for the sole purpose of providing requested and related services. Information will be stored securely by us and will not be disclosed to any third parties without your expressed written consent.

This application form is to be used by ratepayers seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995. In doing so you are objecting to the rate book under Section 6.76 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach any supporting documents requested, as failure to do so may result in the application being refused.

Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted a rate exemption, are subject to periodic reviews to ensure continued approval.

PROPERTY DETAILS

Street Address:

2 Randell Street, Esperance, 4 Randell Street, Esperance and 17 Eyre Street, Esperance

Suburb:

Esperance

Rates Assessment Number *(if known)*:

A

USE OF PROPERTY

What is the Current use of the Property:

Please provide full details:

Residential Aged Care Facility situated on 17 Eyre Street, Esperance (CT Vol 1913 Fol 850) and 4 Randell Street, Esperance (Crown Land Title Vol LR3092 Fol 338)

Retirement Village situated on 2 Randell Street, Esperance (CT Vol 2611 Fol 617)

Benefits to the Community:

Please provide details of how the Shire of Esperance residents benefit from the activities of your organisation:

Please refer to Murfett Legal cover letter

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

SHIRE OF ESPERANCE PO Box 507 Esperance WA 6450 T: (08) 9071 0657 F: (08) 9071 0600 E: shire@esperance.wa.gov.au
www.esperance.wa.gov.au

OWNER DETAILS

Property Owner/s: Uniting Church Homes

Contact Number: (08) 9240 0313

Postal Address: 313 Main Street, BALCATTA WA 6021

Email: tristan.bonthuys@juniper.org.au

OCCUPIER DETAILS *IF DIFFERENT FROM ABOVE*

Contact Person: Tristan Bonthuys (Finance Director)

Contact Number: (08) 9240 0313

Postal Address: 313 Main Street, BALCATTA WA 6021

Email: tristan.bonthuys@juniper.org.au

ORGANISATIONAL INFORMATION

☐ Yes ☑ No **Is the organisation an incorporated body?** *If yes, provide a Certificate of Incorporation.*

☑ Yes ☐ No **Is the organisation considered not-for-profit and registered under the Australian Charities and Not for Profit Commission (ACNC) and Public Benevolent Institution Status?** *If yes, provide the registration number and provide a copy of the registration certificate.*

☑ Yes ☐ No **Does the organisation have a Charity Tax Exemption from the Australian Tax Office (ATO)?** *If yes, provide a certificate of tax exemption from the ATO.*

☐ Yes ☑ No **Does the organisation lease the property?** *If yes, provide a copy of the lease and confirm if the lessee is responsible for payment of rates.*

☐ Yes ☐ No ~~**Does the organisation have planning approval for the land use of the property?** *A site inspection may be required and if found to be non-compliant with the approval use, the application may be disallowed.*~~

DOCUMENTATION REQUIREMENTS

Please provide a copy of *(in addition to those specified above)*:

☑ **Organisation's Constitution**

☑ **Written statement outlining the nature of the Organisation's operations. It should include the following details:**

- Use and occupancy of the property
- Type of service provided (e.g. food, accommodation etc)
- Frequency of service provision (e.g. full-time, daily, weekly etc)
- Detailed information as to whether payment is received for the service.

Refer to Murfett Legal cover letter

☑ **A plan of the property, showing all building and outbuildings; OR**

☐ ~~**A floor plan of the leased property area, if only part of the property is the subject of this application.**~~

☑ **A copy of the current years audited financial statements for the Organisation** *(if this exemption applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to)*

AUTHORISATION

By signing this application, I herby certify that the information provided is true and correct to the best of my knowledge.

Name: RYAN MARSHALL

Position: CHIEF FINANCIAL OFFICER

Organisation: UNITING CHURCH HOMES

Signature
Applicant

22/9/2026
Date

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

SHIRE OF ESPERANCE PO Box 507 Esperance WA 6450 T: (08) 9071 0657 F: (08) 9071 0600 E: shire@esperance.wa.gov.au www.esperance.wa.gov.au

Attachment 1

Statutory Declaration

Oaths, Affidavits and Statutory Declarations Act 2005

Application for rates exemption under *Section 6.26 of the Local Government Act 1995.*

STATEMENT OF PROPERTY USE FOR THE YEAR ENDING 30 JUNE 2027

(1) Christian Name/s:

(1) I ~~Jacob Hollenberg~~ RYAN MARSHALL

(2) Address:

(2) of 313 Main Street, Balcatta WA 6021

(3) Occupation:

(3) ~~Chief Operating Officer~~ ~~Accommodation~~ CHIEF FINANCIAL OFFICER in the State of Western Australia

Sincerely declare as follows:-

The property located at (a) 4 Randell Street, Esperance and 17 Eyre Steet, Esperance and (b) 2 Randell Street, Esperance

is used by Uniting Church Homes

for the purposes of (a) a residential aged care facility and (b) a retirement village

for the period from 1 July 2026 to onwards

The applicant agrees to advise the Shire as soon as there is ANY change to the purpose/s as stated above.

The declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

Declared at:

313 MAIN STREET, BALCATTA

(4)

(4) **Signature**
Applicant

22/9/2026
Date

In the presence of

Name of Witness: Samantha Bland

Qualification of Witness: CPA 184 593 B

Signature
Witness

22/9/2026
Date

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

SHIRE OF ESPERANCE PO Box 507 Esperance WA 6450 T: (08) 9071 0666 F: (08) 9071 0600 E: shire@esperance.wa.gov.au www.esperance.wa.gov.au

***IMPORTANT** This Declaration must be made before any of the following persons:-

Academic (post-secondary institution)
Accountant
Architect
Australian Consular Officer
Australian Diplomatic Officer
Bailiff
Bank Manager
Chartered Secretary
Chemist
Chiropractor
Company Auditor or Liquidator
Court Officer (Judge, magistrate, registrar or clerk)
Defence Force Officer (Commissioned, Warrant or NCO (with 5 year continuous service))
Dentist
Doctor
Electorate Officer (State - WA only)
Engineer
Industrial Organisation Secretary
Insurance Broker
Justice of the Peace (any State)
Lawyer
Local Government CEO or deputy CEO
Local Government Councillor
Loss Adjuster
Marriage Celebrant
Member of Parliament (State or Commonwealth)
Minister of Religion
Nurse
Optometrist
Patent Attorney
Physiotherapist
Podiatrist
Police Officer
Post Office Manager
Psychologist
Public Notary
Public Servant (State or Commonwealth)
Real Estate Agent
Settlement Agent
Sheriff or Deputy Sheriff
Surveyor
Teacher
Tribunal Officer
Veterinary Surgeon

Or any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

FOR INFORMATION
Any authorised witness for the state of Western Australia may also witness a Commonwealth Statutory Declaration, as long as they are in Western Australia at the time of witnessing {Schedule 2, item 231 of the *Commonwealth Statutory Declarations Regulations 1993*}.

IMPORTANT
As of 1 January 2006, there is no provision for commissioners for declarations in the state of Western Australia.

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

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www.esperance.wa.gov.au

Attachment 2

OFFICE USE ONLY

☐ Yes ☐ No Approval with town planning scheme?

☐ Yes ☐ No Has the property been inspected?

☐ Yes ☐ No Recommend for non-rateable status?

Applicant / Owner Name:

Section of Local Government Act 1995: 6.26(2)

Exemption Description:

Reason for non-rateable status:

☐ New Application ☐ Review of Exemption

Amount of rates to be exempted and dates to be applicable from (application date). The approval will be for a period of _____ years, unless circumstances change.

Amount: Date (from):

Rubbish bin changes to be levied and dates to be applicable

Amount: Date (from):

FINS-16 Rates Exemption Application Form Reviewed 23 March 2022

SHIRE OF ESPERANCE PO Box 507 Esperance WA 6450 T: (08) 9071 0657 F: (08) 9071 0600 E: shire@esperance.wa.gov.au www.esperance.wa.gov.au

S8.3 UNITING CHURCH HOMES t/a "JUNIPER, A Uniting Church community" CONSTITUTION

Name

S8.3.1 The name of the instrumentality is "Uniting Church Homes" trading as "Juniper, a Uniting Church community", a body corporate incorporated under the provisions of the Uniting Church in Australia Act 1976 (WA).

Definitions

S8.3.2 "ACNC Act" means the Australian Charities and Not-for-profits Commission Act 2012 (Cth).

"Act" means the Uniting Church in Australia Act 1976 (WA) or any subsequent Act or statute that amends or replaces it.

"agency" means anybody whether incorporated or unincorporated established by or on behalf of the Church for a religious, educational, charitable, commercial or other purpose.

"By-Law" or "By-Laws" refers to or means the By-Laws of the Synod of Western Australia.

"Board" means the Governance Board established pursuant to S8.3.4 of this Constitution.

"Chairperson" means an individual appointed as the Chairperson of Juniper in accordance with S8.3.5(b).

"Chief Executive Officer" means an individual appointed as the chief executive officer of Juniper in accordance with S8.3.15.

"Church" means the Uniting Church in Australia.

"Constitution" means a document approved by the Synod setting out governance procedures to be observed by an agency of the Church.

"Gift Fund" means a management account of Juniper that is established in accordance with clause S8.3.20.

"Juniper" means Uniting Church Homes trading as "Juniper – a Uniting Church community".

"Member of the Church" means a confirmed member or a member-in-association of the Uniting Church in Australia.

"Moderator" means the Moderator for the time being of the Synod of Western Australia of the Uniting Church in Australia.

"Object" means the object of Juniper as set out in S8.3.3.

"Regulation" or "Regulations" mean or means the Regulations of the Uniting Church in Australia.

"Standing Committee" means the Standing Committee of the Synod of Western Australia of the Uniting Church in Australia.

"Synod" means the Synod of Western Australia of the Church and in relation to any period between Synod meetings, includes the Standing Committee.

"Synod meeting" means an ordinary meeting or a special meeting of the Synod.

"Tax Act**"** means the Income Tax Assessment Act 1997 (Cth).

"written" and "writing" include communication by post or electronically.

Object

S8.3.3 Juniper is a not-for-profit Christian organisation that embraces the ethos and values of the Uniting Church in pursuing its charitable purpose of providing benevolent relief to persons in poverty, distress, suffering, sickness (including mental illnesses), destitution, misfortune, disability, helplessness or homelessness, or those at risk, including but not limited to aged people in Western Australia (Object).

In fulfilling this Object, Juniper's activities may include but are not limited to:

(a) providing accommodation, care and support services to aged people in Western Australia;

(b) working in co-operation with the structures of the Uniting Church;

(c) engaging with relevant industry bodies, governments, other non-government community service agencies, business and media; and

(d) doing such other things as are incidental or conducive to the attainment of the Object, including the establishment of a public fund.

Governance Board

S8.3.4 The Synod, in accordance with its powers under Regulation 3.5.34 (Regulations 2015, 3.7.4.7), has established Juniper and appointed the Board to have responsibility for the good governance of Juniper.

While Juniper is a registered charity under the ACNC Act, each Board Member must comply with the duties described in governance standard 5 as set out in the regulations made under the ACNC Act and such other obligations as apply under the ACNC Act from time to time.

The Board shall monitor the skills mix of its membership and make recommendations to the Synod for the appointment of new members, and co-opt new members, who have expertise, qualifications or experience in relevant disciplines such that in aggregate the Board shall have an appropriate mix of skills and abilities appropriate to the governance of Juniper, taking account of the provisions of clause S8.3.5 below.

All members of the Board must have an awareness, or willingness to acquire a general working knowledge, of the compliance requirements to be met by Juniper and must embrace and support the core values and ethos of the Uniting Church.

Membership of the Board

S8.3.5 (a) The Board must consist of not more than nine and not less than five persons, and is comprised of:

i. at least five persons who are appointed by the Synod; and

ii. up to two persons co-opted under sub-clause (d) of this clause.

(b) The Chairperson shall be appointed by the Board from amongst the members of the Board.

(c) No employee of Juniper is eligible to be appointed to the Board.

(d) The Board may co-opt up to two persons who have particular skills and expertise as considered necessary or desirable to the membership of the Board for terms not exceeding two years, and such co-opted members shall be eligible for reappointment.

(e) Synod-appointed members of the Board shall:

i. hold office for terms of up to three years from the date of appointment and will be eligible for reappointment except that such members of the Board may not serve for consecutive terms of office exceeding 10 years;

ii. include at least four persons who have relevant expertise or qualifications, or experience in the governance of organisations of similar size and complexity to Juniper;

iii. include at least one person with experience in providing clinical care; and

iv. be selected and appointed primarily on their capacity and willingness to fulfil the governance role and shall:

A. where practicable, comprise two members who are confirmed members of the Uniting Church and are eligible to represent Juniper at the annual meeting of the Synod; and

B. be appointed for such terms so that, as far as practicable, approximately one third of the members' positions fall vacant each year.

Vacancies

S8.3.6 (a) A casual vacancy occurs in the membership of the Board if a Board member:

i. dies;

ii. resigns by notice delivered to the Chairperson of the Board;

iii. is convicted of an indictable offence or becomes bankrupt;

iv. suffers any mental or physical incapacity which inhibits or prevents the member from continuing to act as a member of the Board;

v. fails to attend three consecutive meetings of the Board without leave or fails to attend at least 50% of the meetings in any calendar year without leave; or

vi. is removed from office by resolution of the Synod, it being expressly declared that the Synod is not required to state any reason for such resolution.

(b) In the event of a casual vacancy occurring in the membership of the Board, the Board may appoint a replacement member for the remainder of the term of the member replaced.

(c) If a vacancy occurs because the Synod failed to appoint any or all of the members of the Board, then where the vacancy arises due to the operation of S8.3.5(e)(i), subject to the relevant retiring member(s) agreeing to continue in office, the retiring member(s) continue in office until such time as the Synod removes and replaces those persons.

Responsibilities and Functions of the Board

S8.3.7 The Board is responsible for:

(a) the governance of Juniper, including overseeing the management and administration of all real and personal property, including but not limited to the power to buy, sell, lease or let any real or personal property, plant, equipment, consumable item or other asset to be used either at the time or in the future in furtherance of the Object and for this purpose to lend or borrow either with or without security as the Board shall from time to time think fit;

(b) appointing, dismissing, setting the duties and managing the performance of the Chief Executive Officer;

(c) ensuring that the Object is promoted, which may include establishing appropriate vision, mission, values, policies and corporate objectives for Juniper;

(d) approving business and strategic plans, including budgets;

(e) entering into such financial arrangements with Synod as in the opinion of the Board are appropriate to acknowledge the contribution of the wider Church to the attainment of the Object.

(f) doing all such other things as are incidental or conducive to furthering the Object and performing these duties.

Moderator is Visitor

S8.3.8 The Moderator shall be the official visitor to Juniper, may as such attend and participate in any meeting of the Board, and shall in relation to Juniper fulfil the duties and responsibilities of both the Moderator and the official Visitor as defined in the Regulations of the Uniting Church in Australia.

Delegation

S8.3.9 (a) The Board may from time to time delegate all or any of its powers or Authorities except for this power of delegation, to a committee consisting of one or more members of the Board and such other persons as they think fit or the Chief Executive Officer, and may determine the manner in which a committee or the Chief Executive Officer shall operate.

(b) The power may be delegated for such time as determined by the Board and the Board may at any time revoke or vary the delegation.

(c) The delegate must exercise the powers delegated in accordance with any directions of the Board, and the exercise of the power by the delegate is as effective as if the Board had exercised it.

(d) The Board may continue to exercise any power they have delegated.

Proceedings of the Board

S8.3.10

(a) The Board shall meet in person, virtually or a combination of both, at the time and place determined from time to time by its own resolutions but shall meet not less than four times a year.

(b) The Chairperson may at any time she or he thinks it necessary and shall, whenever requested in writing to do so by not less than three Board members (which writing shall specify the purpose for which the meeting is to be convened) convene a special meeting of the Board.

(c) At least seven days written notice of every Board meeting shall be given to all members of the Board but if the Chairperson considers an emergency exists a special Board meeting may be convened on shorter notice.

(d) The non-receipt by a Board member of a notice of meeting does not invalidate the meeting.

(e) The Chairperson shall preside at all meetings of the Board but if for any reason the Chairperson is absent from a meeting the Board members present at that meeting shall, unless a deputy Chairperson has been appointed under sub clause (f) and is present at the meeting, elect one of their number to be acting Chairperson during the absence of the Chairperson.

(f) The Board may elect a member of the Board to be deputy Chairperson to act as a Chairperson of the Board whenever the Chairperson is absent or is unable for any reason to carry out the duties or exercise the powers of the office of Chairperson.

(g) All acts done by any meeting of the Board or of a committee of the Board or by any person acting as a Board member are, notwithstanding that it is afterwards discovered that there was some defect in the appointment of a person to be a Board member or a member of the committee, or to act as a Board member or that a person so appointed was disqualified, as valid as if the person had been duly appointed and was qualified to be a Board member or to be a member of the committee.

Quorum

S8.3.11 A quorum for a Board meeting is a majority of Board members.

Voting

S8.3.12 (a) Each Board member has and may exercise one vote and in the case of an equality of votes, the Chairperson of that meeting, in addition to a deliberative vote, has a casting vote.

(b) A member of the Board shall not participate in, vote on, or be present during any debate on any matter before the Board (or any of its committees) in which he or she has an interest.

(c) Resolutions may be passed outside a meeting of the Board by a majority of Board members agreeing in writing (which writing may include email or other electronic communication) to a resolution, and a resolution so passed shall be deemed to have been passed at a meeting of the Board held on the day on which the last Board member agreed.

(d) A resolution passed by the Board shall not be rescinded at a subsequent meeting unless seven days' notice of the intention to propose the rescission is given in the notice convening the meeting and unless the rescission is agreed to by two-thirds of the votes cast.

Expenses

S8.3.13 (a) Board members are entitled to be paid a reasonable fee for their services as Board members:

i. in a fixed amount per annum that is determined by a resolution of the Board;

ii. in the form of non-cash benefits that are determined by resolution of the Board; or

iii. comprising a combination of (i) and (ii),

in each case subject to sub-clause (b).

(b) Following each annual review by the Board, should the adjustment be beyond the Australian Consumer Price Index, the Board will recommend the proposed Board Member Fees for endorsement by the Standing Committee.

(c) Juniper may pay a Board member (in addition to any payment pursuant to 8.3.13(a) any extraordinary expenses (including travelling and accommodation expenses) incurred by the Board member:

i. in attending meetings of the Synod, the Board, or a committee of the Board;

ii. on the business of Juniper; or

iii. in carrying out duties as a Board member.

Minutes

S8.3.14 The Chief Executive Officer shall cause to be kept a record of the minutes of all meetings of the Board and the minutes shall be confirmed by the next succeeding meeting of the Board.

Chief Executive Officer

S8.3.15 (a) The Board shall appoint a Chief Executive Officer on such terms and conditions as it shall think fit who is preferably a confirmed member of the Church or a confirmed member of another Christian denomination but who in any event is willing to participate in the life of the Church.

(b) The Chief Executive Officer's appointment is terminable at any time by the Board

in the event of the serious illness or incapacity of the Chief Executive Officer or for good cause and in accordance with any service agreement between the Board and the Chief Executive Officer.

(c) No termination by the Board is effective unless notice of the motion of termination is given in the notice convening the meeting at which it is intended to move the motion.

(d) The Chief Executive Officer shall:

i. be responsible for managing Juniper under guidelines established by the Board from time to time which will be sufficient to provide effective operational oversight of care delivery, financial integrity and development of new services;

ii. be responsible for carrying out the policies and directions of the Board;

iii. have under general control of the Board responsibility for the selection, appointment, setting of duties and termination of all other employees;

iv. be accountable to the Board for all matters relating to the good management of Juniper;

v. formulate annually for the approval of the Board, and monitor continually, strategic and business plans;

vi. be secretary to the Board; and

vii. carry out such other functions and duties as are requested by the Board.

(e) The Chief Executive Officer is to attend all meetings of the Board unless excused or directed not to attend by the Chairperson, but will have no right to vote.

Conformity with the law of the Church

S8.3.16 In managing the business and affairs of Juniper, the Board shall conform to the law of the Church provided that with respect to any dealings with any of the real or personal property of the Board no person or corporation being a vendor, purchaser, borrower, lender, lessor, lessee or otherwise dealing with the Board shall be concerned to see the observance of the provisions of this paragraph or to be affected by notice of non-observance thereof.

Property and income

S8.3.17 (a) The real and personal property of Juniper is vested in Juniper.

(b) The income and the property of Juniper, however derived:

i. must be applied solely towards the promotion of the Object; and

ii. may not be paid or transferred to any member of the Board, in whole or in part, either directly or indirectly by way of dividend, bonus, benefit or otherwise.

(c) Sub-clause (b) does not prevent payment, directly or indirectly, in good faith to:

i. a Board member of reasonable remuneration for services (other than for their services as Board members) in a professional or technical capacity to Juniper in the ordinary course of business provided the provision of that service has the prior approval of the Board and the amount payable is approved by the Board and is on reasonable commercial terms; or

ii. a Board member for reasonable remuneration for their services as Board members or reimbursement of any extraordinary expenses incurred by the

Board member under s8.3.13.

Annual Reports and Accounts

S8.3.18 (a) Juniper shall

i. keep such accounting records as correctly record and explain the transactions of Juniper (including any transactions as trustee) and the financial position of Juniper; and

ii. keep its accounting records in such a manner as will enable the preparation from time to time of true and fair accounts of Juniper; and

iii. keep the accounting records at such place or places as the Board thinks fit.

(b) The accounts are to be prepared in such form and at such times as the Board determines.

(c) The accounts are to provide at the least a balance sheet and profit and loss account.

(d) Juniper shall prepare and attach to the annual accounts a report indicating the overall achievement of objectives of Juniper during the year reported by the accounts.

(e) Juniper shall report annually to Synod in a form prescribed by Synod and containing the audited accounts of Juniper.

Audit

S8.3.19 The Board will appoint each year an auditor or auditors, qualified or eligible in accordance with the Regulations.

Gift Fund

S8.3.20 (a) Without limiting clause S8.3.18, Juniper may maintain a Gift Fund:

i. to identify and record gifts of money or property for the principal purpose of Juniper;

ii. to identify and record contributions of money or property as described in item 7 or item 8 of the table in section 30-15 of the Tax Act in relation to a fundraising event held for the principal purpose of Juniper; and

iii. to identify and record money received by Juniper because of such gifts or contributions; and

iv. that does not identify and record any other money or property.

(b) The Gift Fund forms part of the accounts of Juniper.

Indemnity

S8.3.21 All Board members, officers and employees of Juniper shall be indemnified out of the property of Juniper and otherwise consistently with Regulation 4.11.2, and Board members shall be offered a Deed of Access, Insurance and Indemnity in a form approved by the Board.

Dissolution

S8.3.22

(a) In the event that the incorporation of Juniper is terminated under section 35 of the Act, Juniper will cease to be a body corporate and, subject always to S8.3.22(b), all land and other property held by or belonging to, or vested in it, whether in its corporate name or otherwise, will without conveyance vest in the Uniting Church in Australia Property Trust (WA) for the purposes of the Church.

(b) Where Juniper has been endorsed as a deductible gift recipient under Subdivision 30-BA of the Tax Act as an entity, and:

i. Juniper is wound up; or

ii. the endorsement under Subdivision 30-BA of the Tax Act is revoked;

then, after satisfaction of all debts and liabilities, any surplus:

iii. assets of the Gift Fund (if Juniper maintains a Gift Fund); or

iv. if Juniper does not operate a Gift Fund:

A. gifts of money or property for the principal purpose of Juniper;
B. contributions of money or property as described in item 7 or item 8 of the table in section 30-15 of the Tax Act in relation to a fundraising event held for the principal purpose of Juniper; and
C. money received by Juniper because of such gifts or contributions;

must be transferred to one or more funds or institutions:

v. that have charitable purposes similar to, or inclusive of, the Object;

vi. are not-for-profit entities whose governing documents prohibit the distribution of its income and property among its members (if it has members) to at least the same extent as imposed on Juniper under this Constitution; and

vii. are each deductible gift recipients.

Amendment of the Constitution

S8.3.23 (a) This Constitution may only be amended in accordance with the By-Laws.

(b) This Constitution may only be repealed in accordance with the By-Laws.

(c) The Board may submit a request to the Synod for the amendment of this Constitution.

(d) Any amendment to this Constitution will be advised to the ACNC.

(e) While Juniper is a registered charity under the ACNC Act, the Board and the Synod must not pass a resolution that amends this Constitution if passing it causes Juniper to no longer be a charity.

The Uniting Church in Australia
Synod of Western Australia

CERTIFICATE OF INCORPORATION

This is to certify that Uniting Church Homes is a body corporate incorporated under the Uniting Church in Australia Act No 139 of 1976.

This certificate is issued under the provision of the Uniting Church in Australia Act No 130 of 1976 in accord with Section 31 of the Act.

ELIZABETH BURNS
Moderator
Uniting Church in Australia (Synod of WA)

17-12-1999
17 December 1999

Australian Government

Australian Charities and Not-for-profits Commission

THIS CERTIFIES THAT

Uniting Church Homes

ABN: 15360992349

IS A REGISTERED CHARITY
AND HAS BEEN TRANSFERRED FROM THE

Australian Taxation Office

TO THE

Australian Charities and Not-for-profits Commission

ON THE DATE OF

03/12/2012

CERTIFIED BY

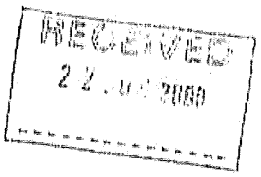
Sue Woodward AM

Commissioner

Australian Charities and Not-for-profits Commission

Copy only. Original available on request

GPO Box 1003, HOBART TAS 7001



Australian Taxation Off

UNITING CHURCH HOMES
PO BOX 313
BALCATTA WA 6914

Date of Issu
19 June 200(

Client Enquiries
Telephone: 13 24 78

Notification for endorsement as an income tax exempt charity

You have recently applied for endorsement as an income tax exempt charity (ITEC).

Please find enclosed your ITEC notification.

Your endorsement is based on the information you have supplied. You are required to notify the Commissioner of Taxation should you cease to be entitled to endorsement as an ITEC. This is a requirement of section 50-145 of the *Income Tax Assessment Act 1997*. The Australian Taxation Office (ATO) publication entitled *CharityPack* explains the conditions for entitlement to endorsement.

Should you require any further information the ATO has available a range of publications to assist you. You can obtain a copy of the *CharityPack* and other publications by calling the business Tax Reform Infoline on **13 24 78** or from our website at **www.taxreform.ato.gov.au**. You should contact the Tax Reform Infoline if you need further assistance.

If you have also applied for endorsement as a deductible gift recipient you will receive separate notification.

Michael Carmody
Commissioner of Taxation and
Registrar of the Australian Business Register

5_ADV150-TED-0600247

MURFETT LEGAL
Est. 1990
PROFESSIONALISM. UNDERSTANDING. RESULTS.

Our ref: PMB:50331

By Email: shire@esperance.wa.gov.au

Shire of Esperance
Rates Department
PO Box 507
ESPERANCE WA 6450

18 September 2026

Dear Sir/Madam,

UNITING CHURCH HOMES

APPLICATION FOR EXEMPTION FROM PAYMENT OF SHIRE RATES

ESPERANCE AGED CARE FACILITY

We act for Uniting Church Homes trading as Juniper ("**UCH**").

UCH is a not-for-profit organisation, is a registered charity and is registered with the ATO and Australian Charities and Not-for-Profits Commission as a Public Benevolent Institution.

UCH's mission is to provide excellent care, accommodation and support services to older Western Australians.

UCH apply for exemption from payment of shire rates for the following properties recently purchased/taken control of by UCH from Esperance Aged Care Facility Inc with settlement effected on 30 June 2026:

(1) 2 Randell Street, Esperance (Certificate of Title Vol 2611 Fol 617) [Retirement Village].

(2) 4 Randell Street, Esperance (Crown Land Title Vol LR3092 Folio 338) and 17 Eyre Street, Esperance (Certificate of Title Vol 1913 Fol 850) [Residential Aged Care Facility].

UCH instruct that the above properties comprise a retirement village and a residential aged care facility.

Retirement Village

- The retirement village at 2 Randell Street operates under the Retirement Villages Act 1992 (WA) and provides long-term accommodation for seniors within the Esperance community.
- The retirement village comprises 16 independent living units together with the associated common amenity areas, accessways and parking.
- UCH is responsible for the ongoing operation and maintenance of the retirement village.
- Residents occupy the units on a long-term basis under individual residence contracts. The units have historically been fully occupied and are expected to continue to be used and occupied as a retirement village.
- Residents pay the amounts required under their residence contracts, including recurrent charges that contribute to the operation, maintenance and administration of the retirement village. The retirement village is not operated as short-term or general commercial rental accommodation.

Residential Aged Care Facility

- The residential aged care facility at 4 Randell Street and 17 Eyre Street operate as a residential aged care service, providing accommodation, care and support services to older members of the Esperance community.
- UCH is responsible for the ongoing operation, management and maintenance of the residential aged care facility.
- Residents occupy the residential aged care facility on a long-term basis and receive accommodation and care services in accordance with applicable aged care legislation, funding arrangements and resident agreements. The residential aged care facility is not used for general commercial purposes and is expected to continue to be used for the provision of aged care services.

The retirement village and the residential aged care facility are fully developed and form an integrated aged care precinct, with the land and improvements being used exclusively to support the provision of aged care accommodation and related services.

It may be the case that the properties have been classified by the Shire as not rateable land on the basis of its use/purpose.

In support of UCH's application, please find **attached** copy of the following:

- Annual Financial Report for the Year ending 30 June 2025.
- Constitution.
- The Uniting Church in Australia – Synod of Western Australia – Certificate of Incorporation.
- ACNC Certificate.
- ATO Notification.
- Searches of Certificates of Title Volume 2611 Folio 617 and Volume 1913 Folio 850 showing UCH as the registered proprietor (noting Crown Land Title Volume LR3092 Folio 338 is pending examination at Landgate, revocation of management order and grant of new management order for the care, control and management of the Crown Land in favour of UCH).

We look forward to hearing that the exemption has been granted.

If you require further information, please do not hesitate to contact Peter Broun.

Yours sincerely,

MURFETT LEGAL

Cc client

WESTERN AUSTRALIA

TITLE NUMBER	
Volume	Folio
1913	**850**

RECORD OF CERTIFICATE OF TITLE

UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES

THIS IS A MULTI-LOT TITLE

LAND DESCRIPTION:

LOTS 891 & 894 ON DEPOSITED PLAN 189759

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

UNITING CHURCH HOMES OF 313 MAIN STREET BALCATTA WA 6021

(T Q925817) REGISTERED 30/6/2026

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

1. CROWN GRANT IN TRUST. SEE CROWN GRANT FOR CONDITIONS.
2. Q808788 MEMORIAL. LAND ADMINISTRATION ACT 1997.SECTION 16. REGISTERED 26/3/2026.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Lot as described in the land description may be a lot or location.

----------END OF CERTIFICATE OF TITLE----------

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND:	1913-850 (891/DP189759), 1913-850 (894/DP189759)
PREVIOUS TITLE:	1913-850
PROPERTY STREET ADDRESS:	17 EYRE ST, ESPERANCE (894/DP189759).
LOCAL GOVERNMENT AUTHORITY:	SHIRE OF ESPERANCE

LANDGATE COPY OF ORIGINAL NOT TO SCALE 03/08/2026 11:32 AM Request number: 70195283

Landgate
www.landgate.wa.gov.au

WESTERN AUSTRALIA

TITLE NUMBER	
Volume	Folio
2611	**617**

RECORD OF CERTIFICATE OF TITLE

UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES

LAND DESCRIPTION:

LOT 895 ON DEPOSITED PLAN 189759

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

UNITING CHURCH HOMES OF 313 MAIN STREET BALCATTA WA 6021

(T Q925817) REGISTERED 30/6/2026

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

1. J528595 CONDITIONAL TENURE LAND. LAND SUBJECT TO CONDITIONS PURSUANT TO S75 LAA. MINISTER'S CONSENT REQUIRED TO TRANSFER OR ENCUMBER LAND. SEE INSTRUMENT J528595 REGISTERED 30/11/2005.
2. K604184 MEMORIAL. RETIREMENT VILLAGES ACT 1992. LODGED 22/5/2008.
3. Q808787 MEMORIAL. LAND ADMINISTRATION ACT 1997.SECTION 16. REGISTERED 26/3/2026.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Lot as described in the land description may be a lot or location.

----------END OF CERTIFICATE OF TITLE----------

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND:	LR3092-573 (895/DP189759)
PREVIOUS TITLE:	LR3092-573
PROPERTY STREET ADDRESS:	2 RANDELL ST, ESPERANCE.
LOCAL GOVERNMENT AUTHORITY:	SHIRE OF ESPERANCE

LANDGATE COPY OF ORIGINAL NOT TO SCALE 03/08/2026 11:32 AM Request number: 70195283

Landgate
www.landgate.wa.gov.au

WESTERN AUSTRALIA

TITLE NUMBER
Volume Folio
LR3092 338

RECORD OF QUALIFIED CERTIFICATE OF CROWN LAND TITLE

UNDER THE TRANSFER OF LAND ACT 1893
AND THE LAND ADMINISTRATION ACT 1997

The undermentioned land is Crown land in the name of the STATE OF WESTERN AUSTRALIA, subject to the interests and Status Orders shown in the first schedule which are in turn subject to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES

LAND DESCRIPTION:

LOT 890 ON DEPOSITED PLAN 189759

STATUS ORDER AND PRIMARY INTEREST HOLDER:
(FIRST SCHEDULE)

STATUS ORDER/INTEREST: RESERVE UNDER MANAGEMENT ORDER

PRIMARY INTEREST HOLDER: ESPERANCE COMMUNITY NURSING HOME INC
(XE E661486) REGISTERED 24/7/1991

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

1. E661486 RESERVE 41760 FOR THE PURPOSE OF PERMANENT CARE COMMUNITY NURSING HOME REGISTERED 24/7/1991.
E661486 MANAGEMENT ORDER. CONTAINS CONDITIONS TO BE OBSERVED. REGISTERED 24/7/1991.

Warning: (1) A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Lot as described in the land description may be a lot or location.
(2) The land and interests etc. shown hereon may be affected by interests etc. that can be, but are not, shown on the register.
(3) The interests etc. shown hereon may have a different priority than shown.

----------END OF CERTIFICATE OF CROWN LAND TITLE----------

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND:	LR3092-338 (890/DP189759)
PREVIOUS TITLE:	LR3092-338
PROPERTY STREET ADDRESS:	4 RANDELL ST, ESPERANCE.
LOCAL GOVERNMENT AUTHORITY:	SHIRE OF ESPERANCE
RESPONSIBLE AGENCY:	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)

END OF PAGE 1 - CONTINUED OVER

Subject to dealing

LANDGATE COPY OF ORIGINAL NOT TO SCALE 17/07/2026 02:22 PM Request number: 70129083
Landgate
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ORIGINAL CERTIFICATE OF CROWN LAND TITLE
QUALIFIED

REGISTER NUMBER: 890/DP189759 VOLUME/FOLIO: LR3092-338 PAGE 2

NOTE 1:	A000001A	CORRESPONDENCE FILE 575/1991.
NOTE 2:		LAND PARCEL IDENTIFIER OF ESPERANCE TOWN LOT/LOT 890 ON SUPERSEDED PAPER CERTIFICATE OF CROWN LAND TITLE CHANGED TO LOT 890 ON DEPOSITED PLAN 189759 ON 28-AUG-02 TO ENABLE ISSUE OF A DIGITAL CERTIFICATE OF TITLE.
NOTE 3:		THE ABOVE NOTE MAY NOT BE SHOWN ON THE SUPERSEDED PAPER CERTIFICATE OF TITLE.

Subject to dealing

LANDGATE COPY OF ORIGINAL NOT TO SCALE 17/07/2026 02:22 PM Request number: 70129083

Landgate
www.landgate.wa.gov.au

Item: 12.3.4

Licence Request - Portion Lot 991 The Esplanade - Electric Vehicle Charging Bays

Author/s	Sarah Walsh	Coordinator Governance & Corporate Support
Authorisor/s	Shane Burge	Chief Executive Officer

File Ref: D26/34224

Applicant
Tesla Motors Australia Pty Ltd

Location/Address
Portion Lot 991 The Esplanade, Reserve 27318



Executive Summary
For Council to consider the request from Tesla Motors Australia Pty Ltd (Tesla) to grant a Licence for a portion of Lot 991 The Esplanade for the purpose of electric vehicle superchargers.

Recommendation in Brief
That Council enter into a Licence with Tesla for a portion of Lot 991 The Esplanade to allow for electric vehicle supercharges to be installed.

Background
Tesla recently contacted the Shire to enquire about locating some electric vehicle charging bays in the townsite.

Following a site inspection, the boat ramp carpark on The Esplanade was identified as a suitable location for these bays to be installed.

Tesla are requesting to Licence an area of the car park for a period of 5 years, with 2 further term options of 5 years for installation of 8 supercharger posts, including 1 pull-in trailer bay. Tesla has proposed rent of $110 per bay, per month, subject to fixed annual increases of 3.5%.

Officer's Comment
Esperance currently has 4 electric vehicle charging bays. This proposal will benefit the community as it will provide the growing number of electric vehicles owners with more options to charge them and may increase electric vehicle use within Esperance.

The proposal is in line with the Shire's Climate Change Declaration commitments to reduce greenhouse gas emissions and adapt to the impact of climate changes, and our Cities Power Partnership pledges.

The Department of Planning Lands and Heritage (DPLH) has been contacted regarding the proposed commercial use on a recreational reserve. They have confirmed that a change to the reserve purpose would not be required, as the proposal fits within the current power to lease parameters, however the infrastructure should not prevent the use of the Reserve for its intended purpose of recreation.

The DPLH has advised that their preferred location would be within an existing car park, which is consistent with the proposed site.

The proposed term of Licence is also consistent with the Department's recommendation for shorter term agreements, or inclusion of further term options for longer-term arrangements.

Tesla has proposed to pay $110 inc GST per bay per month, however it is noted that the trailer bay is the size of two standard bays and therefore should be charged as such. The annual licence fee for 9 bays as proposed is $11,880 inc GST per annum.

As per s.3.58(4)(c)(i) of the *Local Government Act 1995*, to determine the market value of the disposition we require a rental valuation to be carried out, not more than 6 months prior to the proposed disposition. In this instance, it is proposed that we utilise s.3.58(4)(c)(ii) of the Act for determining the market value of the disposition. This clause states "as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition."

The most recent valuation we have for the Esperance Foreshore area was from February 2025, which provided a rental rate of $165.65/m2. At the time Council determined that the rental rate should be higher due to the prime location and resolved to use a rate of $200/m2.

If the $200/m2 rate were to be used for this current proposal, this would equate to $25,200 inc GST per annum for 7 bays at 14m2 and 1 bay at 28m2.

Given the prime location for this proposal, and considering the previous electric vehicle charging station has no licence fee, it is recommended that Council accept Tesla's proposed licence fee.

Alternative Considerations
Alternative sites were considered within the car park; however, the proposed site was considered to be the easiest as it does not involve a number of different land tenures.

Consultation
Tesla Motors Australia Pty Ltd
Chief Executive Officer
Director Asset Management
Coordinator Planning Services
Department of Planning, Lands and Heritage

Financial Implications
Agreement preparation fee of $670 inc GST being payable
Licence fee of $110 inc GST per bay, per month, totalling $11,880 inc GST per annum. Licence fees will be subject to fixed annual increases of 3.5%.

Asset Management Implications
Nil – Tesla will be responsible for installation and maintenance of all infrastructure.

Statutory Implications
Local Government Act 1995 – s.3.58 Disposing of Property
Land Administration Act 1997 – Section 18 Crown Land Transactions that need Minister's Approval

Policy Implications
Building and Property Agreements Policy

Strategic Implications
Council Plan 2026 – 2036
Place - Outcome 8. Safe, Efficient and Sustainable Transport Networks
Objective 8.1. Deliver efficient and safe road network

Environmental Considerations
It is hoped that the installation of the electric vehicle charging bays will encourage greater use of electric vehicles in Esperance, assisting to reduce greenhouse gas emissions.

Attachments
Nil

Officer's Recommendation

That Council enters into a licence with Tesla Motors Australia Pty Ltd for portion of Lot 991 The Esplanade, Reserve 27318, subject to –

1. **Department of Lands' approval;**
2. **Licence term being 5 years, with 2x 5 year further term options;**
3. **Annual licence fee of $11,880 inc GST being payable, subject to annual rent reviews of 3.5%, and that Council consider this to be a true indication of the current market rental rate;**
4. **Licence preparation fee of $670 inc GST being payable;**
5. **The disposition being advertised in accordance with s.3.58 of the *Local Government Act 1995*; and**
6. **Licence terms being as negotiated with Tesla Motors Australia Pty Ltd.**

Voting Requirement Simple Majority

Item: 12.3.5

Financial Services Report - November 2026

Author/s	Sarah Bridge Roselyn Hamilton	Corporate Accountant Manager Financial Services
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D26/34969

Executive Summary
To present to Council the Monthly Financial Report for the period ending 31 October 2026.

Background
Section 6.4 of the Local Government Act 1995 establishes the requirement for local governments to prepare financial reports and provides the legislative authority for the detail prescribed in the Financial Management Regulations.

Financial Management Regulation 34 of the Local Government Financial Management Regulations 1996 prescribes the monthly Financial Activity Statement, its content, and requires presentation to Council within two months of month-end.

Officer's Comment
The Manager Financial Services – Compilation Report included in the attachment, provides an overview of the year-to-date progression to budget.

Alternative Considerations
There are no alternate considerations for this report as the process for presenting the monthly Financial Statements is prescribed within the Local Government Act 1995 and Financial Management Regulations 1996.

Strategic Implications
Council Plan 2022 – 2032
Performance - Outcome 10. Effective Governance and Partnerships
Objective 10.1. Provide transparent, accountable and effective leadership and resource management

Attachments
A⇩. Monthly Financial Report October 2026

Officer's Recommendation

That Council receive the attached report entitled Monthly Financial Report for the month of October 2026.

Voting Requirement Simple Majority

SHIRE OF ESPERANCE

MONTHLY FINANCIAL MANAGEMENT REPORTS

(Incorporating Statement of Financial Activity)

OCTOBER 2026

CORPORATE & COMMUNITY SERVICES

MANAGER FINANCIAL SERVICES
COMPILATION REPORT

MEETING DATE:	24 NOVEMBER 2026
ACCOUNTING PERIOD:	PERIOD ENDED 31 OCTOBER 2026
MATERIALITY THRESHOLD:	$100,000 OPERATING, $200,000 NON-OPERATING

OVERVIEW

The Statement of Financial Activity shows a surplus at 31 October of $36,360,660.

RATES COLLECTED

Rates collected at the end of June were 74.64%. Collections at the same time last year were 75.43%.
The due date for the second instalment is 18 November 2026.

2026-2027 FINANCIAL YEAR

Procure to Pay upgrades were implemented in late September. The Accounts Payable team are continuing to work with Shire Purchasing Officers as everyone gets accustomed to the new processes.
The Audit, Risk & Improvement Committee met in October for the audit exit meeting. The 2025/2026 Audited Financial Reports will be presented to Council for adoption this month.

WORKING CAPITAL

The Council is solvent and I do not consider there any matters of liquidity affecting business continuity that I would bring to Council's attention.

Current surplus at the end of September is $36,360,660. The surplus is shown on the bottom of the Statement of Financial Activity and also on the Composition of Net Current Assets. It represents our ability to meet the short-term demands of our suppliers.

Unrestricted cash at bank is $72,046,971 and this is shown on the Statement of Financial Position. Reserve balance is $41,510,302, also shown on the Statement of Financial Position.

Sarah Bridge
Corporate Accountant

SHIRE OF ESPERANCE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

	2026-27 Budget (a)	2026-27 Budget YTD (b)	2026-27 Actual YTD (c)	2026-27 Variance (c)-(b)	((c)-(b))/(b)	
	$	$	$	$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
Rates	29,748,290	29,770,610	29,812,050	41,440	0%	
Grants, subsidies and contributions	8,832,280	2,615,126	2,151,449	(463,677)	-18%	◆
Fees and charges	12,924,260	6,879,160	6,885,165	6,005	0%	
Interest revenue	1,456,104	257,402	976,266	718,864	279%	◆
Other revenue	952,746	389,472	991,952	602,480	155%	◆
Profit on asset disposals	265,141	29,843	-	(29,843)	-100%	
	54,178,821	39,941,613	40,816,882	875,269	2%	
Expenditure from operating activities						
Employee costs	(25,830,607)	(8,370,789)	(8,626,876)	(256,087)	3%	◆
Materials and contracts	(17,931,233)	(5,524,453)	(4,598,131)	926,322	-17%	◆
Utility charges	(1,508,121)	(502,599)	(437,237)	65,362	-13%	
Depreciation	(23,437,764)	(228,697)	(9,275,685)	(9,046,988)	3956%	◆
Finance costs	(235,966)	(52,912)	(32,135)	20,777	-39%	
Insurance	(1,083,021)	(1,077,016)	(952,443)	124,573	-12%	◆
Other expenditure	(843,445)	(351,501)	(263,904)	87,597	-25%	
Loss on asset disposals	(110,271)	-	-	-		
	(70,980,428)	(16,107,967)	(24,186,411)	(8,078,444)	50%	
Non cash amounts excluded						
Depreciation	23,437,764	228,697	9,275,685	9,046,988	3956%	
Loss on asset disposals	110,271	-	-	-		
Profit on asset disposals	(265,141)	(29,843)	-	29,843	-100%	
Movements associated with restricted cash	279,644	(69,844)	74,724	144,568	-207%	
Movement of non-current receivables	-	-	17,143	17,143		
	23,562,538	129,010	9,367,552 -	9,238,542	7161%	
Amount attributable to operating activities	**6,760,931**	**23,833,646**	**25,998,023**	**(7,203,175)**	**-30%**	
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions	33,976,758	3,984,258	4,069,829	85,571	2%	
Proceeds from disposal of assets	3,056,001	738,650	2,088,667	1,350,017	183%	◆
Proceeds from financial assets at amortised cost - self supporting loans	122,928	41,796	45,772	3,976	10%	
	37,155,687	4,764,704	6,204,268	1,439,564	30%	
Outflows from investing activities						
Right of use assets received - non cash	-	-	-	-		
Payments for land held for resale	(963,000)	-	-	-		
Payments for property, plant and equipment	(14,390,722)	(1,389,046)	(6,098,478)	(4,709,432)	339%	◆
Payments for construction of infrastructure	(57,037,713)	(11,699,277)	(4,348,645)	7,350,632	-63%	◆
Payments for financial assets at amortised cost - self supporting loans	-	-	-	-		
	(72,391,435)	(13,088,323)	(10,447,123)	2,641,200	-20%	
Amount attributable to investing activities	**(35,235,748)**	**(8,323,619)**	**(4,242,855)**	**4,080,764**	**-49%**	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds on new borrowings	9,850,000	3,283,320	9,850,000	6,566,680	200%	◆
Transfers from reserve accounts	18,283,342	7,970,390	9,127,319	1,156,929	15%	◆
	28,133,342	11,253,710	18,977,319	7,723,609	2	
Outflows from financing activities						
Repayment of borrowings	(252,143)	(77,160)	(62,048)	15,112	-20%	
Repayments of principal portion of lease liabilities	(44,982)	-	-	-		
Transfers to reserve accounts	(5,316,029)	(398,304)	(10,161,929)	(9,763,625)	2451%	◆
	(5,613,154)	(475,464)	(10,223,977)	(9,748,513)		
Amount attributable to financing activities	**22,520,188**	**10,778,246**	**8,753,342**	**(2,024,904)**	**-19%**	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus at the start of the financial year	5,852,150	5,852,150	5,852,150	-	0%	
Amount attributable to operating activities	6,760,931	23,833,646	25,998,023	2,164,377	9%	
Amount attributable to investing activities	(35,235,748)	(8,323,619)	(4,242,855)	4,080,764	-49%	
Amount attributable to financing activities	22,520,188	129,010	8,753,342	8,624,332	6685%	
Surplus/(deficit) remaining after the imposition of general rates	**(102,479)**	**21,491,187**	**36,360,660**	**14,869,473**	**69%**	

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

SHIRE OF ESPERANCE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 OCTOBER 2026

	2026-27 Budget	2026-27 Budget YTD	2026-27 Actual YTD
	$	$	$
Revenue			
Rates	29,748,290	29,770,610	29,812,050
Grants, subsidies and contributions	8,832,280	2,615,126	2,151,449
Fees and charges	12,924,260	6,879,160	6,885,165
Interest revenue	1,456,104	257,402	976,266
Other revenue	952,746	389,472	991,952
	53,913,680	39,911,770	40,816,882
Expenses			
Employee costs	(25,830,607)	(8,370,789)	(8,626,876)
Materials and contracts	(17,931,233)	(5,518,998)	(4,592,676)
Utility charges	(1,508,121)	(502,599)	(437,237)
Depreciation	(23,437,764)	(228,697)	(9,275,685)
Finance costs	(235,966)	(58,367)	(37,590)
Insurance	(1,083,021)	(1,077,016)	(952,443)
Other expenditure	(843,445)	(351,501)	(263,904)
	(70,870,157)	(16,107,967)	(24,186,410)
	(16,956,477)	23,803,803	16,630,472
Capital grants, subsidies and contributions	33,976,758	3,984,258	4,069,829
Profit on asset disposals	265,141	29,843	-
Loss on asset disposals	(110,271)	-	-
	34,131,628	4,014,101	4,069,829
Net result for the period	**17,175,151**	**27,817,904**	**20,700,301**
Other comprehensive income for the period			
Items that will not be reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	-	-	-
Total other comprehensive income for the period	-	-	-
Total comprehensive income for the period	**17,175,151**	**27,817,904**	**20,700,301**

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

SHIRE OF ESPERANCE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2026

	2026-27 YTD	2025-26 Actuals
	$	$
CURRENT ASSETS		
Cash & cash equivalents	72,046,971	50,280,604
Trade & other receivables	13,715,378	5,058,169
Inventories	2,412,356	2,367,985
Other Current Assets	-	281,758
TOTAL CURRENT ASSETS	88,174,705	57,988,516
NON-CURRENT ASSETS		
Other receivables	1,209,862	1,227,004
Inventories	894,730	894,730
Property, plant & equipment	139,928,517	141,974,416
Infrastructure	594,910,640	602,140,425
TOTAL NON-CURRENT ASSETS	736,943,749	746,236,575
TOTAL ASSETS	825,118,454	804,225,091
CURRENT LIABILITIES		
Trade & other payables	5,826,437	7,490,802
Borrowings	297,123	297,123
Provisions	4,256,696	3,969,296
Other current liabilities	94,757	-
TOTAL CURRENT LIABILITIES	10,475,013	11,757,221
NON-CURRENT LIABILITIES		
Borrowings	3,976,634	3,976,634
Provisions	8,463,533	8,463,532
TOTAL NON-CURRENT LIABILITIES	12,440,167	12,440,166
TOTAL LIABILITIES	22,915,180	24,197,387
NET ASSETS	802,203,274	780,027,704
EQUITY		
Revaluation surplus	402,125,856	402,125,856
Reserve accounts	41,510,302	40,475,692
Retained surplus	358,567,116	337,426,156
TOTAL EQUITY	802,203,274	780,027,704

SHIRE OF ESPERANCE
COMPOSITION OF NET CURRENT ASSETS
FOR THE PERIOD ENDED 31 OCTOBER 2026

	2026-27 YTD	2025-26 Actuals
	$	$
CURRENT ASSETS		
Cash & cash equivalents	72,046,971	50,280,605
Trade & other receivables	13,715,377	5,302,198
Inventories	2,412,356	2,367,985
Other current assets	-	281,758
TOTAL CURRENT ASSETS	88,174,704	58,232,546
CURRENT LIABILITIES		
Trade & other payables	5,826,437	7,779,813
Borrowings	297,123	252,143
Provisions	4,256,696	3,969,296
Other current liabilities	94,758	-
TOTAL CURRENT LIABILITIES	10,475,014	12,001,252
NET ASSETS	77,699,690	46,231,294
Less: Total adjustments to net current assets	(41,339,030)	(40,379,144)
Closing funding surplus/(deficit)	36,360,660	5,852,150
Current assets and liabilities excluded from budgeted deficiency		
Adjustments to net current assets		
Less: Reserve account	(41,510,301)	(40,475,691)
Less: Financial assets at amortised costs - Self Supporting Loans	(122,925)	(122,925)
Less: Land held for resale	(1,905,626)	(1,905,626)
Add: Current liabilities not expected to be cleared at end of year		
-Current portion of lease liabilities	44,983	44,983
-Current portion of borrowings	252,140	252,143
-Current portion of employee benefit expense held in reserve	1,902,699	1,827,972
Toal adjustments to net current assets	(41,339,030)	(40,379,144)

SHIRE OF ESPERANCE
EXPLANATION OF MATERIAL VARIANCES
FOR THE PERIOD ENDED 31 OCTOBER 2026

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 2026-27 year is $100,000 for operating activities and $200,000 for non-operating activities.

Description	Var. $	Var. %
	$	%
Revenue from operating activities		
Grants, subsidies and contributions	**(463,677)**	**(17.73%)**
Home Care funding tracking behind budget scheduling.		Timing
Interest revenue	**718,864**	**279.28%**
Interest earnings on reserves and municipal funds are tracking ahead of budget scheduling due to improvements to timely recognition of revenue and increasing interest rates.		Timing
Other revenue	**602,480**	**154.69%**
Progress claim on the Hockey Turf civil works put through earlier than budget expectations.		Timing
Expenditure from operating activities		
Employee costs	**(256,087)**	**3.06%**
Labour overhead recoveries are behind expectations at this point of the year.		Timing
Materials and contracts	**926,322**	**(16.77%)**
Home Care program expenses are tracking behind budget scheduling, in line with their revenue. Contractor oncost recovery rates are also contributing to the variance.		Timing
Depreciation	**(9,046,988)**	**3955.88%**
Depreciation has been processed for the first four months of the year. This is due to audit completion timing and the ability to roll our ledgers.		Timing
Insurance	**124,573**	**(11.57%)**
The major insurance instalment payments have been made, with adjustments to be received throughout the year.		Timing
Inflows from investing activities		
Proceeds from disposal of assets	**1,350,017**	**182.77%**
Lots in Flinders Estate have sold and settled ahead of budget expectations.		Timing
Outflows from investing activities		
Payments for property, plant and equipment	**(4,709,432)**	**339.04%**
Construction works at Myrup Waste Management Facility are tracking ahead of budget expectations.		Timing
Payments for construction of infrastructure	**7,350,632**	**(62.83%)**
Roads and Streets works, particularly rural roads, are tracking behind budget scheduling due to wet weather across the Shire in the first quarter of the financial year. Some areas of the Myrup Waste Management Facility project budget are sitting across both infrastructure and property, plant and equipment which is contributing to this variance; this will be adjusted during budget review.		Timing
Inflows from financing activities		
Proceeds on new borrowings	**6,566,680**	**200.00%**
Variance due to budget phasing on loan for Myrup Waste Transfer Station project, which has been taken out during October.		Timing
Transfers from reserve accounts	**1,156,929**	**14.52%**
Transfers from reserves for projects are being completed monthly. Waste projects funded via reserve are tracking ahead of budget scheduling.		Timing

OTHER REPORTS AND GRAPHS

OCTOBER 2026

SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$5.85 M	$5.85 M	$5.85 M	$0.00 M
Closing	($0.10 M)	$21.49 M	$36.36 M	$14.87 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$72.05 M	% of total
Unrestricted Cash	$30.54 M	42.4%
Restricted Cash	$41.51 M	57.6%

Payables

	($5.83 M)	% Outstanding
Trade Payables	($1.61 M)	
0 to 30 Days	($1.90 M)	118.0%
Over 30 Days	$0.29 M	(18.0%)
Over 90 Days	$0.00 M	0.0%

Receivables

	$13.72 M	% Collected
Rates Receivable	$8.79 M	74.6%
Trade Receivable	$0.50 M	% Outstanding
Over 30 Days	$0.49 M	3.6%
Over 90 Days	$0.00 M	0.0%

Key Operating Activities

Amount attributable to operating

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$6.76 M	$23.83 M	$26.00 M	($7.20 M)

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$29.81 M	% Variance
YTD Budget	$29.77 M	0.1%

Grants and Contributions

YTD Actual	$2.15 M	% Variance
YTD Budget	$2.62 M	(17.7%)

Fees and Charges

YTD Actual	$6.89 M	% Variance
YTD Budget	$6.88 M	0.1%

Refer to Statement of Financial Activity

Key Non-Operating Activities

Amount attributable to non-operating

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($35.24 M)	($8.32 M)	($4.24 M)	$4.08 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$2.09 M	%
Adopted Budget	$0.74 M	182.8%

Asset Acquisition

YTD Actual	($10.45 M)	% Spent
Adopted Budget	($13.09 M)	(20.2%)

Capital Grants

YTD Actual	$4.07 M	% Received
Adopted Budget	$3.98 M	2.1%

Borrowings

Principal repayments	$0.06 M
Interest expense	$0.03 M

Reserves

Reserves balance	$41.51 M
Net Movement	$1.03 M

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

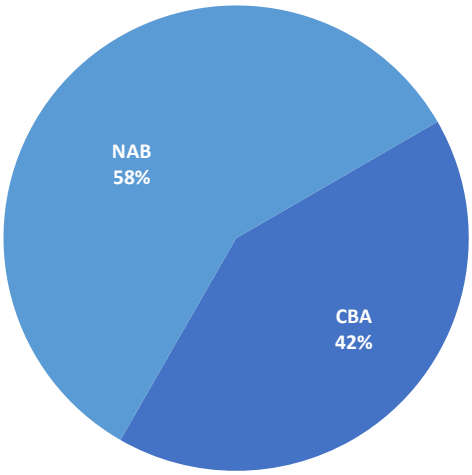
SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

2 KEY INFORMATION - INVESTMENTS

Shire policy directs that a maximum of 80% can be held with any one institution at a time.

(a) Cash investments

Diversification of Investments



Finance Institution	Amount	Rate	Term	Maturity	Type of Investment
CBA	$ 2,000,000	4.92%	60	06-Nov-26	Term Deposit - Muni
NAB	$ 5,000,000	5.05%	91	09-Nov-26	Term Deposit - Reserve
CBA	$ 4,000,000	5.00%	60	16-Nov-26	Term Deposit - Muni
NAB	$ 4,000,000	5.05%	90	19-Nov-26	Term Deposit - Reserve
CBA	$ 3,000,000	5.07%	60	23-Nov-26	Term Deposit - Muni
NAB	$ 2,000,000	5.15%	91	07-Dec-26	Term Deposit - Muni
NAB	$ 5,000,000	5.15%	120	08-Dec-26	Term Deposit - Reserve
NAB	$ 5,000,000	5.15%	120	08-Dec-26	Term Deposit - Reserve
NAB	$ 5,000,000	5.15%	120	08-Dec-26	Term Deposit - Reserve
CBA	$ 5,000,000	5.04%	120	08-Dec-26	Term Deposit - Reserve
CBA	$ 3,000,000	5.12%	60	11-Dec-26	Term Deposit - Muni
NAB	$ 4,000,000	5.30%	90	30-Dec-26	Term Deposit - Muni
NAB	$ 3,000,000	5.30%	91	11-Jan-27	Term Deposit - Muni
NAB	$ 3,000,000	5.40%	120	12-Feb-27	Term Deposit - Reserve
NAB	$ 9,000,000	5.50%	180	12-Feb-27	Term Deposit - Reserve
CBA	$ 9,237,730	4.35%	N/A	N/A	Business Online Saver - Muni
CBA	$ -	0.25%	N/A	N/A	Cash Deposit A/C - Muni
CBA	$ 5,846,197	4.35%	N/A	N/A	Business Online Saver - Reserves
CBA	$ -	0.25%	N/A	N/A	Cash Deposit A/C - Reserves
	$ 77,083,927				

(b) Investment Interest Earnings

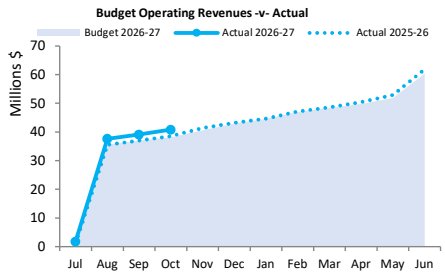
	2026-27 Budget	YTD Interest
Municipal	780,000	340,483
Reserve	537,504	522,854

SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

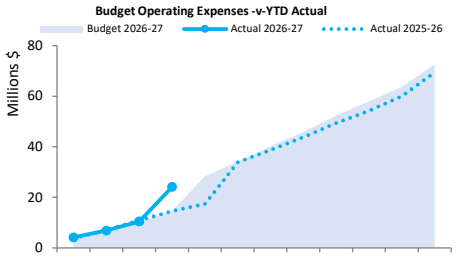
3 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

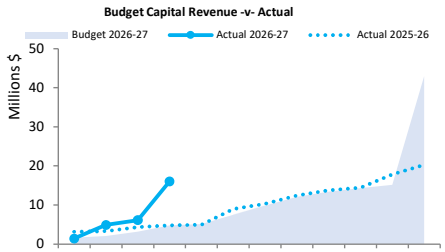


OPERATING EXPENSES

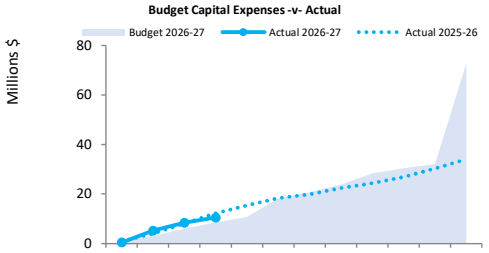


NON-OPERATING ACTIVITIES

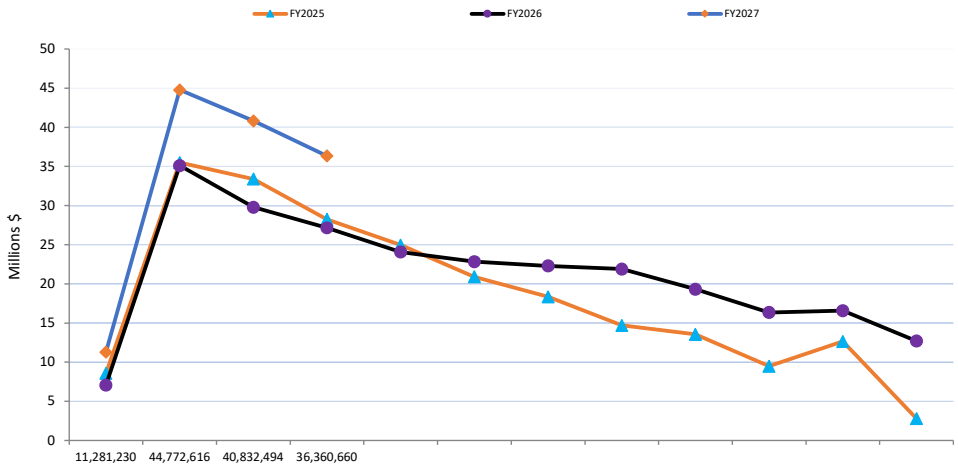
NON-OPERATING REVENUE



NON-OPERATING EXPENSES



LIQUIDITY



Liquidity is a modified current position which consists of un-restricted cash, debtors and inventories less payables and provisions for annual leave.

A surplus is indicated by a positive figure and a deficit is indicated as a negative number.

The purpose of the graph is to trace the progressive values of the liquidity surplus(deficit) which shows on the "Statement of Financial Activity" in each moths financial report.

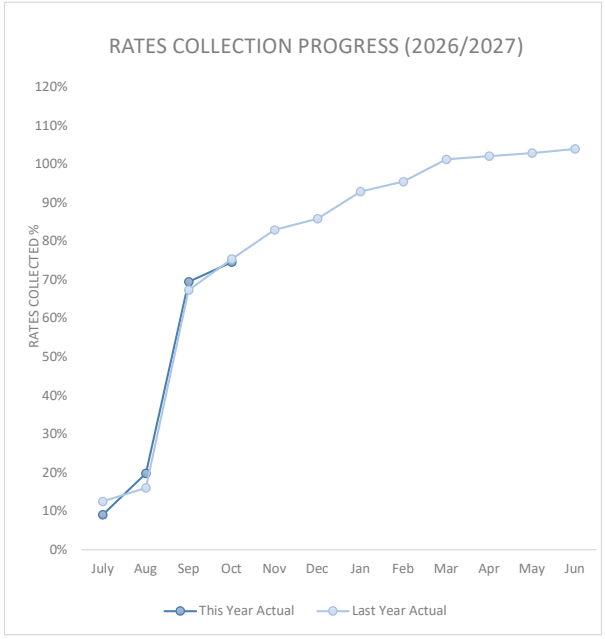
The current year to date value is graphed against the immediate past year as a comparative.

SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

4 SUMMARY OF RATE, RUBBISH AND ESL CHARGE DEBTORS

Outstanding Rates 2026/2027

Arrears at 1st July 2026	238,978
Pensioner Deferred Rates at 1st July 2026	154,882
Rates Levied	28,496,089
Waste Charges Levied	4,520,056
ESL Levied	969,799
Other Charges Levied	110,629
Total Levied 2026/2027	34,096,573
Less Collections	(25,803,009)
Total Current and Arrears Outstanding	**8,712,651**
% Collected	*74.64%*
Pensioners on Instalments	444,317
Non Pensioners on Instalments	7,127,945
Pensioners with Due Date 30/06/2027	196,106
Outstanding with no Instalment Option	1,300,134
Prepayments	(436,795)
Interims	80,944
Total Current and Arrears Outstanding	**8,712,651**



SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

5 BUDGET AMENDMENTS

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

Account #	Description	Council Ref	Net Change	Amended Budget Running Balance
				$
	2026/27 Budget Estimated Surplus/(Deficit)			(102,479)
	Members of Council - Extraordinary LG Election		(49,000)	(151,479)
	Priority Projects		49,000	(102,479)
	Amended Budget as per Council Resolution			**(102,479)**

SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

6 GENERAL RECEIVABLES

	Current	30 Days	60 Days	90 Days	90+Days	Total
	$	$	$	$	$	$
General Receivables	311,709	134,938	102,724	6,528	3,089	558,988
Percentage	55.76%	24.14%	18.38%	1.17%	0.55%	

90+Days Represented by:	
Government Grants	0
Contributions & Reimbursements	2,916
Loan Repayments	0
Fees and Charges	173
Private Works	0
Proceeds Sale of Assets	0
	3,089

Amounts shown above include GST (where applicable)

SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

7 MAJOR CAPITAL PROJECTS

	2026-27 Budget (a)	2026-27 Budget YTD (b)	2026-27 Actual YTD (c)	2026-27 Variance (c)-(b)	2026-27 Variance ((c)-(b))/(b)	Comments
	$	$	$	$	%	
Myrup Waste Transfer Station - Construction works and plant	14,486,867	4,380,908	3,753,985	-626,923	-14%	Funded via a combination of reserves, grants, municipal funding and loan borrowings. Construction of MRF and Transfer Station commencing, all permits and approvals completed. Road works to internal roading to commence within the next few weeks.
James Street Precinct Stage 1A	17,353,275	0	384,030	384,030		Funded via a combination of reserves, grants, municipal funding and loan borrowings. Below-ground investigations have been completed, waiting on results.
Library Demolition	320,000	0	0	0		Funded via the Building Maintenance reserve. Works scheduled to be completed in March 2027. Currently out for tender.
Graham Mackenzie Stadium	142,535	142,535	283,730	141,195	99%	Funded via a combination of reserves, grants, trust funds and loan borrowings. Final payment made and project completed.
Flinders Stage 3	963,000	0	0	0		Funded via a combination of reserves and grants. Currently out for tender.
Fire Sheds - Grass Patch, Quarry Rd, Cascade	1,557,188	99,132	316,298	217,166	219%	Funded via a combination of grants from DFES and municipal funding. Grass Patch shed is close to practical completion. Horizon Power to connect power in December.
Sand Back Pass Pipe Line	514,519	171,504	69,718	-101,786	-59%	Funded via a combination of grants and municipal funding. Currently acquitting the project with the funding body. Once this is complete, remaining funding will be used for protection works.
Artificial Reef	709,212	354,606	121,157	-233,449	-66%	Funded via a combination of reserves and municipal funding. Moulds for the reef modules have been created and now moving into production.
Community Energy Upgrades	1,860,234	0	492,928	492,928		Funded via a combination of reserves and grants. Project is tracking ahead of budget scheduling, with works due to be completed in the first half of the financial year. Horizon Power applications submitted for solar installations although there has been a delay on this. Tinting completed to Home Care and Depot Admin. All residential properties progressing. Waiting on building permits for commercial buildings.
Civic Centre Building Upgrades	1,250,000	0	0	0		Funded via a combination of reserves and grants. Awaiting final design and cost estimate from contractors.
Museum Column Base Replacements	100,000	33,332	2,832	-30,500	-92%	Funded via the Building Maintenance reserve. Contractor engaged and preliminary work started. Additional contractors engaged for removal of crane and temporary relocation of train.
Bay of Isles Leisure Centre Air Handling Unit	332,167	112,936	94,728	-18,209	-16%	Funded via the Building Maintenance reserve. Air handling unit is installed and currently undergoing final commissioning.
Airport Runway Upgrades	265,511	227,011	130,271	-96,740	-43%	Funded via the Aerodrome reserve. Currently in a redesign phase, with designs expected in early 2027.

SHIRE OF ESPERANCE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

8 TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in the financial statements are as follows:

Details	Balance 2025-2026	Balance 31/10/2026
Other	12,136	
Health Department of WA - CLAG Funding		1,124
Shire of Esperance Trust Fund - CLAG Funding		555
Shire of Esperance - Lake Monjingup Development Group		10,457
General Bonds - Interest Bearing	326,170	
Esperance Bay Turf Club - Optus Rent of Land Turf Club		39,877
Activ Foundation Inc - Community Fundraising		22,189
Adventureland Management Committee Inc		3,668
Telstra Corporation Ltd		17,924
Elsie Cox Testamentary Trust EHC		247,155
Totals	**338,306**	**342,950**

Item: 12.3.6

Payment of Accounts Listing - November 2026

Author/s	Sarah Bridge	Corporate Accountant
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D26/34971

Executive Summary
To present the list of accounts paid by the Chief Executive Officer under delegated authority and the list of payments made by authorised employees using credit cards and other purchasing cards for the month 1 – 31 October 2026.

Background
The *Local Government Financial Management Regulations (1996)* recommends that the payments listing *(Reg 13)* and the list of payments made by authorised employees using credit cards or other purchasing cards *(Reg 13A)* be presented to Council.

Officer's Comment
Nil

Alternative Considerations
There are no alternate considerations for this report as the process for authorisation of the List of Payments is prescribed within the Local Government Act 1995 and Financial Management Regulations 1996.

Consultation
Moore Australia – Chartered Accountants, Auditors and Business Advisors

Financial Implications
Nil

Asset Management Implications
Nil

Statutory Implications
Local Government Financial Management Regulations (1996)

Policy Implications
Nil

Strategic Implications
Council Plan 2022 – 2032
Performance - Outcome 10. Effective Governance and Partnerships
Objective 10.1. Provide transparent, accountable and effective leadership and resource management

Attachments
A⇩. Payment of Accounts Listing October 2026

B⇩. Transaction Card Report October 2026

Officer's Recommendation

That Council:

1. **Receive the list of accounts paid for the period 1 – 31 October 2026 as listed in the attachment.**
2. **Receive the list of accounts paid using credit cards and other purchasing cards for the period 1 – 31 October 2026 as listed in the attachment.**

Voting Requirement Simple Majority

SHIRE OF ESPERANCE
THE ACCOUNTS REFERRED TO IN THE SCHEDULE AND SUMMARISED BELOW HAVE BEEN PAID FOR THE PERIOD ENDING 31 OCTOBER 2026

MUNICIPAL FUND

Cheques

ACTUAL PAYMENTS:	Cheques: -	*$0.00*

EFT

ACTUAL PAYMENTS:	Transaction No's: E4964 - E4976	*$4,857,703.04*

Credit Cards

ACTUAL PAYMENTS:	Transactions: 25/09/2026 - 26/10/2026	*$28,433.00*

Paid under the delegated authority to the CEO	***MUNICIPAL TOTAL:***	***$4,886,136.04***
Estimated % local payments (including credit cards)	***$2,139,638.97***	***43.79%***

TRUST FUND

Cheques

ACTUAL PAYMENTS:	Cheques : -	*$0.00*

EFT

ACTUAL PAYMENTS:	Transaction No's: -	*$0.00*

TRUST TOTAL:	***$0.00***
TOTAL:	***$4,886,136.04***

Shire of Esperance

List of accounts due by Council submitted to the Ordinary Council Meeting held on 24 November 2026 for confirmation in respect to accounts already paid.

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4964	30/09/2026	5791	W J & F J Graham	Councillor payment	$1,987.05
E4964	30/09/2026	7543	G Harp	Councillor payment	$1,987.05
E4964	30/09/2026	9807	R G Chambers	Councillor payment	$6,172.09
E4964	30/09/2026	9808	J L Obourne	Councillor payment	$2,684.21
E4964	30/09/2026	10309	C T Davies	Councillor payment	$1,987.05
E4964	30/09/2026	10554	L P De Haas	Councillor payment	$1,987.05
E4964	30/09/2026	11330	S Starcevich	Councillor payment	$2,333.58
E4964	30/09/2026	11978	G A McWilliam	Councillor payment	$1,987.05
E4965	02/10/2026	1	Australian Taxation Office	Payroll deduction	$210,762.00
E4965	02/10/2026	2496	Professionals Esperance Real Estate	Rent	$4,880.00
E4965	02/10/2026	8366	P J Farmilo	Reimbursement	$331.37
E4965	02/10/2026	8933	Aurelia's Ice Creamery and Cafe	Catering	$659.60
E4965	02/10/2026	9237	Esperance Metaland	Steel supplies and fabrication	$349.64
E4965	02/10/2026	10130	Ultimate Detailing & Auto Glass	Community energy upgrades	$9,825.00
E4965	02/10/2026	10416	J M Smith	Rent	$720.00
E4965	02/10/2026	10883	M & J Karaterpos	Rates prize draw	$200.00
E4965	02/10/2026	10942	Thorp Realty Pty Ltd	Rent	$3,760.00
E4965	02/10/2026	11588	Green Thumb Gardening Esperance	Mowing services	$44.00
E4965	02/10/2026	11810	H A Greive	Reimbursement	$1,050.86
E4965	02/10/2026	11840	Powerplant Motorcycles	New mower	$33,999.00
E4965	02/10/2026	12065	E Clark	Reimbursement	$177.52
E4965	02/10/2026	12147	A J Stewart	Jackpot winnings	$300.00

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4965	02/10/2026	12215	Achieveability Pty Ltd	Training and education	$330.00
E4965	02/10/2026	12317	Esperance Organised Primary Producers	Rates prize draw	$1,000.00
E4965	02/10/2026	12318	G L & B O Nominees Pty Ltd	Rates prize draw	$625.00
E4965	02/10/2026	12319	L N Smail	Refund	$2,774.02
E4965	02/10/2026	12321	M K Hodges	Rates prize draw	$2,500.00
E4965	02/10/2026	12322	A E Jones	Reimbursement	$382.94
E4966	09/10/2026	-	Services Australia - Centrelink	Payroll deduction - Batch cancelled and resubmitted	$0.00
E4966	09/10/2026	-	Esperance Shire Staff Jackpot	Payroll deduction - Batch cancelled and resubmitted	$0.00
E4966	09/10/2026	-	LGRCEU	Payroll deduction - Batch cancelled and resubmitted	$0.00
E4966	09/10/2026	-	Child Support Agency	Payroll deduction - Batch cancelled and resubmitted	$0.00
E4966	09/10/2026	-	Australian Services Union (ASU)	Payroll deduction - Batch cancelled and resubmitted	$0.00
E4966	09/10/2026	-	Australian Taxation Office	Payroll deduction - Batch cancelled and resubmitted	$0.00
E4967	09/10/2026	33	Australian Services Union (ASU)	Payroll deduction	$165.00
E4967	09/10/2026	140	Esperance Shire Staff Jackpot	Payroll deduction	$300.00
E4967	09/10/2026	154	LGRCEU	Payroll deduction	$66.00
E4967	09/10/2026	1963	Child Support Agency	Payroll deduction	$960.83
E4967	09/10/2026	4014	Australian Taxation Office	Payroll deduction	$182.14
E4967	09/10/2026	12126	Services Australia - Centrelink	Payroll deduction	$182.14
E4968	15/10/2026	1	Australian Taxation Office	Payroll deduction	$204,663.00
E4968	15/10/2026	100	Landgate	Title searches	$797.56
E4968	15/10/2026	126	Esperance Electrical Service	Electrical services	$1,191.00
E4968	15/10/2026	184	Best Western Hospitality Inn Esperance	Bookeasy sales - Accommodation	$398.40
E4968	15/10/2026	381	Optus Communications	CCTV charges	$59.99
E4968	15/10/2026	410	Pink Lake Butchers	Consumables	$1,328.76
E4968	15/10/2026	1040	Esperance Lotteries House Association	Cleaning fees	$56.13

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4968	15/10/2026	1083	Airport Lighting Specialists Pty Ltd	Runway lighting globes	$581.35
E4968	15/10/2026	1148	Woodlands Distributors and Agencies	Sanitation consumables	$712.80
E4968	15/10/2026	1190	Esperance Primary School	Donation to awards night	$75.00
E4968	15/10/2026	1271	Department of Transport	Disclosure of information fees	$10.20
E4968	15/10/2026	1330	The Cannery Arts Centre	Venue hire	$2,420.00
E4968	15/10/2026	1470	Express Yourself Printing Esperance	Printing and stationery	$1,844.00
E4968	15/10/2026	1981	Esperance Sportspower	Staff uniforms	$2,035.50
E4968	15/10/2026	2112	Seton Australia Pty Ltd	Safety identification stickers	$156.60
E4968	15/10/2026	2113	Banksia Medical and Health	Employment medicals	$4,312.00
E4968	15/10/2026	2397	Circuitwest Inc.	Presenter fees	$3,201.00
E4968	15/10/2026	2496	Professionals Esperance Real Estate	Rent	$5,000.00
E4968	15/10/2026	3227	Esperance Fire Services	Preventative maintenance	$827.50
E4968	15/10/2026	3534	Local Government Professionals	Conference registrations	$2,060.00
E4968	15/10/2026	3545	Look Brilliant Pty Ltd	Waste merchandise	$7,950.25
E4968	15/10/2026	3633	Esperance & Districts Agricultural	Engagement - Esperance Show	$535.00
E4968	15/10/2026	3736	Easisalary Pty Ltd	Novated Leases - Employer ITC	$739.00
E4968	15/10/2026	4311	R M & W G Herbert	Painting services	$4,510.00
E4968	15/10/2026	4466	Leisure Institute of Western Australia	Seminar registration	$726.00
E4968	15/10/2026	4567	WA Police Service	Volunteer police checks	$88.00
E4968	15/10/2026	4699	Esperance Care Services Inc	Community grants program	$44,000.00
E4968	15/10/2026	4798	Australia's Golden Outback	Membership payment	$495.00
E4968	15/10/2026	4989	Woolworths Group Limited*	Consumables	$1,467.47
E4968	15/10/2026	5042	Officeworks Business Direct	Stationery	$298.76
E4968	15/10/2026	5194	Jatek Engineering	Steel supplies & fabrication	$638.00
E4968	15/10/2026	5604	Esperance Milk Supply	Milk supplies	$59.80

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4968	15/10/2026	5608	E Spengler	Rates prize draw	$1,500.00
E4968	15/10/2026	5767	Seek Limited	Advertising positions vacant	$2,095.50
E4968	15/10/2026	6164	Data 3 Limited	Microsoft licenses	$68,029.71
E4968	15/10/2026	6221	PFD Food Services Pty Ltd	Consumables	$1,266.80
E4968	15/10/2026	6250	WA Tyre Recovery	Tyres and services	$401.40
E4968	15/10/2026	6363	Esperance Twilight Aerials Gymnastics	Community grants program	$2,000.00
E4968	15/10/2026	6385	Esperance Anglican Community School	Donation to awards night	$150.00
E4968	15/10/2026	6552	Esperance Bird and Animal Park	Bookeasy sales - Accommodation	$1,745.80
E4968	15/10/2026	7043	Connect Call Centre Services	Call centre fees	$210.54
E4968	15/10/2026	7058	Public Libraries Western Australia	Membership payment	$300.00
E4968	15/10/2026	7376	G R Ryan	Reimbursement	$47.24
E4968	15/10/2026	7425	Esperance Cleaning Service	Cleaning services	$1,386.00
E4968	15/10/2026	7438	Independence Australia	Nursing products	$3,685.35
E4968	15/10/2026	7801	Land Insights	Planning contract works	$16,243.47
E4968	15/10/2026	7943	Invarion Rapidplan Pty Ltd	License renewal	$4,395.60
E4968	15/10/2026	8024	C A Poole	Consignment sales	$96.00
E4968	15/10/2026	8334	WBD Pty Ltd	Building design & consultant services	$10,010.00
E4968	15/10/2026	8361	Major Eggs - Lorraine Major	Consignment sales	$32.00
E4968	15/10/2026	8459	Condingup Machinery Wreckers	Parts and equipment	$91.77
E4968	15/10/2026	8644	AM Wreckers Group Pty Ltd	Breakdown towing	$220.00
E4968	15/10/2026	8783	The Trustee for Recherche Medical	Employment medicals	$150.00
E4968	15/10/2026	8914	Cleanaway Pty Ltd	Rubbish & recycling collections	$2,000.00
E4968	15/10/2026	8924	L & SJ Hannett	Removal of bees	$325.60
E4968	15/10/2026	8972	Dunn's Cleaning Service Pty Ltd	Cleaning services	$2,075.00
E4968	15/10/2026	8989	Envirolab Services (WA) Pty Ltd	Closed landfill bore monitoring	$802.52

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4968	15/10/2026	9141	Apex Rubber Stamp Co	Stamps	$61.05
E4968	15/10/2026	9147	Key Pest and Weed Control	Pest control	$330.00
E4968	15/10/2026	9156	Bluemar Pty Ltd	Drafting design works	$13,163.37
E4968	15/10/2026	9163	Esperance Combined Tyres & Mechanical	Tyre services	$4,429.50
E4968	15/10/2026	9201	Western Australian Regional Capital	Membership payment	$16,500.00
E4968	15/10/2026	9218	Avantgarde Technologies Pty Ltd	Monthly service fee	$3,893.56
E4968	15/10/2026	9236	T Stewarts Engineering	Steel supplies and fabrication	$8,963.08
E4968	15/10/2026	9237	Esperance Metaland	Steel supplies and fabrication	$133.36
E4968	15/10/2026	9306	Drake-Brockman Building and	Construction works	$280,062.33
E4968	15/10/2026	9362	Lorraine Poulos & Associates Pty Limited	Consulting services - EHC	$2,697.00
E4968	15/10/2026	9503	EcoValley Honey - Winton Hughes Wasey	Consignment sales	$184.00
E4968	15/10/2026	9531	Esperance Island Cruises	Bookeasy sales - Accommodation	$819.00
E4968	15/10/2026	9639	Avon Waste	Rubbish & recycling collections	$8,589.35
E4968	15/10/2026	9805	Civiq Pty Ltd	Drinking fountains	$14,836.80
E4968	15/10/2026	9838	Blue Haven Shell Studio Accommodation	Bookeasy sales - Accommodation	$516.00
E4968	15/10/2026	9913	Esperance Crane Hire	Crane hire	$825.00
E4968	15/10/2026	10115	MBIT Technologies Pty Ltd	SMS to email service fees	$11.00
E4968	15/10/2026	10180	Hughans Saw Service	Blade sharpening	$228.80
E4968	15/10/2026	10269	Lite N' Easy Pty Ltd	Meal preparation and delivery - EHC	$4,224.84
E4968	15/10/2026	10320	Fly Esperance Pty Ltd	Bookeasy sales	$1,432.80
E4968	15/10/2026	10400	Eco Shark Barrier Pty Ltd	Inspection services	$22,990.00
E4968	15/10/2026	10416	J M Smith	Rent	$720.00
E4968	15/10/2026	10518	Townzies Turf and Gardens	Lawn services & gardening - EHC	$297.00
E4968	15/10/2026	10649	Bitumen Distribution Pty Ltd	Bitumen emulsion	$29,568.00
E4968	15/10/2026	10675	Archipelago Apartments	Bookeasy sales - Accommodation	$1,336.50

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4968	15/10/2026	10783	The Esperance Accommodation	Bookeasy sales - Accommodation	$1,683.00
E4968	15/10/2026	10848	Retravision Esperance - JAPMR Pty Ltd	White goods and electrical products	$4,205.00
E4968	15/10/2026	10859	Lister Electrical WA	Preventative maintenance	$3,058.59
E4968	15/10/2026	10942	Thorp Realty Pty Ltd	Rent	$3,760.00
E4968	15/10/2026	10956	MBL Food & Packaging T/A South Coast Foods	Consumables	$2,419.28
E4968	15/10/2026	10985	Rebecca Staunton Physiotherapy	Physiotherapy - EHC	$1,056.00
E4968	15/10/2026	10996	Dabungool Cultural Experiences	Consultation services	$300.00
E4968	15/10/2026	11048	P M Timms	Reimbursement	$71.25
E4968	15/10/2026	11053	David Macdermott T/A Mermaid Leather	Consignment sales	$12.00
E4968	15/10/2026	11058	Howat WA Pty Ltd T/A The Weed Terminator	Mitigation works	$20,350.00
E4968	15/10/2026	11271	Coldtrek Distribution Group	BOILC Kiosk stock	$376.30
E4968	15/10/2026	11316	BreezeConnect	Subscription payment	$48.50
E4968	15/10/2026	11340	Down to Earth Esperance	Gift vouchers for event	$150.00
E4968	15/10/2026	11356	Good Chat Designs	Consignment sales	$109.00
E4968	15/10/2026	11371	G M Mais	Jackpot winnings	$150.00
E4968	15/10/2026	11401	Levi's Woodworking	Consignment sales	$20.00
E4968	15/10/2026	11413	Apex Building Contractors	Construction works	$49,745.54
E4968	15/10/2026	11439	Kath Guest t/as Heart of the Mallee	Consignment sales	$241.60
E4968	15/10/2026	11565	Seas It All T/A Esperance Foreshore	Bookeasy sales - Accommodation	$1,890.00
E4968	15/10/2026	11611	Blue Dog Ag Mechanical PTY LTD	Parts and equipment	$344.14
E4968	15/10/2026	11659	Esperance Toy Library Incorporated	Membership payment	$100.00
E4968	15/10/2026	11660	Cassie Wehrenberg	Consignment sales	$84.00
E4968	15/10/2026	11688	Work Metrics Pty Ltd	Subscription fee	$924.00
E4968	15/10/2026	11702	JTC Contracting	Rehabilitation works	$46,002.23
E4968	15/10/2026	11711	Supagas Pty Limited	Gas supplies	$335.48

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4968	15/10/2026	11745	Aria Digital Pty Ltd	License fees	$298.10
E4968	15/10/2026	11751	Karli Rae Florisson	Consignment sales	$62.40
E4968	15/10/2026	11807	P Malone	Earthworks	$5,500.00
E4968	15/10/2026	11839	Absolute Hot Water & Gas	Plumbing services	$18,385.97
E4968	15/10/2026	11851	Pink Lake IGA	Consumables	$444.55
E4968	15/10/2026	11875	Celestial Nature	Consignment sales	$34.40
E4968	15/10/2026	11894	Kanga Loaders WA	Lawn aerator	$17,946.17
E4968	15/10/2026	11898	SEA Heavy Diesel Pty Ltd	Heavy vehicle service	$4,238.80
E4968	15/10/2026	11900	Bills Doors and Servicing	Automatic door repairs	$448.25
E4968	15/10/2026	11942	Wayward Nation	Communication and engagement strategy	$3,795.00
E4968	15/10/2026	11944	Boharp T/as Esperance Plumbing Services	Plumbing services	$947.00
E4968	15/10/2026	11950	Esperance & Districts Glass PTY LTD	Glazing and door repairs	$672.00
E4968	15/10/2026	11997	Luxe Floral and Home co	Flowers	$85.00
E4968	15/10/2026	12001	T M Lee	Jackpot winnings	$150.00
E4968	15/10/2026	12029	M T Brown	Reimbursement	$771.22
E4968	15/10/2026	12039	Esperance Concrete & Pre-cast Pty Ltd	Drainage works	$4,388.66
E4968	15/10/2026	12053	Knowles Family Trust TA /JK HD	Labour hire	$12,263.35
E4968	15/10/2026	12069	Salary Packaging Australia Pty Ltd	Novated lease - Employer ITC	$43.50
E4968	15/10/2026	12076	Esperance Monthly	Advertising	$2,340.80
E4968	15/10/2026	12079	Fat Zebra Pty Ltd	Monthly service fees	$383.90
E4968	15/10/2026	12080	MRA & FP Mackenzie T/A Driftwood	Consignment sales	$62.40
E4968	15/10/2026	12184	Esperance Island View Apartments	Event accommodation	$2,640.00
E4968	15/10/2026	12217	Pipe Networks Pty Limited (Vocus)	Phone charges	$130.90
E4968	15/10/2026	12232	Incredible People Pty Ltd	CEO Performance review	$8,947.49
E4968	15/10/2026	12237	The Trustee for K & L Rickerby Family	Windscreen services	$1,068.67

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4968	15/10/2026	12244	Smalltree Farm	Street tree planting	$2,598.09
E4968	15/10/2026	12281	Australian Railway Historical Society	Significance assessment	$2,200.00
E4968	15/10/2026	12283	Workmate Training Academy Pty Ltd	Training and education	$1,334.00
E4968	15/10/2026	12295	Retina Visions Pty Ltd	Subscription payment	$38,500.00
E4968	15/10/2026	12296	MULTISPARES LTD	Diagnostic computer	$26,101.27
E4968	15/10/2026	12298	Perth Professional Sales & Services	Stage paint	$1,835.00
E4968	15/10/2026	12302	Aurora Environmental (Perth) Pty Ltd	Construction waste sampling	$15,495.70
E4968	15/10/2026	12303	Employment Office	Recruitment campaign	$7,529.50
E4968	15/10/2026	12316	As You Like It Entertainment	Performance fee	$3,975.00
E4968	15/10/2026	12335	M M Hyde	Refund	$117.46
E4969	16/10/2026	260	Horizon Power	Electricity charges	$385.48
E4970	21/10/2026	1	Australian Taxation Office	Payroll deduction	$203,853.00
E4970	21/10/2026	100	Landgate	Title searches	$2,911.62
E4970	21/10/2026	395	BOC Gases	Cylinder & gas charges	$57.94
E4970	21/10/2026	1040	Esperance Lotteries House Association	Rent	$3,228.92
E4970	21/10/2026	1250	Hoeys Exhaust Centre	Parts and equipment	$47.00
E4970	21/10/2026	1323	LGIS WA - WALGA Municipal Liability	Insurance Instalment 2026/2027	$929,234.47
E4970	21/10/2026	2113	Banksia Medical and Health	Employment medicals	$4,642.00
E4970	21/10/2026	3227	Esperance Fire Services	Preventative maintenance	$736.80
E4970	21/10/2026	3364	Esperance Volunteer Fire and Rescue	Community grants payment	$500.00
E4970	21/10/2026	3534	Local Government Professionals	Forum registrations	$740.00
E4970	21/10/2026	4148	Bay of Isles Community Outreach Inc	Confidential shredding	$112.50
E4970	21/10/2026	4308	Esperance Motor Group	New light vehicles	$215,359.07
E4970	21/10/2026	4404	Wren Oil	Oil disposal	$686.27
E4970	21/10/2026	4656	Esperance District Football Association	Refund	$250.00

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4970	21/10/2026	4989	Woolworths Group Limited*	Consumables	$16.95
E4970	21/10/2026	5051	Stratagreen	Planting supplies	$623.70
E4970	21/10/2026	5194	Jatek Engineering	Steel supplies & fabrication	$6,528.50
E4970	21/10/2026	5604	Esperance Milk Supply	Milk supplies	$59.80
E4970	21/10/2026	5767	Seek Limited	Advertising positions vacant	$544.50
E4970	21/10/2026	6164	Data 3 Limited	License fees	$4,544.38
E4970	21/10/2026	7662	E M Bradbury	Refund	$747.56
E4970	21/10/2026	7715	TD Contractors A/L Removal	Earthworks and construction works	$6,372.93
E4970	21/10/2026	7928	Commercial Cleaning Equipment	Stadium floor scrubber	$27,445.00
E4970	21/10/2026	8255	H S Norwood	Reimbursement	$92.00
E4970	21/10/2026	8914	Cleanaway Pty Ltd	Rubbish & recycling collections	$1,000.00
E4970	21/10/2026	8972	Dunn's Cleaning Service Pty Ltd	Cleaning services	$768.00
E4970	21/10/2026	8989	Envirolab Services (WA) Pty Ltd	Bore monitoring	$352.32
E4970	21/10/2026	9147	Key Pest and Weed Control	Pest control	$330.00
E4970	21/10/2026	9163	Esperance Combined Tyres & Mechanical	Tyre services	$1,909.50
E4970	21/10/2026	9218	Avantgarde Technologies Pty Ltd	Support services	$3,065.32
E4970	21/10/2026	9236	T Stewarts Engineering	Steel supplies and fabrication	$5,894.08
E4970	21/10/2026	9306	Drake-Brockman Building and Construction	Construction works	$169,183.65
E4970	21/10/2026	9330	Coastal Climate Choice Pty Ltd	Air handling unit and air conditioning upgrades	$57,278.25
E4970	21/10/2026	9558	Mackenzies Electrical Service Pty Ltd	Electrical services	$6,552.47
E4970	21/10/2026	9641	Aussie Broadband Pty Ltd	Internet services	$661.00
E4970	21/10/2026	9993	Housing Authority	Refund	$4,299.07
E4970	21/10/2026	10030	Department of Communities	Recovery of unspent funds	$1,531.83
E4970	21/10/2026	10757	In Motion Esperance	Employment functional assessments	$220.00
E4970	21/10/2026	10859	Lister Electrical WA	Electrical services	$7,755.75

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4970	21/10/2026	10956	MBL Food & Packaging T/A South Coast Foods	Consumables	$1,582.61
E4970	21/10/2026	11058	Howat WA Pty Ltd T/A The Weed Terminator	Mitigation works	$14,300.00
E4970	21/10/2026	11110	Esperance Outdoor Power Equipment	Parts and equipment	$171.05
E4970	21/10/2026	11191	Bay Diversified Pty Ltd	Spraying services	$3,200.80
E4970	21/10/2026	11307	Jonas Leisure Pty Ltd	Subscription payment	$28,833.87
E4970	21/10/2026	11431	Southern Suspension & 4x4 Centre	Parts and equipment	$3,191.43
E4970	21/10/2026	11656	Playground Safety Inspectors Australia	Training and education	$2,970.00
E4970	21/10/2026	11698	Bookeasy Australia Pty Ltd	Commission payment	$338.45
E4970	21/10/2026	11711	Supagas Pty Limited	Gas supplies	$844.97
E4970	21/10/2026	11839	Absolute Hot Water & Gas	Plumbing services	$4,674.58
E4970	21/10/2026	11840	Powerplant Motorcycles	Parts and equipment	$774.15
E4970	21/10/2026	11944	Boharp T/as Esperance Plumbing Services	Plumbing services	$6,176.92
E4970	21/10/2026	11955	D M Maher & B Franklyn	Refund	$576.06
E4970	21/10/2026	12053	Knowles Family Trust TA /JK HD	Trade labour	$4,900.50
E4970	21/10/2026	12100	Nikki Collins T/A The Toy Station	Engagement equipment	$26.97
E4970	21/10/2026	12167	Grace Resources Pty Ltd T/A Desert	Training and education	$27,595.30
E4970	21/10/2026	12266	Pink Lake Tree Works	Street tree maintenance	$5,760.00
E4970	21/10/2026	12309	R Hemelaar	Refund	$30.00
E4970	21/10/2026	12326	Y Fan	Refund	$30.00
E4970	21/10/2026	12332	J L Riggs	Coastal rehabilitation video	$5,400.00
E4970	21/10/2026	12338	E C Maley	Refund	$24.33
E4970	21/10/2026	12339	M T Vining	Reimbursement	$147.91
E4971	21/10/2026	32	Australia Post	Postage	$393.59
E4971	21/10/2026	260	Horizon Power	Electricity charges	$91,383.34
E4971	21/10/2026	290	Telstra	Telephone charges	$2,022.67

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4971	21/10/2026	314	WA Treasury Corporation	Loan repayment	$14,864.25
E4971	21/10/2026	392	Water Corporation	Water usage charges	$15,377.42
E4971	21/10/2026	2562	Commonwealth Bank of Australia	Merchant fees	$32,584.84
E4971	21/10/2026	8117	Foxtel Cable Television Pty Limited	Subscription payment	$155.00
E4971	21/10/2026	8784	Sheriff's Office, Perth	Lodgement fees - Fines enforcement	$362.00
E4971	21/10/2026	9321	Superchoice Services Pty Limited	Superannuation payment	$292,216.27
E4971	21/10/2026	9997	Sandwai Pty Ltd	Subscription payment	$2,405.70
E4971	21/10/2026	11364	Ezidebit Pty Ltd	Payment service fees	$550.88
E4972	26/10/2026	325	Easton WJ & V	Hire of earthmoving plant	$29,836.18
E4972	26/10/2026	1469	Beachwind Enterprises Pty Ltd	Hire of earthmoving plant	$131,592.19
E4972	26/10/2026	2693	Worth Kerbing	Kerbing services	$37,644.57
E4972	26/10/2026	6636	Esperance Earthworks Pty Ltd	Hire of earthmoving plant	$38,040.20
E4972	26/10/2026	7522	Jacka Trenching and Fencing	Traffic control	$31,795.50
E4972	26/10/2026	7679	G & B Haulage	Hire of earthmoving plant	$130,043.65
E4972	26/10/2026	8317	Titan Contracting	Mowing services & traffic control	$7,425.00
E4972	26/10/2026	11590	MLP Civil	Hire of earthmoving plant	$114,447.85
E4973	29/10/2026	26	Blackwoods Atkins	Parts & equipment	$3,091.49
E4973	29/10/2026	47	B E Stearne & Co Pty Ltd	Reticulation supplies	$46.85
E4973	29/10/2026	63	Bunnings Ltd*	Hardware	$12,276.65
E4973	29/10/2026	112	Esperance Ag Services	Parts & equipment	$237.19
E4973	29/10/2026	287	Swans Veterinary Services	Veterinary services	$2,757.85
E4973	29/10/2026	323	Westrac Equipment Pty Ltd	Plant parts & repairs	$468.62
E4973	29/10/2026	571	St John Ambulance Association in WA	Training and education	$1,404.00
E4973	29/10/2026	707	Haslams	Protective clothing	$7,343.24
E4973	29/10/2026	1175	Benara Nurseries	Plant supplies	$589.18

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4973	29/10/2026	1215	Shire of Esperance Municipal Fund	Refund	$1,400.00
E4973	29/10/2026	1259	South East Petroleum*	Fuel supplies	$132,421.04
E4973	29/10/2026	1291	Sharpe Brothers Pty Ltd	Concrete blocks	$2,117.50
E4973	29/10/2026	1315	Gibson Soak Water Co	Bottled water	$123.50
E4973	29/10/2026	1461	Kip & Steve's Mechanical Repairs	Heavy vehicle parts and services	$16,235.24
E4973	29/10/2026	1485	Freight Lines Group	Freight charges	$11,788.59
E4973	29/10/2026	1575	GPC Asia Pacific Pty Ltd/Repco	Automotive supplies	$999.08
E4973	29/10/2026	1705	Condingup Primary School	Donation to awards night	$75.00
E4973	29/10/2026	1791	Longy's General Welding	Parts and equipment	$4,130.87
E4973	29/10/2026	1981	Esperance Sportspower	Staff uniforms	$253.00
E4973	29/10/2026	2188	Star Transport	Freight charges	$419.72
E4973	29/10/2026	2317	Southern Cross Austereo Pty Ltd	Radio advertising	$4,081.00
E4973	29/10/2026	2333	Winc Australia Pty Limited	Stationery	$3,116.42
E4973	29/10/2026	2496	Professionals Esperance Real Estate	Rent	$4,940.00
E4973	29/10/2026	2860	Cascade Primary School	Donation to awards night	$75.00
E4973	29/10/2026	2864	Esperance Christian Primary School	Donation to awards night	$75.00
E4973	29/10/2026	3774	Goodchild Enterprises	Batteries	$1,056.00
E4973	29/10/2026	4210	Farm & General EOPP	Parts and equipment	$2,930.35
E4973	29/10/2026	4647	Marketforce - Omnicom	Advertising	$2,323.92
E4973	29/10/2026	4989	Woolworths Group Limited*	Consumables	$134.65
E4973	29/10/2026	5122	Domus Nursery	Plant supplies	$414.59
E4973	29/10/2026	5253	T-Quip	Parts	$544.95
E4973	29/10/2026	5503	David Gray & Co Pty Ltd	Parts and equipment	$710.16
E4973	29/10/2026	5793	Tradelink Esperance	Plumbing supplies	$550.00
E4973	29/10/2026	5908	Heatley Sales Pty Ltd	Parts and equipment	$142.63

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4973	29/10/2026	6183	Kleen West	Cleaning supplies & consumables	$5,968.69
E4973	29/10/2026	6407	Dell Australia Pty Limited	IT equipment	$10,065.00
E4973	29/10/2026	6714	Holcim Pty Ltd	Aggregate & kerbmix supplies	$15,181.40
E4973	29/10/2026	7307	Precision Laser Systems	Parts and equipment	$315.00
E4973	29/10/2026	7438	Independence Australia	Nursing products - EHC	$1,290.83
E4973	29/10/2026	8267	Valvoline (Australia) Pty Ltd	Oils	$7,728.97
E4973	29/10/2026	8717	Western Irrigation Pty Ltd	Irrigation supplies and install	$12,497.06
E4973	29/10/2026	8959	Topsigns	Signage	$7,088.40
E4973	29/10/2026	9006	Corsign WA Pty Ltd	Signage	$6,721.00
E4973	29/10/2026	9022	AFGRI Equipment Australia Pty Ltd	Parts and equipment	$691.93
E4973	29/10/2026	9237	Esperance Metaland	Steel supplies and fabrication	$32,098.13
E4973	29/10/2026	9245	JLR Mechanical Contracting	Plant hire and parts	$6,627.20
E4973	29/10/2026	9574	Clarke & Stokes Agriservices Pty Ltd	Parts and equipment	$1,415.29
E4973	29/10/2026	9657	Super Cheap Auto Pty Ltd	Parts and equipment	$121.53
E4973	29/10/2026	10416	J M Smith	Rent	$720.00
E4973	29/10/2026	10518	Townzies Turf and Gardens	Lawn services & gardening - EHC	$396.00
E4973	29/10/2026	10615	Quaintrelle (WA) Pty Ltd	Hire of street sweeper	$19,539.33
E4973	29/10/2026	10701	Esperance Truck Pro Pty Ltd	Parts and equipment	$246.66
E4973	29/10/2026	10821	T J Depiazzi & Sons	Park maintenance supplies	$28,167.70
E4973	29/10/2026	10942	Thorp Realty Pty Ltd	Rent	$3,760.00
E4973	29/10/2026	10956	MBL Food & Packaging T/A South Coast Foods	Consumables	$355.14
E4973	29/10/2026	10993	Etech WA Pty Ltd T/As Esperance Communications	Electronics and communications equipment and services	$9,319.94
E4973	29/10/2026	11160	Sigma Telford Group	Pool chemicals and testing	$490.51
E4973	29/10/2026	11286	Flickr Candles	Flowers and event vouchers	$675.00
E4973	29/10/2026	11322	G M Johnston	Councillor payment	$391.41

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4973	29/10/2026	11681	Waglass Pty Ltd	Glass recycling	$1,717.06
E4973	29/10/2026	11840	Powerplant Motorcycles	Parts and equipment	$69.80
E4973	29/10/2026	12224	Pracsys Management Systems	Retail needs assessment	$10,329.00
E4973	29/10/2026	12343	I P Ramsay	Refund	$572.34
E4973	29/10/2026	12344	J R Fletcher	Refund	$3,185.25
E4973	29/10/2026	12345	S J & J M Bednall	Refund	$845.18
E4974	29/10/2026	32	Australia Post	Postage	$2,390.71
E4974	29/10/2026	260	Horizon Power	Electricity charges	$5,012.02
E4974	29/10/2026	290	Telstra	Telephone charges	$37.40
E4974	29/10/2026	392	Water Corporation	Water usage charges	$4,793.68
E4974	29/10/2026	8081	Bond Administrator Department of Commerce	Bond payment	$240.00
E4974	29/10/2026	8784	Sheriff's Office, Perth	Lodgement fees - Fines enforcement	$543.00
E4974	29/10/2026	9321	Superchoice Services Pty Limited	Superannuation payment	$145,425.40
E4974	29/10/2026	11364	Ezidebit Pty Ltd	Payment service fees	$201.44
E4975	29/10/2026	392	Water Corporation	Water usage charges	$9.29
E4976	30/10/2026	5791	W J & F J Graham	Councillor payment	$2,810.96
E4976	30/10/2026	6164	Data 3 Limited	License fees	$27,850.80
E4976	30/10/2026	7543	G Harp	Councillor payment	$1,987.05
E4976	30/10/2026	7700	B H Vibart	Reimbursement	$87.00
E4976	30/10/2026	9028	Terry White Chemmart Esperance	Nursing and first aid supplies	$6.00
E4976	30/10/2026	9807	R G Chambers	Councillor payment	$6,172.09
E4976	30/10/2026	9808	J L Obourne	Councillor payment	$1,987.05
E4976	30/10/2026	10309	C T Davies	Councillor payment	$1,987.05
E4976	30/10/2026	10554	L P De Haas	Councillor payment	$1,987.05
E4976	30/10/2026	10942	Thorp Realty Pty Ltd	Rental expenses	$29,169.80

Municipal Fund - EFT Payments

EFT Ref / Cheque No	Date	Creditor	Payee	Description	Amount
E4976	30/10/2026	11300	C M Burton	Reimbursement	$149.94
E4976	30/10/2026	11330	S Starcevich	Councillor payment	$2,929.63
E4976	30/10/2026	11432	Hanna Instruments Pty Ltd	Water testing	$2,825.81
E4976	30/10/2026	11978	G A McWilliam	Councillor payment	$1,987.05
E4976	30/10/2026	12076	Esperance Monthly	Advertising	$1,504.80
E4976	30/10/2026	12279	Chalcedony Investments Pty Ltd	Training and education	$2,398.00
				Total Creditor payments made by EFT from Municipal Fund	**4,857,703.04**

*Purchasing card transactions - outlined further in purchasing card report

SHIRE OF ESPERANCE

CREDIT CARD PAYMENT LISTING

List of accounts direct debited from Council's Municipal Fund submitted to the Ordinary Council Meeting held on 24/11/2026 for confirmation in respect to accounts already paid via credit cards.

DATE	CREDITOR	PARTICULARS	AMOUNT
6/10/2026	Red Dot Esperance	Event prizes	$ 49.95
6/10/2026	Bunnings	Event prizes	$ 9.15
21/10/2026	Downtown Espresso Bar	Consumables	$ 26.00
22/10/2026	Dabungool Cultural Experience	Cultural training	$ 540.00
26/10/2026	Innertube Surf Shop	Event prizes	$ 200.00
14/10/2026	Local Government Professionals Australia WA	Membership payment	$ 190.00
21/10/2026	Terracycle Australia Pty LTd	Collection boxes for recycling program	$ 839.20
25/09/2026	Dome Kalgoorlie	Meal - Conference	$ 27.45
28/09/2026	Uber	Travel expenses	$ 11.67
16/10/2026	Uber	Travel expenses - Bushfire training exercise	$ 43.25
16/10/2026	Uber	Travel expenses - Bushfire training exercise	$ 18.58
17/10/2026	Uber	Travel expenses - Bushfire training exercise	$ 48.08
30/09/2026	Australian Communication	Radio frequency	$ 294.00
2/10/2026	Civil Aviation Safety	License/Certificate - Refund	-$ 80.00
27/09/2026	Holiday Inn West Perth	Accommodation - Perth - Training	$ 441.23
30/09/2026	Facebook	Advertising	$ 90.60
5/10/2026	Broadwater Resort Como	Accommodation - Perth - Training	$ 638.01
29/09/2026	Payroll Matters Pty Ltd	Training registration	$ 429.00
1/10/2026	GoFax Pty Ltd	Subscription fees	$ 29.85
4/10/2026	Mailchimp	Subscription fees	$ 355.19
5/10/2026	Notifyre	Subscription fees	$ 22.00
7/10/2026	IIA Australia	Conference registration	$ 815.00
8/10/2026	Starlink	Remote internet	$ 1,424.97
9/10/2026	Microsoft	Subscription fees	$ 1.77
13/10/2026	Little Green Button	Subscription fees	$ 350.00
14/10/2026	Armor- X	Repairs	$ 103.00
15/10/2026	Vend Ltd	Subscription fees	$ 279.00
17/10/2026	Starlink	Remote internet	$ 640.02
18/10/2026	Digicert	Subscription fees	$ 308.30
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.36
19/10/2026	Starlink	Remote internet	$ 78.24
19/10/2026	Starlink	Remote internet	$ 78.24
5/10/2026	For Purpose Leaders	Seminar registration	$ 132.88
5/10/2026	Netflix	Subscription fees	$ 20.99
10/10/2026	Xero Australia	Subscription fees	$ 78.00
12/10/2026	BWC	Travel expenses - Brisbane - Conference	$ 81.32
25/09/2026	Floss and Wood	Gift vouchers - Museum event	$ 150.00
25/09/2026	Baxter and Maree	Photo prints - Museum event	$ 99.50
27/09/2026	Centre Cinema	Tickets - Museum event	$ 292.61
2/10/2026	Express Yourself Printing	Posters	$ 50.00
5/10/2026	Twillo Sendgrid	Subscription fees	$ 133.05
13/10/2026	Bunnings	Hardware	$ 330.31
21/10/2026	Dept of Transport and Major Infrastructure	NDIS Worker screening	$ 145.00
22/10/2026	Dept of Transport and Major Infrastructure	NDIS Worker screening	$ 145.00
25/09/2026	Downtown Espresso Bar	Catering for training	$ 34.04
25/09/2026	Food Merchants Esperance - Castletown	Catering for training	$ 29.85
2/10/2026	Woolworths	Catering for training	$ 176.88
3/10/2026	The Deli King	Catering for training	$ 107.80
3/10/2026	Downtown Espresso Bar	Catering for training	$ 33.84

3/10/2026	Woolworths	Consumables	$	59.12
6/10/2026	Red Dot Esperance	Training equipment	$	44.97
6/10/2026	Woolworths	Catering and cleaning supplies	$	185.45
22/10/2026	BP Esperance	Fuel	$	237.48
7/10/2026	Beam Mobility	Disputing charge	$	10.00
7/10/2026	PLP NorthPark	Disputing charge	$	587.60
9/10/2026	Beam Mobility	Disputing charge	$	43.99
13/10/2026	Beam Mobility	Disputing charge	$	19.99
14/10/2026	Beam Mobility	Disputing charge	$	30.00
14/10/2026	Beam Mobility	Disputing charge	$	19.99
16/10/2026	Beam Mobility	Disputing charge	$	2.40
16/10/2026	Red Dot Esperance	Supplies and equipment	$	23.97
17/10/2026	Beam Mobility	Disputing charge	$	19.99
21/10/2026	Beam Mobility	Disputing charge	$	19.99
21/10/2026	Beam Mobility	Disputing charge	$	20.40
25/09/2026	Planning Institute of Australia	Training registration		$309.00
25/092026	Uber	Travel expenses - Perth - TAFE	$	47.82
25/09/2026	Rex	Flights - Perth - Training	$	544.57
25/09/2026	Rex	Flights - Perth - Training	$	544.57
25.09.2026	Rex	Flights refund	-$	310.00
26/09/2026	Cascade Town Recreation Association	Hall hire	$	317.00
30/09/2026	Uber	Travel expenses - Perth - Training	$	51.68
30/09/2026	Rex	Flights - Perth - Conferences	$	482.93
1/10/2026	Survey Monkey Core	Media subscription	$	828.00
2/10/2026	Bunnings	Hardware	$	5.31
2/10/2026	The Reject Shop	Hardware	$	23.00
1/10/2026	The West Australian	Subscription fees	$	96.00
3/10/2026	Wattle Grove Motel	Accommodation - Perth - Conference	$	684.00
5/10/2026	Rex	Flights - Perth - Conference	$	530.00
8/10/2026	Rex	Flights - Perth - Conference	$	530.00
8/10/2026	Rex	Flights - Perth - Conference	$	530.00
8/10/2026	Wattle Grove Motel	Accommodation - Perth - Conference	$	174.00
9/10/2026	Crown Metropol	Accommodation - Perth - Conference	$	660.00
12/10/2026	Northam Park	Accommodation - Northam - Ranger training	$	772.00
14/10/2026	Temu	End of year supplies	$	220.49
14/10/2026	Megatix	Tickets - Esperance Agricultural Show	$	89.47
14/10/2026	Megatix	Tickets - Esperance Agricultural Show	$	162.42
15/10/2026	Megatix	Tickets - Esperance Agricultural Show	$	52.99
15/10/2026	Megatix	Tickets - Esperance Agricultural Show	$	26.65
15/10/2026	Courtyard by Marriott	Accommodation - Perth - Conference	$	1,223.00
16/10/2026	Courtyard by Marriott	Accommodation - Perth - Bushfire Emergency Exercise	$	352.00
16/10/2026	Albany Motel and Apartments	Accommodation - Albany - Conference	$	1,096.00
16/10/2026	Uber	Travel expenses - Perth - Conference	$	13.24
17/10/2026	Tribe	Accommodation - Peth - Conference	$	1,038.10
17/10/2026	Flightader24 AB	Subscription fees	$	724.10
19/10/2026	Lucky Bay Brewing	Event prizes	$	500.00
19/10/2026	Uber	Travel expenses - Perth - Training	$	15.10
20/10/2026	Uber	Travel expenses - Perth - Training	$	85.14
21/10/2026	Rex	Flights - Perth - Conference	$	530.00
21/10/2026	Narrogin Motel	Accommodation - Narrogin - Conference	$	1,400.00
21/10/2026	Country Comfort	Accommodation and meals - Perth - Training	$	792.50
21/10/2026	Country Comfort	Accommodation and meals - Perth - Training	$	763.00
		Total Credit Card Purchases 25/09/2026 - 26/10/2026	**$**	**28,433.00**

SHIRE OF ESPERANCE

PURCHASING CARDS PAYMENT LISTING

List of accounts due by Council submitted to the Ordinary Council Meeting held on 24/11/2026 for confirmation in respect to accounts already paid via purchasing cards, as summarised in Payment of Accounts Listing.

DATE	CREDITOR	PARTICULARS	AMOUNT
01/09/2026	Bunnings Ltd	Hardware	$ 90.37
01/09/2026	Bunnings Ltd	Hardware	$ 7.82
01/09/2026	Bunnings Ltd	Hardware	$ 189.80
02/09/2026	Bunnings Ltd	Hardware	$ 44.68
02/09/2026	Bunnings Ltd	Hardware	$ 57.85
02/09/2026	Bunnings Ltd	Hardware	$ 240.64
02/09/2026	Bunnings Ltd	Hardware	$ 1,084.47
02/09/2026	Bunnings Ltd	Hardware	$ 1,835.76
03/09/2026	Bunnings Ltd	Hardware	$ 53.57
03/09/2026	Bunnings Ltd	Hardware	$ 25.48
03/09/2026	Bunnings Ltd	Hardware	$ 28.48
04/09/2026	Bunnings Ltd	Hardware	$ 742.38
04/09/2026	Bunnings Ltd	Hardware	$ 152.00
04/09/2026	Bunnings Ltd	Hardware	$ 67.88
04/09/2026	Bunnings Ltd	Hardware	$ 410.39
07/09/2026	Bunnings Ltd	Hardware	$ 278.64
07/09/2026	Bunnings Ltd	Hardware	$ 512.67
07/09/2026	Bunnings Ltd	Hardware	$ 374.37
08/09/2026	Bunnings Ltd	Hardware	$ 104.61
08/09/2026	Bunnings Ltd	Hardware	$ 1,002.28
08/09/2026	Bunnings Ltd	Hardware	$ 211.26
08/09/2026	Bunnings Ltd	Hardware	$ 500.72
08/09/2026	Bunnings Ltd	Hardware	$ 184.11
08/09/2026	Bunnings Ltd	Hardware	$ 30.20
08/09/2026	Bunnings Ltd	Hardware	$ 94.20
09/09/2026	Bunnings Ltd	Hardware	$ 59.63
09/09/2026	Bunnings Ltd	Hardware	$ 19.80
10/09/2026	Bunnings Ltd	Hardware	$ 118.57
10/09/2026	Bunnings Ltd	Hardware	$ 12.90
11/09/2026	Bunnings Ltd	Hardware	$ 60.87
15/09/2026	Bunnings Ltd	Hardware	$ 66.60
15/09/2026	Bunnings Ltd	Hardware	$ 80.75
15/09/2026	Bunnings Ltd	Hardware	$ 480.55
15/09/2026	Bunnings Ltd	Hardware	$ 37.76
16/09/2026	Bunnings Ltd	Hardware	$ 23.56
17/09/2026	Bunnings Ltd	Hardware	$ 26.70
18/09/2026	Bunnings Ltd	Hardware	$ 23.62
18/09/2026	Bunnings Ltd	Hardware	$ 38.49
22/09/2026	Bunnings Ltd	Hardware	$ 175.88
22/09/2026	Bunnings Ltd	Hardware	$ 15.64
22/09/2026	Bunnings Ltd	Hardware	$ 43.09
22/09/2026	Bunnings Ltd	Hardware	$ 12.97
22/09/2026	Bunnings Ltd	Hardware	$ 304.00
22/09/2026	Bunnings Ltd	Hardware	$ 479.60
22/09/2026	Bunnings Ltd	Hardware	$ 232.32
23/09/2026	Bunnings Ltd	Hardware	$ 133.93
23/09/2026	Bunnings Ltd	Hardware	$ 203.40
23/09/2026	Bunnings Ltd	Hardware	$ 41.66
23/09/2026	Bunnings Ltd	Hardware	$ 17.96
23/09/2026	Bunnings Ltd	Hardware	$ 8.84
24/09/2026	Bunnings Ltd	Hardware	$ 30.34
24/09/2026	Bunnings Ltd	Hardware	$ 31.02
24/09/2026	Bunnings Ltd	Hardware	$ 39.72
24/09/2026	Bunnings Ltd	Hardware	$ 158.54
25/09/2026	Bunnings Ltd	Hardware	$ 116.38

SHIRE OF ESPERANCE

PURCHASING CARDS PAYMENT LISTING

List of accounts due by Council submitted to the Ordinary Council Meeting held on 24/11/2026 for confirmation in respect to accounts already paid via purchasing cards, as summarised in Payment of Accounts Listing.

DATE	CREDITOR	PARTICULARS	AMOUNT
25/09/2026	Bunnings Ltd	Hardware	$ 107.40
25/09/2026	Bunnings Ltd	Hardware	$ 18.02
29/09/2026	Bunnings Ltd	Hardware	$ 9.12
29/09/2026	Bunnings Ltd	Hardware	$ 39.15
29/09/2026	Bunnings Ltd	Hardware	$ 46.66
29/09/2026	Bunnings Ltd	Hardware	$ 517.62
29/09/2026	Bunnings Ltd	Hardware	$ 9.81
30/09/2026	Bunnings Ltd	Hardware	$ 14.54
30/09/2026	Bunnings Ltd	Hardware	$ 56.75
30/09/2026	Bunnings Ltd	Hardware	$ 37.86
02/09/2026	South East Petroleum	Fuel supplies	$ 1,907.84
02/09/2026	South East Petroleum	Fuel supplies	$ 23,628.00
08/09/2026	South East Petroleum	Fuel supplies	$ 2,249.28
08/09/2026	South East Petroleum	Fuel supplies	$ 8,497.28
09/09/2026	South East Petroleum	Fuel supplies	$ 2,065.04
11/09/2026	South East Petroleum	Fuel supplies	$ 8,894.27
16/09/2026	South East Petroleum	Fuel supplies	$ 2,579.48
17/09/2026	South East Petroleum	Fuel supplies	$ 28,959.61
19/09/2026	South East Petroleum	Fuel supplies	$ 17,474.38
21/09/2026	South East Petroleum	Fuel supplies	$ 2,578.70
23/09/2026	South East Petroleum	Fuel supplies	$ 2,222.53
23/09/2026	South East Petroleum	Fuel supplies	$ 3,840.50
23/09/2026	South East Petroleum	Fuel supplies	$ 27,148.18
30/09/2026	South East Petroleum	Fuel supplies	$ 375.95
15/09/2026	Woolworths	Consumables & supplies	$ 134.65
15/09/2026	Woolworths	Consumables & supplies	$ 117.00
21/09/2026	Woolworths	Consumables & supplies	$ 94.03
21/09/2026	Woolworths	Consumables & supplies	$ 32.70
22/09/2026	Woolworths	Consumables & supplies	$ 104.72
23/09/2026	Woolworths	Consumables & supplies	$ 180.20
24/09/2026	Woolworths	Consumables & supplies	$ 83.77
25/09/2026	Woolworths	Consumables & supplies	$ 76.15
29/09/2026	Woolworths	Consumables & supplies	$ 146.99
29/09/2026	Woolworths	Consumables & supplies	$ 37.70
29/09/2026	Woolworths	Consumables & supplies	$ 29.00
30/09/2026	Woolworths	Consumables & supplies	$ 130.29
01/10/2026	Woolworths	Consumables & supplies	$ 74.77
06/10/2026	Woolworths	Consumables & supplies	$ 106.60
08/10/2026	Woolworths	Consumables & supplies	$ 12.10
08/10/2026	Woolworths	Consumables & supplies	$ 30.25
09/10/2026	Woolworths	Consumables & supplies	$ 5.30
09/10/2026	Woolworths	Consumables & supplies	$ 205.90
12/10/2026	Woolworths	Consumables & supplies	$ 16.95
			$ 146,316.76

12.4 EXECUTIVE SERVICES

Item: 12.4.1

Information Bulletin - November 2026

Author/s	Chantelle Hoffrichter	Executive Assistant
Authorisor/s	Shane Burge	Chief Executive Officer

File Ref: D26/35024

Applicant
Internal

Strategic Implications
Council Plan 2026 – 2036
Performance - Outcome 10. Effective Governance and Partnerships
Objective 10.1. Provide transparent, accountable and effective leadership and resource management

Attachments
A⇩. Information Bulletin – November 2026
B⇩. Council Priorities Summary – Corporate Performance – October 2026

Officer's Recommendation

That Council accepts:

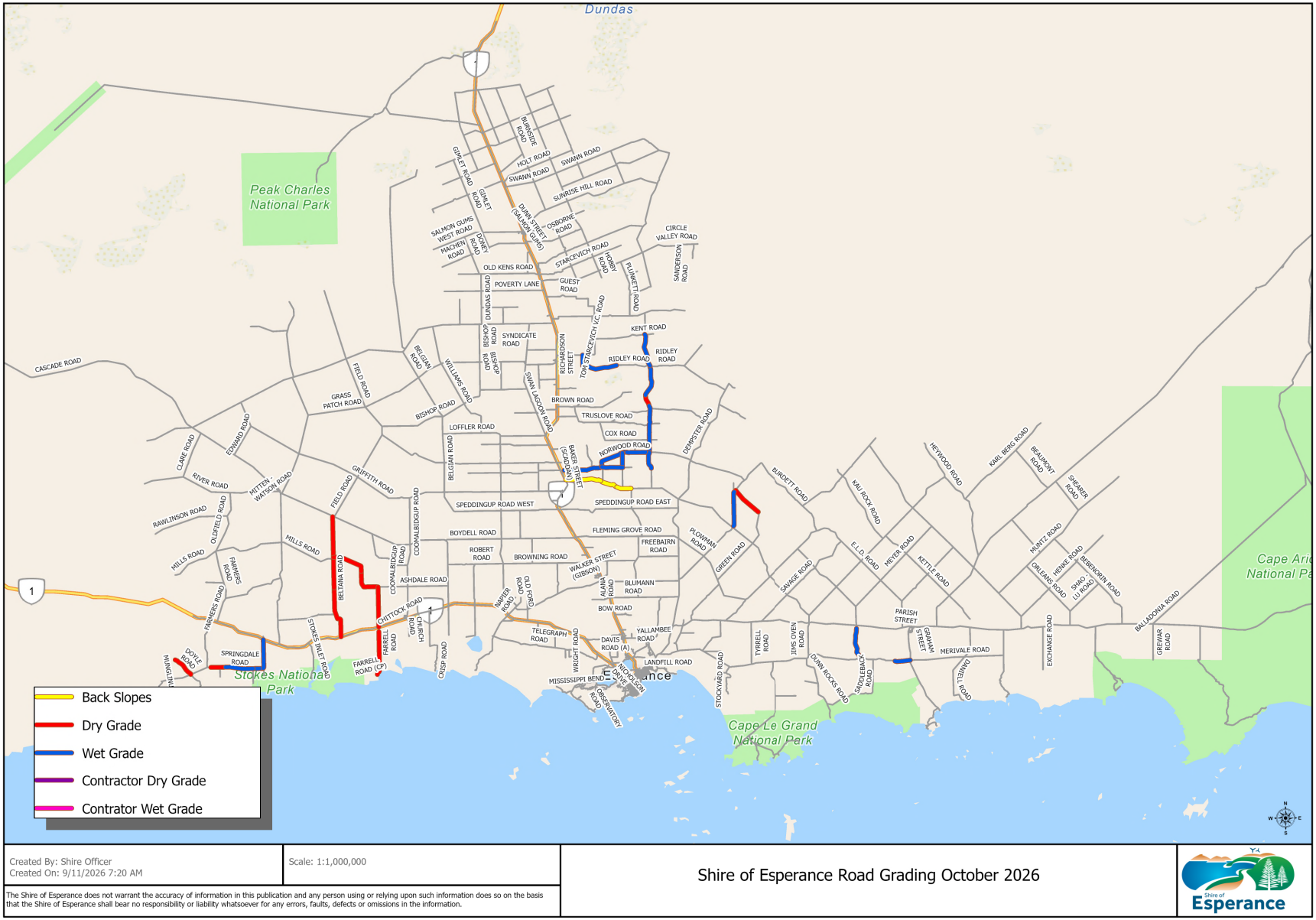
1. **Information Bulletin – November 2026**
2. **Council Priorities Summary – Corporate Performance – October 2026**

Voting Requirement Simple Majority

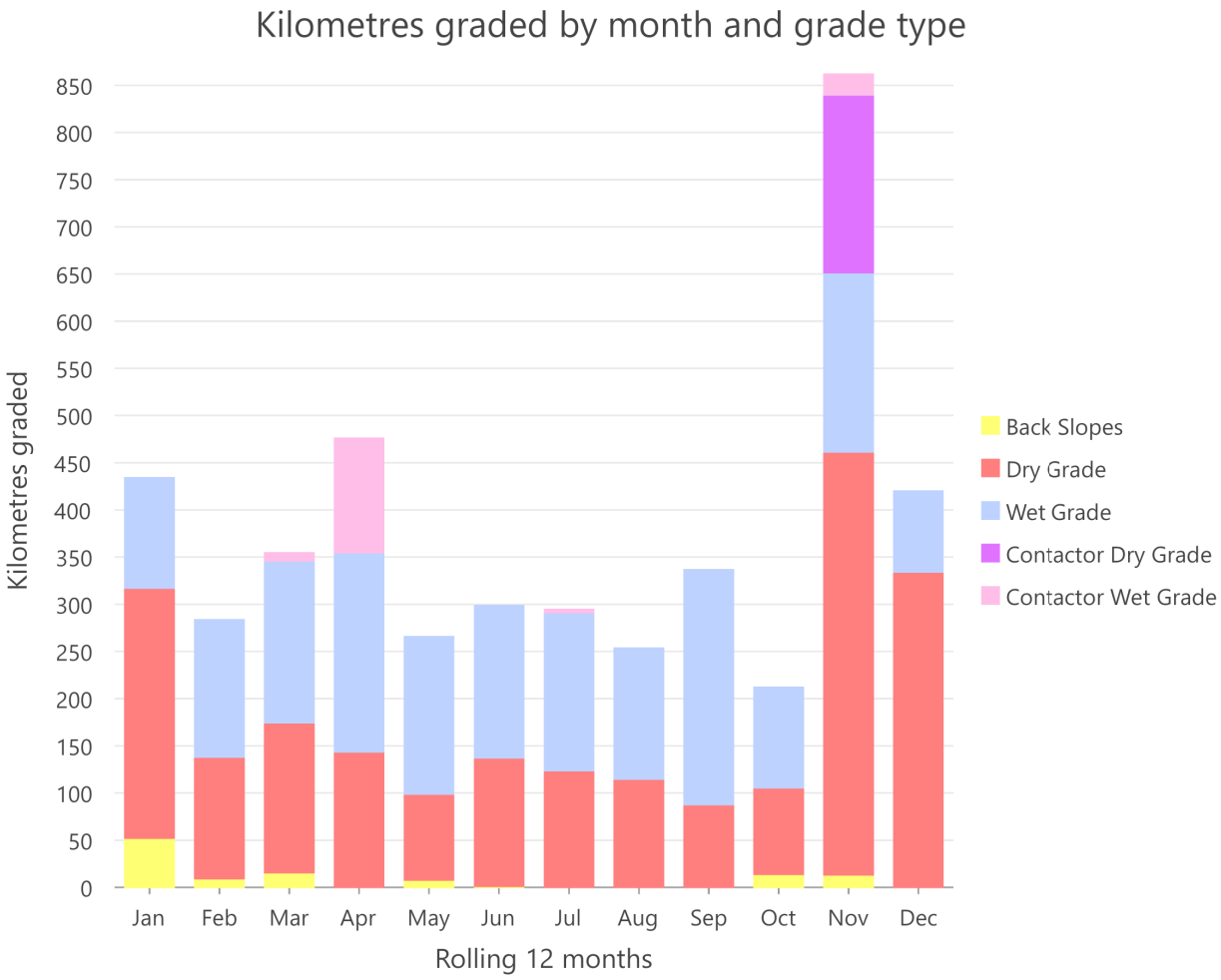
INFORMATION BULLETIN

ORDINARY COUNCIL MEETING

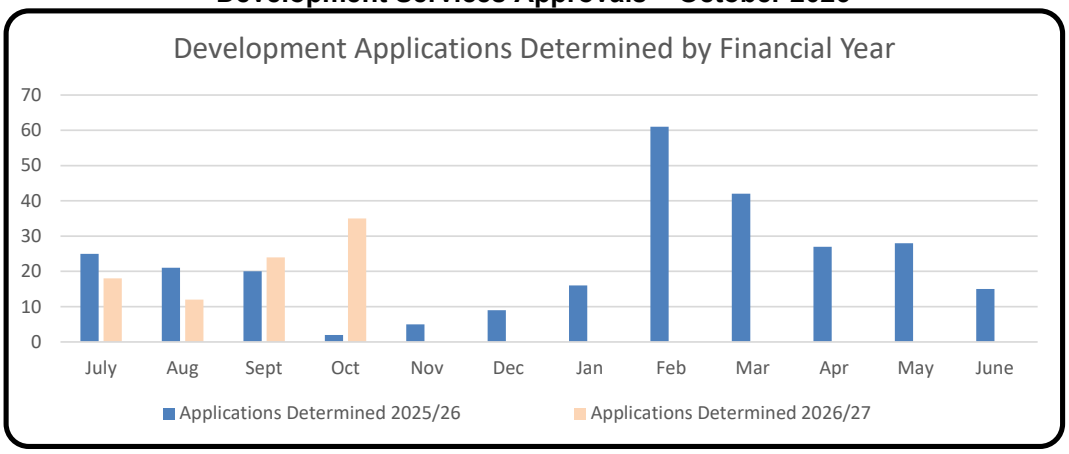
November 2026


Dundas
Peak Charles National Park
Stokes National Park
Cape Le Grand National Park
Back Slopes
Dry Grade
Wet Grade
Contractor Dry Grade
Contrator Wet Grade
Created By: Shire Officer
Created On: 9/11/2026 7:20 AM
Scale: 1:1,000,000
The Shire of Esperance does not warrant the accuracy of information in this publication and any person using or relying upon such information does so on the basis that the Shire of Esperance shall bear no responsibility or liability whatsoever for any errors, faults, defects or omissions in the information.
Shire of Esperance Road Grading October 2026
Shire of Esperance

Road Grading Chart October 2026



Development Services Approvals – October 2026



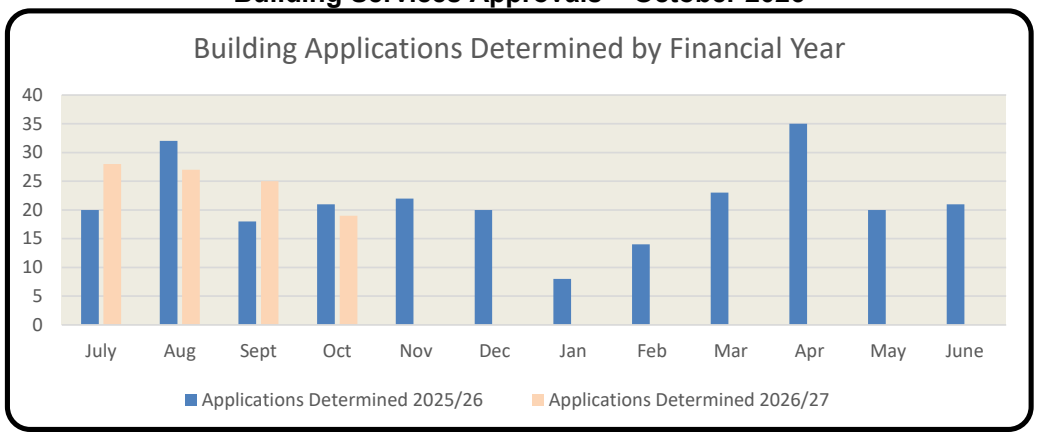
Property	Proposal
26 Amelia Circuit WEST BEACH	Patio - Exempt
39 Spencer Road PINK LAKE	Holiday House
2 Warden Road CHADWICK	Dwelling – Single House
6 Lacy Way BANDY CREEK	Dwelling – Single House
Lot 2103 Myrup Road MYRUP	Transportable First Aid Facility
17 Barron Close PINK LAKE	Outbuilding (Shed)
18 Young Place NULSEN	Outbuilding (Shed)
104 Sanctuary Crescent PINK LAKE	Outbuilding (Shed)
259 Twilight Beach Road WEST BEACH	Outbuilding (Shed)
16 Adelaide Street WEST BEACH	Outbuilding (Shed)
8 Hillier Avenue BANDY CREEK	Dwelling – Single House
194 Barook Road PINK LAKE	Outbuilding (Shed)
Lot 5 Coolgardie-Esperance Hwy GIBSON	Dome Shelter
10 Hillier Avenue BANDY CREEK	Dwelling – Single House
13 Dauphin Crescent CASTLETOWN	Outbuilding (Shed)
264 Barook Road PINK LAKE	Outbuilding (Shed)
3 Taylor Street ESPERANCE	Holiday House
41 Twilight Beach Road WEST BEACH	Dwelling – Single House
Lot 47 Reynolds Street GIBSON	Patio and Re-roof
3 Owens Street CONDINGUP	Outbuilding (Shed)
55 Goldfields Road CASTLETOWN	Signage - Withdrawn
2 Barker Street CASTLETOWN	Carport
49 Longbottom Lane PINK LAKE	Holiday House
901 Fisheries Road MYRUP	Workforce Accommodation
88 Westmacott Street CASTLETOWN	Outbuilding (Shed) & Retaining Walls - Exempt
2029 Green Road NERIDUP	Rural Machinery Storage Shed - Exempt
25 Wiseman Street CASTLETOWN	Outbuilding (Shed) – Exempt
431 Quast Road SALMON GUMS	Rural Machinery Storage Shed – Exempt

Property	Proposal
21 Phyllis Street CASTLETOWN	Dwelling – Alterations/Additions - Exempt
374 Quast Road SALMON GUMS	Rural Machinery Storage Shed - Exempt
14 Alana Street PINK LAKE	Outbuilding (Shed)
201 South Coast Highway PINK LAKE	Outbuilding (Shed) - Exempt
22 Asken Turn BANDY CREEK	Domestic Swimming Pool
884 Farmers Road EAST MUNGLINUP	Rural Storage Shed - Exempt
3 James Street ESPERANCE	Signage - Exempt

Specific Comments relating to Monthly Statistics

The significant variance between the annualised October 2025/26 and October 2026/27 results largely reflects the first period in which the Shire was without planning staff due to employee turnover. Interim external planning resources had not yet been engaged, resulting in reduced service capacity and performance outcomes during the comparative period.

Building Services Approvals – October 2026

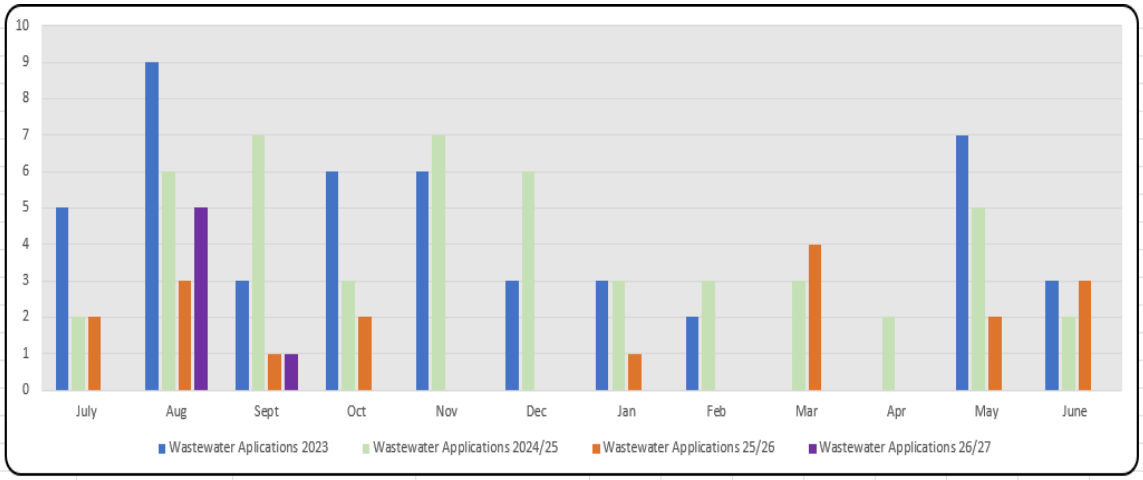


Property	Proposal	Values ($)
Lot:482 Pln:202819 1091 Salmon Gums East Road SALMON GUMS	Occupancy Permit – Machinery Storage Farm Shed 576m2 (Class 7b)	0
Lot:872 Pln:210346 884 Farmers Road EAST MUNGLINUP	Modular Dwelling with Verandah, Alfresco & Carport 423m2	919,577
Lot:527 Pln:210560 Norseman Road WINDABOUT	Occupancy Permit – Cart Hire Shed 102m2 (Class 9b)	0
Lot:3 D:62703 180 South Coast Highway CHADWICK	Amendment – Location – Shed 255m2	0
Lot:243 Pln:1853 31 Daphne Street CASTLETOWN	Patio Addition 60m2	8,500
Lot:1 D:48030 404 South Coast Highway MONJINUP	Shed 200m2 (Missed from Certifier CDC)	20,000
S/L:2 S/P:31640 12B Foy Street ESPERANCE	Shed 33m2	27,445
S/L:51 S/P:60076 Merivale Road MYRUP	Add Sanitary Facility to Existing Hangar	15,000
Lot:1077 Pln:400374 7 Wickham Close CASTLETOWN	Patio Addition	11,540
Lot:82 D:36867 50 Norseman Road CHADWICK	Demolition of Shed & Shop Front (Class 8) 190m2	22,650
Lot:765 Pln:13295 3 Walmsley Street CASTLETOWN	Replace Existing Shed 33m2	18,000
Lot:66 Pln:415322 Bandy Creek Road BANDY CREEK	Toilet Block – includes UAT 27m2	45,560
Lot:937 Pln:50981 26 Saison Street CASTLETOWN	Swimming Pool with Associated Fencing 24m2	70,625

Property	Proposal	Values ($)
Lot:44 Pln:2275 14 Princess Street PINK LAKE	Remedial Work for Vehicle Impact Damage	52,762
Lot:429 Pln:62421 25 The Getaway PINK LAKE	Shed 240m2	50,000
Lot:6 Pln:424995 12 Tribune Parade BANDY CREEK	Dwelling with Attached Garage 180m2	760,000
Lot:537 Pln:54667 43 Mississippi Bend PINK LAKE	Extension to Existing Dwelling and Shed 258m2	480,000
Lot:50 Pln:425019 31 Hood Way CASTLETOWN	Unauthorised – Shed Sail Structures (Class 10b)	16,000
Lot:3 Pln:2260 60 Pink Lake Road SINCLAIR	Unauthorised – Re-Roof and Patio Addition	6,000
	Total	**$2,523,659**

Specific Comments relating to Monthly Statistics
Currently there are 53 Building Permit applications awaiting technical assessments, Development Approval, or waiting for further information to be provided.
Building Services determined 19 applications during October 2026 with a total construction value of **$2,523,659**. This included 3 x Class 1a applications with a combined value of $2,159,577.

Health Services – October 2026



October Wastewater Applications

Specific Comments relating to Environmental Health Activities in October

The Environmental Health Team had a successful day at the Esperance Show, working alongside the Waste Team to engage with the community. The stall received positive feedback and provided a great opportunity to interact with community members and share information on food safety, mosquito management and asbestos awareness. The mosquito hide-and-seek activity was particularly popular, encouraging participation and providing a fun, interactive way to educate the community about mosquitoes.

Council Plan Summary

October 2026

People

Diverse, Inclusive and Supported Communities

Action Code	Action Name	Comments	Responsible Officer Position
1.1.1	Prioritise and implement the next stages of the Youth Precinct Concept Plan, with consideration for lighting the pump track and/or extending the skate park.	Due to commence 2029/2030	Director Asset Management
1.2.1.	Review the Esperance Home Care Strategy.	We have not had any further contact with the contractors this month as they analyse our data.	Manager Aged Care & Disability Services
1.2.2	Develop an Over 55s Lifestyle Village Prospectus to attract an investor and service provider.	Due to commence 2027/2028	Manager Economic Development
1.2.3.	Develop a CBD Accessibility Strategy in partnership with the Esperance Chamber of Commerce and Industry.	Due to commence 2028/2029	Director External Services
1.2.4	Complete a 4-yearly review of the Disability Access and Inclusion Plan to continue to meet universal access and inclusion standards across Shire facilities and services.	Due to commence 2029/2030	Director External Services

Community Health and Wellbeing

Action Code	Action Name	Comments	Responsible Officer Position
2.1.1.	Implement the Public Health Plan to protect, promote and enhance the health, wellbeing and quality of life for the Esperance community.		Manager Development Services
2.2.1.	Support Esperance Hockey Association with synthetic pitch development project.	Project almost complete, hoping to have the final works wrapped up in the coming weeks.	Director Asset Management
2.2.2	Provide a third soccer pitch at the Greater Sports Ground	Turf is currently being laid.	Director Asset Management
2.2.3.	Develop a gym redesign concept plan for the Bay of Isles Leisure Centre.	Waiting for concept designs. Further conversations have occurred with Wells Building Design to clarify requirements and negotiate unforseen issues in initial discussions. Expecting designs before the end of 2026.	Manager Recreation and Culture

Community Safety and Resilience

Action Code	Action Name	Comments	Responsible Officer Position
3.1.1	Roll out Stage 5 of the CCTV Strategy, including Dempster Street, Forrest Street and Hicks Street.	Due to commence 2028/2029	Manager Projects and Buildings

3.2.1.	Host a pop-up community event to offer cat and dog microchipping to encourage owners to microchip their pets.	Planning for the proposed event has progressed, supported by an initial project plan and additional Ranger completing microchipping training. A $50,000 application has been submitted to the DPIRD Animal Welfare Grant Program to support the event and related animal welfare services. Clarification is being sought on whether the recently announced grant fund, for which the Shire is ineligible, affects this round of funding. Since the previous reporting period, Ranger Services has engaged with SAFE Esperance and the RSPCA about attending and supporting the event. Following recent RSPCA staffing changes, further discussions are planned during their next quarterly visit to Esperance.	Manager Ranger & Emergency Services
3.2.2.	Update the Shire's Cat Local Law 2024 to include cat containment requirements to protect native wildlife (if the State Government changes the Cat Act 2011), and update communications.	The Cat Amendment (Local Laws) Bill 2026 continues to be monitored. No further parliamentary progress was recorded this reporting period. The Bill passed the Legislative Assembly on 15 September 2026 and remains at the Legislative Council second-reading stage.	Manager Ranger & Emergency Services
3.2.3.	Complete proposed improvements to Wildcherry Dog Park, including lighting and dog agility equipment.	Due to commence 2027/2028	Manager Parks & Environment
3.3.1.	Partner with traditional custodians to develop a cultural burning trial program.	Progress was limited this reporting period as resources were prioritised towards the final Bushfire Risk Management Plan submission. Further internal engagement and scoping are required to clarify governance arrangements and the Shire's approach before progressing engagement with ETNTAC and considering a cultural burning trial.	Manager Ranger & Emergency Services

3.3.2.	Review the Bushfire Risk Management Plan.	Office of Bushfire Risk Management (OBRM) completed its interim review of the Bushfire Risk Management Plan and confirmed on 28 October that it contains the information required for endorsement. Final preparation has focused on presentation and formatting ahead of formal submission. Council consideration is targeted for the 15 December Ordinary Council Meeting, subject to receiving OBRM endorsement and meeting agenda deadlines.	Manager Ranger & Emergency Services
3.3.3.	Install cover for rural community dams to reduce water evaporation.	Covers installed on Cascade and Scaddan Dams, through a DWER program.	Director Asset Management
3.3.4.	Install tank connection points to the Grass Patch community dam to allow connection to the two water supply tanks.	Have responded to another DWER Request for Information.	Director Asset Management
3.3.5.	Investigate operational and fire water sources with bores east and west of Esperance.	Test bore holes have been drilled around the Coomalbidgup area. These will be further investigated and a funding proposal has been submitted. Operational water storage tanks have been installed on Merivale Road near the intersection of Dunns Rock Road, these tanks will be used for water storage for the Merivale Road Upgrade Project. The storage tanks are mobile so they have the ability of be moved to other operational projects in the future. A negotiation on the funding proposal for the Grass Patch water storage tank and fill supply point to dam connection is ongoing.	Manager Parks & Environment

3.3.6.	Work with the Water Corporation and Department of Water and Environmental Regulation to improve sewerage treatment and expansion of the recycled water network for Esperance townsite.	A meeting with Water Corporation has been scheduled to discuss booth projects in December.	Director Asset Management

A Sense of Identity and Belonging through Culture, Heritage and the Arts

Action Code	Action Name	Comments	Responsible Officer Position
4.1.1	Develop a Cultural Inclusion Plan to grow understanding and respect for diverse cultures and outline how the Shire will ensure community facilities and services are accessible and welcoming for all cultures.	Officers are developing an engagement plan that gets to the heart of “Community Belonging”.	Community Development & Events Manager
4.1.2	Provide an Aboriginal Heritage Agreement to guide respectful consultation between the Shire and traditional custodians.	Consultation in ongoing with ETNTAC around the development of an Aboriginal Heritage Agreement.	Manager Parks & Environment
4.1.3	Partner with Traditional Custodians to facilitate Aboriginal dual naming of significant places	As opportunities arise.	Director Asset Management
4.2.1	Construct the James Street Cultural Precinct, including a new library, visitor centre, function space and café.	Design works in near completion, construction tender to be issued shortly. Onsite investigation into contaminated site completed, awaiting testing results.	Manager Projects and Buildings

Planet

A Healthy and Sustainable Natural Environment

Action Code	Action Name	Comments	Responsible Officer Position
5.1.1.	Collaborate with key partners to restore, revegetate and protect priority Shire conservation reserves.	Winter restoration programs have been completed. 2027 seedling orders are currently being developed.	Manager Parks & Environment
5.1.2	Implement the revised Coastal Management Plan to manage and protect Shire managed coastal reserves.	The Environmental Services Team in Asset Management are continuing with the review. A briefing session was undertaken with Council. Consultation is underway with key stakeholders and detailed site assessment are currently being completed. Public consultation will commence shortly. Works are continuing at Tjaltjraak Boodja Park with ETNTAC as part of the Coastwest DPLH Grant. Options to repair and reinstate stair access to West Beach, Observatory Beach and 10 Mile Lagoon are being investigated.	Manager Parks & Environment
5.1.3	Work with the Department of Biodiversity, Conservation and Attractions to leverage community benefits from the implementation of the South Coast Marine Park.	Provided a letter of support to ETNTAC to apply for funding support for a vessel to support rangers and Traditional Owners manage and protect sea country including in the Eastern Recherche Marine Park and adjacent waters.	Chief Executive Officer
5.1.4	Seek Government funding and support for the recovery of Lake Warden and Pink Lake wetland systems to restore the ecological health and value of the RAMSAR wetlands.	Future funding opportunities will be investigated.	Manager Parks & Environment

Action Code	Action Name	Comments	Responsible Officer Position
5.1.5	Provide a new Weed Management Strategy.	Environmental Services Team are currently reviewing the Weed Management Strategy in preparation for developing the new strategy. A working draft has been developed, and key stakeholders are currently being consulted.	Manager Parks & Environment
5.2.1.	Implement the community energy upgrades project, to install solar panels, batteries, and window film on 16 Shire buildings.	Solar & Battery installations - Horizon Power application submitted - awaiting approvals, material procurement complete, engineer engaged for roof assessments then proceed to building permit for commercial premises. Installs at residential properties commenced, commercial properties to follow once BA approved. Low E tinting - Installation at Depot & Home Care buildings complete, BOILC in progress, Senior Citz and Admin to follow.	Manager Projects and Buildings
5.2.2.	Develop a Sustainability and Climate Action Plan.	Due to commence 2027/2028	Manager Sustainability & Resource Recovery
5.3.1	Review organics recovery processing facility including a 3-bin system.	Asset Management reviewing with a Project Manager.	Manager Sustainability & Resource Recovery
5.3.2.	Review and update the Waste Strategy to guide the community's transition to Myrup Waste Management Facility.	Due to commence 2027/2028	Manager Sustainability & Resource Recovery
5.3.3	Construct the new Myrup Waste Management Facility, with community and commercial drop off and waste transfer station.	Construction progressing the lifting of the two main sheds scheduled for November.	Director Asset Management

Action Code	Action Name	Comments	Responsible Officer Position
5.3.4	Manage transition from existing Wylie Bay Waste Management Facility to Myrup Waste Management Facility.	Regular meeting with Project Management Team. Site visit conducted this month.	Manager Sustainability & Resource Recovery

Place

Responsible Urban Design and Housing Diversity

Action Code	Action Name	Comments	Responsible Officer Position
6.1.1.	Review the Local Planning Strategy, scheme and policies to facilitate the sustainable growth of the Shire of Esperance.		Manager Development Services
6.1.2	Prepare a Land Development Strategy to develop Shire-owned land for housing, including - • Flinders Estate • Corner of Ocean and John Streets in Sinclair • Development Area 3 in Sinclair	Budget bid not supported by Council - project to be discontinued.	Manager Economic Development
6.1.3.	Develop and release Flinders Estate Stage 3 creating 36 standard sized residential lots. This includes applying for Government funding to cover the costs of power, water and sewerage infrastructure.	Currently out for Tender. A report is planned to be presented to Council in December.	Director Asset Management
6.1.4.	Advocate to DevelopmentWA to develop State Government-owned land such as Sims Street and Victoria Street in Nulsen, and cover the costs of power, water and sewerage infrastructure to release more residential lots for housing.	Development WA now have a preferred tenderer for the Victoria St subdivision with construction anticipated to commence in November 2026 with completion in April 2027.	Chief Executive Officer

6.2.1.	Develop a Council briefing item to consider fees and charges for homes used for commercial purposes and short-term rentals.	Commenced gathering research on Short Term Rental Accommodation (STRA) statistics and comparative Local Government approaches. Findings will be presented in line with the next review of the Long-Term Financial Plan.	Director Corporate and Community Services
6.2.2	Construct key worker accommodation on Council Place to create 20 new dwellings to help attract and retain essential workers	Meeting with Key Start planned to discuss funding opportunities for the project. Agreed with Council to report back and look at further options of progressing project in light of feedback from DPHL around increasing our contribution towards the project to make it more competitive when being assessed.	Manager Economic Development

Attractive and Welcoming Places

Action Code	Action Name	Comments	Responsible Officer Position
7.1.1	Implement CBD upgrades on Dempster Street and Post Office Square, including landscaping and street furniture.	Marine rope and jetty timber fence has been installed in Dempster Street Islands and landscape plantings completed. Additional trees have been planted in the CBD and bin surrounds will be installed shortly. Jetty timber fence and marine rope has been installed around the Andrew/Dempster Street Roundabout nibs.	Manager Parks & Environment
7.2.1.	Partner with Goldfields Voluntary Regional Organisation of Councils (GVROC) to plant trees and seedlings across the shire through the Urban Greening Program.	Winter planting programs have been completed. 2027 seedling orders are currently being developed.	Manager Parks & Environment
7.3.1.	Provide universal access and inclusion upgrades to ensure the Civic Centre auditorium, ablutions and carpark meet universal access standards.	Awaiting seating component details and concept design construction cost estimate from consultants.	Manager Projects and Buildings

Action Code	Action Name	Comments	Responsible Officer Position
7.3.2.	Replace Civic Centre auditorium tiers and seating as they approach the end of their useful life.	Awaiting design concept from consultant.	Manager Projects and Buildings
7.3.3.	Upgrade Civic Centre greenroom and storage to provide greater space and access to disabled facilities for performers and crew.	Due to commence 2027/2028	Manager Projects and Buildings
7.3.4	Develop an Esperance Cemetery Master Plan to provide a structured plan for the future development and growth of the Esperance Cemetery.	The development of an Esperance Cemetery Master Plan is continuing with the Cemetery Working Group. The master plan will then guide a landscaping and implementation plan. A consultant has been engaged to assist with the plan. Site visits and consultation is planned.	Manager Parks & Environment
7.3.5.	Review the number and location of public seats along shared paths that connect Esperance CBD with surrounding suburbs.	Identification of existing infrastructure and locations ongoing.	Manager Asset Planning & Development

Safe, Efficient and Sustainable Transport Networks

Action Code	Action Name	Comments	Responsible Officer Position
8.1.1.	Develop the Local Area Traffic Management Strategy for Esperance townsite.	Draft compiled for Castletown, data collection continues for other localities. Slow point design options under consideration.	Manager Asset Planning & Development

8.1.2	Advocate for Main Roads to undertake a transport corridor upgrade plan for Harbour Road, including South Coast Highway and Pink Lake Road intersection upgrades	Nothing further to report this month.	Chief Executive Officer
8.1.3.	Continue Cascade Road upgrade and sealing works from the end of farming land to Lake Tay and Merivale Road to Orleans Bay Road.	On hold. Will recommence Feb 2027.	Manager Asset Operations
8.2.1.	Design and construct the Harbour Road shared path between Shelden Road and Norseman Road.	Design complete. Construction to be undertaken in line with operational program.	Manager Asset Planning & Development
8.2.2.	Design and construct the Pink Lake Road shared path between Milner Street and Connolly Street.	Design completed, construction to commence in line with operational schedules.	Manager Asset Planning & Development
8.2.3.	Design and construct the Fisheries Road shared path sections between Norseman Road and Quarry Road.	Basic concept plans complete. Active Transport Fund grant application submitted.	Manager Asset Planning & Development
8.2.4	Deliver safety measures, such as refuge islands, to improve pedestrian crossings on The Esplanade.	Ongoing.	Manager Asset Operations
8.3.1.	Complete a CBD parking review to determine if there is need to increase the minimum size of parking bays.	Design adopted, implementation to be in line with operations schedule.	Manager Asset Planning & Development
8.3.2	Provide Forrest Street road and streetscape upgrades to improve access to parking.	First on street construction stage nearing completion. Final current stage works to be undertaken after peak traffic season.	Manager Asset Planning & Development

8.4.1	Obtain funding and construct the Esperance Airport cross strip and main runway, including upgrades to lighting and apron space	Pavement designs have come back with no major changes required.	Director Asset Management
8.4.2.	Upgrade CCTV at the Esperance Airport.	All CCTV equipment installed and operational.	Manager Economic Development
8.4.3.	Construct additional customer parking bays at the Esperance Airport.	Completed.	Manager Economic Development

Prosperity

A Thriving Economy

Action Code	Action Name	Comments	Responsible Officer Position
9.1.1.	Advocate for DevelopmentWA to expand the light industrial area to support current and future economic growth.	No further update with Development WA continuing their investigation works and business case development for the Sims St property.	Chief Executive Officer
9.1.2	Support the development of a shared workspace facility in Esperance for starts ups and small businesses.	ECCI have commenced this work with a desktop review of previous concepts -business case to assess the opportunity. Some previous research in late 2025 indicates preliminary interest in a flexible workspace. ECCI are also looking at potential new office location and incorporating private workspaces, flexible meeting rooms etc as an option.	Manager Economic Development
9.2.1	Provide attractive and welcoming entrances into Esperance	Town Entry Statements currently being installed.	Director Asset Management
9.2.2	Implement the Tourism Signage Strategy to promote local attractions while ensuring easy movement around key destinations	Waiting for assets team to install.	Manager Economic Development
9.2.3.	Provide a feasibility study for RV-Friendly overnight rest areas with self-contained camping sites to minimise illegal camping.	Urbis have been requested to provide further information on two additional locations for RV and Overflow Camping consideration. The sites identified are on Forrest St, behind Lotteries House and Norseman St, behind the Esperance Golf Course in Dixon Park. Updated report expected early November.	Director External Services

Action Code	Action Name	Comments	Responsible Officer Position
9.2.4	Review the tourism management partnership with Australian Golden Outback.	Review completed with final report due late November. The review and recommendations will form part of a future briefing with Council and consideration of extending the AGO partnership which expires 30 June 2027.	Manager Economic Development
9.2.5.	Partner with Esperance Sculpture Trail Inc. to develop the Esperance Sculpture Trail.	Waiting on FORM to go through their Artist EOI process	Director Asset Management
9.3.1	Advocate for urgent upgrades and a rebuild of Esperance Senior High School	No further updates.	Chief Executive Officer
9.3.2	Advocate for a university learning hub	Goldfields Esperance Development Commission have completed the Regional University Study Hub feasibility study. The study identified the opportunity at the James Street Cultural Precinct for the study hub. Further work would need to be done to confirm how a Regional University Study Hub could work in James Street Cultural Precinct, identify suitable partnership to progress the project and operational funding. Project will remain on hold until James Street Cultural Precinct is complete.	Chief Executive Officer

Performance

Effective Governance and Partnerships

Action Code	Action Name	Comments	Responsible Officer Position
10.1.1	Review the Revenue Strategy to assist in long term financial planning.	This review will commence with the next review of the Long-Term Financial Plan.	Director Corporate and Community Services
10.1.2	Develop a strategic advocacy plan with clearly defined priorities.	The development of a strategic advocacy plan is scheduled to commence early in the 2027 year.	Chief Executive Officer
10.1.3	Review the Strategic Asset Management Plan to outline how the Shire will manage assets long term.	Preliminary draft completed, currently continuing to review action plan.	Manager Asset Planning & Development
10.1.4	Develop an IT Strategy to ensure technology supports the Shire's goals, improves efficiency and encourages new ideas.	No progress to report for this period.	Manager Information Services
10.1.5	Implement a public online mapping system which will show information including ward boundaries, bin collection days, local planning scheme information and fire zones.	Completed 2025/26 FY	Manager Information Services
10.1.6	Improve access to online financial accounts for rate payers.	Due to commence 2028/2029 with the review of the core ERP.	Manager Financial Services
10.1.7	Provide an online application portal for development services.	Due to commence 2027/2028	Director External Services

A Well Informed and Engaged Community

Action Code	Action Name	Comments	Responsible Officer Position
11.1.1	Conduct a biennial community survey to assess community priorities and benchmark performance levels	TBC March-May 2027	Manager Marketing & Communications

13. REPORTS OF COMMITTEES

Item: 13.1

Minutes of the Audit, Risk and Improvement Committee

Author/s	Elise Godwin	Administration Assistant - Executive Services
Authorisor/s	Shane Burge	Chief Executive Officer

File Ref: D26/35011

Attachments

A⇩. Minutes - Audit, Risk and Improvement Committee Meeting - 27 October 2026
B. Audit Exit Report - Shire of Esperance - 30 June 2026 - *Confidential*
C. Shire of Esperance - Management Representation Letter - 30 June 2026 - *Confidential*
D⇩. Financial Statements - Shire of Esperance - 30 June 2026
E⇩. Opinion - Shire of Esperance - 30 June 2026

Officer's Recommendation

That Council accept the unconfirmed minutes of the Audit, Risk and Improvement Committee meeting held on the 27 October 2026.

Voting Requirement Simple Majority

Shire of Esperance

AUDIT, RISK AND IMPROVEMENT COMMITTEE

TUESDAY 27 OCTOBER 2026

MINUTES

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Esperance for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Esperance disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Esperance during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Esperance. The Shire of Esperance warns that anyone who has any application lodged with the Shire of Esperance must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Esperance in respect of the application.

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

ATTACHMENTS

Please be advised that in order to save printing and paper costs, all attachments referenced in this paper are available in the original Agenda document for this meeting.

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SHIRE OF ESPERANCE

MINUTES

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD IN COUNCIL MEETING ROOM ON 27 October 2026 COMMENCING AT 10:00 AM

1. OFFICIAL OPENING

The Presiding Member declared the meeting open at 10:05am.

2. ATTENDANCE

Members

Ms M Bennetts	Independent Chair
Mr K Mills	Community Representative (Deputy)
Cr L de Haas	Shire of Esperance
Cr G Harp	Shire of Esperance
Cr G McWilliam	Shire of Esperance

Shire Officers

Mr S Burge	Chief Executive Officer
Ms R Hamilton	Manager Financial Services
Mrs F Baxter	Director Corporate & Community Services

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

Previously Granted Leave of Absence

A leave of absence was previously granted to President Chambers for the period 13 October 2026 to 1 November 2026 inclusive.

4. DECLARATION OF MEMBERS INTERESTS

4.1 Declarations of Financial Interests – Local Government Act Section 5.60a
Nil

4.2 Declarations of Proximity Interests – Local Government Act Section 5.60b
Nil

4.3 Declarations of Impartiality Interests – Admin Regulations Section 34c
Nil

4.4 Declarations of Behavioural Breach Interests – Local Government Act Section 5.10(4)
Nil

5. CONFIRMATION OF MINUTES

Moved: **Cr de Haas**
Seconded: **Mr Mills**

AU1026-156

Committee Resolution

That the Minutes of the Audit, Risk and Improvement Committee Meeting of the 25 August 2026 be confirmed as a true and correct record.

CARRIED
F5 - A0
For: Cr McWilliam, Cr Harp, Cr de Haas, Mr Mills, Ms Bennetts

6. NEW BUSINESS OF AN URGENT NATURE

Nil

7. MATTERS BEHIND CLOSED DOORS

Officer's Comment:
It is recommended that the meeting is behind closed doors for the following matters, in accordance with section 5.23(4) of the Local Government Act 1995.

MOVING BEHIND CLOSED DOORS

Moved: **Cr Harp**
Seconded: **Cr de Haas**

AU1026-157

Committee Resolution

That the meeting proceed behind closed doors in accordance with section 5.23(4) of the Local Government Act 1995, to discuss confidential matters from the Office of the Auditor General relating to the Audit Exit Report and Management Letter

CARRIED
F5 - A0
For: Cr McWilliam, Cr Harp, Cr de Haas, Mr Mills, Ms Bennetts

The Audit, Risk and Improvement Committee went behind closed doors at 10:10am

COMING FROM BEHIND CLOSED DOORS

Moved: **Cr de Haas**
Seconded: **Cr McWilliam**

AU1026-158

Committee Resolution

That the Audit Risk and Improvement Committee come from behind closed doors

CARRIED
F5 - A0
For: Cr McWilliam, Cr Harp, Cr de Haas, Mr Mills, Ms Bennetts

The Audit Risk and Improvement Committee came from behind closed doors at 10:50am

8. MATTERS REQUIRING A DETERMINATION OF COMMITTEE

Item: 8.1

Audit Report Financial Year 2025-26

Author/s	Roselyn Hamilton	Manager Financial Services
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D26/33315

Applicant
Corporate and Community Services

Location/Address
Internal

Executive Summary
To present to the Audit Committee the 2025-26 Annual Financial Report and Audit Report from the Office of Auditor General (OAG).

Recommendation in Brief
That the Audit Committee

1. Receive the 2025-26 Annual Financial Report including the Audit Report (Attachment A).
2. Recommends the Annual Financial Report and Audit Report for the 2025-26 financial year to Council for adoption.

Background
Council is required to prepare a financial report and present it to the Council's auditor by 30 September each year. This has been completed, and Annual Financial Report is presented at Attachment A.

The Local Government Act (1995) requires that the audit report be examined by the local government to determine if any matters raised in the report require action to be taken. After considering the audit report the local government is to prepare a report on any actions to be taken in response to the audit report and is to forward a copy of that report to the Minister for Local Government.

Officer's Comment
The Council has received an unqualified or "clean" audit report from the Office of the Auditor General. The auditor's opinion states that

"In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2026 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards."

It is a legislative requirement for a separate report to be presented to the Audit Committee and Council when significant matters are raised in the Audit Report. See below section of the Act.

Section 7.12A (4) of the *Local Government Act (1995)* states:

A local government must –

a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

There were no significant matters raised in the Audit Report therefore a separate report to the Minister will not be required.

Three management points were noted in the Management Letter and Management comment is provided (Attachment C) - *CONFIDENTIAL*

Alternative Considerations
There are no alternate considerations for this report as the process for presenting the Annual Financial Report and the Audit Report is prescribed within the Local Government Act 1995 and Financial Management Regulations 1996.

Consultation
Office of the Auditor General (OAG).

Financial Implications
Improvements to the Asset Management and Financial System controls

Asset Management Implications
Improvements to cyclical stocktake of Assets.

Statutory Implications
The statutory implications associated with this item are *Local Government Act (1995)* Section 7.12A which details duties with respect to audits.

Policy Implications
None at this time.

Strategic Implications
Council Plan 2026-2036
Performance - Outcome 10. Effective Governance and Partnerships
Objective 10.1. Provide transparent, accountable and effective leadership and resource management

Environmental Considerations
Nil

Attachments
A⇩. 2025-26 Financial Statements - Shire of Esperance
B. Audit Exit Report - Shire of Esperance 30 June 2026 - *Confidential*
C. Shire of Esperance - Management representation letter - 30 June 2026 - *Confidential*

Item: 8.1 Audit Report Financial Year 2025-26

Moved: **Cr McWilliam**
Seconded: **Cr de Haas**

AU1026-159

Committee Resolution

That the Audit Committee;

1. **Receive the 2025-26 Annual Financial Report including the Audit Report (Attachment A).**
2. **Recommends the Annual Financial Report and Audit Report for the 2025-26 financial year with minor amendments as discussed to Council for adoption.**

CARRIED
F5 - A0
For: Cr McWilliam, Cr Harp, Cr de Haas, Mr Mills, Ms Bennetts

SHIRE OF ESPERANCE

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

TABLE OF CONTENTS

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

The Shire of Esperance exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

Esperance, together we make it happen.

Principal place of business:
Administation Offices
Windich Street
ESPERANCE WA 6450

SHIRE OF ESPERANCE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Esperance 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 2026 and the financial position as at 30 June 2026.

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

Signed on the day of 2026

Chief Executive Officer
Shane Burge

SHIRE OF ESPERANCE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Revenue				
Rates	2(a),26	27,959,570	28,077,679	26,786,130
Grants, subsidies and contributions	2(a)	16,580,246	11,778,094	12,056,814
Fees and charges	2(a)	12,818,688	12,565,051	11,608,878
Interest revenue	2(a)	2,243,867	1,801,500	2,542,602
Other revenue	2(a)	1,990,215	2,058,999	2,554,364
		61,592,586	56,281,323	55,548,788
Expenses				
Employee costs	2(b)	(24,281,805)	(25,013,978)	(22,642,749)
Materials and contracts		(15,237,719)	(19,777,450)	(15,579,466)
Utility charges		(1,470,501)	(1,476,201)	(1,410,574)
Depreciation		(26,196,457)	(23,684,722)	(23,376,694)
Finance costs		(246,627)	(83,670)	(237,249)
Insurance		(915,080)	(958,994)	(790,478)
Other expenditure	2(b)	(866,007)	(865,739)	(768,321)
		(69,214,196)	(71,860,754)	(64,805,531)
		(7,621,610)	(15,579,431)	(9,256,743)
Capital grants, subsidies and contributions	2(a)	15,491,081	36,174,101	12,007,869
Profit on asset disposals		104,429	199,233	73,057
Loss on asset disposals		(261,838)	(75,216)	(467,580)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	132,227	-	(6,215)
		15,465,899	36,298,118	11,607,131
Net result for the period	25(b)	**7,844,289**	**20,718,687**	**2,350,388**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	17	(495,000)	-	25,840,260
Total other comprehensive income for the period		**(495,000)**	**-**	**25,840,260**
Total comprehensive income for the period		**7,349,289**	**20,718,687**	**28,190,648**

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

SHIRE OF ESPERANCE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTE	Actual 2026 $	Actual 2025 $
CURRENT ASSETS			
Cash and cash equivalents	3	50,280,604	47,273,666
Trade and other receivables	5	2,785,137	1,268,603
Other financial assets	4(a)	122,925	95,696
Inventories	6	2,367,985	958,802
Other assets	7	2,675,894	317,779
TOTAL CURRENT ASSETS		58,232,545	49,914,546
NON-CURRENT ASSETS			
Trade and other receivables	5	154,882	128,148
Other financial assets	4(b)	1,343,683	1,034,381
Inventories	6	894,730	3,859,610
Property, plant and equipment	8	141,565,088	133,445,206
Infrastructure	9	602,140,425	600,823,099
Right-of-use assets	11(a)	137,767	183,082
TOTAL NON-CURRENT ASSETS		746,236,575	739,473,526
TOTAL ASSETS		804,469,120	789,388,072
CURRENT LIABILITIES			
Trade and other payables	12	4,127,011	2,925,803
Contract liabilities	13	3,607,819	2,971,014
Lease liabilities	11(b)	44,983	43,013
Borrowings	14	252,140	155,635
Employee related provisions	15	3,969,297	3,750,936
TOTAL CURRENT LIABILITIES		12,001,250	9,846,401
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	95,102	140,084
Borrowings	14	3,881,532	1,398,766
Employee related provisions	15	551,355	438,545
Other provisions	16	7,912,178	4,885,862
TOTAL NON-CURRENT LIABILITIES		12,440,167	6,863,257
TOTAL LIABILITIES		24,441,417	16,709,658
NET ASSETS		780,027,703	772,678,414
EQUITY			
Retained surplus		337,426,156	331,480,201
Reserve accounts	29	40,475,691	38,577,357
Revaluation surplus	17	402,125,856	402,620,856
TOTAL EQUITY		780,027,703	772,678,414

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

SHIRE OF ESPERANCE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$	$
Balance as at 30 June 2024		**327,567,285**	**40,139,885**	**376,780,596**	**744,487,766**
Comprehensive income for the period					
Other comprehensive income for the period	17	-	-	25,840,260	25,840,260
Total comprehensive income for the period		2,350,388	-	25,840,260	28,190,648
Transfers from reserve accounts	29	12,548,535	(12,548,535)	-	-
Transfers to reserve accounts	29	(10,986,007)	10,986,007	-	-
Restated* Balance as at 30 June 2025		**331,480,201**	**38,577,357**	**402,620,856**	**772,678,414**
Comprehensive income for the period					
Net result for the period		7,844,289	-	-	7,844,289
Correction to revaluation	17	-	-	(495,000)	(495,000)
Total comprehensive income for the period		7,844,289	-	(495,000)	7,349,289
Transfers from reserve accounts	29	13,277,926	(13,277,925)	-	1
Transfers to reserve accounts	29	(15,176,260)	15,176,259	-	(1)
Balance as at 30 June 2026		**337,426,156**	**40,475,691**	**402,125,856**	**780,027,703**

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

SHIRE OF ESPERANCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2025 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		28,061,264	26,738,292
Grants, subsidies and contributions		15,922,230	12,439,567
Fees and charges		12,388,385	11,724,065
Interest revenue		2,243,867	2,542,602
Goods and services tax received		-	3,861,837
Other revenue		1,990,215	2,554,364
		60,605,961	59,860,727
Payments			
Employee costs		(23,868,874)	(22,554,787)
Materials and contracts		(13,630,152)	(14,849,616)
Utility charges		(1,470,501)	(1,410,574)
Finance costs		(90,240)	(237,249)
Insurance paid		(915,080)	(790,478)
Goods and services tax paid		157,333	(3,932,226)
Other expenditure		(851,449)	(645,522)
		(40,668,963)	(44,420,452)
Net cash provided by operating activities	18(b)	19,936,998	15,440,275
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - self supporting loans		(300,000)	-
Payments for land held for sale		-	(42,512)
Payments for purchase of property, plant & equipment	8(a)	(14,584,733)	(8,261,021)
Payments for construction of infrastructure	9(a)	(22,114,096)	(21,455,491)
Proceeds from capital grants, subsidies and contributions		15,491,081	12,007,869
Proceeds from financial assets at amortised cost - self supporting loans		95,693	404,456
Proceeds for land held for sale		1,608,537	265,181
Proceeds from sale of property, plant & equipment		337,195	420,851
Net cash (used in) investing activities		(19,466,323)	(16,660,667)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(155,632)	(461,774)
Payments for principal portion of lease liabilities	28(d)	(43,012)	(32,561)
Proceeds from new borrowings	28(a)	2,734,907	0
Net cash provided by (used in) financing activities		2,536,263	(494,335)
Net increase (decrease) in cash held		3,006,938	(1,714,727)
Cash at beginning of year		47,273,666	48,988,393
Cash and cash equivalents at the end of the year	18(a)	50,280,604	47,273,666

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

SHIRE OF ESPERANCE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2026 Budget	2025 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	26	24,794,953	24,876,431	26,359,241
Rates excluding general rates	26	3,164,617	3,201,248	426,889
Grants, subsidies and contributions		16,580,246	11,778,094	12,056,814
Fees and charges		12,818,688	12,565,051	11,608,878
Interest revenue		2,243,867	1,801,500	2,542,602
Other revenue		1,990,215	2,058,999	2,554,364
Profit on asset disposals		104,429	199,233	73,057
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	132,227	-	-
		61,829,242	56,480,556	55,621,845
Expenditure from operating activities				
Employee costs		(24,281,805)	(25,013,978)	(22,642,749)
Materials and contracts		(15,237,719)	(19,777,450)	(15,579,466)
Utility charges		(1,470,501)	(1,476,201)	(1,410,574)
Depreciation		(26,196,457)	(23,684,722)	(23,376,694)
Finance costs		(246,627)	(83,670)	(237,249)
Insurance		(915,080)	(958,994)	(790,478)
Other expenditure		(866,007)	(865,739)	(768,321)
Loss on asset disposals		(261,838)	(75,216)	(467,580)
		(69,476,034)	(71,935,970)	(65,273,111)
Non cash amounts excluded from operating activities	27(a)	29,517,605	24,108,413	23,839,776
Amount attributable to operating activities		21,870,813	8,652,999	14,188,510
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		15,491,081	36,174,101	12,007,869
Proceeds from disposal of assets		1,945,732	1,345,000	686,032
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	95,693	407,724	404,456
Proceeds from financial assets at fair value through profit and loss		-	-	(6,215)
		17,532,506	37,926,825	13,092,142
Outflows from investing activities				
Payments for financial assets at amortised cost - self supporting loans		(300,000)	(300,000)	-
Right of use assets received - non cash	11(a)	-	-	(126,538)
Acquisition of property, plant and equipment	8(a)	(14,584,733)	(49,532,881)	(8,261,021)
Acquisition of infrastructure	9(a)	(22,114,096)	(19,865,154)	(21,455,491)
Payments for land held for sale		-	(1,000,000)	(42,512)
		(36,998,829)	(70,698,035)	(29,885,562)
Non-cash amounts excluded from investing activities	27(b)	-	-	126,538
Amount attributable to investing activities		(19,466,323)	(32,771,210)	(16,666,882)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28(a)	2,734,907	2,734,907	-
Proceeds from new leases - non cash	28(d)	-	-	126,538
Transfers from reserve accounts	29	13,277,926	23,740,117	12,548,535
		16,012,833	26,475,024	12,675,073
Outflows from financing activities				
Repayment of borrowings	28(a)	(155,632)	(167,663)	(461,774)
Payments for principal portion of lease liabilities	28(d)	(43,012)	(43,056)	(32,561)
Transfers to reserve accounts	29	(15,176,260)	(4,985,664)	(10,986,007)
		(15,374,904)	(5,196,383)	(11,480,342)
Non-cash amounts excluded from financing activities	27(c)	-	-	(126,538)
Amount attributable to financing activities		637,929	21,278,641	1,068,193
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(d)	2,809,731	2,795,133	4,219,909
Amount attributable to operating activities		21,870,813	8,652,999	14,188,510
Amount attributable to investing activities		(19,466,323)	(32,771,210)	(16,666,882)
Amount attributable to financing activities		637,929	21,278,641	1,068,193
Surplus or deficit after imposition of general rates	27(d)	**5,852,150**	**(44,437)**	**2,809,730**

*Refer to note 31 for correction of prior year error
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF ESPERANCE
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

The financial report of the Shire of Esperance which is a Class 2 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 Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls ;

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

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

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - Note 8
  - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Assets held for sale - Note 7
- Measurement of employee benefits - Note 15
- Measurement of provisions - Note 16

Fair value heirarchy 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 30 of the financial report.

Initial application of accounting standards
During the current year, no new or revised Australian Accounting Standards and Interpretations were applied for the first time which are expected to have a material impact.

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 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.

- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

This standard is expected to have a material impact on the disclosures required to be made in the annual financial report for the year ended 30 June 2029 onwards.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

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 2026

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	-	-	27,959,569	1	27,959,570
Grants, subsidies and contributions	16,712,473	-	-	(132,227)	16,580,246
Fees and charges	12,155,332	-	663,356	-	12,818,688
Interest revenue	46,778	-	125,419	2,071,670	2,243,867
Other revenue	1,990,215	-	-	-	1,990,215
Capital grants, subsidies and contributions	-	15,491,081	-	-	15,491,081
Total	30,904,798	15,491,081	28,748,344	1,939,444	77,083,667

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	-	-	26,786,129	1	26,786,130
Grants, subsidies and contributions	12,056,814	-	-	-	12,056,814
Fees and charges	11,015,743	-	593,135	-	11,608,878
Interest revenue	53,095	-	120,088	2,369,419	2,542,602
Other revenue	2,554,364	-	-	-	2,554,364
Capital grants, subsidies and contributions	-	12,007,869	-	-	12,007,869
Total	25,680,016	12,007,869	27,499,352	2,369,420	67,556,657

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2026 Actual	2025 Actual
		$	$
The Shire utilises volunteer services at the fire station, museum, Homecare and library. Volunteer services are not recognised as revenue as the fair value of the services cannot be reliably estimated.			
Interest revenue			
Financial assets at amortised cost - self supporting loans		39,841	49,300
Interest on reserve account		1,300,838	1,588,485
Trade and other receivables overdue interest		144,183	135,028
Other interest revenue		759,005	769,789
		2,243,867	2,542,602
Fees and charges relating to rates receivable			
Charges on instalment plan		82,072	79,074
The 2026 original budget estimate in relation to: Charges on instalment plan was $85,000.			

(b) Expenses

Auditors remuneration			
- Audit of the Annual Financial Report		81,130	76,000
- Other services – grant acquittals		6,865	8,935
		87,995	84,935
Employee Costs			
Employee benefit costs		19,999,803	18,802,652
Other employee costs		4,282,002	3,840,097
		24,281,805	22,642,749
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		88,388	231,085
Provisions: unwinding of discount		156,387	
Lease liabilities		1,852	6,164
		246,627	237,249
Other expenditure			
Impairment losses on rates and statutory receivables		493	849
Impairment losses on trade receivables		14,558	122,800
Sundry expenses		850,956	644,672
		866,007	768,321

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

3. CASH AND CASH EQUIVALENTS

	Note	2026	2025
		$	$
Cash at bank and on hand		15,990,501	21,273,666
Term deposits		34,290,103	26,000,000
Total cash and cash equivalents	18(a)	50,280,604	47,273,666
Held as			
- Unrestricted cash and cash equivalents		6,054,399	5,725,295
- Restricted cash and cash equivalents	18(a)	44,226,205	41,548,371
		50,280,604	47,273,666

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 .

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

4. OTHER FINANCIAL ASSETS

	Note	2026	2025
		$	$
(a) Current assets			
Financial assets at amortised cost		122,925	95,696
		122,925	95,696
Other financial assets at amortised cost			
Self supporting loans receivable	27(d)	122,925	95,696
		122,925	95,696
Held as			
- Unrestricted other financial assets at amortised cost		122,925	95,696
		122,925	95,696
(b) Non-current assets			
Financial assets at amortised cost		1,072,122	895,047
Financial assets at fair value through profit or loss		271,561	139,334
		1,343,683	1,034,381
Financial assets at amortised cost			
Self supporting loans receivable		1,072,122	895,047
		1,072,122	895,047
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		139,334	145,549
Movement attributable to fair value (decrement)/increment		132,227	(6,215)
Units in Local Government House Trust - closing balance		271,561	139,334

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 hierachy (see Note 24 (i)) due to the observable market rates).

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

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

Impairment and risk
Information regarding impairment and exposure to risk can be found at Note 22.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

5. TRADE AND OTHER RECEIVABLES

	Note	2026	2025
		$	$
Current			
Rates and statutory receivables		241,445	278,144
Trade receivables		2,290,798	1,010,535
GST receivable		263,178	420,511
Allowance for credit losses of trade receivables	22(b)	(10,284)	(440,587)
		2,785,137	1,268,603
Non-current			
Rates and statutory receivables		154,882	128,148
		154,882	128,148

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note	30 June 2026 Actual	30 June 2025 Actual	1 July 2024 Actual
		$	$	$
Trade and other receivables from contracts with customers		2,290,798	1,010,535	1,157,562
Contract assets	7	854,563	169,983	998,683
Allowance for credit losses of trade receivables	5	(10,284)	(440,587)	(325,400)
Total trade and other receivables from contracts with customers		3,135,077	739,931	1,830,845

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.

Impairment and risk exposure
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

6. INVENTORIES

	Note	2026	2025
Current		$	$
Fuel and materials		91,443	49,389
Road making materials		241,686	261,174
Visitor Centre Stock		129,230	132,608
Land held for resale			
Cost of acquisition		1,905,626	515,631
		2,367,985	958,802
Non-current			
Land held for resale			
Cost of acquisition		894,730	3,859,610
		894,730	3,859,610
The following movements in inventories occurred during the year:			
Balance at beginning of year		4,818,412	4,652,086
Inventories expensed during the year		(1,803,313)	(2,094,731)
Additions to inventory		247,616	2,261,057
Balance at end of year		3,262,715	4,818,412

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.

Land held for resale
Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)
Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

7. OTHER ASSETS

	2026	2025
	$	$
Other assets - current		
Prepayments	281,758	-
Accrued income	1,300,833	26,148
Contract assets	854,563	169,983
Interest Receivable	145,363	103,541
Infringements	93,377	18,107
	2,675,894	317,779

MATERIAL ACCOUNTING POLICIES

Contract assets

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease		Total Property				Plant and equipment				
	Land	Buildings	Land	Buildings	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Motor Vehicles	Roadmaking Plant	Total property, plant and equipment
	$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2024	27,252,306	56,897,634	27,252,306	56,897,634	-	84,149,940	666,101	5,590,986	3,134,254	10,072,243	103,613,524
Additions	-	707,622	-	707,622	4,201,582	4,909,204	278,389	213,936	763,493	2,095,999	8,261,021
Disposals	-	(352,907)	-	(352,907)	-	(352,907)	-	-	(247,292)	(217,601)	(817,800)
Revaluation increments / (decrements) transferred to revaluation surplus	3,079,694	22,760,566	3,079,694	22,760,566	-	25,840,260	-				25,840,260
Assets classified as held for sale	(483,300)		(483,300)	-	-	(483,300)	-				(483,300)
Depreciation	-	(2,399,729)	-	(2,399,729)	-	(2,399,729)	(149,305)	(610,759)	(463,214)	(1,472,965)	(5,095,972)
Transfers	-	1,536,667	-	1,536,667	590,806	2,127,473	-	-	-	-	2,127,473
Balance at 30 June 2025	29,848,700	79,149,853	29,848,700	79,149,853	4,792,388	113,790,941	795,185	5,194,163	3,187,241	10,477,676	133,445,206
Comprises:											
Gross balance amount at 30 June 2025	29,848,700	146,181,694	29,848,700	146,181,694	4,792,388	180,822,782	1,982,652	12,131,843	5,930,131	17,358,223	218,225,631
Accumulated depreciation at 30 June 2025	-	(67,031,841)	-	(67,031,841)	-	(67,031,841)	(1,187,467)	(6,937,680)	(2,742,890)	(6,880,547)	(84,780,425)
Balance at 30 June 2025	29,848,700	79,149,853	29,848,700	79,149,853	4,792,388	113,790,941	795,185	5,194,163	3,187,241	10,477,676	133,445,206
Additions	11,396	304,374	11,396	304,374	12,318,722	12,634,492	51,233	437,185	277,316	1,184,507	14,584,733
Disposals	-	-	-	-	-	-	-	(107,983)	(171,387)	(248,885)	(528,255)
Correction/adjustment *	-	(495,000)	-	(495,000)	-	(495,000)	-	-	-	-	(495,000)
Depreciation	-	(2,876,914)	-	(2,876,914)	-	(2,876,914)	(178,671)	(586,274)	(404,995)	(1,331,889)	(5,378,743)
Transfers	-	1,193,308	-	1,193,308	(1,269,401)	(76,093)	-	13,240	-	-	(62,853)
Balance at 30 June 2026	29,860,096	77,275,621	29,860,096	77,275,621	15,841,709	122,977,426	667,747	4,950,331	2,888,175	10,081,409	141,565,088
Comprises:											
Gross balance amount at 30 June 2026	29,860,096	147,179,375	29,860,096	147,179,375	15,841,709	192,881,180	2,033,884	12,251,768	5,768,857	17,552,207	230,487,896
Accumulated depreciation at 30 June 2026	-	(69,903,754)	-	(69,903,754)	-	(69,903,754)	(1,366,137)	(7,301,437)	(2,880,682)	(7,470,798)	(88,922,808)
Balance at 30 June 2026	29,860,096	77,275,621	29,860,096	77,275,621	15,841,709	122,977,426	667,747	4,950,331	2,888,175	10,081,409	141,565,088

* The revaluation correction in 2025-26 is related to the valuation of an asset under construction in error at the end of 2024-25 as a result of the fair valuation of land and buildings.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class		Carrying amount 2025	Carrying amount 2024	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date								
Land and buildings								
Land - Market Value	8(a)	29,860,096	29,848,700	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2025	Price per hectare / market borrowing rate
Total Land		29,860,096	29,848,700					
Buildings - Non Specialised	8(a)	77,275,621	79,149,853	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2025	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Total Buildings		77,275,621	79,149,853					

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost				
Furniture and equipment		Cost	Cost	Purchase cost
Plant and equipment		Cost	Cost	Purchase cost
Roadmaking Plant		Cost	Cost	Purchase cost
Motor vehicles		Cost	Cost	Purchase cost

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - work in progress	Other infrastructure - Pipes & Culverts	Other infrastructure - Airport	Total Infrastructure
	$	$	$	$	$	$	$	$	$
Balance at 1 July 2024	482,905,685	18,452,424	27,587,302	14,267,193	31,963,393	4,303,775	12,266,163	8,096,269	599,842,204
Additions	19,531,290	299,182	59,526	42,059	-	1,523,434	-	-	21,455,491
Depreciation (Restated)*	(14,125,216)	(817,927)	(301,688)	(1,423,951)	(1,013,120)	-	(184,815)	(382,441)	(18,249,157)
Transfers	-	-	-	49,059	16,397	(2,290,895)	-	-	(2,225,439)
Balance at 30 June 2025	488,311,759	17,933,679	27,345,140	12,934,360	30,966,670	3,536,314	12,081,348	7,713,828	600,823,099
Comprises:									
Gross balance at 30 June 2025	615,255,327	27,734,426	32,157,469	27,030,813	39,147,235	3,536,314	18,738,982	11,365,411	774,965,977
Accumulated depreciation at 30 June 2025	(126,943,568)	(9,800,747)	(4,812,329)	(14,096,453)	(8,180,565)	-	(6,657,634)	(3,651,583)	(174,142,879)
Balance at 30 June 2025	488,311,759	17,933,679	27,345,140	12,934,360	30,966,670	3,536,314	12,081,348	7,713,828	600,823,099
Additions	14,960,140	36,766	98,481	637,579	2,949,179	3,404,078	-	27,873	22,114,096
Depreciation	(16,073,962)	(845,036)	(299,131)	(1,506,658)	(1,664,242)	-	(184,815)	(198,555)	(20,772,399)
Transfers	-	-	-	805,674	2,872,673	(3,702,717)	-	-	(24,370)
Balance at 30 June 2026	487,197,937	17,125,409	27,144,490	12,870,955	35,124,280	3,237,675	11,896,533	7,543,146	602,140,425
Comprises:									
Gross balance at 30 June 2026	630,215,467	27,771,192	32,255,951	28,474,065	44,969,086	3,237,675	18,738,982	11,393,284	797,055,702
Accumulated depreciation at 30 June 2026	(143,017,530)	(10,645,783)	(5,111,461)	(15,603,110)	(9,844,806)	-	(6,842,449)	(3,850,138)	(194,915,277)
Balance at 30 June 2026	487,197,937	17,125,409	27,144,490	12,870,955	35,124,280	3,237,675	11,896,533	7,543,146	602,140,425

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - work in progress	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - Pipes & Culverts	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - Airport	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

10. FIXED ASSETS

(a) Depreciation

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

Asset Class	Useful life
Buildings	30 to 100 years
Furniture and equipment	5 to 20 years
Plant and equipment	3 to 15 years
Motor vehicles	5 to 20 years
Road making plant	5 to 12 years
Infrastructure - roads	15 to 60 years
Other infrastructure - drainage	30 to 100 years
Other infrastructure - parks and ovals	10 to 30 years
Other infrastructure - other infrastructure	10 to 70 years
Other infrastructure - culverts and pipes	30 to 100 years
Other infrastructure - Esperance airport	10 to 50 years
Right of use - plant and equipment	Based on the remaining lease

(b) Fully Depreciated Assets in Use

The gross carrying amount of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2026	2025
	$	$
Furniture and equipment	209,100	260,136
Plant and equipment	772,822	288,688
Motor vehicles	1,496,609	1,996,072
Road making plant	3,337,881	870,500
	5,816,412	3,415,396

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Depreciation on revaluation
When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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 - plant and equipment	Right-of-use assets Total
		$	$
Balance at 1 July 2024		88,110	88,110
Additions *		126,538	126,538
Depreciation		(31,566)	(31,566)
Balance at 30 June 2025		183,082	183,082
Gross balance amount at 30 June 2025		225,845	225,845
Accumulated depreciation at 30 June 2025		(42,763)	(42,763)
Balance at 30 June 2025		183,082	183,082
Depreciation		(45,315)	(45,315)
Balance at 30 June 2026		137,767	137,767
Gross balance amount at 30 June 2026		225,845	225,845
Accumulated depreciation at 30 June 2026		(88,078)	(88,078)
Balance at 30 June 2026		137,767	137,767

*Right of use asset additions are non-cash Additions. Refer note 18.(c)

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:		2026 Actual	2025 Actual
		$	$
Depreciation on right-of-use assets		(45,315)	(31,566)
Finance charge on lease liabilities	28(d)	(7,425)	(6,145)
Total amount recognised in the statement of comprehensive income		(52,740)	(37,711)
Total cash outflow from leases		(50,437)	(38,706)

(b) Lease Liabilities

Current		44,983	43,013
Non-current		95,102	140,084
	28(d)	140,085	183,097

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 28(d).

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 ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

	2026 Actual $	2025 Actual $
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	150,000	150,000
1 to 2 years	300,000	300,000
2 to 3 years	300,000	300,000
3 to 4 years	300,000	300,000
4 to 5 years	300,000	300,000
> 5 years	2,462,500	2,612,500
	3,812,500	3,962,500

The Shire has leased the caravan park to RAC for a term of 35 years commencing in 2019-20.
The Shire leased Blue Waters Lodge to RAC for a term of 21 years commencing in 2023-24.

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 ESPERANCE
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12. TRADE AND OTHER PAYABLES

	2026	2025
	$	$
Current		
Sundry creditors	2,028,273	1,617,189
Prepaid rates	116,804	25,075
Accrued payroll liabilities	931,729	849,969
Accrued Expenditure	65,724	-
Bonds and deposits held	963,794	423,942
Accrued interest on long term borrowings	20,687	9,628
	4,127,011	2,925,803

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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13. OTHER LIABILITIES

	2026	2025
	$	$
Current		
Contract liabilities	3,607,819	2,971,014
	3,607,819	2,971,014
Reconciliation of changes in contract liabilities		
Opening balance	2,971,014	2,612,488
Additions	3,607,819	2,971,014
Revenue from contracts with customers included as a contract liability at the start of the period	(2,971,014)	(2,612,488)
	3,607,819	2,971,014

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was $3,607,819 (2025: $2,971,014)

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.

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.

SHIRE OF ESPERANCE
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14. BORROWINGS

	Note	2026 Current	2026 Non-current	2026 Total	2025 Current	2025 Non-current	2025 Total
Unsecured		$	$	$	$	$	$
Other loans		252,140	3,881,532	4,133,672	155,635	1,398,766	1,554,401
Total unsecured borrowings	28(a)	252,140	3,881,532	4,133,672	155,635	1,398,766	1,554,401

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 Esperance.
Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Esperance has complied with the financial covenants of its borrowing facilities during the 2026 and 2025 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 hierachy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk
Information regarding exposure to risk can be found at Note 22.
Details of individual borrowings required by regulations are provided at Note 28(a).

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2026	2025
Current provisions	$	$
Employee benefit provisions		
Annual leave	2,448,743	2,293,326
Long service leave	1,520,554	1,457,610
	3,969,297	3,750,936
Total current employee related provisions	3,969,297	3,750,936
Non-current provisions		
Employee benefit provisions		
Long service leave	551,355	438,545
	551,355	438,545
Total non-current employee related provisions	551,355	438,545
Total employee related provisions	4,520,652	4,189,481

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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2026	2025
Amounts are expected to be settled on the following basis:		$	$
Less than 12 months after the reporting date		1,516,038	1,653,784
More than 12 months from reporting date		3,004,614	2,535,697
		4,520,652	4,189,481

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 ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

16. OTHER PROVISIONS

	Make good provisions	Total
	$	$
Opening balance at 1 July 2025		
Non-current provisions	4,885,862	4,885,862
	4,885,862	4,885,862
Additional provision	2,869,929	2,869,929
Charged to profit or loss		
- unwinding of discount	156,387	156,387
Balance at 30 June 2026	7,912,178	7,912,178
Comprises		
Non-current	7,912,178	7,912,178
	7,912,178	7,912,178

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

Make good provisions
Under licence for the operation of Wylie Bay Waste Facility landfill site, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of present value of the expenditure required to settle the remediation obligation at the reporting date.

Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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17. REVALUATION SURPLUS

	2026 Opening Balance	Revaluation Correction	2026 Closing Balance	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance
	$	$	$	$	$	$
Revaluation surplus - Land and buildings	63,405,584	(495,000)	62,910,584	37,565,324	25,840,260	63,405,584
Revaluation surplus - Furniture and equipment	120,357	-	120,357	120,357	-	120,357
Revaluation surplus - Plant and equipment	1,281,689	-	1,281,689	1,281,689	-	1,281,689
Revaluation surplus - Motor Vehicles	786,448	-	786,448	786,448	-	786,448
Revaluation surplus - Roadmaking Plant	668,986	-	668,986	668,986	-	668,986
Revaluation surplus - Infrastructure - roads	264,678,825	-	264,678,825	264,678,825	-	264,678,825
Revaluation surplus - Infrastructure - footpaths	12,602,185	-	12,602,185	12,602,185	-	12,602,185
Revaluation surplus - Infrastructure - drainage	22,057,698	-	22,057,698	22,057,698	-	22,057,698
Revaluation surplus - Infrastructure - parks and ovals	9,660,606	-	9,660,606	9,660,606	-	9,660,606
Revaluation surplus - Infrastructure - other	8,343,371	-	8,343,371	8,343,371	-	8,343,371
Revaluation surplus - Other infrastructure - Pipes & Culverts	13,119,034	-	13,119,034	13,119,034	-	13,119,034
Revaluation surplus - Other infrastructure - Airport	5,896,073	-	5,896,073	5,896,073	-	5,896,073
	402,620,856	(495,000)	402,125,856	376,780,596	25,840,260	402,620,856

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2026 Actual $	2025 Actual $
Cash and cash equivalents	3	50,280,604	47,273,666
Restrictions			
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	44,226,205	41,548,371
		44,226,205	41,548,371
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	40,475,691	38,577,357
Contract liabilities	13	3,607,819	2,971,014
Unspent loans	28(c)	142,695	-
Total restricted financial assets		44,226,205	41,548,371

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		7,844,289	2,350,388
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(132,227)	-
Depreciation/amortisation		26,196,457	23,376,694
(Profit)/loss on sale of asset		191,060	394,523
Impairment of plant and equipment			
Carry forward work in Progress Expensed		87,223	
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(1,543,268)	123,771
(Increase)/decrease in other assets		(1,673,535)	483,422
(Increase)/decrease in inventories		(52,839)	(380,354)
(Increase)/decrease in contract assets		(684,580)	828,700
Increase/(decrease) in trade and other payables		1,201,207	(228,593)
Increase/(decrease) in employee related provisions		331,171	(5,756)
Increase/(decrease) in other provisions		3,026,316	146,823
Increase/(decrease) in other liabilities		636,805	358,526
Capital grants, subsidies and contributions		(15,491,081)	(12,007,869)
Net cash provided by/(used in) operating activities		19,936,998	15,440,275

(c) Non-cash investing and financing activities

Acquisition of right of use assets by means of lease	11(a)	-	126,538

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements			
Bank overdraft limit		200,000	200,000
Bank overdraft at balance date		-	-
Credit card limit		80,000	80,000
Credit card balance at balance date		(5,058)	(8,083)
Total amount of credit unused		274,942	271,917
Loan facilities			
Loan facilities - current		252,140	155,635
Loan facilities - non-current		3,881,532	1,398,766
Total facilities in use at balance date		4,133,672	1,554,401
Unused loan facilities at balance date		142,695	NIL

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

19. CONTINGENT LIABILITIES

The Shire of Esperance is unaware of any contingent liabilities to disclose at the current reporting date.

20. CAPITAL COMMITMENTS

	2026	2025
	$	$
Contracted for:		
- capital expenditure projects	12,038,550	8,649,532
- plant & equipment purchases	4,457,517	497,475
	16,496,067	9,147,007
Payable:		
- not later than one year	16,496,067	9,147,007

The capital expenditure projects outstanding at the end of the current reporting period includes but is not limited to the remaining construction of the Graham Mackenzie Stadium, Condingup Bushfire Brigade Shed and completion of four residential units on Voile Lane.

The prior year commitment was largely attributable to the upgrade of the Home Care Day Centre as well as fleet replacements in progress.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

21. RELATED PARTY TRANSACTIONS

(a) Council Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
President's annual allowance		44,087	44,087	42,596
President's meeting attendance fees		25,773	25,773	24,200
President's annual allowance for ICT expenses		1,700	1,700	1,644
		71,560	71,560	68,440
Deputy President's annual allowance		11,022	11,022	10,649
Deputy President's meeting attendance fees		21,338	21,338	19,788
Deputy President's annual allowance for ICT expenses		1,700	1,700	1,644
		34,060	34,060	32,081
All other council member's meeting attendance fees		147,584	149,362	138,513
All other council member's annual allowance for ICT expenses		11,758	11,900	11,511
All other council member's annual allowance for travel and accommodation expenses		2,121	-	-
		161,463	161,262	150,024
	21(b)	267,083	266,882	250,545

(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		887,373		862,636
Post-employment benefits		122,844		117,340
Employee - other long-term benefits		24,915		36,603
Council member costs	21(a)	267,083		250,545
		1,302,215		1,267,124

Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits
These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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:	2026 Actual $	2025 Actual $
Purchase of goods and services	240,670	299,931
Short term employee benefits - other related parties	455,247	214,115
Amounts outstanding from related parties:		
Trade and other receivables	1,864	2,109
Amounts payable to related parties:		
Trade and other payables	69,890	-

(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

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

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 ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

22. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents
The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	$	$	$	$
2026					
Cash and cash equivalents	4.42%	50,280,604	34,290,103	15,982,251	8,250
Financial assets at amortised cost - term deposits	0.00%	-	-	-	-
Financial assets at amortised cost - Treasury bonds					
2025					
Cash and cash equivalents	3.70%	47,273,666	26,000,000	21,265,416	8,250
Financial assets at amortised cost - term deposits	0.00%	-	-	-	-
Financial assets at amortised cost - Treasury bonds					

Sensitivity
Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2026	2025
	$	$
Impact of a 1% movement in interest rates on profit or loss and equity*	159,823	212,654

* Holding all other variables constant

Borrowings
Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables
The Shire's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2025 or 1 July 2026 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2026 and 30 June 2025 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2026					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	78.89%	
Gross carrying amount	2,198,223	60,294	19,245	13,036	2,290,798
Loss allowance	-	-	-	10,284	10,284

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
Rates receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	172,484	40,214	15,945	12,802	241,445
Loss allowance	-	-	-	-	-

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	98.84%	
Gross carrying amount	468,405	95,573	786	445,771	1,010,535
Loss allowance	-	-	-	440,587	440,587

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
Rates receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	225,809	37,078	9,167	6,090	278,144
Loss allowance	-	-	-	-	-

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Trade receivables		Other receivables		Contract Assets	
	2026 Actual	2025 Actual	2026 Actual	2025 Actual	2026 Actual	2025 Actual
	$	$	$	$	$	$
Opening loss allowance as at 1 July	440,587	325,400	-		-	
Increase in loss allowance recognised in profit or loss during the year	(430,303)	115,187	-	-	-	-
Receivables written off during the year as uncollectible	14,558	7,613	493	849	-	
Unused amount reversed	(14,558)	(7,613)	(493)	(849)	-	
Closing loss allowance at 30 June	10,284	440,587	-	-	-	-

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
2026	$	$	$	$	$
Trade and other payables	4,127,011	-	-	4,127,011	4,127,011
Borrowings	252,140	1,377,008	2,504,524	4,133,672	4,133,672
Lease liabilities	44,983	95,102		140,085	140,085
	4,424,134	1,472,110	2,504,524	8,400,768	8,400,768
2025					
Trade and other payables	2,925,803	-	-	2,925,803	2,925,803
Borrowings	155,635	845,403	553,363	1,554,401	1,554,401
Lease liabilities	43,056	127,878	11,218	182,152	183,097
	3,124,494	973,281	564,581	4,662,356	4,663,301

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FOR THE YEAR ENDED 30 JUNE 2026

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no significant events after the end of the reporting period to disclose.

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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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.

To the extent possible, market information is extracted from either the principal market for the asset or liability or, in the absence of such a market, the most advantageous market available to the Shire at the end of the reporting period.

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. The Shire only considers whether the highest and best use differs from its current use where it is highly probable a non-financial asset will be used for an alternative purpose or the asset is held for the purpose of generating net cash inflows.

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.

j) 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.

k) 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 ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council (Councillors) and the administration support services available to the Council for the provision of governance of the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and protection of the environment and other aspects of public safety including beaches and emergency services.
Health To provide an operational framework for good community health.	Inspection of food outlets and their control as well as provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizens centre and aged care centre. Provision and maintenance of home and community care programs and youth support services.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centre, aquatic centre, beaches, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operations of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, street, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Provision and operation of airport. Provision of licensing facilities.
Economic services To help promote the Shire and its economic well being.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.
Other property and services To monitor and control Council's overheads and operating accounts.	Private works, plant repair and operation costs and engineering operation costs.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2026 Actual	2025 Actual
	$	$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	317,744	250,834
General purpose funding	30,169,003	29,289,412
Law, order, public safety	320,370	120,820
Health	70,053	112,800
Education and welfare	825,404	780,670
Community amenities	6,332,959	5,705,394
Recreation and culture	3,553,285	3,954,955
Transport	2,165,968	2,163,507
Economic services	949,564	693,053
Other property and services	412,419	493,586
	45,116,769	43,565,031
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	339,775	191,893
General purpose funding	9,753,246	5,268,888
Law, order, public safety	1,642,204	904,906
Health	609	10,965
Education and welfare	4,362,287	4,836,866
Community amenities	453,563	371,493
Recreation and culture	5,995,025	2,259,823
Transport	9,246,287	9,640,755
Economic services	148,234	391,256
Other property and services	262,324	187,838
	32,203,554	24,064,683
Total Income	77,320,323	67,629,714
Expenses		
Governance	(4,272,766)	(2,883,534)
General purpose funding	(409,559)	(418,398)
Law, order, public safety	(3,206,449)	(2,986,137)
Health	(532,282)	(534,092)
Education and welfare	(5,293,654)	(5,477,931)
Community amenities	(8,220,775)	(6,484,829)
Recreation and culture	(16,374,679)	(17,655,491)
Transport	(26,731,345)	(25,101,371)
Economic services	(2,677,392)	(2,421,204)
Other property and services	(1,757,133)	(1,316,339)
Total expenses	(69,476,034)	(65,279,326)
Net result for the period	7,844,289	2,350,388

(c) Total Assets

Governance	7,092,285	4,701,096
General purpose funding	36,977,806	37,265,894
Law, order, public safety	9,131,186	9,462,230
Health	81,776	39,005
Education and welfare	10,565,118	10,453,335
Community amenities	23,596,809	25,476,745
Recreation and culture	57,317,187	90,269,862
Transport	36,612,377	580,469,015
Economic services	39,459,523	518,143
Other property and services	560,877,681	11,637,640
Unallocated	22,757,372	19,095,107
	804,469,120	789,388,072

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

26. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in $	Number of Properties	2025/26 Actual Rateable Value*	2025/26 Actual Rate Revenue	2025/26 Actual Interim Rates	2025/26 Actual Total Revenue	2025/26 Budget Rate Revenue	2025/26 Budget Interim Rate	2025/26 Budget Total Revenue	2024/25 Actual Total Revenue
				$	$	$	$	$	$	$	$
GRV Residential	Gross rental valuation	0.098832	4,416	96,797,123	9,566,654	51,727	9,618,381	9,564,084	35,000	9,599,084	9,138,064
GRV - Commercial/Industrial	Gross rental valuation	0.098832	417	31,575,525	3,120,672	(95,335)	3,025,337	3,120,672	-	3,120,672	3,031,370
GRV - Vacant	Gross rental valuation	0.098832	76	1,959,756	193,687	(1,577)	192,110	193,687	-	193,687	188,000
UV - Rural	Unimproved valuation	0.003159	973	3,786,954,000	11,962,988	(3,863)	11,959,125	11,962,988	-	11,962,988	11,337,604
Total general rates			5,882	3,917,286,404	24,844,001	(49,048)	24,794,953	24,841,431	35,000	24,876,431	23,695,038
		Minimum Payment $									
Minimum payment											
GRV Residential	Gross rental valuation	1,495	975	12,444,241	1,457,625	(6,599)	1,451,026	1,457,625	-	1,457,625	1,393,676
GRV - Commercial/Industrial	Gross rental valuation	1,495	75	647,348	112,125	592	112,717	112,125	-	112,125	108,631
GRV - Vacant	Gross rental valuation	1,495	467	2,608,335	698,165	(12,575)	685,590	698,165	-	698,165	679,076
UV - Rural	Unimproved valuation	1,530	224	57,450,700	342,720	4,926	347,646	342,720	-	342,720	321,230
UV Commercial/Industrial	Unimproved valuation	1,530	3	494,500	4,590		4,590	4,590	-	4,590	4,392
UV-Mining	Unimproved valuation	1,530	99	1,442,594	151,470	(12,975)	138,495	151,470	-	151,470	173,670
Total minimum payments			1,843	75,087,718	2,766,695	(26,631)	2,740,064	2,766,695	-	2,766,695	2,680,675
Total general rates and minimum payments			7,725	3,992,374,122	27,610,696	(75,679)	27,535,017	27,608,126	35,000	27,643,126	26,375,713
		Rate in									
Ex-gratia Rates and prepaid rates											
CBH Storage Facilities		N/A	-	-	441,016	-	441,016	441,016	-	441,016	422,031
Prepaid Rates		N/A	-	-	-	-	-	10,000	-	10,000	4,859
Total amount raised from rates (excluding general rates)			-	-	441,016	-	441,016	451,016	-	451,016	426,890
Discounts							(16,463)			(16,473)	(16,473)
Total Rates							27,959,570			28,077,669	26,786,130

(b) Rates related information

Rates instalment interest							82,072			78,000	79,074
Rates instalment plan charges										-	-
Rates overdue interest							43,348			40,000	41,013
Rates written off							493			-	849

*Rateable Value at time of raising of rate.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

27. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2025/26 (30 June 2026 Carried Forward)	2025/26 Budget (30 June 2026 Carried Forward)	2024/25 (30 June 2025 Carried Forward)
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.				
Adjustments to operating activities				
Less: Profit on asset disposals		(104,429)	(199,233)	(73,057)
Less: Movement in liabilities associated with restricted cash		96,351	279,652	(97,713)
Less: Fair value adjustments to financial assets at fair value through profit or		(132,227)	-	-
Add: Loss on disposal of assets		261,838	75,216	467,580
Add: Impairment of Plant and Equipment	8(a)	-	-	-
Add: Depreciation	10(a)	26,196,457	23,684,722	23,376,694
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(26,734)	10,000	(18,075)
Employee benefit provisions		112,810	33,056	27,337
Property, Plant & Equipment Movements		87,223	-	-
Infrastructure Movements		-	-	-
Other provisions		3,026,316	225,000	146,823
Lease liabilities		-	-	10,187
Non-cash amounts excluded from operating activities		29,517,605	24,108,413	23,839,776
(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*.				
Adjustments to investing activities				
Right of use assets received - non cash	11(a)	-	-	126,538
cash		-	1,500,000	-
Non-cash amounts excluded from investing activities		-	1,500,000	126,538
(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*.				
Adjustments to financing activities				
Non cash proceeds from new leases	28(d)	-	-	(126,538)
Non-cash amounts excluded from financing activities		-	-	(126,538)
(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.				
Adjustments to net current assets				
Less: Reserve accounts	29	(40,475,691)	(19,822,904)	(38,577,357)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(122,925)	(107,724)	(95,696)
Less: Financial assets at amortised cost		-	-	-
Less: Current assets not expected to be received at end of year		-	-	-
- Land held for resale	6	(1,905,626)	(1,088,540)	(515,631)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	252,140	205,635	155,635
- Current portion of lease liabilities	11(b)	44,983	29,078	43,013
- Other provisions		-	-	-
- Employee benefit provisions		1,827,974	1,997,298	1,731,622
Total adjustments to net current assets		(40,379,145)	(18,787,157)	(37,258,414)
Net current assets used in the Statement of Financial Activity				
Total current assets		58,232,545	28,782,715	49,914,546
Less: Total current liabilities		(12,001,250)	(10,039,995)	(9,846,401)
Less: Total adjustments to net current assets		(40,379,145)	(18,787,157)	(37,258,414)
Surplus or deficit after imposition of general rates		5,852,150	(44,437)	2,809,731

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2024	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025	New Loans During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New Loans During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026
		$	$	$	$	$	$	$	$	$	$	$
Shark Lake Industrial Park		620,976	-	(57,319)	563,657	-	(59,939)	503,718	563,657	-	(59,939)	503,718
Graham Mackenzie Stadium		-	-	-	-	2,434,907	-	2,434,907	-	2,434,907	-	2,434,907
Total		620,976	-	(57,319)	563,657	2,434,907	(59,939)	2,938,625	563,657	2,434,907	(59,939)	2,938,625
Self Supporting Loans												
Recherche Aged Welfare		164,254	-	(21,100)	143,154	-	(22,472)	120,682	143,155	-	(22,474)	120,681
Esperance Bay Yacht Club		238,773	-	(20,183)	218,590	-	(21,207)	197,383	218,590	-	(21,208)	197,382
Newtown Condingup Football Club		26,196	-	(6,255)	19,941	-	(6,446)	13,495	19,941	-	(6,448)	13,493
Gibson Football Club		1	-	(1)	-	-	-	-	-	-	-	-
Condingup District Recreation Association		307,359	-	(307,359)	-	-	-	-	-	-	-	-
Esperance Tennis Club		5,046	-	(5,046)	-	-	-	-	-	-	-	-
Esperance Bay Yacht Club		653,570	-	(44,515)	609,055	-	(45,568)	563,487	609,054	-	(45,567)	563,487
Esperance Hockey Association		-	-	-	-	300,000	-	300,000	-	300,000	(12,027)	287,973
Total Self Supporting Loans		1,395,199	-	(404,459)	990,740	300,000	(95,693)	1,195,047	990,740	300,000	(107,724)	1,183,017
Total Borrowings	14	2,016,175	-	(461,778)	1,554,397	2,734,907	(155,632)	4,133,672	1,554,398	2,734,907	(167,663)	4,121,642

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025
					$	$	$
Shark Lake Industrial Park	296	WATC*	4.52%	28/06/2033	(28,912)	(28,812)	(31,695)
Graham Mackenzie Stadium	306	WATC*	5.82%	29/05/2026	-	-	-
Total					(28,912)	(28,812)	(31,695)
Self Supporting Loans Finance Cost Payments							
Recherche Aged Welfare	291	WATC*	6.36%	13/12/2030	(10,074)	(9,496)	(11,095)
Esperance Bay Yacht Club	295	WATC*	5.01%	26/08/2033	(12,573)	(11,797)	(13,016)
Newtown Condingup Football Club	299	WATC*	3.05%	27/06/2028	(765)	(684)	(944)
Gibson Football Club	301	WATC*	2.47%	23/01/2024	-	-	(18)
Condingup District Recreation Association	302	WATC*	0.90%	05/06/2025	(841)	-	(4,683)
Esperance Tennis Club	303	WATC*	0.61%	30/04/2025	1,110	-	(73)
Esperance Bay Yacht Club	304	WATC*	2.35%	13/01/2037	(19,872)	(17,773)	(19,275)
Esperance Hockey Association	305	WATC*	5.29%	05/06/2026	-	-	-
Total Self Supporting Loans Finance Cost Payments					(43,015)	(39,750)	(49,104)
Total Finance Cost Payments					(71,927)	(68,562)	(80,799)

* WA Treasury Corporation

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

28. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2025/26

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed 2026 Actual	Amount Borrowed 2026 Budget	Amount (Used) 2026 Actual	Amount (Used) 2026 Budget	Total Interest & Charges	Actual Balance Unspent
				%	$	$	$	$	$	$
Graham Mackenzie Stadium	WATC	NA	20	5.82%	2,434,907	2,434,907	2,434,907	2,434,907	-	142,695
Esperance Hockey Association	WATC	NA	10		300,000	300,000	300,000	300,000		
					2,734,907	2,734,907	2,734,907	2,734,907	-	142,695

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2025	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2026
			$	$	$	$
Graham Mackenzie Stadium	WATC	29/05/2026	-	2,434,907	(2,292,212)	142,695
			-	2,434,907	(2,292,212)	142,695

* WA Treasury Corporation

(d) Lease Liabilities

		Actual							Budget			
Purpose	Note	Principal at 1 July 2024	New Leases During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025	New Leases During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New Leases During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026
		$	$	$	$	$	$	$	$	$	$	$
Motor vehicle		-	126,538	(13,973)	112,565	-	(23,574)	88,991	111,619	-	(23,617)	88,002
Gym Equipment		89,120	-	(18,588)	70,532	-	(19,438)	51,094	70,533	-	(19,439)	51,094
Total Lease Liabilities	11(b)	89,120	126,538	(32,561)	183,097	-	(43,012)	140,085	182,152	-	(43,056)	139,096

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025	Lease Term
					$	$	$	
Motor vehicle		Toyota Fleet	4.58%	14/01/2030	(4,572)	(4,529)	(2,441)	60 months
Gym Equipment		Maia Financial	4.58%	31/12/2028	(2,853)	(2,853)	(3,704)	60 months
Total Finance Cost Payments					(7,425)	(7,382)	(6,145)	

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

29. RESERVE ACCOUNTS

	2026 Actual Opening Balance	2026 Actual Transfer to	2026 Actual Transfer (from)	2026 Actual Closing Balance	2026 Budget Opening Balance	2026 Budget Transfer to	2026 Budget Transfer (from)	2026 Budget Closing Balance	2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 Actual Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Land Purchase and Development	3,381,384	1,751,078	(186,440)	4,946,022	3,381,384	658,325	(3,093,528)	946,181	4,040,996	458,634	(1,118,246)	3,381,384
(b) Eastern Suburbs Water Pipeline	42,975	1,840	-	44,815	42,975	1,573	-	44,548	41,012	1,963	-	42,975
(c) Jetty	642,476	179,645	-	822,121	642,476	175,785	-	818,261	472,840	169,636	-	642,476
(d) Aerodrome	7,419,616	1,507,151	(546,193)	8,380,574	7,419,616	1,097,786	(858,460)	7,658,942	7,149,317	781,100	(510,801)	7,419,616
(e) Off Street Parking	611,746	26,184	-	637,930	611,746	22,391	-	634,137	583,798	27,948	-	611,746
(f) Sanitation (Rubbish Removal)	12,276,671	2,387,755	(6,069,623)	8,594,803	12,276,671	1,847,200	(12,183,459)	1,940,412	12,272,816	2,260,604	(2,256,749)	12,276,671
(g) Esperance Home Care Fundraising	1,768,365	315,400	(6,687)	2,077,078	1,768,365	38,997	(8,810)	1,798,552	1,016,734	751,631	-	1,768,365
(h) Plant Replacement	173,174	892,437	(116,555)	949,056	173,174	610,469	(80,186)	703,457	633,211	30,313	(490,350)	173,174
(i) Building Maintenance	2,841,961	567,854	(1,119,288)	2,290,527	2,841,961	178,304	(2,255,035)	765,230	2,991,316	595,411	(744,766)	2,841,961
(j) Employee Entitlements Long Service Leave	1,592,202	137,908	-	1,730,110	1,592,202	52,526		1,644,728	1,369,474	222,728	-	1,592,202
(k) Governance and Workers Compensation	329,242	88,357	(250,000)	167,599	329,242	92,121	(200,000)	221,363	218,433	210,856	(100,047)	329,242
(l) EHC Asset Replacement	608,819	25,644	(68,356)	566,107	608,819	20,253	(105,000)	524,072	591,602	28,322	(11,105)	608,819
(m) IT System and Process Development	132,750	57,098	(100,000)	89,848	132,750	59,241	(100,000)	91,991	76,583	56,167	-	132,750
(n) Esperance Home Care Annual Leave	274,015	33,406	-	307,421	274,015	12,800	-	286,815	333,730	15,977	(75,692)	274,015
(o) Esperance Home Care Long Service Leave	303,952	37,847	-	341,799	303,952	12,862	-	316,814	335,332	16,054	(47,434)	303,952
(p) Priority Projects	1,110,724	101,571	(56,499)	1,155,796	1,110,724	93,460	(97,355)	1,106,829	834,672	291,378	(15,326)	1,110,724
(q) Community Infrastructure	309,000	13,226	-	322,226	309,000	11,571	-	320,571	-	309,000	-	309,000
(r) Unspent Grants and Contributions	4,758,285	7,051,859	(4,758,285)	7,051,859	4,758,285	-	(4,758,285)	-	7,178,019	4,758,285	(7,178,019)	4,758,285
	38,577,357	15,176,260	(13,277,926)	40,475,691	38,577,357	4,985,664	(23,740,118)	19,822,903	40,139,885	10,986,007	(12,548,535)	38,577,357

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Land Purchase and Development	Established to fund land improvement and sub-division development.
(b) Eastern Suburbs Water Pipeline	Established to provide funds to recycle waste water to recreation grounds. Funded by the proceeds from the sale of water to users.
(c) Jetty	Established to provide funds for maintenance and capital works of the main jetty at the Foreshore Headland. Funded from general purpose income and donations.
(d) Aerodrome	Established to fund future development and upgrades of airport facility. Funded by the annual surplus derived from operations of the airport.
(e) Off Street Parking	Established to provide funds for the future development of central business car parking in order to make provisions for future business expansion of the CBD. Funded by general
(f) Sanitation (Rubbish Removal)	Established to fund the purchase of major sanitation equipment and for the future development of waste disposal facilities. Funded from the annual surplus derived from property
(g) Esperance Home Care Fundraising	Established for the purpose of holding the net proceeds of volunteer fundraising activities relating to the operation of Esperance Home Care.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

29. RESERVE ACCOUNTS (Continued)

(h)	Plant Replacement	Established to minimise and if possible eliminate any need to rely upon loan finance or unreasonable rate increases to finance the acquisition of major plant items as per Council
(i)	Building Maintenance	Established to hold unexpended funds from the Building Maintenance Program for the use of building maintenance and refurbishment of Council buildings.
(j)	Employee Entitlements Long Service Leave	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to Long Service Leave.
(k)	Governance and Workers Compensation	Established for the purpose of future workers compensation insurance costs under the performance based contribution scheme; or cyclical gross rental valuation cost for rating
(l)	EHC Asset Replacement	Established for the purpose of Esperance Home Care to hold annual depreciation reserved and surplus cash for the replacement of HACC and other externally funded assets in
(m)	IT System and Process Development	Established to finance the acquisition and enhancement of information technology across the Shire. Ongoing appropriations from the Municipal Fund are provided as and when
(n)	Esperance Home Care Annual Leave	Established to fund future commitments for annual leave entitlements as a result of employing staff. Funded from external grant funding. Home Care Long Service Leave Reserve
(o)	Esperance Home Care Long Service Leave	Established to fund future commitments for long service leave entitlements as a result of employing staff. Funded from external grant funding. Home Care Long Service Leave
(p)	Priority Projects	Established to fund sufficient capacity to assist with the design, construction and operation of priority projects as determined by Council.
(q)	Community Infrastructure	Established to provide for future funding of community infrastructure assets.
(r)	Unspent Grants and Contributions	Established for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

30. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2025	Amounts Received	Amounts Paid	30 June 2026
	$	$	$	$
Contributions to Public Open Space	221,039	7,719	(228,758)	-
Other Deposits	12,136	-	-	12,136
General Bonds - Interest Bearing	765,645	34,226	(473,701)	326,170
	998,820	41,945	(702,459)	338,306

9. ELECTED MEMBERS

Nil

10. FINANCE UPDATE

Nil

11. CLOSURE

The Presiding Member declared the meeting closed at 10:57am.

These Minutes were confirmed at a meeting held on _____

Signed _____

Presiding Member at the meeting at which the Minutes were confirmed.

Dated_____

SHIRE OF ESPERANCE

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

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

The Shire of Esperance exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

Esperance, together we make it happen.

Principal place of business:
Administation Offices
Windich Street
ESPERANCE WA 6450

SHIRE OF ESPERANCE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Esperance 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 2026 and the financial position as at 30 June 2026.

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

Signed on the 28th day of October 2026

Chief Executive Officer
Shane Burge

SHIRE OF ESPERANCE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Revenue				
Rates	2(a),26	27,959,570	28,077,679	26,786,130
Grants, subsidies and contributions	2(a)	16,580,246	11,778,094	12,056,814
Fees and charges	2(a)	12,818,688	12,565,051	11,608,878
Interest revenue	2(a)	2,243,867	1,801,500	2,542,602
Other revenue	2(a)	1,990,215	2,058,999	2,554,364
		61,592,586	56,281,323	55,548,788
Expenses				
Employee costs	2(b)	(24,281,805)	(25,013,978)	(22,642,749)
Materials and contracts		(15,237,719)	(19,777,450)	(15,579,466)
Utility charges		(1,470,501)	(1,476,201)	(1,410,574)
Depreciation		(26,196,457)	(23,684,722)	(23,376,694)
Finance costs		(246,627)	(83,670)	(237,249)
Insurance		(915,080)	(958,994)	(790,478)
Other expenditure	2(b)	(866,007)	(865,739)	(768,321)
		(69,214,196)	(71,860,754)	(64,805,531)
		(7,621,610)	(15,579,431)	(9,256,743)
Capital grants, subsidies and contributions	2(a)	15,491,081	36,174,101	12,007,869
Profit on asset disposals		104,429	199,233	73,057
Loss on asset disposals		(261,838)	(75,216)	(467,580)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	132,227	-	(6,215)
		15,465,899	36,298,118	11,607,131
Net result for the period	25(b)	**7,844,289**	**20,718,687**	**2,350,388**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	17	(495,000)	-	25,840,260
Total other comprehensive income for the period		**(495,000)**	**-**	**25,840,260**
Total comprehensive income for the period		**7,349,289**	**20,718,687**	**28,190,648**

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

OAG AUDITED

SHIRE OF ESPERANCE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTE	Actual 2026	Actual 2025
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	50,280,604	47,273,666
Trade and other receivables	5	2,785,137	1,268,603
Other financial assets	4(a)	122,925	95,696
Inventories	6	2,367,985	958,802
Other assets	7	2,675,894	317,779
TOTAL CURRENT ASSETS		58,232,545	49,914,546
NON-CURRENT ASSETS			
Trade and other receivables	5	154,882	128,148
Other financial assets	4(b)	1,343,683	1,034,381
Inventories	6	894,730	3,859,610
Property, plant and equipment	8	141,565,088	133,445,206
Infrastructure	9	602,140,425	600,823,099
Right-of-use assets	11(a)	137,767	183,082
TOTAL NON-CURRENT ASSETS		746,236,575	739,473,526
TOTAL ASSETS		804,469,120	789,388,072
CURRENT LIABILITIES			
Trade and other payables	12	4,127,011	2,925,803
Contract liabilities	13	3,607,819	2,971,014
Lease liabilities	11(b)	44,983	43,013
Borrowings	14	252,140	155,635
Employee related provisions	15	3,969,297	3,750,936
TOTAL CURRENT LIABILITIES		12,001,250	9,846,401
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	95,102	140,084
Borrowings	14	3,881,532	1,398,766
Employee related provisions	15	551,355	438,545
Other provisions	16	7,912,178	4,885,862
TOTAL NON-CURRENT LIABILITIES		12,440,167	6,863,257
TOTAL LIABILITIES		24,441,417	16,709,658
NET ASSETS		780,027,703	772,678,414
EQUITY			
Retained surplus		337,426,156	331,480,201
Reserve accounts	29	40,475,691	38,577,357
Revaluation surplus	17	402,125,856	402,620,856
TOTAL EQUITY		780,027,703	772,678,414

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

OAG AUDITED

SHIRE OF ESPERANCE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$	$
Balance as at 30 June 2024		**327,567,285**	**40,139,885**	**376,780,596**	**744,487,766**
Comprehensive income for the period					
Other comprehensive income for the period	17	-	-	25,840,260	25,840,260
Total comprehensive income for the period		2,350,388	-	25,840,260	28,190,648
Transfers from reserve accounts	29	12,548,535	(12,548,535)	-	-
Transfers to reserve accounts	29	(10,986,007)	10,986,007	-	-
Balance as at 30 June 2025		**331,480,201**	**38,577,357**	**402,620,856**	**772,678,414**
Comprehensive income for the period					
Net result for the period		7,844,289	-	-	7,844,289
Correction to revaluation	17	-	-	(495,000)	(495,000)
Total comprehensive income for the period		7,844,289	-	(495,000)	7,349,289
Transfers from reserve accounts	29	13,277,926	(13,277,925)	-	1
Transfers to reserve accounts	29	(15,176,260)	15,176,259	-	(1)
Balance as at 30 June 2026		**337,426,156**	**40,475,691**	**402,125,856**	**780,027,703**

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

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SHIRE OF ESPERANCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual $	2025 Actual $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		28,061,264	26,738,292
Grants, subsidies and contributions		15,922,230	12,439,567
Fees and charges		12,388,385	11,724,065
Interest revenue		2,243,867	2,542,602
Goods and services tax received		3,094,700	3,861,837
Other revenue		1,990,215	2,554,364
		63,700,661	59,860,727
Payments			
Employee costs		(23,868,874)	(22,554,787)
Materials and contracts		(13,630,152)	(14,849,616)
Utility charges		(1,470,501)	(1,410,574)
Finance costs		(90,240)	(237,249)
Insurance paid		(915,080)	(790,478)
Goods and services tax paid		(2,937,367)	(3,932,226)
Other expenditure		(851,449)	(645,522)
		(43,763,663)	(44,420,452)
Net cash provided by operating activities	18(b)	19,936,998	15,440,275
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - self supporting loans		(300,000)	-
Payments for land held for sale		-	(42,512)
Payments for purchase of property, plant & equipment	8(a)	(14,584,733)	(8,261,021)
Payments for construction of infrastructure	9(a)	(22,114,096)	(21,455,491)
Proceeds from capital grants, subsidies and contributions		15,491,081	12,007,869
Proceeds from financial assets at amortised cost - self supporting loans		95,693	404,456
Proceeds for land held for sale		1,608,537	265,181
Proceeds from sale of property, plant & equipment		337,195	420,851
Net cash (used in) investing activities		(19,466,323)	(16,660,667)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(155,632)	(461,774)
Payments for principal portion of lease liabilities	28(d)	(43,012)	(32,561)
Proceeds from new borrowings	28(a)	2,734,907	0
Net cash provided by (used in) financing activities		2,536,263	(494,335)
Net increase (decrease) in cash held		3,006,938	(1,714,727)
Cash at beginning of year		47,273,666	48,988,393
Cash and cash equivalents at the end of the year	18(a)	50,280,604	47,273,666

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

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SHIRE OF ESPERANCE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2026 Budget	2025 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	26	24,794,953	24,876,431	26,359,241
Rates excluding general rates	26	3,164,617	3,201,248	426,889
Grants, subsidies and contributions		16,580,246	11,778,094	12,056,814
Fees and charges		12,818,688	12,565,051	11,608,878
Interest revenue		2,243,867	1,801,500	2,542,602
Other revenue		1,990,215	2,058,999	2,554,364
Profit on asset disposals		104,429	199,233	73,057
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	132,227	-	-
		61,829,242	56,480,556	55,621,845
Expenditure from operating activities				
Employee costs		(24,281,805)	(25,013,978)	(22,642,749)
Materials and contracts		(15,237,719)	(19,777,450)	(15,579,466)
Utility charges		(1,470,501)	(1,476,201)	(1,410,574)
Depreciation		(26,196,457)	(23,684,722)	(23,376,694)
Finance costs		(246,627)	(83,670)	(237,249)
Insurance		(915,080)	(958,994)	(790,478)
Other expenditure		(866,007)	(865,739)	(768,321)
Loss on asset disposals		(261,838)	(75,216)	(467,580)
		(69,476,034)	(71,935,970)	(65,273,111)
Non cash amounts excluded from operating activities	27(a)	29,517,605	24,108,413	23,839,776
Amount attributable to operating activities		21,870,813	8,652,999	14,188,510
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		15,491,081	36,174,101	12,007,869
Proceeds from disposal of assets		1,945,732	1,345,000	686,032
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	95,693	407,724	404,456
Proceeds from financial assets at fair value through profit and loss		-	-	(6,215)
		17,532,506	37,926,825	13,092,142
Outflows from investing activities				
Payments for financial assets at amortised cost - self supporting loans		(300,000)	(300,000)	-
Right of use assets received - non cash	11(a)	-	-	(126,538)
Acquisition of property, plant and equipment	8(a)	(14,584,733)	(49,532,881)	(8,261,021)
Acquisition of infrastructure	9(a)	(22,114,096)	(19,865,154)	(21,455,491)
Payments for land held for sale		-	(1,000,000)	(42,512)
		(36,998,829)	(70,698,035)	(29,885,562)
Non-cash amounts excluded from investing activities	27(b)	-	-	126,538
Amount attributable to investing activities		(19,466,323)	(32,771,210)	(16,666,882)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28(a)	2,734,907	2,734,907	-
Proceeds from new leases - non cash	28(d)	-	-	126,538
Transfers from reserve accounts	29	13,277,926	23,740,117	12,548,535
		16,012,833	26,475,024	12,675,073
Outflows from financing activities				
Repayment of borrowings	28(a)	(155,632)	(167,663)	(461,774)
Payments for principal portion of lease liabilities	28(d)	(43,012)	(43,056)	(32,561)
Transfers to reserve accounts	29	(15,176,260)	(4,985,664)	(10,986,007)
		(15,374,904)	(5,196,383)	(11,480,342)
Non-cash amounts excluded from financing activities	27(c)	-	-	(126,538)
Amount attributable to financing activities		637,929	21,278,641	1,068,193
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(d)	2,809,731	2,795,133	4,219,909
Amount attributable to operating activities		21,870,813	8,652,999	14,188,510
Amount attributable to investing activities		(19,466,323)	(32,771,210)	(16,666,882)
Amount attributable to financing activities		637,929	21,278,641	1,068,193
Surplus or deficit after imposition of general rates	27(d)	**5,852,150**	**(44,437)**	**2,809,730**

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

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SHIRE OF ESPERANCE
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

The financial report of the Shire of Esperance which is a Class 2 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 Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls ;

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

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

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - Note 8
  - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Assets held for sale - Note 7
- Measurement of employee benefits - Note 15
- Measurement of provisions - Note 16

Fair value heirarchy 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 30 of the financial report.

Initial application of accounting standards
During the current year, no new or revised Australian Accounting Standards and Interpretations were applied for the first time which are expected to have a material impact.

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 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.

- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

This standard is expected to have a material impact on the disclosures required to be made in the annual financial report for the year ended 30 June 2029 onwards.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

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 2026

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	-	-	27,959,569	1	27,959,570
Grants, subsidies and contributions	16,712,473	-	-	(132,227)	16,580,246
Fees and charges	12,155,332	-	663,356	-	12,818,688
Interest revenue	46,778	-	125,419	2,071,670	2,243,867
Other revenue	1,990,215	-	-	-	1,990,215
Capital grants, subsidies and contributions	-	15,491,081	-	-	15,491,081
Total	30,904,798	15,491,081	28,748,344	1,939,444	77,083,667

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	-	-	26,786,129	1	26,786,130
Grants, subsidies and contributions	12,056,814	-	-	-	12,056,814
Fees and charges	11,015,743	-	593,135	-	11,608,878
Interest revenue	53,095	-	120,088	2,369,419	2,542,602
Other revenue	2,554,364	-	-	-	2,554,364
Capital grants, subsidies and contributions	-	12,007,869	-	-	12,007,869
Total	25,680,016	12,007,869	27,499,352	2,369,420	67,556,657

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2026 Actual	2025 Actual
		$	$
The Shire utilises volunteer services at the fire station, museum, Homecare and library. Volunteer services are not recognised as revenue as the fair value of the services cannot be reliably estimated.			
Interest revenue			
Financial assets at amortised cost - self supporting loans		39,841	49,300
Interest on reserve account		1,300,838	1,588,485
Trade and other receivables overdue interest		144,183	135,028
Other interest revenue		759,005	769,789
		2,243,867	2,542,602
Fees and charges relating to rates receivable			
Charges on instalment plan		82,072	79,074
The 2026 original budget estimate in relation to: Charges on instalment plan was $85,000.			

(b) Expenses

Auditors remuneration			
- Audit of the Annual Financial Report		81,130	76,000
- Other services – grant acquittals		6,865	8,935
		87,995	84,935
Employee Costs			
Employee benefit costs		19,999,803	18,802,652
Other employee costs		4,282,002	3,840,097
		24,281,805	22,642,749
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		88,388	231,085
Provisions: unwinding of discount		156,387	
Lease liabilities		1,852	6,164
		246,627	237,249
Other expenditure			
Impairment losses on rates and statutory receivables		493	849
Impairment losses on trade receivables		14,558	122,800
Sundry expenses		850,956	644,672
		866,007	768,321

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

3. CASH AND CASH EQUIVALENTS

	Note	2026	2025
		$	$
Cash at bank and on hand		15,990,501	21,273,666
Term deposits		34,290,103	26,000,000
Total cash and cash equivalents	18(a)	50,280,604	47,273,666
Held as			
- Unrestricted cash and cash equivalents		6,054,399	5,725,295
- Restricted cash and cash equivalents	18(a)	44,226,205	41,548,371
		50,280,604	47,273,666

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 .

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

4. OTHER FINANCIAL ASSETS

	Note	2026	2025
		$	$
(a) Current assets			
Financial assets at amortised cost		122,925	95,696
		122,925	95,696
Other financial assets at amortised cost			
Self supporting loans receivable	27(d)	122,925	95,696
		122,925	95,696
Held as			
- Unrestricted other financial assets at amortised cost		122,925	95,696
		122,925	95,696
(b) Non-current assets			
Financial assets at amortised cost		1,072,122	895,047
Financial assets at fair value through profit or loss		271,561	139,334
		1,343,683	1,034,381
Financial assets at amortised cost			
Self supporting loans receivable		1,072,122	895,047
		1,072,122	895,047
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		139,334	145,549
Movement attributable to fair value (decrement)/increment		132,227	(6,215)
Units in Local Government House Trust - closing balance		271,561	139,334

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 hierachy (see Note 24 (i)) due to the observable market rates).

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

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

Impairment and risk
Information regarding impairment and exposure to risk can be found at Note 22.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

5. TRADE AND OTHER RECEIVABLES

	Note	2026	2025
		$	$
Current			
Rates and statutory receivables		241,445	278,144
Trade receivables		2,290,798	1,010,535
GST receivable		263,178	420,511
Allowance for credit losses of trade receivables	22(b)	(10,284)	(440,587)
		2,785,137	1,268,603
Non-current			
Rates and statutory receivables		154,882	128,148
		154,882	128,148

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note	30 June 2026 Actual	30 June 2025 Actual	1 July 2024 Actual
		$	$	$
Trade and other receivables from contracts with customers		2,290,798	1,010,535	1,157,562
Contract assets	7	854,563	169,983	998,683
Allowance for credit losses of trade receivables	5	(10,284)	(440,587)	(325,400)
Total trade and other receivables from contracts with customers		3,135,077	739,931	1,830,845

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.

Impairment and risk exposure
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

6. INVENTORIES

	Note	2026	2025
Current		$	$
Fuel and materials		91,443	49,389
Road making materials		241,686	261,174
Visitor Centre Stock		129,230	132,608
Land held for resale			
Cost of acquisition		1,905,626	515,631
		2,367,985	958,802
Non-current			
Land held for resale			
Cost of acquisition		894,730	3,859,610
		894,730	3,859,610
The following movements in inventories occurred during the year:			
Balance at beginning of year		4,818,412	4,652,086
Inventories expensed during the year		(1,803,313)	(2,094,731)
Additions to inventory		247,616	2,261,057
Balance at end of year		3,262,715	4,818,412

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.

Land held for resale
Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)
Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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7. OTHER ASSETS

	2026	2025
	$	$
Other assets - current		
Prepayments	281,758	-
Accrued income	1,300,833	26,148
Contract assets	854,563	169,983
Interest Receivable	145,363	103,541
Infringements	93,377	18,107
	2,675,894	317,779

MATERIAL ACCOUNTING POLICIES

Contract assets

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease		Total Property				Plant and equipment				
	Land	Buildings	Land	Buildings	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Motor Vehicles	Roadmaking Plant	Total property, plant and equipment
	$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2024	27,252,306	56,897,634	27,252,306	56,897,634	-	84,149,940	666,101	5,590,986	3,134,254	10,072,243	103,613,524
Additions	-	707,622	-	707,622	4,201,582	4,909,204	278,389	213,936	763,493	2,095,999	8,261,021
Disposals	-	(352,907)	-	(352,907)	-	(352,907)	-	-	(247,292)	(217,601)	(817,800)
Revaluation increments / (decrements) transferred to revaluation surplus	3,079,694	22,760,566	3,079,694	22,760,566	-	25,840,260	-				25,840,260
Assets classified as held for sale	(483,300)		(483,300)	-	-	(483,300)	-				(483,300)
Depreciation	-	(2,399,729)	-	(2,399,729)	-	(2,399,729)	(149,305)	(610,759)	(463,214)	(1,472,965)	(5,095,972)
Transfers	-	1,536,667	-	1,536,667	590,806	2,127,473	-	-	-	-	2,127,473
Balance at 30 June 2025	29,848,700	79,149,853	29,848,700	79,149,853	4,792,388	113,790,941	795,185	5,194,163	3,187,241	10,477,676	133,445,206
Comprises:											
Gross balance amount at 30 June 2025	29,848,700	146,181,694	29,848,700	146,181,694	4,792,388	180,822,782	1,982,652	12,131,843	5,930,131	17,358,223	218,225,631
Accumulated depreciation at 30 June 2025	-	(67,031,841)	-	(67,031,841)	-	(67,031,841)	(1,187,467)	(6,937,680)	(2,742,890)	(6,880,547)	(84,780,425)
Balance at 30 June 2025	29,848,700	79,149,853	29,848,700	79,149,853	4,792,388	113,790,941	795,185	5,194,163	3,187,241	10,477,676	133,445,206
Additions	11,396	304,374	11,396	304,374	12,318,722	12,634,492	51,233	437,185	277,316	1,184,507	14,584,733
Disposals	-	-	-	-	-	-	-	(107,983)	(171,387)	(248,885)	(528,255)
Correction/adjustment *	-	(495,000)	-	(495,000)	-	(495,000)	-	-	-	-	(495,000)
Depreciation	-	(2,876,914)	-	(2,876,914)	-	(2,876,914)	(178,671)	(586,274)	(404,995)	(1,331,889)	(5,378,743)
Transfers	-	1,193,308	-	1,193,308	(1,269,401)	(76,093)	-	13,240	-	-	(62,853)
Balance at 30 June 2026	29,860,096	77,275,621	29,860,096	77,275,621	15,841,709	122,977,426	667,747	4,950,331	2,888,175	10,081,409	141,565,088
Comprises:											
Gross balance amount at 30 June 2026	29,860,096	147,179,375	29,860,096	147,179,375	15,841,709	192,881,180	2,033,884	12,251,768	5,768,857	17,552,207	230,487,896
Accumulated depreciation at 30 June 2026	-	(69,903,754)	-	(69,903,754)	-	(69,903,754)	(1,366,137)	(7,301,437)	(2,880,682)	(7,470,798)	(88,922,808)
Balance at 30 June 2026	29,860,096	77,275,621	29,860,096	77,275,621	15,841,709	122,977,426	667,747	4,950,331	2,888,175	10,081,409	141,565,088

* The revaluation correction in 2025-26 is related to the valuation of an asset under construction in error at the end of 2024-25 as a result of the fair valuation of land and buildings.

SHIRE OF ESPERANCE
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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class		Carrying amount 2025	Carrying amount 2024	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date								
Land and buildings								
Land - Market Value	8(a)	29,860,096	29,848,700	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2025	Price per hectare / market borrowing rate
Total Land		29,860,096	29,848,700					
Buildings - Non Specialised	8(a)	77,275,621	79,149,853	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2025	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Total Buildings		77,275,621	79,149,853					

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost				
Furniture and equipment		Cost	Cost	Purchase cost
Plant and equipment		Cost	Cost	Purchase cost
Roadmaking Plant		Cost	Cost	Purchase cost
Motor vehicles		Cost	Cost	Purchase cost

SHIRE OF ESPERANCE
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 - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - work in progress	Other infrastructure - Pipes & Culverts	Other infrastructure - Airport	Total Infrastructure
	$	$	$	$	$	$	$	$	$
Balance at 1 July 2024	482,905,685	18,452,424	27,587,302	14,267,193	31,963,393	4,303,775	12,266,163	8,096,269	599,842,204
Additions	19,531,290	299,182	59,526	42,059	-	1,523,434	-	-	21,455,491
Depreciation (Restated)*	(14,125,216)	(817,927)	(301,688)	(1,423,951)	(1,013,120)	-	(184,815)	(382,441)	(18,249,157)
Transfers	-	-	-	49,059	16,397	(2,290,895)	-	-	(2,225,439)
Balance at 30 June 2025	488,311,759	17,933,679	27,345,140	12,934,360	30,966,670	3,536,314	12,081,348	7,713,828	600,823,099
Comprises:									
Gross balance at 30 June 2025	615,255,327	27,734,426	32,157,469	27,030,813	39,147,235	3,536,314	18,738,982	11,365,411	774,965,977
Accumulated depreciation at 30 June 2025	(126,943,568)	(9,800,747)	(4,812,329)	(14,096,453)	(8,180,565)	-	(6,657,634)	(3,651,583)	(174,142,879)
Balance at 30 June 2025	488,311,759	17,933,679	27,345,140	12,934,360	30,966,670	3,536,314	12,081,348	7,713,828	600,823,099
Additions	14,960,140	36,766	98,481	637,579	2,949,179	3,404,078	-	27,873	22,114,096
Depreciation	(16,073,962)	(845,036)	(299,131)	(1,506,658)	(1,664,242)	-	(184,815)	(198,555)	(20,772,399)
Transfers	-	-	-	805,674	2,872,673	(3,702,717)	-	-	(24,370)
Balance at 30 June 2026	487,197,937	17,125,409	27,144,490	12,870,955	35,124,280	3,237,675	11,896,533	7,543,146	602,140,425
Comprises:									
Gross balance at 30 June 2026	630,215,467	27,771,192	32,255,951	28,474,065	44,969,086	3,237,675	18,738,982	11,393,284	797,055,702
Accumulated depreciation at 30 June 2026	(143,017,530)	(10,645,783)	(5,111,461)	(15,603,110)	(9,844,806)	-	(6,842,449)	(3,850,138)	(194,915,277)
Balance at 30 June 2026	487,197,937	17,125,409	27,144,490	12,870,955	35,124,280	3,237,675	11,896,533	7,543,146	602,140,425

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - work in progress	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - Pipes & Culverts	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure - Airport	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 100 years
Furniture and equipment	5 to 20 years
Plant and equipment	3 to 15 years
Motor vehicles	5 to 20 years
Road making plant	5 to 12 years
Infrastructure - roads	15 to 60 years
Other infrastructure - drainage	30 to 100 years
Other infrastructure - parks and ovals	10 to 30 years
Other infrastructure - other infrastructure	10 to 70 years
Other infrastructure - culverts and pipes	30 to 100 years
Other infrastructure - Esperance airport	10 to 50 years
Right of use - plant and equipment	Based on the remaining lease

(b) Fully Depreciated Assets in Use

The gross carrying amount of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2026	2025
	$	$
Furniture and equipment	209,100	260,136
Plant and equipment	772,822	288,688
Motor vehicles	1,496,609	1,996,072
Road making plant	3,337,881	870,500
	5,816,412	3,415,396

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

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

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

SHIRE OF ESPERANCE
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FOR THE YEAR ENDED 30 JUNE 2026

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 - plant and equipment	Right-of-use assets Total
		$	$
Balance at 1 July 2024		88,110	88,110
Additions *		126,538	126,538
Depreciation		(31,566)	(31,566)
Balance at 30 June 2025		183,082	183,082
Gross balance amount at 30 June 2025		225,845	225,845
Accumulated depreciation at 30 June 2025		(42,763)	(42,763)
Balance at 30 June 2025		183,082	183,082
Depreciation		(45,315)	(45,315)
Balance at 30 June 2026		137,767	137,767
Gross balance amount at 30 June 2026		225,845	225,845
Accumulated depreciation at 30 June 2026		(88,078)	(88,078)
Balance at 30 June 2026		137,767	137,767

*Right of use asset additions are non-cash Additions. Refer note 18.(c)

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:		2026 Actual	2025 Actual
		$	$
Depreciation on right-of-use assets		(45,315)	(31,566)
Finance charge on lease liabilities	28(d)	(7,425)	(6,145)
Total amount recognised in the statement of comprehensive income		(52,740)	(37,711)
Total cash outflow from leases		(50,437)	(38,706)

(b) Lease Liabilities

Current		44,983	43,013
Non-current		95,102	140,084
	28(d)	140,085	183,097

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 28(d).

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 ESPERANCE
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11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

	2026 Actual $	2025 Actual $
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	150,000	150,000
1 to 2 years	300,000	300,000
2 to 3 years	300,000	300,000
3 to 4 years	300,000	300,000
4 to 5 years	300,000	300,000
> 5 years	2,462,500	2,612,500
	3,812,500	3,962,500

The Shire has leased the caravan park to RAC for a term of 35 years commencing in 2019-20.
The Shire leased Blue Waters Lodge to RAC for a term of 21 years commencing in 2023-24.

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 ESPERANCE
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12. TRADE AND OTHER PAYABLES

	2026	2025
	$	$
Current		
Sundry creditors	2,028,273	1,617,189
Prepaid rates	116,804	25,075
Accrued payroll liabilities	931,729	849,969
Accrued Expenditure	65,724	-
Bonds and deposits held	963,794	423,942
Accrued interest on long term borrowings	20,687	9,628
	4,127,011	2,925,803

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

13. CONTRACT LIABILITIES

	2026	2025
	$	$
Current		
Contract liabilities	3,607,819	2,971,014
	3,607,819	2,971,014
Reconciliation of changes in contract liabilities		
Opening balance	2,971,014	2,612,488
Additions	3,607,819	2,971,014
Revenue from contracts with customers included as a contract liability at the start of the period	(2,971,014)	(2,612,488)
	3,607,819	2,971,014

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was $3,607,819 (2025: $2,971,014)

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.

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.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

14. BORROWINGS

		2026			2025		
	Note	Current	Non-current	Total	Current	Non-current	Total
Unsecured		$	$	$	$	$	$
Other loans		252,140	3,881,532	4,133,672	155,635	1,398,766	1,554,401
Total unsecured borrowings	28(a)	252,140	3,881,532	4,133,672	155,635	1,398,766	1,554,401

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 Esperance.
Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Esperance has complied with the financial covenants of its borrowing facilities during the 2026 and 2025 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 hierachy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk
Information regarding exposure to risk can be found at Note 22.
Details of individual borrowings required by regulations are provided at Note 28(a).

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2026	2025
Current provisions	$	$
Employee benefit provisions		
Annual leave	2,448,743	2,293,326
Long service leave	1,520,554	1,457,610
	3,969,297	3,750,936
Total current employee related provisions	3,969,297	3,750,936
Non-current provisions		
Employee benefit provisions		
Long service leave	551,355	438,545
	551,355	438,545
Total non-current employee related provisions	551,355	438,545
Total employee related provisions	4,520,652	4,189,481

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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2026	2025
Amounts are expected to be settled on the following basis:		$	$
Less than 12 months after the reporting date		1,516,038	1,653,784
More than 12 months from reporting date		3,004,614	2,535,697
		4,520,652	4,189,481

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 ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

16. OTHER PROVISIONS

	Make good provisions	Total
	$	$
Opening balance at 1 July 2025		
Non-current provisions	4,885,862	4,885,862
	4,885,862	4,885,862
Additional provision	2,869,929	2,869,929
Charged to profit or loss		
- unwinding of discount	156,387	156,387
Balance at 30 June 2026	7,912,178	7,912,178
Comprises		
Non-current	7,912,178	7,912,178
	7,912,178	7,912,178

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

Make good provisions
Under licence for the operation of Wylie Bay Waste Facility landfill site, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of present value of the expenditure required to settle the remediation obligation at the reporting date.

Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

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

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

17. REVALUATION SURPLUS

	2026 Opening Balance	Revaluation Correction	2026 Closing Balance	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance
	$	$	$	$	$	$
Revaluation surplus - Land and buildings	63,405,584	(495,000)	62,910,584	37,565,324	25,840,260	63,405,584
Revaluation surplus - Furniture and equipment	120,357	-	120,357	120,357	-	120,357
Revaluation surplus - Plant and equipment	1,281,689	-	1,281,689	1,281,689	-	1,281,689
Revaluation surplus - Motor Vehicles	786,448	-	786,448	786,448	-	786,448
Revaluation surplus - Roadmaking Plant	668,986	-	668,986	668,986	-	668,986
Revaluation surplus - Infrastructure - roads	264,678,825	-	264,678,825	264,678,825	-	264,678,825
Revaluation surplus - Infrastructure - footpaths	12,602,185	-	12,602,185	12,602,185	-	12,602,185
Revaluation surplus - Infrastructure - drainage	22,057,698	-	22,057,698	22,057,698	-	22,057,698
Revaluation surplus - Infrastructure - parks and ovals	9,660,606	-	9,660,606	9,660,606	-	9,660,606
Revaluation surplus - Infrastructure - other	8,343,371	-	8,343,371	8,343,371	-	8,343,371
Revaluation surplus - Other infrastructure - Pipes & Culverts	13,119,034	-	13,119,034	13,119,034	-	13,119,034
Revaluation surplus - Other infrastructure - Airport	5,896,073	-	5,896,073	5,896,073	-	5,896,073
	402,620,856	(495,000)	402,125,856	376,780,596	25,840,260	402,620,856

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2026 Actual $	2025 Actual $
Cash and cash equivalents	3	50,280,604	47,273,666
Restrictions			
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	44,226,205	41,548,371
		44,226,205	41,548,371
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	40,475,691	38,577,357
Contract liabilities	13	3,607,819	2,971,014
Unspent loans	28(c)	142,695	-
Total restricted financial assets		44,226,205	41,548,371

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		7,844,289	2,350,388
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(132,227)	-
Depreciation/amortisation		26,196,457	23,376,694
(Profit)/loss on sale of asset		191,060	394,523
Impairment of plant and equipment			
Carry forward work in Progress Expensed		87,223	
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(1,543,268)	123,771
(Increase)/decrease in other assets		(1,673,535)	483,422
(Increase)/decrease in inventories		(52,839)	(380,354)
(Increase)/decrease in contract assets		(684,580)	828,700
Increase/(decrease) in trade and other payables		1,201,207	(228,593)
Increase/(decrease) in employee related provisions		331,171	(5,756)
Increase/(decrease) in other provisions		3,026,316	146,823
Increase/(decrease) in other liabilities		636,805	358,526
Capital grants, subsidies and contributions		(15,491,081)	(12,007,869)
Net cash provided by/(used in) operating activities		19,936,998	15,440,275

(c) Non-cash investing and financing activities

Acquisition of right of use assets by means of lease	11(a)	-	126,538

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements			
Bank overdraft limit		200,000	200,000
Bank overdraft at balance date		-	-
Credit card limit		80,000	80,000
Credit card balance at balance date		(5,058)	(8,083)
Total amount of credit unused		274,942	271,917
Loan facilities			
Loan facilities - current		252,140	155,635
Loan facilities - non-current		3,881,532	1,398,766
Total facilities in use at balance date		4,133,672	1,554,401
Unused loan facilities at balance date		142,695	NIL

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

19. CONTINGENT LIABILITIES

The Shire of Esperance is unaware of any contingent liabilities to disclose at the current reporting date.

20. CAPITAL COMMITMENTS

	2026	2025
	$	$
Contracted for:		
- capital expenditure projects	12,038,550	8,649,532
- plant & equipment purchases	4,457,517	497,475
	16,496,067	9,147,007
Payable:		
- not later than one year	16,496,067	9,147,007

The capital expenditure projects outstanding at the end of the current reporting period includes but is not limited to the remaining construction of the Graham Mackenzie Stadium, Condingup Bushfire Brigade Shed and completion of four residential units on Voile Lane.

The prior year commitment was largely attributable to the upgrade of the Home Care Day Centre as well as fleet replacements in progress.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

21. RELATED PARTY TRANSACTIONS

(a) Council Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
President's annual allowance		44,087	44,087	42,596
President's meeting attendance fees		25,773	25,773	24,200
President's annual allowance for ICT expenses		1,700	1,700	1,644
		71,560	71,560	68,440
Deputy President's annual allowance		11,022	11,022	10,649
Deputy President's meeting attendance fees		21,338	21,338	19,788
Deputy President's annual allowance for ICT expenses		1,700	1,700	1,644
		34,060	34,060	32,081
All other council member's meeting attendance fees		147,584	149,362	138,513
All other council member's annual allowance for ICT expenses		11,758	11,900	11,511
All other council member's annual allowance for travel and accommodation expenses		2,121	-	-
		161,463	161,262	150,024
	21(b)	267,083	266,882	250,545

(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		887,373		862,636
Post-employment benefits		122,844		117,340
Employee - other long-term benefits		24,915		36,603
Council member costs	21(a)	267,083		250,545
		1,302,215		1,267,124

Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits
These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

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

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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:	2026 Actual $	2025 Actual $
Purchase of goods and services	240,670	299,931
Short term employee benefits - other related parties	455,247	214,115
Amounts outstanding from related parties:		
Trade and other receivables	1,864	2,109
Amounts payable to related parties:		
Trade and other payables	69,890	-

(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

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

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 ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

22. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents
The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	$	$	$	$
2026					
Cash and cash equivalents	4.42%	50,280,604	34,290,103	15,982,251	8,250
Financial assets at amortised cost - term deposits	0.00%	-	-	-	-
Financial assets at amortised cost - Treasury bonds					
2025					
Cash and cash equivalents	3.70%	47,273,666	26,000,000	21,265,416	8,250
Financial assets at amortised cost - term deposits	0.00%	-	-	-	-
Financial assets at amortised cost - Treasury bonds					

Sensitivity
Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2026	2025
	$	$
Impact of a 1% movement in interest rates on profit or loss and equity*	159,823	212,654

* Holding all other variables constant

Borrowings
Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables
The Shire's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2025 or 1 July 2026 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2026 and 30 June 2025 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2026					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	78.89%	
Gross carrying amount	2,198,223	60,294	19,245	13,036	2,290,798
Loss allowance	-	-	-	10,284	10,284

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
Rates receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	172,484	40,214	15,945	12,802	241,445
Loss allowance	-	-	-	-	-

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	98.84%	
Gross carrying amount	468,405	95,573	786	445,771	1,010,535
Loss allowance	-	-	-	440,587	440,587

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
Rates receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	225,809	37,078	9,167	6,090	278,144
Loss allowance	-	-	-	-	-

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Trade receivables		Other receivables		Contract Assets	
	2026 Actual	2025 Actual	2026 Actual	2025 Actual	2026 Actual	2025 Actual
	$	$	$	$	$	$
Opening loss allowance as at 1 July	440,587	325,400	-		-	
Increase in loss allowance recognised in profit or loss during the year	(430,303)	115,187	-	-	-	-
Receivables written off during the year as uncollectible	14,558	7,613	493	849	-	
Unused amount reversed	(14,558)	(7,613)	(493)	(849)	-	
Closing loss allowance at 30 June	10,284	440,587	-	-	-	-

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
2026	$	$	$	$	$
Trade and other payables	4,127,011	-	-	4,127,011	4,127,011
Borrowings	252,140	1,377,008	2,504,524	4,133,672	4,133,672
Lease liabilities	44,983	95,102		140,085	140,085
	4,424,134	1,472,110	2,504,524	8,400,768	8,400,768
2025					
Trade and other payables	2,925,803	-	-	2,925,803	2,925,803
Borrowings	155,635	845,403	553,363	1,554,401	1,554,401
Lease liabilities	43,056	127,878	11,218	182,152	183,097
	3,124,494	973,281	564,581	4,662,356	4,663,301

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no significant events after the end of the reporting period to disclose.

SHIRE OF ESPERANCE
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FOR THE YEAR ENDED 30 JUNE 2026

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.

To the extent possible, market information is extracted from either the principal market for the asset or liability or, in the absence of such a market, the most advantageous market available to the Shire at the end of the reporting period.

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. The Shire only considers whether the highest and best use differs from its current use where it is highly probable a non-financial asset will be used for an alternative purpose or the asset is held for the purpose of generating net cash inflows.

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.

j) 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.

k) 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 ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council (Councillors) and the administration support services available to the Council for the provision of governance of the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and protection of the environment and other aspects of public safety including beaches and emergency services.
Health To provide an operational framework for good community health.	Inspection of food outlets and their control as well as provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizens centre and aged care centre. Provision and maintenance of home and community care programs and youth support services.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centre, aquatic centre, beaches, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operations of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, street, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Provision and operation of airport. Provision of licensing facilities.
Economic services To help promote the Shire and its economic well being.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.
Other property and services To monitor and control Council's overheads and operating accounts.	Private works, plant repair and operation costs and engineering operation costs.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2026 Actual	2025 Actual
	$	$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	317,744	250,834
General purpose funding	30,169,003	29,289,412
Law, order, public safety	320,370	120,820
Health	70,053	112,800
Education and welfare	825,404	780,670
Community amenities	6,332,959	5,705,394
Recreation and culture	3,553,285	3,954,955
Transport	2,165,968	2,163,507
Economic services	949,564	693,053
Other property and services	412,419	493,586
	45,116,769	43,565,031
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	339,775	191,893
General purpose funding	9,753,246	5,268,888
Law, order, public safety	1,642,204	904,906
Health	609	10,965
Education and welfare	4,362,287	4,836,866
Community amenities	453,563	371,493
Recreation and culture	5,995,025	2,259,823
Transport	9,246,287	9,640,755
Economic services	148,234	391,256
Other property and services	262,324	187,838
	32,203,554	24,064,683
Total Income	77,320,323	67,629,714
Expenses		
Governance	(4,272,766)	(2,883,534)
General purpose funding	(409,559)	(418,398)
Law, order, public safety	(3,206,449)	(2,986,137)
Health	(532,282)	(534,092)
Education and welfare	(5,293,654)	(5,477,931)
Community amenities	(8,220,775)	(6,484,829)
Recreation and culture	(16,374,679)	(17,655,491)
Transport	(26,731,345)	(25,101,371)
Economic services	(2,677,392)	(2,421,204)
Other property and services	(1,757,133)	(1,316,339)
Total expenses	(69,476,034)	(65,279,326)
Net result for the period	7,844,289	2,350,388

(c) Total Assets

Governance	7,092,285	4,701,096
General purpose funding	36,977,806	37,265,894
Law, order, public safety	9,131,186	9,462,230
Health	81,776	39,005
Education and welfare	10,565,118	10,453,335
Community amenities	23,596,809	25,476,745
Recreation and culture	57,317,187	90,269,862
Transport	36,612,377	580,469,015
Economic services	39,459,523	518,143
Other property and services	560,877,681	11,637,640
Unallocated	22,757,372	19,095,107
	804,469,120	789,388,072

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

26. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in $	Number of Properties	2025/26 Actual Rateable Value*	2025/26 Actual Rate Revenue	2025/26 Actual Interim Rates	2025/26 Actual Total Revenue	2025/26 Budget Rate Revenue	2025/26 Budget Interim Rate	2025/26 Budget Total Revenue	2024/25 Actual Total Revenue
				$	$	$	$	$	$	$	$
GRV Residential	Gross rental valuation	0.098832	4,416	96,797,123	9,566,654	51,727	9,618,381	9,564,084	35,000	9,599,084	9,138,064
GRV - Commercial/Industrial	Gross rental valuation	0.098832	417	31,575,525	3,120,672	(95,335)	3,025,337	3,120,672	-	3,120,672	3,031,370
GRV - Vacant	Gross rental valuation	0.098832	76	1,959,756	193,687	(1,577)	192,110	193,687	-	193,687	188,000
UV - Rural	Unimproved valuation	0.003159	973	3,786,954,000	11,962,988	(3,863)	11,959,125	11,962,988	-	11,962,988	11,337,604
Total general rates			5,882	3,917,286,404	24,844,001	(49,048)	24,794,953	24,841,431	35,000	24,876,431	23,695,038
		Minimum Payment									
Minimum payment		$									
GRV Residential	Gross rental valuation	1,495	975	12,444,241	1,457,625	(6,599)	1,451,026	1,457,625	-	1,457,625	1,393,676
GRV - Commercial/Industrial	Gross rental valuation	1,495	75	647,348	112,125	592	112,717	112,125	-	112,125	108,631
GRV - Vacant	Gross rental valuation	1,495	467	2,608,335	698,165	(12,575)	685,590	698,165	-	698,165	679,076
UV - Rural	Unimproved valuation	1,530	224	57,450,700	342,720	4,926	347,646	342,720	-	342,720	321,230
UV Commercial/Industrial	Unimproved valuation	1,530	3	494,500	4,590		4,590	4,590	-	4,590	4,392
UV-Mining	Unimproved valuation	1,530	99	1,442,594	151,470	(12,975)	138,495	151,470	-	151,470	173,670
Total minimum payments			1,843	75,087,718	2,766,695	(26,631)	2,740,064	2,766,695	-	2,766,695	2,680,675
Total general rates and minimum payments			7,725	3,992,374,122	27,610,696	(75,679)	27,535,017	27,608,126	35,000	27,643,126	26,375,713
		Rate in									
Ex-gratia Rates and prepaid rates											
CBH Storage Facilities		N/A	-	-	441,016	-	441,016	441,016	-	441,016	422,031
Prepaid Rates		N/A	-	-	-	-	-	10,000	-	10,000	4,859
Total amount raised from rates (excluding general rates)			-	-	441,016	-	441,016	451,016	-	451,016	426,890
Discounts							(16,463)			(16,473)	(16,473)
Total Rates							27,959,570			28,077,669	26,786,130

(b) Rates related information

Rates instalment interest							82,072			78,000	79,074
Rates instalment plan charges										-	-
Rates overdue interest							43,348			40,000	41,013
Rates written off							493			-	849

*Rateable Value at time of raising of rate.

SHIRE OF ESPERANCE
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27. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2025/26 (30 June 2026 Carried Forward)	2025/26 Budget (30 June 2026 Carried Forward)	2024/25 (30 June 2025 Carried Forward)
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(104,429)	(199,233)	(73,057)
Less: Movement in liabilities associated with restricted cash		96,351	279,652	(97,713)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(132,227)	-	-
Add: Loss on disposal of assets		261,838	75,216	467,580
Add: Impairment of Plant and Equipment	8(a)	-	-	-
Add: Depreciation	10(a)	26,196,457	23,684,722	23,376,694
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(26,734)	10,000	(18,075)
Employee benefit provisions		112,810	33,056	27,337
Property, Plant & Equipment Movements		87,223	-	-
Infrastructure Movements		-	-	-
Other provisions		3,026,316	225,000	146,823
Lease liabilities		-	-	10,187
Non-cash amounts excluded from operating activities		29,517,605	24,108,413	23,839,776
(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.*				
Adjustments to investing activities				
Right of use assets received - non cash	11(a)	-	-	126,538
cash		-	1,500,000	-
Non-cash amounts excluded from investing activities		-	1,500,000	126,538
(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.*				
Adjustments to financing activities				
Non cash proceeds from new leases	28(d)	-	-	(126,538)
Non-cash amounts excluded from financing activities		-	-	(126,538)
(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.				
Adjustments to net current assets				
Less: Reserve accounts	29	(40,475,691)	(19,822,904)	(38,577,357)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(122,925)	(107,724)	(95,696)
Less: Financial assets at amortised cost		-	-	-
Less: Current assets not expected to be received at end of year		-	-	-
- Land held for resale	6	(1,905,626)	(1,088,540)	(515,631)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	252,140	205,635	155,635
- Current portion of lease liabilities	11(b)	44,983	29,078	43,013
- Other provisions		-	-	-
- Employee benefit provisions		1,827,974	1,997,298	1,731,622
Total adjustments to net current assets		(40,379,145)	(18,787,157)	(37,258,414)
Net current assets used in the Statement of Financial Activity				
Total current assets		58,232,545	28,782,715	49,914,546
Less: Total current liabilities		(12,001,250)	(10,039,995)	(9,846,401)
Less: Total adjustments to net current assets		(40,379,145)	(18,787,157)	(37,258,414)
Surplus or deficit after imposition of general rates		5,852,150	(44,437)	2,809,731

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2024	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025	New Loans During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New Loans During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026
		$	$	$	$	$	$	$	$	$	$	$
Shark Lake Industrial Park		620,976	-	(57,319)	563,657	-	(59,939)	503,718	563,657	-	(59,939)	503,718
Graham Mackenzie Stadium		-	-	-	-	2,434,907	-	2,434,907	-	2,434,907	-	2,434,907
Total		620,976	-	(57,319)	563,657	2,434,907	(59,939)	2,938,625	563,657	2,434,907	(59,939)	2,938,625
Self Supporting Loans												
Recherche Aged Welfare		164,254	-	(21,100)	143,154	-	(22,472)	120,682	143,155	-	(22,474)	120,681
Esperance Bay Yacht Club		238,773	-	(20,183)	218,590	-	(21,207)	197,383	218,590	-	(21,208)	197,382
Newtown Condingup Football Club		26,196	-	(6,255)	19,941	-	(6,446)	13,495	19,941	-	(6,448)	13,493
Gibson Football Club		1	-	(1)	-	-	-	-	-	-	-	-
Condingup District Recreation Association		307,359	-	(307,359)	-	-	-	-	-	-	-	-
Esperance Tennis Club		5,046	-	(5,046)	-	-	-	-	-	-	-	-
Esperance Bay Yacht Club		653,570	-	(44,515)	609,055	-	(45,568)	563,487	609,054	-	(45,567)	563,487
Esperance Hockey Association		-	-	-	-	300,000	-	300,000	-	300,000	(12,027)	287,973
Total Self Supporting Loans		1,395,199	-	(404,459)	990,740	300,000	(95,693)	1,195,047	990,740	300,000	(107,724)	1,183,017
Total Borrowings	14	2,016,175	-	(461,778)	1,554,397	2,734,907	(155,632)	4,133,672	1,554,398	2,734,907	(167,663)	4,121,642

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025
					$	$	$
Shark Lake Industrial Park	296	WATC*	4.52%	28/06/2033	(28,912)	(28,812)	(31,695)
Graham Mackenzie Stadium	306	WATC*	5.82%	29/05/2026	-	-	-
Total					(28,912)	(28,812)	(31,695)
Self Supporting Loans Finance Cost Payments							
Recherche Aged Welfare	291	WATC*	6.36%	13/12/2030	(10,074)	(9,496)	(11,095)
Esperance Bay Yacht Club	295	WATC*	5.01%	26/08/2033	(12,573)	(11,797)	(13,016)
Newtown Condingup Football Club	299	WATC*	3.05%	27/06/2028	(765)	(684)	(944)
Gibson Football Club	301	WATC*	2.47%	23/01/2024	-	-	(18)
Condingup District Recreation Association	302	WATC*	0.90%	05/06/2025	(841)	-	(4,683)
Esperance Tennis Club	303	WATC*	0.61%	30/04/2025	1,110	-	(73)
Esperance Bay Yacht Club	304	WATC*	2.35%	13/01/2037	(19,872)	(17,773)	(19,275)
Esperance Hockey Association	305	WATC*	5.29%	05/06/2026	-	-	-
Total Self Supporting Loans Finance Cost Payments					(43,015)	(39,750)	(49,104)
Total Finance Cost Payments					(71,927)	(68,562)	(80,799)

* WA Treasury Corporation

SHIRE OF ESPERANCE
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28. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2025/26

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed 2026 Actual	Amount Borrowed 2026 Budget	Amount (Used) 2026 Actual	Amount (Used) 2026 Budget	Total Interest & Charges	Actual Balance Unspent
				%	$	$	$	$	$	$
Graham Mackenzie Stadium	WATC	NA	20	5.82%	2,434,907	2,434,907	2,434,907	2,434,907	-	142,695
Esperance Hockey Association	WATC	NA	10		300,000	300,000	300,000	300,000		
					2,734,907	2,734,907	2,734,907	2,734,907	-	142,695

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2025	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2026
			$	$	$	$
Graham Mackenzie Stadium	WATC	29/05/2026	-	2,434,907	(2,292,212)	142,695
			-	2,434,907	(2,292,212)	142,695

* WA Treasury Corporation

(d) Lease Liabilities

		Actual							Budget			
Purpose	Note	Principal at 1 July 2024	New Leases During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025	New Leases During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New Leases During 2025-26	Principal Repayments During 2025-26	Principal at 30 June 2026
		$	$	$	$	$	$	$	$	$	$	$
Motor vehicle		-	126,538	(13,973)	112,565	-	(23,574)	88,991	111,619	-	(23,617)	88,002
Gym Equipment		89,120	-	(18,588)	70,532	-	(19,438)	51,094	70,533	-	(19,439)	51,094
Total Lease Liabilities	11(b)	89,120	126,538	(32,561)	183,097	-	(43,012)	140,085	182,152	-	(43,056)	139,096

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025	Lease Term
					$	$	$	
Motor vehicle		Toyota Fleet	4.58%	14/01/2030	(4,572)	(4,529)	(2,441)	60 months
Gym Equipment		Maia Financial	4.58%	31/12/2028	(2,853)	(2,853)	(3,704)	60 months
Total Finance Cost Payments					(7,425)	(7,382)	(6,145)	

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29. RESERVE ACCOUNTS

	2026 Actual Opening Balance	2026 Actual Transfer to	2026 Actual Transfer (from)	2026 Actual Closing Balance	2026 Budget Opening Balance	2026 Budget Transfer to	2026 Budget Transfer (from)	2026 Budget Closing Balance	2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 Actual Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Land Purchase and Development	3,381,384	1,751,078	(186,440)	4,946,022	3,381,384	658,325	(3,093,528)	946,181	4,040,996	458,634	(1,118,246)	3,381,384
(b) Eastern Suburbs Water Pipeline	42,975	1,840	-	44,815	42,975	1,573	-	44,548	41,012	1,963	-	42,975
(c) Jetty	642,476	179,645	-	822,121	642,476	175,785	-	818,261	472,840	169,636	-	642,476
(d) Aerodrome	7,419,616	1,507,151	(546,193)	8,380,574	7,419,616	1,097,786	(858,460)	7,658,942	7,149,317	781,100	(510,801)	7,419,616
(e) Off Street Parking	611,746	26,184	-	637,930	611,746	22,391	-	634,137	583,798	27,948	-	611,746
(f) Sanitation (Rubbish Removal)	12,276,671	2,387,755	(6,069,623)	8,594,803	12,276,671	1,847,200	(12,183,459)	1,940,412	12,272,816	2,260,604	(2,256,749)	12,276,671
(g) Esperance Home Care Fundraising	1,768,365	315,400	(6,687)	2,077,078	1,768,365	38,997	(8,810)	1,798,552	1,016,734	751,631	-	1,768,365
(h) Plant Replacement	173,174	892,437	(116,555)	949,056	173,174	610,469	(80,186)	703,457	633,211	30,313	(490,350)	173,174
(i) Building Maintenance	2,841,961	567,854	(1,119,288)	2,290,527	2,841,961	178,304	(2,255,035)	765,230	2,991,316	595,411	(744,766)	2,841,961
(j) Employee Entitlements Long Service Leave	1,592,202	137,908	-	1,730,110	1,592,202	52,526		1,644,728	1,369,474	222,728	-	1,592,202
(k) Governance and Workers Compensation	329,242	88,357	(250,000)	167,599	329,242	92,121	(200,000)	221,363	218,433	210,856	(100,047)	329,242
(l) EHC Asset Replacement	608,819	25,644	(68,356)	566,107	608,819	20,253	(105,000)	524,072	591,602	28,322	(11,105)	608,819
(m) IT System and Process Development	132,750	57,098	(100,000)	89,848	132,750	59,241	(100,000)	91,991	76,583	56,167	-	132,750
(n) Esperance Home Care Annual Leave	274,015	33,406	-	307,421	274,015	12,800	-	286,815	333,730	15,977	(75,692)	274,015
(o) Esperance Home Care Long Service Leave	303,952	37,847	-	341,799	303,952	12,862	-	316,814	335,332	16,054	(47,434)	303,952
(p) Priority Projects	1,110,724	101,571	(56,499)	1,155,796	1,110,724	93,460	(97,355)	1,106,829	834,672	291,378	(15,326)	1,110,724
(q) Community Infrastructure	309,000	13,226	-	322,226	309,000	11,571	-	320,571	-	309,000	-	309,000
(r) Unspent Grants and Contributions	4,758,285	7,051,859	(4,758,285)	7,051,859	4,758,285	-	(4,758,285)	-	7,178,019	4,758,285	(7,178,019)	4,758,285
	38,577,357	15,176,260	(13,277,926)	40,475,691	38,577,357	4,985,664	(23,740,118)	19,822,903	40,139,885	10,986,007	(12,548,535)	38,577,357

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Land Purchase and Development	Established to fund land improvement and sub-division development.
(b) Eastern Suburbs Water Pipeline	Established to provide funds to recycle waste water to recreation grounds. Funded by the proceeds from the sale of water to users.
(c) Jetty	Established to provide funds for maintenance and capital works of the main jetty at the Foreshore Headland. Funded from general purpose income and donations.
(d) Aerodrome	Established to fund future development and upgrades of airport facility. Funded by the annual surplus derived from operations of the airport.
(e) Off Street Parking	Established to provide funds for the future development of central business car parking in order to make provisions for future business expansion of the CBD. Funded by general
(f) Sanitation (Rubbish Removal)	Established to fund the purchase of major sanitation equipment and for the future development of waste disposal facilities. Funded from the annual surplus derived from property
(g) Esperance Home Care Fundraising	Established for the purpose of holding the net proceeds of volunteer fundraising activities relating to the operation of Esperance Home Care.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

29. RESERVE ACCOUNTS (Continued)

(h)	Plant Replacement	Established to minimise and if possible eliminate any need to rely upon loan finance or unreasonable rate increases to finance the acquisition of major plant items as per Council
(i)	Building Maintenance	Established to hold unexpended funds from the Building Maintenance Program for the use of building maintenance and refurbishment of Council buildings.
(j)	Employee Entitlements Long Service Leave	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to Long Service Leave.
(k)	Governance and Workers Compensation	Established for the purpose of future workers compensation insurance costs under the performance based contribution scheme; or cyclical gross rental valuation cost for rating
(l)	EHC Asset Replacement	Established for the purpose of Esperance Home Care to hold annual depreciation reserved and surplus cash for the replacement of HACC and other externally funded assets in
(m)	IT System and Process Development	Established to finance the acquisition and enhancement of information technology across the Shire. Ongoing appropriations from the Municipal Fund are provided as and when
(n)	Esperance Home Care Annual Leave	Established to fund future commitments for annual leave entitlements as a result of employing staff. Funded from external grant funding. Home Care Long Service Leave Reserve
(o)	Esperance Home Care Long Service Leave	Established to fund future commitments for long service leave entitlements as a result of employing staff. Funded from external grant funding. Home Care Long Service Leave
(p)	Priority Projects	Established to fund sufficient capacity to assist with the design, construction and operation of priority projects as determined by Council.
(q)	Community Infrastructure	Established to provide for future funding of community infrastructure assets.
(r)	Unspent Grants and Contributions	Established for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.

SHIRE OF ESPERANCE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

30. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2025	Amounts Received	Amounts Paid	30 June 2026
	$	$	$	$
Contributions to Public Open Space	221,039	7,719	(228,758)	-
Other Deposits	12,136	-	-	12,136
General Bonds - Interest Bearing	765,645	34,226	(473,701)	326,170
	998,820	41,945	(702,459)	338,306

OFFICIAL

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Shire of Esperance

To the Council of the Shire of Esperance

Opinion

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

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2026 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the Shire's annual report for the year ended 30 June 2026, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire for the year ended 30 June 2026 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Carly Meagher
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 October 2026

14. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil

15. MEMBERS QUESTIONS WITH OR WITHOUT NOTICE

16. URGENT BUSINESS APPROVED BY DECISION

17. MATTERS BEHIND CLOSED DOORS

Officer's Comment:
It is recommended that the meeting is behind closed doors for the following items, in accordance with section 5.23(4) of the Local Government Act 1995.

Item: 17.1

0710-26 - Supply, Delivery and Licensing of One New Motor Grader

CONFIDENTIAL ITEM

This report is considered confidential in accordance with the Local Government Act 1995, as it relates to information contained in a tender received by the local government for a contract to the extent that the information is a tendered price (Section 5.23(4)(c)(i)).

Item: 17.2

0705-26 - Supply, Delivery and Licensing of Two New Backhoes

CONFIDENTIAL ITEM

This report is considered confidential in accordance with the Local Government Act 1995, as it relates to information contained in a tender received by the local government for a contract to the extent that the information is a tendered price (Section 5.23(4)(c)(i)).

Item: 17.3

0708-26 Supply and Installation of Emulsion Tank

CONFIDENTIAL ITEM

This report is considered confidential in accordance with the Local Government Act 1995, as it relates to information contained in a tender received by the local government for a contract to the extent that the information is a tendered price (Section 5.23(4)(c)(i)).

Item: 17.4

0709-26 - Supply and Delivery of a PTO Rock Crusher/Stabiliser

CONFIDENTIAL ITEM

This report is considered confidential in accordance with the Local Government Act 1995, as it relates to information contained in a tender received by the local government for a contract to the extent that the information is a tendered price (Section 5.23(4)(c)(i)).

18. PUBLIC QUESTION TIME

19. CLOSURE