ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
10 DECEMBER 2025

THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
10 DECEMBER 2025

WILDFLOWER COUNTRY

Attachment 10.1

SHIRE OF THREE SPRINGS

DELEGATION REGISTER

Shire of Three Springs

Adopted by Council December 2019

Description of Review	Council Resolution Number
Revoke 2018 Delegation Register and adopt December 2019	December 2019 OCM Report 201202
Full Delegation Register Review November 2020	December 2020 OCM Report 091/2020
Full Delegation Register Review November 2021	December 2021 OCM Report 104/2021 Annual
Full Delegation Register Review December 2022 New delegation CS008 - Authorised Purchasing Officer added.	OCM Report 2022 OCM Report 101/2022
Full Delegation Register Review December 2024 – Risk Coordinator Officer added.	OCM Report 2024 Report 109/2024
Full Delegation Register Review December 2024	OCM Report 2024 Report 086/2024
Full Delegation Register Review December 2025	OCM Report 2025

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SCHEDULE OF DELEGATIONS

No.	Delegation	CEO	DCEO	MI	SOPF	ESR	FO	ES	TP	BO	EHO	BMO	AFO	RC	CCDT
GO001	Appoint Authorised Persons	X													
GO002	Property Acquisition and Disposal	X	X												
GO003	Public Notice of Council and Committee Meetings	X	X					X							
GO004	Execution of Documents and Affixing of Common Seal to Documents	X	X												
CS001	Cemeteries Act 1986 - Authorised Persons	X	X	X	X									X	
CS002	Payments from Municipal Fund and Trust Fund	X	X				X						X		
CS003	Making a Cash Advance to a Person	X	X				X						X		
CS004	Investment of Surplus Funds	X	X												
CS005	Waiving and Granting of Concessions and Write-Off of Debts other than Rates & Service Charges	X	X												
CS006	Reimbursement of Expenses Incurred by an Employee	X	X				X						X		
CS007	Reimbursement of Expenses Incurred by Councillors	X	X				X						X		
CS008	Authorised Purchasing Officer	X	X	X	X		X	X				X		X	
CC001	Sponsorship, Donations and Waiver of Fees	X	X												
DS001	Building Act 2011 – Appointment of Authorised Persons	X	X							X					
DS002	Issue Licence to Deposit Material on Street and Excavate on Land Abutting a Street	X	X		X					X				X	
DS003	Issue and Revocation of Building Orders	X	X	X						X					
DS004	Occupancy Permit or Building Approval Certificate	X	X							X					
DS005	Food Act 2008 – Food Business Registrations	X	X								X				

DS006	Authority to issue a Prohibition Order (Food Act 2008)	X	X								X				
DS007	Food Act 2008 – Appoint Authorised Officer	X	X								X				
DS008	Authority to serve Infringement Notices (Food Act 2008)	X	X								X				
DS009	Public Health Act 2016	X	X								X				
DS010	Health (Asbestos) Regulations 1992	X	X						X	X	X	X		X	
DS011	Shire of Three Springs Town Planning Scheme No. 3	X	X						X						
DS012	Joint Development Assessment Panel Applications	X	X						X						
DS013	Infringements and Direction Notices	X	X						X						
DS014	Power of Entry	X	X						X						
DS015	Exemption from the Requirement to Pay a Fee – Trading in Thoroughfares and Public Places	X	X						X						X
DS016	Certain Things to be done in Respect of Land	X	X		X				X						X
DS017	Response to Applications for Subdivision and Amalgamation	X	X						X						
DS018	Response to Application for Public Works	X	X	X	X	X								X	
DS019	Control of Vehicles (Off-Road	X	X	X	X	X								X	
DS020	Permits for Heavy Haulage Vehicles	X	X	X										X	
DS021	Temporary Road Closures	X	X	X										X	
DS022	Revocation of Temporary Road Closure to Vehicles	X	X	X										X	
DS023	Private Works	X	X	X											
DS024	Private Works On, Over or Under Public Places	X	X	X											
DS025	Gates and Other Devices Across Thoroughfares	X	X	X	X									X	
DS026	Plans – Thoroughfares Levels & Alignments	X	X	X										X	
DS027	Excavation on Public Thoroughfares	X	X	X										X	

DS028	Crossing from Public Thoroughfare to Private Land or Private Thoroughfare	X	X	X										x	
DS029	Bonds for Uncompleted Works	X	X	X											
LO001	Bushfires Act 1954 – Authorised Persons	X	X	X	X	X								X	
LO002	Cat Act 2011– Authorised Persons	X	X	X	X	X								X	
LO003	Dog Act 1976 – Authorised Persons	X	X	X	X	X								X	
LO004	Prohibited and Restricted Burning Times Variation	X	X	X	X	X								X	
LO005	Notices of Legal Proceedings - Bush Fires	X	X	X		X								X	
LO006	Bushfires Act – Powers and Duties	X	X	X	X	X								X	
LO007	Dog Act 1976 - Infringements	X	X	X	X	X								X	
LO008	Litter Act - Withdrawal of Infringement Notices	X	X												

Legend

CEO	Chief Executive Officer
DCEO	Deputy Chief Executive Officer
MI	Manager of Infrastructure
SOPF	Supervisor of Parks & Facilities
ESR	Emergency Services Ranger
FO	Finance Officer
ES	Executive Secretary
TP	Town Planner
BO	Building Surveyor
EHO	Environmental Health Officer
BMO	Building Maintenance Officer
AFO	Assistant Finance Officer
RC	Risk Coordinator
CCDT	Community Coordinator Development Tourism

GOVERNANCE

GO001 – Appoint Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
Power Enabling Delegation:
• Local Government Act 1995, sections
    • 5.42 Delegation of some powers or duties to the CEO
    • 5.43 Limitations on delegations to the CEO
Power Enabling Sub-Delegation:
• Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees
	Legal (Subsidiary):
	Power Delegated:
	• Local Government Act 1995
	    • s.3.24 Authorising persons under this subdivision (Part 3, Division 3, Subdivision 2 – Certain provisions about land)

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to appoint persons or classes of persons as Authorised Persons in accordance with Section 9.10 of the *Local Government Act 1995*, for the purposes of fulfilling prescribed functions within the:

1. *Local Government Act 1995*, inclusive of Regulations;
2. Shire of Three Springs Local Laws made under the *Local Government Act 1995*;
3. *Graffiti Vandalism Act 2016*, s.15 Application; and
4. *Caravan Parks and Camping Grounds Act 1995*, s.17 Authorisations.

Subject to:

(a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire of Three Springs's Schedule of Authorisations.

GO002 - Property Acquisition and Disposal

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995 (Sections 5.42/5.43(d))

Legal (Subsidiary):

Description of Functions Delegated

The CEO is delegated authority to acquire or dispose of any land valued at an amount not exceeding $250,000 provided that appropriate provision is made in Council's Budget where items are to be acquired, and Council is advised in advance of the intention to dispose of any land.

G0003 - Public Notice of Council and Committee Meetings

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2025	Sub-Delegated:	DCEO ES
Policy Reference:		Chief Executive Instruction/Procedure:	

Legal (Parent):	Legal (Subsidiary):
1. Local Government Act 1995, Section 5.42	1. Local Government (Administration) Regulation 1996 section 12.

Description of Functions Delegated

The Chief Executive Officer is delegated the authority to exercise any of its powers in accordance with *Local Government Act 1995* section 5.42.

GO004 – Execution of Contract Documents

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 9.49 A, B

Legal (Subsidiary):

Description of Functions Delegated

The Chief Executive Officer and Deputy Chief Executive Officer is delegated authority to execute documents.

CS001 - Cemeteries Act 1986 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Cemeteries Act 1986

Legal (Subsidiary):

Description of Functions Delegated

The Chief Executive Officer is delegated authority to appoint authorised persons to exercise the Powers and duties set out in respect of Sections 6 and 64 - *Cemeteries Act 1986* subject to:

1. A Schedule of Authorisations being submitted to Council from time to time; and

2. The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the delegation was exercised, when the delegation was exercised and the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS002 - Payments from Municipal Fund and Trust Fund

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	3007-Purchasing Policy

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):

1. Local Government (Financial Management) Regulations 1996, Regulation 12(1)(b)

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

1. Authorise and make payments by cheque or electronic funds transfer (EFT) from the Municipal Fund or the Trust Fund [FM r.12(1)(b)]

Subject to:

a) The payment(s) only being for items of expenditure:
   (i) detailed in the adopted annual budget, or
   (ii) for payments that have been authorised by a resolution of Council in advance, or
   (iii) authorised in advance by the President in an emergency; and

b) Compliance with the requirements of Regulation 13 of the *Local Government (Financial Management) Regulations 1996*.

CEO Conditions on Sub-Delegation

a) Two signatories are required on each Council cheque by the CEO and DCEO. FO or AFO are also signatories only if two of the other officers are unavailable.

b) Where a payment is made electronically two signatures are required utilising payment tokens assigned to either, delegate or sub delegates.

CS003- Making a Cash Advance to a Person

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):

1. Local Government Act 1995, Section 5.102

Description of Functions Delegated

The Chief Executive Officer is delegated authority to make a cash advance to a person in respect of an expense for which the person can be reimbursed, subject to:

1. Compliance with Division 8 of Part 5 of the *Local Government Act 1995*; and

2. The Chief Executive Officer in exercising Delegation shall keep a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS004 - Investment of Surplus Funds

Date Adopted:	December 2019		Delegate:	CEO
Date Last Reviewed:	December 2025		Sub-Delegated:	DCEO
Policy Reference:	3002 Investment Policy		Chief Executive Instruction/Procedure:	

Legal (Parent):	Legal (Subsidiary):
1. Local Government Act 1995, Section 5.42	1. Local Government Act 1995, Sections 6.14 and 6.15 2. Local Government (Financial Management Regulations) 1996, Regulation 19C 3. Trustees Act 1962, Part III

Description of Functions Delegated

The Chief Executive Officer is delegated authority Council delegates its authority and power to the Chief Executive Officer to invest money held in the Municipal or Trust funds that is not required for the time being for any purpose in accordance with Part III of the *Trustees Act 1962*, subject to:

1. Compliance with the established and documented internal control procedures to ensure control over the investments;

2. Compliance with Regulation 19C of the *Local Government (Financial Management) Regulations 1996*; and

3. Compliance with Council Policy – Investments.

CS005 – Waiving & Granting of Concessions & Write-Off of Debts other than Rates & Service Charges

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
On-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Sections 6.12

Description of Functions Delegated

The Chief Executive Officer is delegated authority to approve or refuse to approve applications or requests for:

1. A waiver of a debt other than rates or a service charge.

2. The write-off of a debt other than rates or a service charge.

Subject to:

a) The amount of the request or application not exceeding $1000.00; or
Cumulative debts of a debtor valued below $1000.00. Write off a debt greater than these values must be referred for Council decisions.

CS006 - Reimbursement of Expenses Incurred by an Employee

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):

1. Local Government Act 1995, Section 5.101(2)

Description of Functions Delegated

The Chief Executive Officer is delegated authority to reimburse an employee for an expense incurred in relation to a matter affecting the local government, subject to the Chief Executive Officer in exercising delegation keeping a written record of details of how the delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS007 - Reimbursement of Expenses Incurred by Councillors

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	1005-Council Expenses

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):

1. Local Government Act 1995, Section 5.98(2)(b)
2. Local Government Act 1995, Section 5.98(4)

Description of Functions Delegated

The Chief Executive Officer is delegated authority to approve the reimbursement of expenses to Councillors, subject to:

1. The expenses to be approved for reimbursement are those prescribed by the Act and the Regulations.

2. Compliance with Council Policy on Members – Reimbursement of Expenses Incurred.

3. The Chief Executive Officer in exercising delegation keeping a written record of details of how the delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS008 – Authorised Purchasing Officers

Date Adopted:	14 December 2022
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, FO, BMO, ES, AFO, RC
Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Local Government Act 1995 (Section 5.42 & 5.44 & 5.43 (b))

Legal (Subsidiary):

Description of Functions Delegated

The Chief Executive Officer is delegated authority to sign Purchase Orders for items contained within the current budget.

This delegation includes authorisation for the Chief Executive Officer to accept a tender for purchase up to an amount of $250,000 (Local Government Act 1995 section 5.43 (b)).

Delegated to:
Chief Executive Officer (Level 1)

On delegated to:
The Chief Executive Officer in exercising authority, under s5.44 of the Local Government Act, 1995, has delegated this power/duty to the following Officers.

Level 1 Chief Executive Officer
Level 2 Deputy Chief Executive Officer
Level 2 Manager of Infrastructure
Level 3 Supervisor of Parks and Facilities
Level 3 Executive Secretary
Level 3 Risk Coordinator
Level 4 Building Maintenance Officer
Level 5 Finance Officer

Conditions:
Limits on amounts:

- Level 1 (CEO) - $250,000 excluding the purchase of freehold land and real estate. When authorised by Council resolution, and subject to compliance with the relevant tender legislation, the CEO can issue Purchase Orders for amounts in excess of $250,000.

- Level 2 – up to $50,000 excluding the purchase of freehold land and real estate.
- Level 3 – Within area of responsibility up to a maximum of $1,000.
- Level 4 – Within area of responsibility up to a maximum of $300.
- Level 5 – In the absence of all other authorised officers when the requirement is urgent and with verbal approval of the CEO or a Level 2 officer – CEO to countersign order on return.

Corporate Credit Card authority is in accordance with Policy 1.16 Corporate Credit Cards

Record of Use:
Office copy of the Purchase Order to be handed to Finance Officer.
Records to be kept under the provisions of the Shire of Three Springs Record Keeping Plan and the General Disposal Authority for Local Government Records Legislation

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CC001 - Sponsorships, Donations and Waiver of Fees

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995 (Section 5.42)

Legal (Subsidiary):

Description of Functions Delegated

The Chief Executive Officer is delegated authority to consider applications received for financial assistance and make the appropriate donation or engage into a sponsorship arrangement in accordance with Council's budget.

The Chief Executive Officer is delegated authority to waive fees for the use of halls, rooms and areas within any of the Council buildings, grounds or facilities, advertising or ground transport operations to associations, committees or organisations in accordance with Council's budget.

DS001 - Building Act 2011 - Appointment of Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, BO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Building Act 2011, Section 127

Legal (Subsidiary):

1. Building Act 2011, Section 96(3)
2. Building Act 2011, Section 127
3. Building Regulations 2012

The delegation only applies to Local Government Officers

The Chief Executive Officer is delegated authority to appoint authorised persons for the purposes of the *Building Act 2011* and *Building Regulations 2012* in relation to buildings and incidental structures located, or proposed to be located in the Shire's district

DS002 - Issue Licence to Deposit Material on Street and Excavate on Land Abutting a Street

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, RC, BO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Building Act 2011, Section 127

Legal (Subsidiary):

1. Building Act 2011, Section 166(3)(g)
2. Building Regulations 2012, Regulation 64

Description of Functions Delegated

The Chief Executive Officer is delegated authority to issue licenses for:

1. The deposit of materials on a street, way or other public place; or
2. The excavation on land abutting or adjoining a street, way or other public place;

Subject to:

a) The requirements of Regulation 64 of the *Building Regulation 2012*; and

b) The relevant licence fee being set by Council annually.

c) The delegation only applies to Local Government Officers.

DS003 - Issue and Revocation of Building Orders

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI BO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Building Act 2011, Section 127.

Legal (Subsidiary):

1. Building Act 2011, Section 110
2. Building Act 2011, Section 117
3. Building Regulations 2012

The Chief Executive Officer is delegated authority to:

1. Make a building order in respect of one or more of the following;

    a) Particular building work;
    b) Particular demolition work; or
    c) A particular building or incidental structure.

2. Revoke a building order subject to Compliance with Section 117(1) of the *Building Act 2011* by serving written notice to each person to whom the order is directed.

3. The delegation only applies to Local Government Officers.

DS004 - Occupancy Permit or Building Approval Certificate

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, BO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Building Act 2011, Section 127

Legal (Subsidiary):

1. Building Act 2011, Section 58
2. Building Act 2011, Section 65
3. Building Act 2011, Section 65

The Chief Executive Officer is delegated authority to:

1. Approve, modify or refuse to approve applications submitted under Section 58 of the *Building Act 2011*.
2. Approve or refuse to approve applications submitted under Section 65 of the *Building Act 2011*.
3. The delegation only applies to Local Government Officers.

DS005 – Food Act 2008 – Food Business Registrations

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, EHO
Chief Executive Instruction/Procedure:	

Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
    - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]

S.118(4) Sub-delegation only permissible if expressly provided in regulations

Power Delegated:

- Food Act 2008, sections:
    - S.110(1) and (5) Registration of food business
    - S.112 Variation of conditions or cancellation of registration of food businesses.

Description of Functions Delegated

Council delegates its authority and power to:

1. Register a food business in respect of any premises for the purposes of Part 9 of the *Food Act2008* and issue a certificate of registration, if approved [s.110(1)].

2. After considering an application, grant (with or without conditions) or refuse the application [s110(5)].

3. Vary the conditions imposed on Food Business Registration or cancel a Food Business Registration under Part 9 of the *Food Act 2008* [s.112(1)].

DS006 - Authority to Issue a Prohibition Order (Food Act 2008)

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, EHO
Chief Executive Instruction/Procedure:	

Legal (Parent):

Power Enabling Delegation:

1. Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
    a. 118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
    b. 118(4) Sub-delegation only permissible if expressly provided in regulations

Legal (Subsidiary):

Power Delegated:

- Food Act 2008, sections:
    - 65(1) Prohibition Order
    - 66 Certificate of Clearance
    - 67(4) Request for Re-Inspection

Description of Functions Delegated

Council delegates its authority and power to:

1. Serve a Prohibition Order on the proprietor of a food business in accordance with s.65 of the *Food Act 2008* [s.65].
2. Give a Certificate of Clearance, where inspection demonstrates compliance with a Prohibition Order and any Improvement Notices [s.66].
3. Give written notice to proprietor of a food business on whom a Prohibition Order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].

DS007 – Food Act 2008 – Appoint Authorised Officers

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2025	Sub-Delegated:	DCEO, EHO
Policy Reference:		Chief Executive Instruction/Procedure:	

Legal (Parent):
 	
Power Enabling Delegation:
• Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
  ◦ S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
  ◦ S.118(4) Sub-delegation only permissible if expressly provided in regulations
	Legal (Subsidiary):
	
	Power Delegated:
	• Food Act 2008, Sections:
	  ◦ S.122(1) Appointment of authorised officers
	  ◦ S.126(13) Infringement notices

Description of Functions Delegated

Council delegates authority and power to appoint persons to be:

1. An Authorised Officer for the purposes of the *Food Act 2008* [122(1)].

2. A Designated Officer for the purposes of the *Food Act 2008* [126(13)].

   Generally subject to:

(a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire's Schedule of Authorisations.

DS008 - Authority to Serve Infringement Notices (Food Act 2008)

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, EHO
Chief Executive Instruction/Procedure:	

Legal (Parent):

Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
  - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
  - S.118(4) Sub-delegation only permissible if expressly provided in regulations

Power Enabling Sub-Delegation:

- Nil. Food Act / Regulations do not provide for sub-delegation.

Legal (Subsidiary):

Power Delegated:

- Food Act 2008:
  - S.125 Institution of proceeding

Description of Functions Delegated

Council delegates its authority and power to institute proceedings for an offence under the *Food Act 2008* [s.125].

DS009– Public Health Act 2016

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2025	Sub-Delegated:	DCEO, EHO
Policy Reference:		Chief Executive Instruction/Procedure:	

Legal (Parent): Power Enabling Delegation: • Public Health Act 2016: • s.21 Enforcement agency may delegate	Legal (Subsidiary): Power Delegated: • Public Health Act 2016: • s.24 Designation of authorised officers

Description of Functions Delegated

Council delegates its authority and power to designate a person or class of persons as authorised officers:

1. for the purposes of the *Public Health Act 2016* or another specified Act; or
2. for the purposes of the specified provisions of this Act or another specified Act; or
3. for the purposes of the provisions of the *Public Health Act 2016* or another specified Act other than the specified provision of that Act [s.24(1)].

<u>Subject to</u>:

a) The requirements of s.24(3), being that designated authorised officers may be either:
   i. an environmental health officer or environmental health officers as a class; or
   ii. a person who is not an environmental health officer or a class of persons who are not environmental health officers; or
   iii. a mixture of the two.

b) Compliance with any relevant conditions established by the Chief Health Officer under s.20 of the *Public Health Act 2016*.

DS010 – Health (Asbestos) Regulations 1992

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2025	Sub-Delegated:	DCEO, MI , SOPF EHO, BO, RC
Policy Reference:		Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Criminal Procedure Act 2004, Part 2	Legal (Subsidiary): 1. Health (Asbestos) Regulations 1992

1. The Chief Executive Officer is appointed as the approved officer for the purposes of Part 2 of the *Criminal Procedure Act 2004*. They are authorised to extend the period to pay or withdraw an infringement notice issued under the *Health (Asbestos) Regulations 1992*.

2. The following officers are authorised officers for the purpose of Part 2 of the *Criminal Procedure Act 2004*. They are authorised to issue infringement notices for breaches with the *Health (Asbestos) Regulations 1992:*

   - Deputy Chief Executive Officer
   - Environmental Health Officer
   - Building Surveyor

DS011 - Shire of Three Springs Town Planning Scheme No. 2 (Update 15/10/19)

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995 (Section 5.41(i) & 5.42 & 5.44)
2. Shire of Three Springs Town Planning Scheme No. 2
3. Planning and Development (Local Planning Schemes) Regulations 2015

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to:

1. Hold in abeyance or return to an applicant for rectification, any development (planning) application that does not contain adequate or sufficient information necessary to properly assess, evaluate, and determine the application in accordance with the Scheme provisions, Council Policy provisions and the matters listed in clause 67 of the Deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*, or any other information deemed necessary to properly assess and determine the application;

2. Determine the land use classification applicable to the proposed use/development for which approval is sought;

3. Determine whether the proposed use/works falls within the classes of development exempt from obtaining development approval pursuant to clause 61 of the Deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*;

4. Determine and effect the consultation of a development (planning) application pursuant to clause 64 of the Deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*;

5. Authority to determine non-planning related objections. Objections against compliant aspects of development (planning) applications or are non-planning related are considered to be non-valid objections to the proposal.

6. To refuse to a development (planning) application for a proposed development designated as a 'X' use, 'A' use, or 'D' use in the scheme, and is determined not to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

7. To grant approval to a development (planning) application for a development which is determined to comply with the design principles of the R-Codes and where no objections have been received.

8. To grant approval to a development (planning) application for a development designated as a 'P' use , 'I' use or 'A' use in the scheme, and is determined to comply with relevant provisions and standards

prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

9. To grant approval to a development (planning) application for development which is not listed and/or designated with a permissibility in the scheme where the development is designated as a 'P' use , 'I' use or 'A' use, or the equivalent, by a lawfully adopted planning instrument;

10. In exceptional circumstances where a development application is determined not to have any adverse effect on the amenity of the locality, following its referral to surrounding affected land owners and no objecting submissions being received, approve a development (planning) application which varies site and development requirements relating to:

    i. Side and rear setbacks;
    ii. Front setback variations up to 0.5 metres;
    iii. Wall height and/or maximum pitched roof height variations up to 0.5 metres;
    iv. Outbuilding area variations up to 10%;
    v. Signage dimension and/or maximum height variations up to 0.5 metres;
    vi. Signage area variations up to 0.5m2.

11. To grant approval to an annual permit application for a Holiday House, Holiday Accommodation, Bed and Breakfast, Guesthouse, Home Occupation and Home Business approved land use where no complaints have been received in the previous 12 months, and complies with all relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

12. To grant approval to a development (planning) application relating to a non-conforming use, and is determined to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

13. To refuse to a development (planning) application relating to a non-conforming use, and is determined not to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

14. Certify that any condition imposed on any development (planning) approval has been completed and fulfilled to the CEO,s satisfaction;

15. To grant approval to a development (planning) application for an advertising devise/sign in any zone listed in the scheme that complies with relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

16. To grant approval to a development (planning) application for an extension of time to commence development of a development (planning) approval;

17. To grant approval to amend or delete any condition to which development (planning) approval is granted under delegation, and/or to amend an aspect of the development approved which, if amended, would not substantially change the development approved under delegation or cancel a

development (planning) approval determined under delegation at request of the applicant/owner in accordance with clause 77 of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*; and

18. Impose conditions and advice on the approval granted under delegation that are considered necessary to secure the relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable.

19. To grant approval to a development (planning) application for a 'Holiday Accommodation' land use where no submissions objecting to the proposal have been received and the proposal is determined to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

20. To grant approval to a development (planning) application for development on land classified as a local planning scheme reserve as follows:
    i. Where the land is in the control and/or management of the Shire of Three Springs;
    ii. The development is for a permitted use and/or purpose outlined in a lawfully executed lease issued by the Shire of Three Springs;
    iii. The development is consistent with any objectives outlined for that reserve in the Scheme; and
    iv. The value of any works is less than $500,000;

DS012 - Joint Development Assessment Panel Applications

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 5.42 & 5.44)
2. Planning and Development Act 2005
3. Shire of Three Springs Town Planning Scheme No.3
4. Planning and Development (Development Assessment Panels) Regulations 2011

Legal (Subsidiary):
1. Local Government Act 1995, Section 6.50(1) and (2)

The Chief Executive Officer is delegated authority to:

1. Hold in abeyance or return to an applicant for rectification, any Form 1 or Form 2 application that does not contain adequate or sufficient information necessary to properly assess, evaluate, and determine the application in accordance with the Scheme provisions, Council Policy provisions, or any other information deemed necessary to properly assess and determine the application;

2. Prepare Responsible Authority Reports (RAR) making a recommendation to the Joint Development Assessment Panel based on the relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

3. Determine the land use classification applicable to the proposed use/development for which approval is sought;

4. Determine and effect the consultation of a Form 1 application;

5. Certify that any condition imposed on any Form 1 or Form 2 approval has been completed and fulfilled to the CEO's satisfaction; and

6. Impose conditions and advice that are considered necessary to secure the relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable.

DS013 - Infringements and Direction Notices

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2025	Sub-Delegated:	DCEO, TP
Policy Reference:		Chief Executive Instruction/Procedure:	

Legal (Parent):	Legal (Subsidiary):
1. Local Government Act 1995 (Section 5.42 & 5.44) 2. Planning and Development Act 2005 (Sections 214, 218, 228, 229, 230 & 231) 3. Shire of Three Springs Town Planning Scheme 2 4. Planning and Development Regulations 2009 (Schedule 1)	

The Chief Executive Officer is delegated authority to and in accordance with the relevant sections of the *Planning and Development Act 2005:*

1. Issue a directions notice, pursuant to section 214 and 218.

2. Appoint a Shire of Three Springs employee to give an infringement notice in accordance with section 228.

3. Determine the content of an infringement notice in accordance with section 229.

4. Grant an extension of up to 28 days in exceptional circumstances for the alleged offered to pay the infringement notice in accordance with section 230.

5. Withdraw an infringement notice in exceptional circumstances in accordance with section 231.

*Please note the s. 234 of the *Planning and Development Act 2005* states:

"234. Designated persons, appointment of

1) *The chief executive officer of a responsible authority may, in writing, appoint persons or classes of persons to be designated persons for the purposes of section 228, 229, 230 or 231 or for the purposes of 2 or more of those sections.*
2) *A person who is authorised to give infringement notices under section 228 is not eligible to be a designated person for the purposes of any of the other sections."*

DS014 - Power of Entry

Date Adopted:	December 2019		Delegate:	CEO
Date Last Reviewed:	December 2025		Sub-Delegated:	DCEO, TP
Policy Reference:			Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Local Government Act 1995 (Section 3.28 - 3.36) 2. Planning and Development (Local Planning Schemes) Regulations 2015 (Schedule 2 Clause 79)	Legal (Subsidiary):

The Chief Executive Officer is delegated authority to exercise all of the powers and duties of the local government in respect to the powers of entry upon land as contained in the *Local Government Act 1995* Section 3.28 to 3.36 inclusive, and to exercise the entry and inspection powers as contained in the *Planning and Development (Local Planning Schemes) Regulations 2015* Schedule 2 Clause 79.

Any occasion where this delegation is exercised by an Executive Manager is to be reported to the Chief Executive Officer soon as possible.

DS015 - Exemption from the Requirement to Pay a Fee – Trading in Thoroughfares and Public Places

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	2008- Street Stall Permits

Delegate:	CEO
Sub-Delegated:	DCEO, CDO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):	Legal (Subsidiary):

The Chief Executive Officer is delegated authority to:

1. Exempt a not for profit organisation from the requirement to pay an activity on local government property application or permit fee, under the Activities on Thoroughfares and Trading in Thoroughfares and Public Places subject to the waiving of the fee being recorded as a donation of Council.

DS016- Certain Things to be done in Respect of Land

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI , SOPF, RC, TP
Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Local Government Act 1995 (Section 3.24 – 3.26 & 5.42)

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to authorise any person to:

1. exercise on behalf of the local government the powers given to a local government by Subdivision 2 (Certain Provisions about Land) of the *Local Government Act 1995*; and

2. to issue notices and take the necessary action to recover costs from the person who failed to comply with the notice. (Refer Section 3.24 to 3.26– Schedule 3.1.)

Subject to documenting how they formed the opinion that the things to be performed are necessary to protect and/or enhance the health, safety or amenity of the persons or property in the district or to remove a nuisance.

DS017 - Response to Applications for Subdivision and Amalgamation

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Planning and Development Act 2005
2. Strata Titles Act 1985
3. Shire of Three Springs Town Planning Scheme No. 2
4. Land Administration Act 1997

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to comment and/or make recommendation to the Western Australian Planning Commission and Department of Planning, Lands and Heritage on applications and proposals for subdivision, amalgamation, strata subdivision, survey-strata subdivision, crown subdivision and crown amalgamation as follows:

1. Proposals to amalgamate five (5) or less lots.
2. Proposals to create five (5) or less lots.

Subject to:

a) the imposition of relevant conditions and advice on any proposal that are considered necessary to secure the objectives of any relevant planning document adopted by Council; and
b) compliance with the relevant requirements of Town Planning Scheme 2, R-Codes, Local Area Plan, Structure Plan, Local Planning Strategy and Council Planning Policies.

The Chief Executive Officer is delegated authority to certify to the Western Australian Planning Commission that conditions imposed on an approval granted to subdivide, amalgamate, strata subdivide, survey-strata subdivide land contained within the municipality, that pertain to the Shire's jurisdiction, role and function, have been completed and fulfilled to the satisfaction of the Shire.

DS018- Response to Application for Public Works

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI
Chief Executive Instruction/Procedure:	

Legal (Parent):	Legal (Subsidiary):
1. Local Government Act 1995 (Section 5.42 & 5.44) 2. Planning and Development Act 2005 (Section 6) 3. Shire of Three Springs Town Planning Scheme 2 4. Public Works Act 1902	

The Chief Executive Officer is delegated authority to exercise discretion and make recommendations on applications referred to the Shire pursuant to section 6 of the *Planning and Development Act 2005* for public works subject to:

1. The notification of relevant provisions that are considered necessary to ensure compliance with the relevant requirements of Town Planning Scheme 2, R-Codes, Local Area Plan, Structure Plan, Local Planning Strategy and Council Planning Policies; and

2. The total value of works being less than $1 million per application referred.

DS019 - Control of Vehicles (Off-Road Areas) Act 1978 – Authorised Officer

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, RC, ESR
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Control of Vehicles (Off-road Areas) Act 1978, Section 38(3)

Legal (Subsidiary):
1. Control of Vehicles (Off-road Areas) Regulations 1979

The Chief Executive Officer is delegated authority to perform the duties of an authorised officer under the *Control of Vehicles (Off-road Areas) Act 1978*, for the whole of the district of the Shire of Three Springs subject to:

1. A Schedule of Authorisations being submitted to Council from time to time; and
2. The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised and the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

DS020 - Permits for Heavy Haulage Vehicles

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI , SOPF, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42
2. Main Roads Act 1930, Part 4 13a
3. Roads Traffic Regulations 2014

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to determine any heavy haulage application and either recommend:

1. Approval of the application with conditions; or
2. Refusal of the application.

to Main Roads WA for heavy haulage vehicles to use any local road within the district, subject to the requirements of any relevant Council Policy as set and amended from time to time that specifies approved routes and conditions listed therein.

DS021- Temporary Road Closures

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2025	Sub-Delegated:	DCEO, MI, SOPF, RC
Policy Reference:		Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Local Government Act 1995, Section 5.42	Legal (Subsidiary): 1. Local Government Act 1995, Sections 3.50, 3.50A and 3.51 2. Local Government Functions and General Regulations 1996, Regulations 4, 5 and 6 3. Road Traffic (Events on Roads) Regulations 1991

The Chief Executive Officer is delegated authority to determine applications for the temporary closure of a thoroughfare, and to undertake the necessary action for the closure of thoroughfares to vehicles:

1. In cases of emergency;

2. Where in the opinion of the CEO that due to heavy rain a thoroughfare is likely to be damaged by the passage of traffic of a particular class, or by the passage of traffic generally;

3. For the conduct of an Event in accordance with the *Road Traffic (Events on Roads) Regulations 1991*; and

4. Where the Council is undertaking repair and maintenance works to a thoroughfare,

Subject to:

a) Having regard for the requirements of Sections 3.50 and 3.50A of the *Local Government Act 1995*, and for Clauses 4, 5 and 6 of the *Local Government (Functions and General) Regulations 1996*.

b) The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of duty.

DS022 - Revocation of Temporary Road Closure to Vehicles

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI , SOPF, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):

1. Local Government Act 1995, Sections 3.50(6)

The Chief Executive Officer is delegated authority to revoke an order to close a thoroughfare subject to the provisions of Section 3.50(6) of the *Local Government Act 1995*.

DS023 - Private Works

Date Adopted:	August 2019
Date Last Reviewed:	December 2025

Delegate:	CEO
Sub-Delegated:	DCEO, MI
Chief Executive Instruction/Procedure:	Private works to be approved by the CEO.

Legal (Parent):

1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to approve all Private Works in accordance with any relevant Council policy and rates and charges as set by Council.

DS024 - Private Works On, Over or Under Public Places

Date Adopted:	December 2019		Delegate:	CEO
Date Last Reviewed:	December 2025		Sub-Delegated:	DCEO, MI
Policy Reference:			Chief Executive Instruction/Procedure:	

Legal (Parent):	Legal (Subsidiary):
1. Local Government Act 1995, Section 5.42.	1. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3) 2. Local Government Act, Schedule 9.1(8) 3. Local Government (Uniform Provisions) Regulations, Regulation 17

The Chief Executive Officer is delegated authority to:

1. Grant permission to a person to construct anything on, over, or under a public thoroughfare or other public place that is Local Government property, and impose conditions in respect to the permission, subject to the requirements of Regulation 17 of the *Local Government (Uniform Provisions) Regulations 1996*.

2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.

3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.

4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued, subject to notification being given to Council prior to legal action commencing.

DS025 - Gates and Other Devices Across Thoroughfares

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI , SOPF, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):

1. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3),
2. Local Government Act, Schedule 9.1(5)
3. Local Government Act, Schedule 3.1
4. Local Government (Uniform Provisions) Regulations, Regulation 9

The Chief Executive Officer is delegated authority to:

1. Grant permission to have a gate or other device across a public thoroughfare under the care, control and management of the Shire, and impose conditions in respect to the permission, subject to:

   a) The requirements of Regulation 9 of the *Local Government (Uniform Provisions) Regulations 1996*; and

   b) A register of gates and other devices being kept in accordance with Clause 9(8) of the *Local Government (Uniform Provisions) Regulations 1996*.

2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.

3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.

4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued subject to notification being given to Council prior to legal action commencing.

DS026 - Plans, Thoroughfares Levels and Alignments

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):
1. Local Government Act 1995, Sections 3.52(4), 5.94 and 5.96

The Chief Executive Officer is delegated authority to keep plans of levels and alignments of public thoroughfares under the care, control and management of the Council and to ensure those plans are available for public inspection during office hours subject to the requirements of Sections 3.52(4), 5.94 and 5.96 of the *Local Government Act 1995*.

DS027 - Excavation on Public Thoroughfares

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI , SOPF, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):

1. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3)
2. Local Government Act, Schedule 9.1(6)
3. Local Government (Uniform Provisions) Regulations, Regulation 11

The Chief Executive Officer is delegated authority to:

1. Grant permission to a person to make or make and leave, an excavation of specified dimensions and in a specified way in a specified part of a public thoroughfare or on a specified part of land adjoining a public thoroughfare, and impose conditions in respect to the permission, subject to the requirements of Regulation 11 of the *Local Government (Uniform Provisions) Regulations 1996;*

2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.

3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.

4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued subject to notification being given to Council prior to legal action commencing.

DS028 - Crossing from Public Thoroughfare to Private Land or Private Thoroughfare

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):
1. Local Government (Uniform Provisions) Regulations, Regulations 12, 13 and 14
2. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3)
3. Local Government Act, Schedule 9.1(7)

The Chief Executive Officer is delegated authority to:

1. Approve or refuse an application from an owner of land, to construct a crossing giving access from a public thoroughfare to the land, or a private thoroughfare serving the land, and impose conditions in respect to the approval, subject to the requirements of Regulation 14(2) of the *Local Government (Uniform Provisions) Regulations 1996*.

2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.

3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.

4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued, subject to notification being given to Council prior to legal action commencing.

5. Issue a notice under Regulation 13(1) of the *Local Government (Uniform Provisions) Regulations 1996* to the owner or occupier of private land to construct or repair a crossing from a public thoroughfare to the land, or a private thoroughfare serving the land, subject to the requirements of Regulation 14(2) of the *Local Government (Uniform Provisions) Regulations 1996*.

DS029 - Bonds for Uncompleted Works

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Sections 5.42, 5.44, 5.45 and 5.46 of the Local Government Act 1995

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to determine the value of and conditions associated with the lodgement of cash bonds or other performance bonds for uncompleted works associated with the subdivision or development of land and to approve the return or payment of such bonds upon the completion of the works or event or any relevant Council policy.

LAW OR LAW ORDER AND PUBLIC SAFETY

LO001 - Bushfires Act 1954 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, RC ESR
Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Bushfires Act 1954, Sections 38, 59(3), 59(5), 59A(2) 2. Bushfires Infringement Regulations, Regulation 4	Legal (Subsidiary):

The Chief Executive Officer is delegated authority to perform the specified duties under the *Bushfires Act 1954*, subject to:

1. A Schedule of Authorisations being submitted to Council from time to time; and

2. The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

LO002 - Cat Act 2011 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):

Power Enabling Delegation:

- Cat Act 2011, section 44 Delegation by local government.

Power Enabling Sub-Delegation:

Cat Act 2011, section 45 Delegation by CEO of

Legal (Subsidiary):

- Cat Act 2011, section 48 Authorised persons

Description of Functions Delegated

Council delegates its authority and power to:

1. Appoint persons or classes of persons to be authorised for the purposes of performing particular functions under this Act [s.48(1)].
2. Determine conditions on any authorisation [s.48(3)].
3. Cancel or vary an authorisation or a condition on an authorisation [s.48(4)].

Generally subject to:

a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire of Three Springs Schedule of Authorisations.

LO003 - Dog Act 1976 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, RC, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Dog Act 1976, Section 10AA.

Legal (Subsidiary):
1. Dog Act 1976, Sections 11, 29(1), 33E and 44(2)
2. Dog Regulations 2013.

The Chief Executive Officer is delegated authority to:

1. Appoint persons as Registration Officers and Authorised Officers under the *Dog Act 1976*;
2. Commence legal proceedings for offences against the *Dog Act 1976*; and
3. Appoint persons to represent the Shire in legal proceedings for offences against the *Dog Act 1976*.

The above delegations are subject to:

a) a Schedule of Authorisations being submitted to Council from time to time; and

b) the Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

LO004 - Prohibited and Restricted Burning Times Variation

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, SOPF, RC, ESR
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Bushfires Act 1954, Section 17(10).
2. Bushfires Act 1954, Section 18(5c)

Legal (Subsidiary):
1. Bushfires Act 1954, Section 17(7) and (8)
2. Bushfires Act 1954, Section 18(5) and (5C)

Council delegates its authority and power to the President and Chief Bush Fire Control Officer jointly to-

1. Vary the prohibited burning times within the district of the Shire of Three Springs, subject to-

   a) The appropriate notice being given as required by Section 17(8) of the *Bushfires Act 1954*.

2. Vary the restricted burning times within the district of the Shire of Three Springs–

   b) The appropriate notice being given as required by Section 18(5C) of the *Bushfires Act 1954*.

Provided that the Officer in Charge of the Department of Parks and Wildlife (DPaW) is consulted before the authority under this delegation is exercised.

LO005 - Notices of Legal Proceedings-Bush Fires

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):	Legal (Subsidiary):
1. Bushfires Act 1954 s.59 (3)	

The Chief Executive Officer is delegated authority to:

1. Commence legal proceedings pursuant to offences against the *Bush Fires Act1954*; and

2. Engage independent professional advice, including legal advice, where a decision made by the Council, or a condition or conditions associated with that decision, is substantially different from the Responsible Officer's recommendation.

LO006 - Bushfires Act 1954 - Powers and Duties

Date Adopted:	December 2019		Delegate:	CEO
Date Last Reviewed:	December 2025		Sub-Delegated:	DCEO, MI,SOPF, RC ESR
Policy Reference:			Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Bushfires Act 1954, Section 48.	Legal (Subsidiary): .

The Chief Executive Officer is delegated authority to perform all the functions and duties of the local government under the *Bushfires Act 1954* subject to-

1. This power and authority cannot be sub-delegated by virtue of Section 48(3) of the *Bushfires Act, 1954*.
   a) The exclusion of powers and duties that:
      i. Are prescribed in the Act that require a resolution by the local government
      ii. Are prescribed in the Act for performance by prescribed offices.

2. Where the exercise of authority relates to the determination of firebreaks in alternative positions, or alternative action to abate fire hazards, the CEO shall liaise with the Chief Bushfire Control Officer on each specific variation request.

LO007 - Dog Act 1976-Infringements

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, MI, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act (1995) & Dog Local Laws
2. Dog Act (1976)
3. Cat Act 2011

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to commence proceedings against a person who is reported to have:

1. Unlawfully rescued or released, or attempted to rescue or release, cats or dogs lawfully impounded or seized for the purpose of being impounded;

2. Damaged a Municipal Pound; or

3. Committed Pound breach by reason of which cats or dogs may escape from a Municipal Pound.

In all cases where the Chief Executive Officer instructs Council's solicitors to commence proceedings, the Chief Executive Officer shall report particulars to the next Council meeting.

LO008 - Litter Act - Withdrawal of Infringement Notices

Date Adopted:	December 2019
Date Last Reviewed:	December 2025
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Litter Act 1979, Section 30(4a).

Legal (Subsidiary):

1. Litter Regulations 1981.

The Chief Executive Officer is delegated authority to withdraw infringement notices under the *Litter Act, 1979*.

SHIRE OF THREE SPRINGS

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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

Three Springs becomes a Healthy and Unified Community with a bright future
HEART OF NORTH MIDLANDS

Principal place of business:
132 Railway Road
Three Springs WA 6519

SHIRE OF THREE SPRINGS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

Statement by CEO

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

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

Signed on the First day of December 2025

KEast

CEO

Krystyna East

Name of Temporary CEO

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

	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
Revenue				
Rates	2(a),25	2,913,259	2,909,850	2,692,908
Grants, subsidies and contributions	2(a)	1,341,797	1,027,916	1,796,624
Fees and charges	2(a)	351,861	291,281	313,782
Interest revenue	2(a)	233,401	182,061	193,263
Other revenue	2(a)	91,840	99,530	84,328
		4,932,158	4,510,638	5,080,905
Expenses				
Employee costs	2(b)	(2,062,259)	(2,458,586)	(1,937,806)
Materials and contracts		(1,330,465)	(1,957,702)	(1,192,116)
Utility charges		(431,045)	(333,896)	(331,031)
Depreciation		(2,670,353)	(2,542,724)	(2,513,524)
Finance costs	2(b)	0	0	(518)
Insurance		(254,963)	(182,084)	(182,541)
Other expenditure	2(b)	(66,377)	(108,729)	(68,657)
		(6,815,462)	(7,583,721)	(6,226,193)
		(1,883,304)	(3,073,083)	(1,145,288)
Capital grants, subsidies and contributions	2(a)	7,860,722	14,467,299	1,886,787
Profit on asset disposals		7,197	82,636	7,500
Loss on asset disposals		(5,055)	(49,885)	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,681
		7,859,313	14,500,050	1,895,968
Net result for the period		**5,976,009**	**11,426,967**	**750,680**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	16	12,526,230	0	0
Total other comprehensive income for the period	16	**12,526,230**	**0**	**0**
Total comprehensive income for the period		**18,502,239**	**11,426,967**	**750,680**

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

OAG AUDITED

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	3,676,121	4,411,880
Trade and other receivables	5	193,424	177,497
Other financial assets	4(a)	2,279,729	2,132,702
Inventories	6	5,507	5,629
Other assets	7	9,739	128,907
TOTAL CURRENT ASSETS		6,164,520	6,856,615
NON-CURRENT ASSETS			
Trade and other receivables	5	9,339	31,826
Other financial assets	4(b)	79,620	83,171
Property, plant and equipment	8	18,527,604	18,034,257
Infrastructure	9	53,282,250	35,065,110
TOTAL NON-CURRENT ASSETS		71,898,813	53,214,364
TOTAL ASSETS		78,063,333	60,070,979
CURRENT LIABILITIES			
Trade and other payables	12	410,025	287,513
Contract liabilities	13	510	12,462
Capital grant/contributions liabilities	13	135,504	789,321
Employee related provisions	15	227,056	194,474
TOTAL CURRENT LIABILITIES		773,095	1,283,770
NON-CURRENT LIABILITIES			
Capital grant/contributions liabilities	13	58,500	58,500
Employee related provisions	15	56,275	55,485
TOTAL NON-CURRENT LIABILITIES		114,775	113,985
TOTAL LIABILITIES		887,870	1,397,755
NET ASSETS		77,175,463	58,673,224
EQUITY			
Retained surplus		37,778,724	31,949,742
Reserve accounts	28	2,279,729	2,132,702
Revaluation surplus	16	37,117,010	24,590,780
TOTAL EQUITY		77,175,463	58,673,224

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

OAG AUDITED

SHIRE OF THREE SPRINGS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		$	$	$	$
Balance as at 1 July 2023		**31,184,177**	**2,147,587**	**24,590,780**	**57,922,544**
Comprehensive income for the period					
Net result for the period		750,680	0	0	750,680
Total comprehensive income for the period		750,680	0	0	750,680
Transfers from reserve accounts	28	153,824	(153,824)	0	0
Transfers to reserve accounts	28	(138,939)	138,939	0	0
Balance as at 30 June 2024		**31,949,742**	**2,132,702**	**24,590,780**	**58,673,224**
Comprehensive income for the period					
Net result for the period		5,976,009	0	0	5,976,009
Other comprehensive income for the period	16	0	0	12,526,230	12,526,230
Total comprehensive income for the period		5,976,009	0	12,526,230	18,502,239
Transfers to reserve accounts	28	(147,027)	147,027	0	0
Balance as at 30 June 2025		**37,778,724**	**2,279,729**	**37,117,010**	**77,175,463**

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

OAG AUDITED

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

	Note	2025 Actual	2024 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,922,862	2,660,684
Grants, subsidies and contributions		1,357,334	1,735,284
Fees and charges		351,861	313,782
Interest revenue		233,401	193,263
Goods and services tax received		552,760	405,186
Other revenue		91,840	84,328
		5,510,058	5,392,527
Payments			
Employee costs		(2,033,902)	(1,943,937)
Materials and contracts		(1,089,243)	(1,267,337)
Utility charges		(431,045)	(331,031)
Finance costs		0	(813)
Insurance paid		(254,963)	(182,541)
Goods and services tax paid		(577,697)	(399,975)
Other expenditure		(66,377)	(68,657)
		(4,453,227)	(4,194,291)
Net cash provided by operating activities		1,056,831	1,198,236
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,102,067)	(1,124,348)
Payments for construction of infrastructure	9(a)	(7,807,446)	(1,858,663)
Proceeds from capital grants, subsidies and contributions		7,206,905	2,154,326
Proceeds for financial assets at amortised cost		(147,027)	14,885
Proceeds from financial assets at amortised cost - self-supporting loans		0	20,050
Proceeds from sale of property, plant & equipment		57,045	32,500
Net cash (used in) investing activities		(1,792,590)	(761,250)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	0	(43,711)
Net cash (used in) financing activities		0	(43,711)
Net increase (decrease) in cash held		(735,759)	393,275
Cash at beginning of year		4,411,880	4,018,605
Cash and cash equivalents at the end of the year		3,676,121	4,411,880

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

OAG AUDITED

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	2,903,033	2,899,838	2,682,896
Rates excluding general rates	25	10,226	10,012	10,012
Grants, subsidies and contributions		1,341,797	1,027,916	1,796,624
Fees and charges		351,861	291,281	313,782
Interest revenue		233,401	182,061	193,263
Other revenue		91,840	99,530	84,328
Profit on asset disposals		7,197	82,636	7,500
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,681
		4,935,804	4,593,274	5,090,086
Expenditure from operating activities				
Employee costs		(2,062,259)	(2,458,586)	(1,937,806)
Materials and contracts		(1,330,465)	(1,957,702)	(1,192,116)
Utility charges		(431,045)	(333,896)	(331,031)
Depreciation		(2,670,353)	(2,542,724)	(2,513,524)
Finance costs		0	0	(518)
Insurance		(254,963)	(182,084)	(182,541)
Other expenditure		(66,377)	(108,729)	(68,657)
Loss on asset disposals		(5,055)	(49,885)	0
		(6,820,517)	(7,633,606)	(6,226,193)
Non-cash amounts excluded from operating activities	26(a)	2,700,422	2,515,247	2,561,329
Amount attributable to operating activities		815,709	(525,085)	1,425,222
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		7,860,722	14,467,299	1,886,787
Proceeds from disposal of assets		57,045	331,250	32,500
Proceeds from financial assets at amortised cost - self-supporting loans	27(a)	0	0	20,050
		7,917,767	14,798,549	1,939,337
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,102,067)	(3,614,625)	(1,124,348)
Acquisition of infrastructure	9(a)	(7,807,446)	(13,662,617)	(1,858,663)
		(8,909,513)	(17,277,242)	(2,983,011)
Amount attributable to investing activities		(991,746)	(2,478,693)	(1,043,674)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	1,000,000	0
Transfers from reserve accounts	28	0	0	153,824
		0	1,000,000	153,824
Outflows from financing activities				
Repayment of borrowings	27(a)	0	(1,000,000)	(43,711)
Transfers to reserve accounts	28	(147,027)	(363,056)	(138,939)
		(147,027)	(1,363,056)	(182,650)
Amount attributable to financing activities		(147,027)	(363,056)	(28,826)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	3,547,406	3,366,834	3,194,684
Amount attributable to operating activities		815,709	(525,085)	1,425,222
Amount attributable to investing activities		(991,746)	(2,478,693)	(1,043,674)
Amount attributable to financing activities		(147,027)	(363,056)	(28,826)
Surplus or deficit after imposition of general rates	26(b)	**3,224,342**	**0**	**3,547,406**

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

OAG AUDITED

SHIRE OF THREE SPRINGS
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT

Information required by legislation

1. BASIS OF PREPARATION

The financial report of the Shire of Three Springs which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:
• AASB 7 Financial Instruments Disclosures
• AASB 16 Leases paragraph 58
• AASB 101 Presentation of Financial Statements paragraph 61
• AASB 107 Statement of Cash Flows paragraphs 43 and 45
• AASB 116 Property, Plant and Equipment paragraph 79
• AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
• AASB 140 Investment Property paragraph 75(f)
• AASB 1052 Disaggregated Disclosures paragraph 11
• AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
  • Property, plant and equipment - note 8
  • Infrastructure - note 9
• Measurement of employee benefits - note 15

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.

Initial application of accounting standards
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.
• *AASB 2020-1 Amendments to Australian Accounting Standards*
  - Classification of Liabilities as Current or Non-current
• *AASB 2022-5 Amendments to Australian Accounting Standards*
  - Lease Liability in a Sale and Leaseback
• *AASB 2022-6 Amendments to Australian Accounting Standards*
  - Non-current Liabilities with Covenants
• *AASB 2023-3 Amendments to Australian Accounting Standards*
  - Disclosure of Non-current Liabilities with Covenants: Tier 2
• *AASB 2024-1 Amendments to Australian Accounting Standards*
  - Supplier Finance Arrangements: Tier 2 Disclosures
• *AASB 2023-1 Amendments to Australian Accounting Standards*
  - Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.
• *AASB 2022-10 Amendments to Australian Accounting Standards*
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

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

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
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Gravel, bluemetal and water from standpipes	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	2,903,033	10,226	2,913,259
Grants, subsidies and contributions	54,906	0	0	1,286,891	1,341,797
Fees and charges	248,497	0	103,364	0	351,861
Interest revenue	0	0	24,444	208,957	233,401
Other revenue	47,953	0	0	43,887	91,840
Capital grants, subsidies and contributions	0	7,860,722	0	0	7,860,722
Total	351,356	7,860,722	3,030,841	1,549,961	12,792,880

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	2,692,908	0	2,692,908
Grants, subsidies and contributions	58,517	0	0	1,738,107	1,796,624
Fees and charges	266,870	0	46,912	0	313,782
Interest revenue	0	0	21,247	172,016	193,263
Other revenue	47,096	0	0	37,232	84,328
Capital grants, subsidies and contributions	0	1,886,787	0	0	1,886,787
Total	372,483	1,886,787	2,761,067	1,947,355	6,967,692

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2025 Actual $	2024 Actual $
Interest revenue			
Interest on reserve account		107,027	113,939
Trade and other receivables overdue interest		24,444	21,247
Other interest revenue		101,930	58,077
		233,401	193,263
The 2025 original budget estimate in relation to:			
Trade and other receivables overdue interest was $21,200.			
Fees and charges relating to rates receivable			
Charges on instalment plan		3,645	3,195
The 2025 original budget estimate in relation to:			
Charges on instalment plan was $3,200.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		37,100	29,840
- Other services – grant acquittals		4,500	3,000
		41,600	32,840
Employee Costs			
Employee benefit costs		1,775,417	1,638,561
Other employee costs		286,842	299,245
		2,062,259	1,937,806
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		0	518
		0	518
Other expenditure			
Sundry expenses		66,377	68,657
		66,377	68,657

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		$	$
Cash at bank and on hand		1,322,862	2,085,502
Term deposits		2,353,259	2,326,378
Total cash and cash equivalents		3,676,121	4,411,880
Held as			
- Unrestricted cash and cash equivalents		3,456,969	3,535,607
- Restricted cash and cash equivalents	17	219,152	876,273
		3,676,121	4,411,880

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	Note	2025	2024
		$	$
(a) Current assets			
Financial assets at amortised cost		2,279,729	2,132,702
		2,279,729	2,132,702
Other financial assets at amortised cost			
Term deposits		2,279,729	2,132,702
		2,279,729	2,132,702
Held as			
- Restricted other financial assets at amortised cost	16(a)	2,279,729	2,132,702
		2,279,729	2,132,702
(b) Non-current assets			
Financial assets at fair value through profit or loss		79,620	83,171
		79,620	83,171
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		83,171	81,490
Movement attributable to fair value increment		(3,551)	1,681
Units in Local Government House Trust - closing balance		79,620	83,171

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

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows; and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value 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 classifies the following financial assets at fair value through profit or loss:
- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		$	$
Current			
Rates and statutory receivables		88,590	70,111
Trade receivables		36,883	64,372
GST receivable		38,624	13,687
Receivables for employee related provisions	15	29,327	29,327
		193,424	177,497
Non-current			
Rates and statutory receivables		9,339	31,826
		9,339	31,826

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		$	$	$
Contract assets	7	7,081	125,872	20,664
Total trade and other receivables from contracts with customers		7,081	125,872	20,664

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.

6. INVENTORIES

	Note	2025	2024
Current		$	$
Fuel and materials		5,507	5,629
		5,507	5,629
The following movements in inventories occurred during the year:			
Balance at beginning of year		5,629	2,444
Inventories expensed during the year		(110,474)	(107,935)
Additions to inventory		110,352	111,120
Balance at end of year		5,507	5,629

MATERIAL ACCOUNTING POLICIES
General
Inventories are measured at the lower of cost and net realisable value.

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

7. OTHER ASSETS

	2025	2024
	$	$
Other assets - current		
Accrued income	2,658	3,035
Contract assets	7,081	125,872
	9,739	128,907

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

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

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			
	Note	Land	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
		$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2023		668,000	14,559,680	668,000	14,559,680	194,102	15,421,782	121,397	2,098,913	188,819	17,830,911
Additions		0	736,690	0	736,690	40,905	777,595	0	346,753	0	1,124,348
Disposals		0	0	0	0		0	0	(25,000)	0	(25,000)
Depreciation		0	(422,033)	0	(422,033)	0	(422,033)	(46,685)	(261,847)	0	(730,565)
Transfers		0	114,526	0	114,526	(194,102)	(79,576)	68,519	34,439	(188,819)	(165,437)
Balance at 30 June 2024		668,000	14,988,863	668,000	14,988,863	40,905	15,697,768	143,231	2,193,258	0	18,034,257
Comprises:											
Gross balance amount at 30 June 2024		668,000	16,254,285	668,000	16,254,285	40,905	16,963,190	376,828	3,493,966	0	20,833,984
Accumulated depreciation at 30 June 2024		0	(1,265,422)	0	(1,265,422)	0	(1,265,422)	(233,597)	(1,300,708)	0	(2,799,727)
Balance at 30 June 2024	8(b)	668,000	14,988,863	668,000	14,988,863	40,905	15,697,768	143,231	2,193,258	0	18,034,257
Additions		0	656,516	0	656,516	4,965	661,481	0	440,586	0	1,102,067
Disposals		0	0	0	0	0	0	0	(54,903)	0	(54,903)
Depreciation		0	(441,905)	0	(441,905)	0	(441,905)	(33,754)	(300,366)	0	(776,025)
Transfers		0	247,200	0	247,200	(40,905)	206,295	18,635	(2,722)	0	222,208
Balance at 30 June 2025		668,000	15,450,674	668,000	15,450,674	4,965	16,123,639	128,112	2,275,853	0	18,527,604
Comprises:											
Gross balance amount at 30 June 2025		668,000	17,158,001	668,000	17,158,001	4,965	17,830,966	395,464	3,812,012	0	22,038,442
Accumulated depreciation at 30 June 2025		0	(1,707,327)	0	(1,707,327)	0	(1,707,327)	(267,352)	(1,536,159)	0	(3,510,838)
Balance at 30 June 2025	8(b)	668,000	15,450,674	668,000	15,450,674	4,965	16,123,639	128,112	2,275,853	0	18,527,604

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 $	Carrying amount 2024 $	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		668,000	668,000	2	Market approach using recent observable markey data for similar properties	Independent registered valuers	June 2021	Price per square metre
Total land	8(a)	668,000	668,000					
Buildings - non specialised		2,335,863	2,309,716	2	Market approach using recent observable markey data for similar properties	Independent registered valuers	June 2021	Price per square metre
Buildings - specialised		13,114,811	12,679,147	3	Improvements to buildings valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Improvements to buildings using construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	8(a)	15,450,674	14,988,863					
(ii) Cost								
Furniture and equipment				3	Cost	Cost		Asset purchase cost
Plant and equipment				3	Cost	Cost		Asset purchase cost

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 - parks and ovals	Infrastructure - airfields	Infrastructure - work in progress	Total infrastructure
	$	$	$	$	$	$
Balance at 1 July 2023	32,152,458	537,103	1,874,916	242,463	96,605	34,903,545
Additions	1,375,070	0	406,888	0	76,705	1,858,663
Depreciation	(1,559,480)	(24,027)	(168,984)	(30,468)	0	(1,782,959)
Transfers	0	0	182,466	0	(96,605)	85,861
Balance at 30 June 2024	31,968,048	513,076	2,295,286	211,995	76,705	35,065,110
Comprises:						
Gross balance at 30 June 2024	58,267,433	886,594	4,114,478	920,500	76,705	64,265,710
Accumulated depreciation at 30 June 2024	(26,299,385)	(373,518)	(1,819,192)	(708,505)	0	(29,200,600)
Balance at 30 June 2024	31,968,048	513,076	2,295,286	211,995	76,705	35,065,110
Additions	7,547,079	0	260,367	0	0	7,807,446
Revaluation increments / (decrements) transferred to revaluation surplus	12,197,987	328,243	0	0	0	12,526,230
Depreciation	(1,631,550)	(24,027)	(208,282)	(30,469)	0	(1,894,328)
Transfers	27,830	0	(173,333)	0	(76,705)	(222,208)
Balance at 30 June 2025	50,109,394	817,292	2,174,038	181,526	0	53,282,250
Comprises:						
Gross balance at 30 June 2025	68,066,568	1,040,395	4,201,513	920,500	0	74,228,976
Accumulated depreciation at 30 June 2025	(17,957,174)	(223,103)	(2,027,475)	(738,974)	0	(20,946,726)
Balance at 30 June 2025	50,109,394	817,292	2,174,038	181,526	0	53,282,250

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 2025	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 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - airfields	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2021	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.

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 - non-specialised	20 to 80 years
Buildings - specialised	20 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
Formation	not depreciated
Pavement	60 to 100 years
Seal	
- Bituminous seals	15 to 40 years
- Asphalt surfaces	15 to 40 years
- Concrete	60 years
Gravel roads	
Formation	not depreciated
Pavement	60 to 100 years
Gravel sheet	15 to 60 years
Footpaths - slab	10 to 40 years
Sewerage piping	30 to 80 years
Water supply piping and drainage systems	10 to 80 years
Infrastructure - parks and ovals	15 to 40 years
Other infrastructure - airfields	15 to 80 years

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.

11. LEASES

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

	2025 Actual	2024 Actual
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.	$	$
Less than 1 year	0	12,666
	0	12,666
Amounts recognised in profit or loss for property, plant and equipment subject to lease		
Rental income	12,665	16,872

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.

12. TRADE AND OTHER PAYABLES

	2025	2024
	$	$
Current		
Sundry creditors	84,766	155,150
Prepaid rates	15,764	10,169
Accrued payroll liabilities	61,057	55,211
ATO liabilities	35,257	46,118
Bonds and deposits held	24,638	15,990
Accrued expenditure	188,543	4,875
	410,025	287,513

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

13. OTHER LIABILITIES

	2025	2024
	$	$
Current		
Contract liabilities	510	12,462
Capital grant/contributions liabilities	135,504	789,321
	136,014	801,783
Non-current		
Capital grant/contributions liabilities	58,500	58,500
	58,500	58,500
Reconciliation of changes in contract liabilities		
Opening balance	12,462	15,788
Additions	510	(19,114)
Revenue from contracts with customers included as a contract liability at the start of the period	(12,462)	15,788
	510	12,462

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was $53,204 (2024: $55,514)

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.

	2025	2024
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	847,821	580,282
Additions	194,004	847,821
Revenue from capital grant/contributions held as a liability at the start of the period	(847,821)	(580,282)
	194,004	847,821
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	135,504	789,321
> 5 years	58,500	58,500
	194,004	847,821

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

MATERIAL ACCOUNTING POLICIES

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

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

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

14. BORROWINGS

The Shire has no loan borrowing liabilities as at 30 June 2025 or 30 June 2024.

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 Three Springs.
Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Three Springs has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
Current provisions	$	$
Employee benefit provisions		
Annual leave	97,987	99,190
Long service leave	96,868	67,589
	194,855	166,779
Employee related other provisions		
Employment on-costs	32,201	27,695
	32,201	27,695
Total current employee related provisions	227,056	194,474
Non-current provisions		
Employee benefit provisions		
Long service leave	51,654	51,641
	51,654	51,641
Employee related other provisions		
Employment on-costs	4,621	3,844
	4,621	3,844
Total non-current employee related provisions	56,275	55,485
Total employee related provisions	283,331	249,959

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

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

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

16. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	$	$	$	$	$	$
Revaluation surplus - Land and buildings	12,175,909	0	12,175,909	12,175,909	0	12,175,909
Revaluation surplus - Infrastructure - roads	10,758,381	12,197,987	22,956,368	10,758,381	0	10,758,381
Revaluation surplus - Infrastructure - footpaths	102,358	328,243	430,601	102,358	0	102,358
Revaluation surplus - Infrastructure - parks and ovals	1,056,011	0	1,056,011	1,056,011	0	1,056,011
Revaluation surplus - Infrastructure - airfields	498,121	0	498,121	498,121	0	498,121
	24,590,780	12,526,230	37,117,010	24,590,780	0	24,590,780

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		$	$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	219,152	876,273
- Financial assets at amortised cost	4	2,279,729	2,132,702
		2,498,881	3,008,975
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	2,279,729	2,132,702
Contract liabilities	13	510	12,462
Capital grant liabilities	13	194,004	847,821
Bonds and deposits held	12	24,638	15,990
Total restricted financial assets		2,498,881	3,008,975

18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

		2025 Actual	2024 Actual
Credit standby arrangements			
Credit card limit		10,000	10,000
Credit card balance at balance date		(611)	(1,018)
Total amount of credit unused		9,389	8,982

19. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Three Springs has identified the following sites to be possible sources of contamination:

Memorial N580405 ML, LOT 101 ON DIAGRAM 99584 as shown on certificate of title 2192/797 in Three Springs WA 6519

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Environment Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.

20. CAPITAL COMMITMENTS

	2025	2024
	$	$
Contracted for:		
- capital expenditure projects	3,879,129	573,183
	3,879,129	573,183
Payable:		
- not later than one year	3,879,129	573,173

The capital expenditure projects outstanding at the end of the current reporting period represents Road Construction as part of the Midwest Secondary Grain Freight Project.

The capital expenditure project and plant and equipment purchases outstanding at the end of the

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
President's annual allowance		16,282	16,282	15,000
President's meeting attendance fees		5,816	5,504	5,830
President's annual allowance for ICT expenses		2,100	2,100	2,100
President's travel and accommodation expenses		0	429	0
		24,198	24,315	22,930
Deputy President's annual allowance		4,073	4,071	3,750
Deputy President's meeting attendance fees		3,536	2,912	4,230
Deputy President's annual allowance for ICT expenses		2,100	2,100	2,100
Deputy President's travel and accommodation expenses		0	429	0
		9,709	9,512	10,080
All other council member's meeting attendance fees		11,544	14,560	12,830
All other council member's annual allowance for ICT expenses		10,500	10,500	9,450
All other council member's annual allowance for travel and accommodation expenses		0	2,142	0
		22,044	27,202	22,280
	21(b)	55,951	61,029	55,290

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:	Note	2025 Actual	2024 Actual
Short-term employee benefits		647,065	517,173
Post-employment benefits		86,541	70,151
Employee - other long-term benefits		13,998	14,031
Employee - termination benefits		0	38,721
Council member costs	21(a)	55,951	55,290
		803,555	695,366

Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits
These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

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

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

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:	2025 Actual $	2024 Actual $
Sale of goods and services	749	0
Purchase of goods and services	39,897	17,399
Amounts outstanding from related parties:		
Trade and other receivables	0	149
Amounts payable to related parties:		
Trade and other payables	2,356	22,702

(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.

22. JOINT ARRANGEMENTS

Share of joint operations

(a) The Shire together with the Housing Authority constructed four units for aged residents in 2002/03 and a further two units in 2008/09, known as Kadathinni Units, Carter Street, Three Springs. This joint arrangement constitutes a joint operation and Council has a 22.34% equity in the first 4 units (units 1,2,3 and 4) and a 15.35% in the last two units (units 5 and 6) in this development and is included in Land and Buildings as follows:

Statement of financial position	2025 Actual	2024 Actual
	$	$
Land and buildings	187,332	183,137
Less: accumulated depreciation	(15,642)	(12,694)
Total assets	171,690	170,443
Statement of comprehensive income		
Fees and charges - housing revenue	28,630	30,940
Materials and contracts - housing expenditure	(36,261)	(28,867)
Profit/(loss) for the period	(7,631)	2,073
Other comprehensive income	0	0
Total comprehensive income for the period	(7,631)	2,073

Share of joint operations

(b) The Shire together with the Housing Authority constructed two houses for community housing purposes in 1985/86 in Glyde Street, Three Springs. This joint arrangement constitutes a joint operation and Council has a 10.78% equity in 54 Glyde Street and 11.14% equity in 60 Glyde Street and is included in Land and Buildings as follows:

Statement of financial position	2025 Actual	2024 Actual
	$	$
Land and buildings	62,658	61,097
Less: accumulated depreciation	(6,215)	(4,982)
Total assets	56,443	56,115
Statement of comprehensive income		
Fees and charges - housing revenue	7,920	8,160
Materials and contracts - housing expenditure	(8,707)	(6,715)
Profit/(loss) for the period	(787)	1,445
Other comprehensive income		0
Total comprehensive income for the period	(787)	1,445

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

24. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

25. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in $	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
				$	$	$	$	$	$	$	$
GRV Residential	Gross rental valuation	0.127549	203	2,266,452	289,084	893	289,977	289,084	0	289,084	250,314
GRV Mining	Gross rental valuation	0.239212	1	247,000	59,085	0	59,085	59,085	0	59,085	60,401
UV Rural and Arrino Town	Unimproved valuation	0.009214	184	268,326,000	2,472,356	0	2,472,356	2,472,356	0	2,472,356	2,294,871
UV Mining	Unimproved valuation	0.060800	21	786,405	47,813	2,302	50,115	47,813	0	47,813	46,310
Non-Ratebale	Non-Ratebale	0.000000	69	63,722	0	0	0			0	
Total general rates			478	271,689,579	2,868,338	3,195	2,871,533	2,868,338	0	2,868,338	2,651,896
		Minimum payment $									
Minimum payment											
GRV Residential	Gross rental valuation	500	22	19,939	11,000	0	11,000	11,000	0	11,000	11,000
UV Rural and Arrino Town	Unimproved valuation	500	24	551,750	12,000	0	12,000	12,000	0	12,000	12,000
UV Mining	Unimproved valuation	500	17	59,796	8,500	0	8,500	8,500	0	8,500	8,000
Total minimum payments			63	631,485	31,500	0	31,500	31,500	0	31,500	31,000
Total general rates and minimum payments			541	272,321,064	2,899,838	3,195	2,903,033	2,899,838	0	2,899,838	2,682,896
		Rate in $									
Ex-gratia rates											
Dampier to Bunbury Natural Gas Pipeline Corridor based on annual rate equivalent	As advised by DPNG		1	0	2,013	0	2,013	1,563	0	1,563	1,563
Murchison Region Aboriginal Corporation - 20% of GRV	Gross Rental Valuation	0.127549	1	1,851	0	0	0	236	0	236	236
Co-operative Bulk Handling based on tonnage of 151,100	Tonnage	0.054350	1	151,100	8,213	0	8,213	8,213	0	8,213	8,213
Total amount raised from rates (excluding general rates)			3	152,951	10,226	0	10,226	10,012	0	10,012	10,012
Total rates							2,913,259			2,909,850	2,692,908

(b) Rates related information

	2024/25 Actual total revenue	2024/25 Budget total revenue	2023/24 Actual total revenue
Rates instalment interest	13,239	10,500	10,359
Rates instalment plan charges	3,645	3,200	3,195
Rates overdue interest	11,205	10,700	10,888
Rates written off	1,393	0	0

*Rateable Value at time of raising of rate.

26. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 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		(7,197)	(82,636)	(7,500)
Less: Fair value adjustments to financial assets at fair value through profit or loss		3,551	0	(1,681)
Add: Loss on disposal of assets		5,055	49,885	0
Add: Depreciation	10(a)	2,670,353	2,542,724	2,513,524
Add: Movement in leave reserve	0	5,383	5,274	(36,044)
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		22,487	0	(1,404)
Assets expensed		0	0	79,576
Employee benefit provisions		790	0	14,858
Non-cash amounts excluded from operating activities		2,700,422	2,515,247	2,561,329
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28	(2,279,729)	(2,495,757)	(2,132,702)
Add: Current liabilities not expected to be cleared at end of year				
- Employee benefit provisions		112,646	112,537	107,263
Total adjustments to net current assets		(2,167,083)	(2,383,220)	(2,025,439)
Net current assets used in the Statement of financial activity				
Total current assets		6,164,520	4,527,097	6,856,615
Less: Total current liabilities		(773,095)	(2,143,877)	(1,283,770)
Less: Total adjustments to net current assets		(2,167,083)	(2,383,220)	(2,025,439)
Surplus or deficit after imposition of general rates		3,224,342	0	3,547,406

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	**Note**	**Principal at 1 July 2023**	**New loans during 2023-24**	**Principal repayments during 2023-24**	**Principal at 30 June 2024**	**New loans during 2024-25**	**Principal repayments during 2024-25**	**Principal at 30 June 2025**	**Principal at 1 July 2024**	**New loans during 2024-25**	**Principal repayments during 2024-25**	**Principal at 30 June 2025**
		$	$	$	$	$	$	$	$	$	$	$
Swimming pool		23,661	0	(23,661)	0	0	0	0	0	0	0	0
Short-term loan		0	0	0	0	0	0	0	0	1,000,000	(1,000,000)	0
Total		23,661	0	(23,661)	0	0	0	0	0	1,000,000	(1,000,000)	0
Self-supporting loans												
Bowling green resurface		20,050	0	(20,050)	0	0	0	0	0	0	0	0
Total self-supporting loans		20,050	0	(20,050)	0	0	0	0	0	0	0	0
Total borrowings	14	43,711	0	(43,711)	0	0	0	0	0	1,000,000	(1,000,000)	0

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 2025**	**Budget for year ending 30 June 2025**	**Actual for year ending 30 June 2024**
					$	$	$
Swimming pool	160	WATC*	3.91%	24/06/2023	0	0	(518)
Total finance cost payments					0	0	(518)

* WA Treasury Corporation

(b) New borrowings - 2024/25

					Amount borrowed		Amount (used)			
Particulars/purpose	**Institution**	**Loan type**	**Term years**	**Interest rate**	**2025 Actual**	**2025 Budget**	**2025 Actual**	**2025 Budget**	**Total interest and charges**	**Actual balance unspent**
				%	$	$	$	$	$	$
Short-term loan	WATC*	Loan	1	4.70%	0	1,000,000	0	(1,000,000)	0	0
					0	1,000,000	0	(1,000,000)	0	0

* WA Treasury Corporation

28. RESERVE ACCOUNTS

		2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by council												
(a)	Leave reserve	107,263	5,383	0	112,646	107,263	5,274	0	112,537	143,307	7,603	(43,647)	107,263
(b)	Plant reserve	204,534	10,264	0	214,798	204,534	10,058	0	214,592	194,229	10,305	0	204,534
(c)	Housing and development reserve	540,791	42,139	0	582,930	540,791	259,784	0	800,575	513,546	27,245	0	540,791
(d)	Joint venture housing reserve	185,898	9,329	0	195,227	185,897	9,140	0	195,037	176,532	9,366	0	185,898
(e)	Gravel pit reserve	54,893	2,755	0	57,648	54,893	2,699	0	57,592	52,127	2,766	0	54,893
(f)	Swimming pool equipment reserve	29,682	1,489	0	31,171	29,682	1,459	0	31,141	132,813	7,046	(110,177)	29,682
(g)	Lovelock sock reserve	165,254	33,293	0	198,547	165,254	33,125	0	198,379	133,188	32,066	0	165,254
(h)	Road reserve	112,030	5,622	0	117,652	112,030	5,508	0	117,538	106,385	5,645	0	112,030
(i)	Drainage reserve	400,389	20,093	0	420,482	400,389	19,686	0	420,075	380,217	20,172	0	400,389
(j)	Refuse reserve	63,978	3,211	0	67,189	63,978	3,146	0	67,124	60,755	3,223	0	63,978
(k)	Glyde Street redevelopment reserve	267,990	13,449	0	281,439	267,990	13,177	0	281,167	254,488	13,502	0	267,990
		2,132,702	147,027	0	2,279,729	2,132,701	363,056	0	2,495,757	2,147,587	138,939	(153,824)	2,132,702

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

	Name of reserve account	Purpose of the reserve account
	Restricted by council	
(a)	Leave reserve	To be used to fund annual and long service leave requirements.
(b)	Plant reserve	To be used for the purchase of major plant.
(c)	Housing and development reserve	To be used to fund housing/accommodation projects.
(d)	Joint venture housing reserve	To be used to maintain the joint Ministry of Housing/Local Government properties.
(e)	Gravel pit reserve	To be used for the rehabilitation of disused gravel pits.
(f)	Swimming pool equipment reserve	To be used to purchase recreational equipment for the swimming pool.
(g)	Lovelock sock reserve	To be used to upgrade potable water infrastructure.
(h)	Road reserve	To be used for future capital road works.
(i)	Drainage reserve	To be used for construction of proper town drainage system.
(j)	Refuse reserve	To be used for the future development and maintenance of the refuse site.
(k)	Glyde Street redevelopment reserve	To be used to create a subdivision for future housing needs.

Auditor General

INDEPENDENT AUDITOR'S REPORT
2025
Shire of Three Springs

To the Council of the Shire of Three Springs

Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

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

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

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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 of Three Springs for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

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

Office of the Auditor General
Serving the Public Interest

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Our Ref: 7962-002

Ms Krys East
Acting Chief Executive Officer
Shire of Three Springs

Email: ceo@threesprings.wa.gov.au

Dear Ms East,

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

The result of the audit was satisfactory. Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date the financial statements submitted by your entity and considered to be of audit ready quality is 25 September 2025. This date will be reported in our local government sector audit results report to be tabled in Parliament. I am providing this date for completeness of our Office's procedural fairness process.

If you have any queries in relation to this date, please contact me on 6557 7742 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely

Jay Teichert
Director
Financial Audit
2 December 2025

Attach

Attachment 10.3

Printed on : 01.12.25 at 15:31 SHIRE OF THREE SPRINGS

Debtors Trial Balance
As at 30.11.2025

Debtor #	Name	Credit Limit	01.09.2025 GT 90 days	Age Of Oldest Invoice (90Days)	01.10.2025 GT 60 days	31.10.2025 GT 30 days	30.11.2025 Current	Total
A88			0.00	0	0.00	0.00	0.00	-500.00
A85			0.00	0	0.00	0.00	105.35	105.35
W60			0.00	0	0.00	0.00	0.00	-107.91
E41			0.00	0	73.00	0.00	0.00	73.00
R58			0.00	0	0.00	2586.67	0.00	2586.67
H54			0.00	0	0.00	0.00	0.00	0.00
H51			0.00	0	0.00	0.00	4708.84	4708.84
C102			1867.02	222	0.00	40.69	0.00	1907.71
K37			143.30	290	0.00	0.00	0.00	143.30
L34			0.00	0	0.00	0.00	2727.90	2727.90
M153			0.00	0	0.00	0.00	85.61	85.61
M3			0.00	0	0.00	500.00	0.00	500.00
N53			0.00	0	0.00	0.00	0.00	-28.21
N7			549.05	543	0.00	720.00	720.00	1989.05
F29			0.00	0	936.02	400.00	402.00	1738.02
S122			0.00	0	0.00	0.00	800.00	800.00
O17			0.00	0	0.00	0.00	0.00	-800.00
T52			0.00	0	0.00	0.00	0.00	-1355.00
D14			0.00	0	0.00	0.00	45.00	45.00
J17			25385.21	654	0.00	0.00	1546.59	26931.80
T57			0.00	0	0.00	0.00	25.00	25.00
T10			20.45	101	0.00	0.00	0.00	20.45
V11			0.00	0	0.00	200.00	400.00	600.00
W57			64273.84	214	0.00	0.00	4905.14	69178.98
B101			0.00	0	0.00	0.00	0.00	-1100.00
	Totals --- Credit Balances:	-3891.12	92238.87		1009.02	4447.36	16471.43	110275.56

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2025

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Geraldton Red Dust Holdings		
EFT21297	07/11/2025	Mid-West Secondary Grain Freight Network Project		3,960,959.84
		BAS Australian Taxation Office		
EFT21298	21/11/2025	BAS Remittance for October 2025		28,435.00
		Breeze Connect Pty Ltd		
EFT21299	26/11/2025	Monthly Account - Internet		446.49
		GC Sales (WA)		
EFT21300	26/11/2025	Waste Collection - Bins		1,137.95
		Hop-Upon-A-Pony (Topbeach Holdings Pty Ltd)		
EFT21301	26/11/2025	A Family Day on the Green Event		1,276.00
		Heidi Cummings		
EFT21302	26/11/2025	FACILITY HIRE BOND REFUND - ASCERA ENERGY INFO SESSION		385.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT21303	26/11/2025	IT Services		11,393.76
		Three Springs Nutrien Ag Solutions (Landmark Operations Ltd)		
EFT21304	26/11/2025	Parks and Gardens Maintenance		275.00
		Beam International PTY LTD		
DD17540.1	05/11/2025	Payroll Super PPE 04/11/2025		8,892.95
		Department Of Transport - Daily Licensing		
DD17586.1	11/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 07/11/2025		130.45
		Department Of Transport - Daily Licensing		
DD17587.1	13/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 11/11/2025		11,003.40
		Department Of Transport - Daily Licensing		
DD17588.1	17/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 13/11/2025		199.25
		Department Of Transport - Daily Licensing		
DD17589.1	20/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 18/11/2025		9,745.70
		Department Of Transport - Daily Licensing		
DD17590.1	21/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 19/11/2025		471.70
		Department Of Transport - Daily Licensing		
DD17591.1	24/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 20/11/2025		306.35
		Department Of Transport - Daily Licensing		
DD17592.1	10/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 06/11/2025		724.40
		Department Of Transport - Daily Licensing		
DD17593.1	07/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 05/11/2025		19.40
		Department Of Transport - Daily Licensing		
DD17594.1	06/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 04/11/2025		1,301.60
		Department Of Transport - Daily Licensing		
DD17595.1	03/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 30/10/2025		215.85
		Department Of Transport - Daily Licensing		
DD17596.1	28/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 26/11/2025		84.00
		Department Of Transport - Daily Licensing		
DD17597.1	27/11/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 25/11/2025		2,123.75
		Beam International PTY LTD		
DD17605.1	19/11/2025	Payroll Super PPE 19/11/2025		10,659.74
		Telstra		
DD17607.1	24/11/2025	Monthly Account - Communication Expenses (various)		274.94
		Telstra		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Telstra		
DD17609.1	12/11/2025	Monthly Account - Communication Expenses (various)		274.94
		Commonwealth Bank of Australia		
DD17610.1	04/11/2025	Monthly Account - Credit Card Purchases (various)		1,156.52
		Bond Administrator		
DD17614.1	24/11/2025	HOUSE AND PET BOND PAYMENT FOR UNIT 2, 66 WILLIAMSON STF		600.00
		Exetel Pty Ltd		
DD17616.1	03/11/2025	Monthly Account - Exetel		1,400.00
		Telstra		
DD17617.1	19/11/2025	Monthly Account - Communication Expenses (various)		670.95
		Telstra		
DD17619.1	10/11/2025	Monthly Account - Communication Expenses (various)		858.33
		Synergy		
DD17621.1	24/11/2025	Monthly Account - Electricity		2,331.01
		Synergy		
DD17623.1	17/11/2025	Monthly Account - Electricity		8,355.39

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**26,325.85**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**4,039,783.81**
TOTAL		**4,066,109.66**

Commonwealth Corporate Charge Card

31 October 2025 - 28 November 2025

Temporary Chief Executive Officer		
Monthly Starlink Internet for the 2x Fire Units	$	160.00
	$	**160.00**
Annual Card Fees	**$**	**-**
Total Direct Debit Payment made on 02/12/2025	**$**	**160.00**

Fuel Cards - Refuel Australia (Ampol Distributor)

1 November 2025 - 30 November 2025

Three Springs OPT Depot 1 Card No. 6794			
Saturday, 1 November 2025	43.34L @ $1.8122/L	$	**78.54**
Monday, 17 November 2025	63.60L @ $1.8622/L	$	**118.44**
DCEO 001TS Krys East Card No. 90869131			
Wednesday, 19 November 2025	39.90L @ $1.8440/L	$	**73.58**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Monday, 3 November 2025	71.51L @ $1.8122/L	$	**129.59**
Friday, 14 November 2025	58.66L @ $1.8622/L	$	**109.24**
Sunday, 16 November 2025	42.13L @ $1.7622/L	$	**74.24**
Saturday, 22 November 2025	47.08L @ $1.8780/L	$	**88.42**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Sunday, 2 November 2025	31.83L @ $1.7190/L	$	**54.72**
Thursday, 6 November 2025	46.43L @ $1.8040/L	$	**83.76**
Friday, 14 November 2025	54.30L @ $1.7990/L	$	**97.69**
Thursday, 20 November 2025	41.09L @ $1.8440/L	$	**75.77**
Sunday, 23 November 2025	30.98L @ $1.7390/L	$	**53.87**
Sunday, 30 November 2025	32.13L @ $1.7390/L	$	**55.87**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Saturday, 1 November 2025	55.44L @ $1.7590/L	$	**97.52**
Monday, 10 November 2025	61.36L @ $1.8322/L	$	**112.42**
Monday, 17 November 2025	59.32L @ $1.8622/L	$	**110.47**
Saturday, 22 November 2025	33.95L @ $1.8790/L	$	**63.79**
Total for Card Purchases		$	**1,477.93**
Service charges and adjustments		$	**44.66**
Bulk purchases			
Total of Monthly Invoice		$	**1,522.59**

Police Licensing

Direct Debits from Trust Account

1 November 2025 - 30 November 2025

CBA Police Licensing Account	
Tuesday, 4 November 2025	-1301.6
Wednesday, 5 November 2025	-19.4
Thursday, 6 November 2025	-724.4
Friday, 7 November 2025	-130.45
Tuesday, 11 November 2025	-11003.4
Thursday, 13 November 2025	-199.25
Tuesday, 18 November 2025	-9745.7
Wednesday, 19 November 2025	-471.7
Thursday, 20 November 2025	-306.35
Tuesday, 25 November 2025	-2123.75
Wednesday, 26 November 2025	-84
Thursday, 27 November 2025	-448.3
Total Direct Debits	**-$26,558.30**

Bank Fees

Direct Debits from Muni Account

1 November 2025 - 30 November 2025

Total direct debited from Municipal Account	**$**	**17.82**

Payroll

Direct Payments from Muni Account

1 November 2025 - 30 November 2025

Wednesday, 5 November 2025	$	57,343.40
Wednesday, 19 November 2025	$	52,110.27
	$	**109,453.67**