

Annual Report

2024-25





ACKNOWLEDGEMENT

The Shire of Boddington acknowledges the Wilman People of the Noongar Nation as the traditional custodians, and pays respect to Elders past and present, as well as the continuation of cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander peoples.



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Under the Local Government Act 1995, the Shire of Boddington is required to produce an Annual Report by 31 December each year, or within two months of the Auditor General's report on the Shire's financial statement.

SHIRE PRESIDENT REPORT

I am proud to present the Annual Report for 2024/25, a year in which the Shire has made strong progress on delivering the priorities outlined in our Council Plan. This report reflects the dedication of Council, staff, and our community in advancing projects that enhance liveability, protect our environment, and strengthen our local economy.

One of the year's most significant milestones has been the advancement of the Residential Aged Care Facility project, a cornerstone of the Aged Care Services and Accommodation Strategy. Following a comprehensive Request for Proposal process overseen by the Aged Care Project Steering Committee, Carealot Home Health Services Pty Ltd, trading as Small Long Term Care Homes, was appointed as the preferred provider in May 2025.

In the environmental space, the Shire achieved key approvals for the Lions Weir Rehabilitation Project, ensuring that dredging and restoration can proceed with minimal environmental and cultural impact. Enhancements to Ranford Pool (Darminning) were also completed, with new shelters, CCTV, park furniture, a barbeque, a toilet, pathways, and signage now in place, significantly improving both the amenity and accessibility of this location.

The Town Hall carpark upgrade was completed in June 2025, delivering improved access, solar-powered lighting, landscaping, and infrastructure to support future electric vehicle charging. The Local Housing Strategy 2025–2030 was also adopted, setting a clear framework to address pressing housing shortages and identifying priority projects such as independent living units, essential worker housing, and redevelopment of Shire-owned lots.

In addition, detailed designs for the revitalisation of Lot 32 Bannister Road and Central Park have been adopted, with works scheduled for completion in 2026.

The Shire has also advanced key projects supporting economic development and tourism. The Boddington Caravan Park redevelopment is moving towards construction in late 2025, delivering six new high-quality cabins.

As always, our achievements have been built on strong community partnerships. From volunteers and local groups to businesses and government partners, the Shire's progress is a collective effort. On behalf of Council, I extend my sincere thanks to everyone who has contributed their time, expertise, and energy over the past year.

Looking ahead, the Shire is well-positioned to deliver the next phase of our major projects, continue listening to our community, and ensure that Boddington remains a vibrant, connected, and resilient place to live, work, and visit.



**Cr Eugene
Smalberger**
Shire President

CHIEF EXECUTIVE OFFICER REPORT

The 2024/25 year has been one of delivery, with strong progress across strategic priorities and community-led initiatives. Guided by the Council Plan and supported by robust governance, the Shire has worked to ensure that our programs and investments respond directly to the needs and aspirations of our community.

This year saw major infrastructure and amenity improvements move from planning to action. CCTV installations at Hotham Park and Ranford Pool have enhanced public safety and addressed community concerns about antisocial behaviour. The Access and Inclusion Plan was reviewed and endorsed, reaffirming our commitment to accessibility. The town centre gained new vibrancy through the “Discover Boddington” mural on the Library and Visitor Centre, celebrating local flora, fauna, and heritage. In parallel, ongoing engagement with the Aboriginal Reference Group has delivered culturally significant outcomes, including the endorsement of a proposed cultural trail that will honour Aboriginal history and connection to Country.

Environmental sustainability has remained a focus. Solar panels were installed on the Community Gym, reducing operational costs and carbon emissions. Detailed designs for the revitalisation of Lot 32 Bannister Road and Central Park were adopted, with construction to follow in the coming year. The shared path between the townsite and Ranford Pool reached final design stage, with works anticipated to commence in late 2025.

The Shire also advanced projects to boost economic development and tourism. We delivered new destination signage along

Albany Highway, upgraded visitor information boards, and replaced interpretive signage at key heritage sites, all aligning with the Tourism Signage Strategy to strengthen Boddington’s appeal to visitors.

Strong governance underpinned all achievements. The Shire met all statutory reporting requirements, including the triennial Financial Management and Risk Management review. The Strategic Resource Plan 2025–2035 was adopted, setting a clear long-term framework for financial, asset, and workforce planning. The annual Council Plan review incorporated community feedback from surveys and workshops to refine priorities and service delivery.

Accessibility to Shire services was further improved with the installation of QR codes in public facilities, enabling quick reporting of maintenance issues, alongside expanded communication channels through project boards, flyers, and strengthened social media engagement.

These achievements have been made possible through the dedication of Councillors, staff, community members, local organisations, and our many partners. I thank everyone for their continued support, constructive feedback, and active involvement.



A stylized handwritten signature in black ink, which appears to read 'Julie Burton'. The signature is fluid and cursive, with a long horizontal line extending from the end.

Julie Burton
Chief Executive
Officer

ABOUT BODDINGTON

The Shire of Boddington is situated in the Peel region of Western Australia, approximately 123 kilometres southeast of Perth and 92 kilometres southeast of Mandurah. The Shire is accessible via Albany Highway from the north and Pinjarra-Williams Road from the west. The Shire has no separate wards, with all seven Shire Councillors elected from a single district ward. The Shire of Boddington borders the local government authorities of Wandering, Williams, Murray, Waroona, Collie and Harvey, with the Shire's main localities being Boddington, Ranford, Marradong, Crossman and Quindanning.

Boddington is a rural township with a strong community base and a diverse range of community groups. The town owes its name to early settler, Henry Boddington, a shepherd in the 1860s who later moved to Wagin. His name became associated with a pool in the Hotham River at which he frequently camped with his sheep.

The original settlement was called 'The Hotham', found 2km west of the current town, at the end of what is now known as Farmers Avenue. This was named after the Farmer family, on whose farm a post office and school were established. The Hotham Valley Railway was constructed in 1912 to meet demand created by the local timber industry to 'Farmers Crossing'.

A townsite was chosen adjacent to the Boddington Pools on the Hotham River, and subsequently was gazetted as a town. In 1916, the railway line continued to Boddington, and in 1920, a new one-roomed school was built. This was followed by further buildings, including the Roads Board office, hotel, shops and an agricultural hall.

The town continued to expand with new industries, including farming, timber, tannin extracts, and, later, the mining industry. A railway bridge was built over the upper reaches of the Murray River in 1949, originally known as "Asquith Bridge" and later as the Long Gully Bridge. This was used for carting railway timber to the Banksiadale sawmill.

The area declined slowly over time, and the Dwellingup fires of 1961 devastated the local timber industry. By 1969, the railway had been closed, and Boddington became a typical small service area for the surrounding district.

The establishment of bauxite mining in 1979 at Boddington continues to service Western Australia's alumina refinery at Worsley (near Collie). Further mining followed with the opening of the Boddington Gold Mine in 1987. Together, the gold and bauxite mines create a thriving rural mining town.



1,901 km²

Land area



123 km

Distance to Perth



126km | 145 km

Sealed Roads | Unsealed roads



1,705

Population



\$6,953,535

Rates Levied 2024-25

SHIRE SERVICES



Caravan Park



Cemetries



Civil Maintenance



Community Gym



Department of
Transport



Economic Development



Environmental Health,
Waste and Recycling



Facility Management
and Maintenance



Fire and Emergency
Services



Library Services



Markets and Events



Parks and Gardens



Ranger Services



Sport and Recreation



Swimming Pool



Tourism



Town Planning and
Environmental Protection



Visitor Services



Youth Services

YOUR COUNCIL



Cr Eugene Smalberger
Shire President



Cr Paul Carrotts
Deputy President



Cr Garry Ventris



Cr Andrew Ryley



Cr Lee Lewis



Cr Hans Prandl



Cr Johan Van Heerden

ELECTED MEMBERS' DEMOGRAPHICS

Gender



1 Female



6 Male



Age

45-54	1
55-64	3
Over 64	3



0

Identify as Aboriginal
and/or Torres Strait
Islander

Country of Birth



3

Australia



2

South Africa



1

United Kingdom



1

Austria

ABOUT THIS ANNUAL REPORT

Overview of the Council Plan

The Shire of Boddington Council Plan combines the Strategic Community Plan and Corporate Business Plan into one integrated document. It sets out the community vision, long term priorities and the services, projects and resources required to deliver them. The Council Plan is prepared and reviewed in accordance with the Integrated Planning and Reporting Framework and meets the requirement for a plan for the future under section 5.56 of the Local Government Act 1995.

Key aspirations and desired outcomes in the Council Plan include a safe, healthy and inclusive community, a protected natural environment and climate resilience, attractive and welcoming towns and public spaces, a strong and diversified local economy with good access to education and jobs, and visionary leadership with responsible governance and meaningful community engagement.

Progress against the 2024/25 priority projects in the Council Plan is reported in the following pages of this Annual Report and through ongoing performance monitoring.

Modifications to the Strategic Community Plan in 2024/25

During 2024/25 the Shire undertook a review of its Strategic Community Plan and Corporate Business Plan. This review aligned strategies and actions, and updated targets in response to community feedback and current trends. The revised plan, Shire of Boddington Council Plan 1 July 2024 to 30 June 2034, was adopted during the year, with the resulting priorities for the next four years summarised in this Annual Report.

Major initiatives proposed to commence or continue in 2025/26

The Shire will continue to invest in projects that support a safe, healthy, inclusive and supportive community. Major initiatives proposed to commence or continue in 2025/26 include:

- Partnerships and funding options for a residential aged care facility.
- Implementation of the Housing Strategy to support population growth.
- Redevelopment of the Boddington Caravan Park with additional cabins.
- Construction of mountain bike trails.
- New financial and corporate software.

These initiatives give effect to the Council Plan and will be prioritised through the 2025/26 budget and long term financial planning processes.

FOCUS AREAS



People



Planet



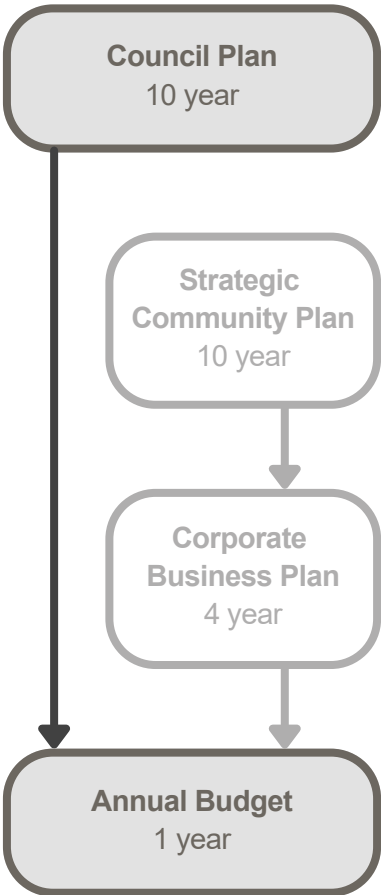
Place



Prosperity



Performance



THE SHIRE'S PERFORMANCE

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Under each of the aspirations, the Shire delivers a number of services to the community and reports on them in the Annual Report. Additionally, the capital works program, including the Shire's capital projects, underpins delivery of service to the community.

This section of the report outlines the performance against the strategic goals, telling the story of the Shire's:

- Progress against each goal.
- Key achievements and challenges.
- Services delivered.
- Progress on delivery of key projects.

To ensure successful implementation of the Shire's aspirations, performance of key projects and service indicators set out in the Council Plan is monitored throughout the financial year. The Annual Financial Report is submitted to the Audit Risk and Improvement Committee for review. In addition, the Annual Report is reviewed and approved by Council.

The impact of the Shire's performance on the community is primarily measured through a satisfaction survey, undertaken every two years.

This Annual Report is available in digital format on www.boddington.wa.gov.au. Hardcopies are available at the Shire of Boddington Administration Office and Shire Library. Alternative formats are available on request.







PEOPLE

A connected, inclusive community with excellent access to local health services and residential care for Boddington's elderly.

The following priorities support achievements of this aspiration:

Priority 1: A safe community.

Priority 2: A healthy and active community.

Priority 3: An inclusive and supportive community.

ASPIRATIONS

- Upgrading ACROD Parking in the Town Centre
- Creating a Safer Community
- Community Safety Initiatives
- Responsible Pet Ownership
- Mental Health Services
- Boddington Swimming Pool Future Planning
- Youth Connect Program
- Seniors Connect Program
- Review the Access and Inclusion Plan
- Road Safety Advocacy
- Volunteer Appreciation
- Health Services Support
- Library and Visitor Centre Mural Installation
- Residential Aged Care Facility Progress
- Aboriginal Engagement and Cultural Projects
- Support the Yarning Circle Project
- Celebrating Community Contribution

Upgrading ACROD parking in the town centre

Two ACROD permit parking bays were installed, one in front of the IGA and the other outside the post office, complementing new accessible bays recently added to the Town Hall car park. These upgrades improve parking convenience and accessibility for people with disabilities at key locations across town.



Creating a Safer Community

Closed-circuit television (CCTV) was installed at Hotham Park and Darminning (Ranford) Pool in response to community feedback and local police recommendations, aiming to deter anti-social behaviour.



Community Safety Initiatives

The Shire's website was updated to include information on community safety initiatives, including Neighbourhood Watch and domestic violence prevention campaigns, alongside social media outreach and promotional materials distributed at local events.

Responsible Pet Ownership

Information on responsible pet ownership, including cat control measures, were added to the Shire's website and social media. The Shire continues to rent cat traps to the community to assist in reducing the number of unowned cats. Feral cats are humanely euthanised, while domestic cats are impounded and either returned to their owners or transferred to rehoming agencies.



Mental Health Services

In partnership with Holyoake, the Shire developed the Boddington Community Wellbeing Plan, which advocates for increased services in mental health and wellbeing. The plan includes targeted campaigns addressing bullying, cyberbullying, and access to support services. Promotional materials were developed to raise awareness of local support options.



Boddington Swimming Pool Future Planning

A community reference group was established to explore future options for the Boddington Swimming Pool. Community feedback supported retaining the existing facility with staged improvements. Council endorsed the refurbishment of the changerooms and external painting as a priority, with additional upgrades planned for future years.



Youth Connect Program

Held in June 2025, the Youth Connect Program engaged 14 local youth aged 10 to 17 to identify their aspirations and needs. Key outcomes included opportunities to collaborate with the Blue Light Unit, involvement in the Boddington Mountain Bike Trails launch, and support with job-seeking skills such as résumé writing and applications.



Seniors Connect Program

Implemented during Seniors Week in November 2024, the program engaged 30 older residents to understand their priorities. Participants identified improved access to aged care and health services as top concerns, helping guide future service planning.



Review the Access and Inclusion Plan

The Shire completed a review of its Access and Inclusion Plan (formerly the Disability Access and Inclusion Plan) in 2024/25. This process involved community consultation, internal working groups, and public feedback on the draft plan. The revised plan was adopted by Council and approved by the Department of Communities.

Road Safety Advocacy

As part of ongoing road safety advocacy, the Shire requested solar-powered lighting at Albany Highway intersections with Crossman Road and Bannister–Marradong Road. In December 2024, Main Roads WA advised that responsibility for installation and maintenance remains with local governments under current policy.



Volunteer Appreciation

The annual volunteer celebration was held in May at the Boddington Sports and Community Club. The event recognised the contributions of 95 volunteers from a range of local groups, with a dinner catered by the Double Shot Café, live music, and door prizes.



Health Services Support

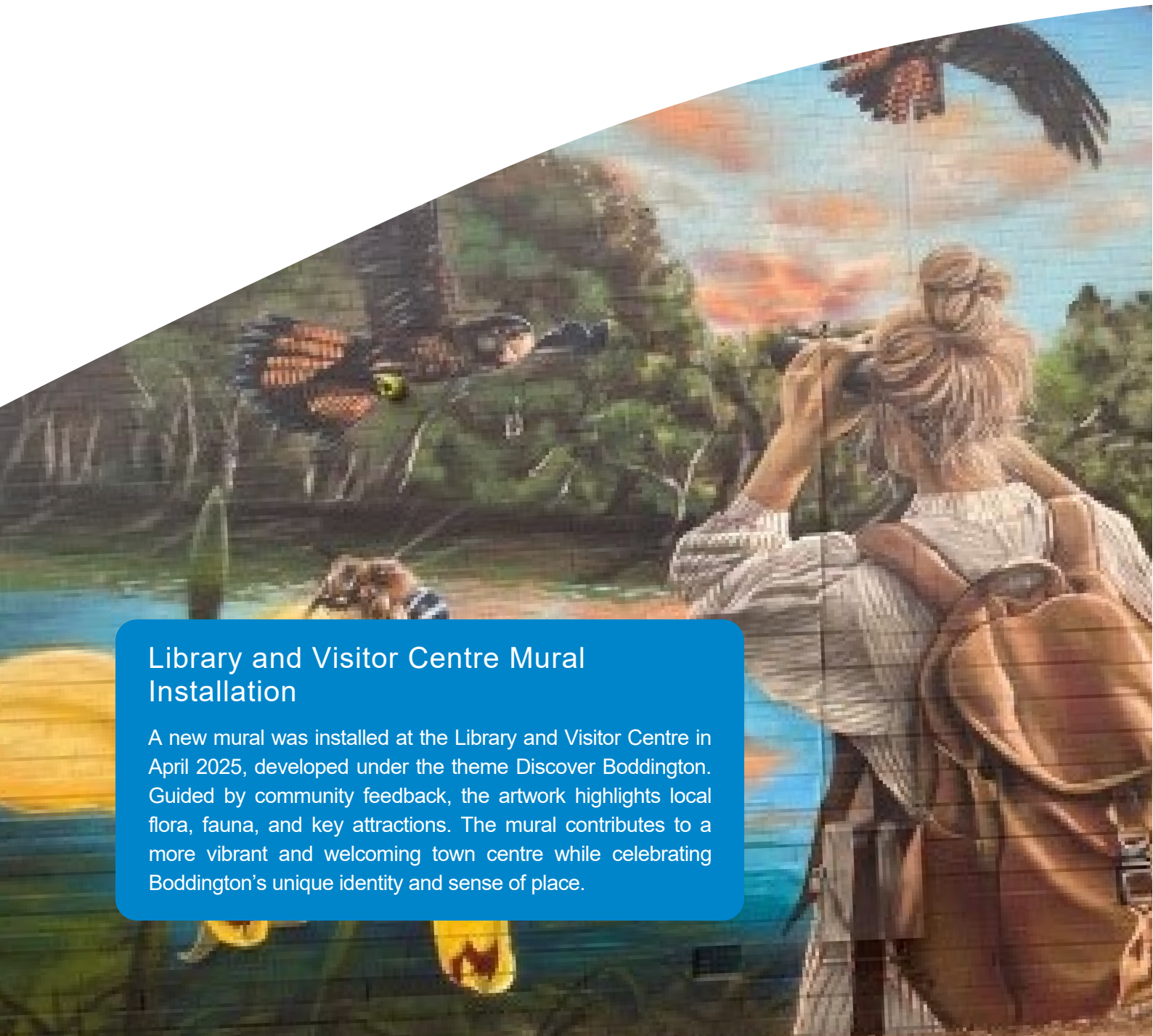
The Shire supported the Boddington Medical Centre in securing a service contract with WA Country Health Service for general practitioner services at Boddington Hospital. Support also included lease amendments and housing arrangements to assist in attracting and retaining healthcare professionals.



**WA Country
Health Service**

Library and Visitor Centre Mural Installation

A new mural was installed at the Library and Visitor Centre in April 2025, developed under the theme Discover Boddington. Guided by community feedback, the artwork highlights local flora, fauna, and key attractions. The mural contributes to a more vibrant and welcoming town centre while celebrating Boddington's unique identity and sense of place.



Residential Aged Care Facility Progress

Significant progress has been made on the Residential Aged Care project, identified as a priority in the Aged Care Services and Accommodation Strategy. Following a competitive process, Carealot Home Health Services Pty Ltd, trading as Small Long Term Care Homes, was appointed as the preferred provider. The co-design phase, involving community and stakeholder engagement, will inform the facility's detailed design and service planning. Construction is anticipated to commence in 2026, providing critical local aged care services, boosting economic activity, and enhancing community resilience.



Aboriginal Engagement

Aboriginal Reference Group meetings were held regularly during the year, fostering strong relationships and guiding reconciliation activities. These discussions supported the implementation of several projects, including the endorsement of a cultural trail concept. The trail will celebrate Aboriginal culture, history, and connection to Country, creating opportunities for education and cultural recognition within the community. Ongoing engagement ensures projects are culturally meaningful and aligned with the aspirations of the local Aboriginal community.

Support the Yarning Circle Project

The Yarning Circle Project reached a key milestone in May 2025 with full funding secured from South32 Worsley Alumina. Planning is set to begin in July 2025, with the project extending into 2025/26 to create a space for reflection, storytelling, and connection.



Celebrating Community Contribution

A plaque commemorating 2,500 volunteer hours by the Boddington Mosaic Group was installed at Hotham Park. To enhance the visitor experience, a sign listing all flora and fauna depicted in the mosaic was added, along with a QR code linking to the Discover Boddington website, offering interactive engagement with this community artwork.







PLANET

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Everyone is committed to climate action and future sustainability.

The following priorities support achievements of this aspiration:

- Priority 4:** The natural environment is preserved for the benefit of current and future generations.
- Priority 5:** Shared responsibility for climate action and environmental sustainability.
- Priority 6:** A resilient community.

ASPIRATIONS

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- Pavilion Solar Panel Installation
- Boddington Waste Facility Management Plan
- Catchment Sustainability Partnership
- Lions Weir Rehabilitation Project
- Bushfire Risk Management Plan Review
- Ranford Pool Enhancement Works
- Flood Risk Policy Review
- Generator Readiness for Critical Facilities



Pavilion Solar Panel Installation

A solar panel system was installed on the western roof of the pavilion during the 2024/25 financial year. This renewable energy investment is expected to reduce electricity costs and lower carbon emissions, supporting the Shire's commitment to environmental sustainability and climate resilience.

Boddington Waste Facility Management Plan

Work is progressing on the Boddington Waste Facility Management Plan. The document will guide future actions and inform community understanding of local environmental priorities.

Catchment Sustainability Partnership

A total of \$25,000 was allocated in the 2024/25 Budget to support the Peel-Harvey Catchment Council. This funding, delivered through a Memorandum of Understanding, contributes to the long-term care and sustainability of the catchment and surrounding natural areas.

Lions Weir Rehabilitation Project

Significant progress was made on the Lions Weir Rehabilitation Project in 2024/25, with both Environmental and Cultural Heritage Approvals secured.

A detailed environmental management plan was developed, and a consultation with traditional owners informed the cultural approvals. The project has been designed to minimise impacts on the ecological and cultural values of the river and surrounding areas. Dredging works are scheduled for completion in 2025/26.



Bushfire Risk Management Plan Review

The Shire completed a review of its Bushfire Risk Management Plan in collaboration with the Department of Fire and Emergency Services and the Office of Bushfire Risk Management (OBRM). Endorsed in late 2024, the updated Plan provides a strategic framework for managing bushfire risk on crown land under the Shire's care and control.



Ranford Pool Enhancement Works

Extensive improvements were completed at Ranford Pool (Darminning) to enhance public use and improve amenities.

Works included the installation of irrigation systems, new shelters, CCTV, park furniture, and a barbeque. Further upgrades including a new toilet, signage, and accessible pathways, were finalised by May 2025, enhancing the site's safety, functionality, and appeal.



Flood Risk Policy Review

Local Planning Policy No.6, related to development in flood-prone areas, was reviewed in 2024/25 in partnership with the Department of Water and Environmental Regulation. Retitled Development in Flood Affected Areas, the updated policy aligns with Local Planning Scheme No.3 and aims to mitigate flood risk through long-term planning, while supporting the sustainable use of the floodplain.

Generator Readiness for Critical Facilities

An electrical audit was conducted at the Shire's Administration Building and Recreation Centre to assess generator readiness. These buildings serve as critical infrastructure in emergency scenarios, with the administration building as a command post and the recreation centre as the designated evacuation site. The audit identified necessary upgrades to support external generator use, which are scheduled for implementation in 2025/26.





PLACE

Attractive, liveable towns and rural communities with affordable, accessible housing for all stages of life.

The following priorities support achievements of this aspiration:

- Priority 7:** Population growth through responsible development and affordable housing.
- Priority 8:** Attractive and welcoming streets and community spaces.
- Priority 9:** Safe, sustainable and connected transport.

ASPIRATIONS

- Boddington to Ranford Pool Shared Path
- Connectivity and Digital Access
- Recreation Centre Telecommunication Upgrades
- Housing and Liveability
- Local Housing Strategy 2025–2030
- Policy and Planning
- Street Tree Program
- Town Centre Revitalisation
- Kerbing Improvements Across Townsite Roads
- Bannister Road Improvements
- Mining Industry Engagement
- Town Hall Carpark Upgrades



Boddington to Ranford Pool Shared Path

The design for the shared-use path linking the Boddington townsite to Ranford Pool has been finalised. Construction is scheduled to be completed in 2025/26.



Connectivity and Digital Access

The Shire continued advocacy for a mobile phone tower in Crossman, submitting priority locations to the national Mobile Black Spot Program.

Recreation Centre Telecommunication Upgrades

Public Wi-Fi at the Recreation Centre was identified as the preferred upgrade following community feedback. Installation is scheduled as part of a broader digital infrastructure upgrade in 2025/26.

Housing and Liveability

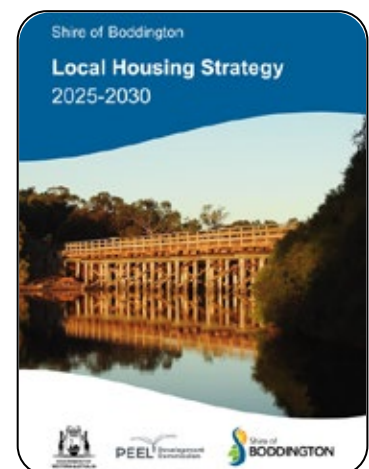
Three new Tiny House on Wheels (THOW) development applications were approved in 2024/25, with the Shire continuing to participate in the regional THOW working group.

Local Housing Strategy 2025–2030

The Local Housing Strategy 2025–2030 was adopted, focusing on long-term housing supply and diversity. It outlines a number of key priorities including:

- Independent Living Units
- A 45-bed Residential Aged Care Facility
- Essential Worker Housing
- Renewal of Shire housing stock

The Strategy provides a framework for collaboration with government and industry while supporting future growth.



Policy and Planning

A new Verge Policy was adopted to clarify verge maintenance responsibilities between the Shire and landowners, helping guide improved streetscape outcomes across the district.

Street Tree Program

Development of a street tree program is underway, aimed at increasing shade canopy throughout the Shire. Tree planting is scheduled to commence next Autumn to ensure optimal conditions for establishment and growth.





Town Centre Revitalisation

Council adopted the draft concept designs for the revitalisation of Lot 32 Bannister Road and Central Park, advancing delivery of the Town Centre Revitalisation Masterplan. At Lot 32, planned works include a flexible retail space overlooking the plaza, pathway links to the Town Hall and Hotham Park, shade structures, seasonal landscaping, festoon lighting, new green space, updated seating, and low retaining walls with permeable fencing. Central Park upgrades will improve shade, play, and accessibility through a reconfigured playground, upgraded shaded seating, realigned pathways, an accessible drinking fountain and bird waterer, while retaining the wishing well and 'Miners' artwork. Supported by Federal Growing Regions Funding, Lotterywest, and municipal contributions, construction is scheduled for completion in 2026.

Kerbing Improvements Across Townsite Roads

Repairs to townsite kerbing were undertaken this financial year, with further improvements scheduled into 2025. The project includes both kerb replacement and identification of additional areas for improvement, helping maintain the town's road infrastructure and visual appeal.

Bannister Road Improvements

New road surface line markings and a reduced speed limit have been introduced along Bannister Road to create a welcoming entry into town and enhance pedestrian safety.

Mining Industry Engagement

Quarterly meetings are held with local mining companies to raise and address community concerns relating to traffic, dust, noise, and vibration from mining activities. These forums provide an opportunity to advocate for effective mitigation initiatives, monitor progress, and strengthen collaboration between industry and the community.

Town Hall Carpark Upgrades

Upgrades to the Town Hall carpark have been finalised, delivering essential infrastructure and amenity improvements to support increased community use of the precinct.

Works included:

- Installation of a new drainage system, water main, and fire hydrant,
- Conduits for essential services, landscape irrigation, and a future EV charger,
- Sealing and asphaltting,
- New kerbing and line marking,
- Solar-powered lighting, and
- Tree planting to enhance visual appeal and sustainability.

The project was jointly funded by the Australian Government's Growing Regions Program, Main Roads WA, South32 Worsley Alumina, and the Shire of Boddington.





PROSPERITY

The Shire of Boddington is attracting growing numbers of investors, businesses, workers who choose to live locally, and visitors.

The following priorities support achievements of this aspiration:

Priority 10: A thriving economy with good access to education and jobs for everyone.

Priority 11: An attractive destination for day trips and short stay visitors.

ASPIRATIONS

- Business After Hours Events
- Peel Business Excellence Awards
- Youth Training and Employment Framework
- Careers Expo
- Business Assistance Grants
- Boddington Caravan Park Redevelopment
- Boddington Visitor Centre
- Boddington Mountain Bike Trails
- Boddington to Tullis Bridge Rail Trail
- Interpretive Signage
- Dump Truck Display
- Albany Highway Billboards
- Tourism Signage Strategy



Business After Hours Events

Two Business After Hours events were delivered in 2024/25, providing updates on economic development, grant opportunities, and community safety. The November 2024 event was hosted by Double Shot, and the April 2025 event was held at All Walks of Life Café. Guest speakers included Boddington Police and a business coach, with support from the Peel Chamber of Commerce and Industry and Marradong Country VROC.



Peel Business Excellence Awards

Nominations opened in June 2025, with local businesses encouraged to apply. The Shire promoted its support role, and information was shared at both Business After Hours events in November 2024 and April 2025.



Youth Training and Employment Framework

The Youth Training and Employment Framework was finalised in June 2025. The Framework provides a strategic approach to supporting local youth through targeted training, employment pathways, and skill development initiatives. It is intended to guide programs and partnerships that enhance workforce readiness and promote sustainable employment opportunities for young people within the community.

Careers Expo

Planning for the 2025 Careers Expo, scheduled for 29 August 2025 at the Boddington Recreation Centre, progressed well. The event aims to connect students from the Wheatbelt South and Peel regions with career and education opportunities. Several schools have confirmed attendance, with others finalising participation. Newmont is coordinating stallholders and seeking support for student transport. The Boddington Community Markets will operate a canteen as a community fundraiser.

The Expo showcases strong regional collaboration between schools, industry, and the community, with all preparations finalised for the 2024/25 period.



Business Assistance Grants

The Business Assistance Grant Program was relaunched in 2024/25 to support local business revitalisation. Promotion occurred via tailored letters and Business After Hours presentations. Two projects were funded, including a mural at the Boddington Services Station and security upgrades at the Boddington Tyre Shop. The program continues to foster local investment, improve public amenity and support a safer, more vibrant business environment.



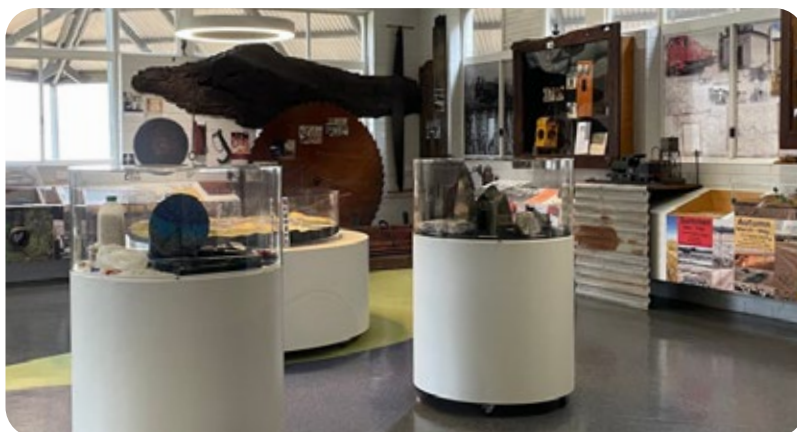
Boddington Caravan Park Redevelopment

The Boddington Caravan Park Business Case (2022–2023), supported by a needs analysis and concept plan, identified a clear gap for high-quality, nature-based short-stay accommodation within two hours' drive of Perth, with demand continuing to outstrip supply and visitors seeking well-designed, resort-style cabins. Redevelopment plans for the existing park and adjoining Lot 18A Pollard Street were shaped by a detailed scope of works, site inspections and community consultation, aligning with Hotham River foreshore design principles to deliver ecologically sustainable, low-impact experiences within a managed setting.

Following a competitive tender, Council resolved to award a design-and-construct contract to Industrial Road Pavers (with Redipod) for six turnkey cabins featuring solar with battery storage, double-glazing, low-maintenance finishes, BAL-29 compliance and universal accessibility. Delivery as a single package was endorsed, with contract award conditional on Western Power headworks costs. Works are scheduled to commence in late 2025 and conclude by 30 June 2026.

Boddington Visitor Centre

The Boddington Progress Association contributed significant volunteer hours to improve the interpretive visitor centre. Upgrades include new artwork, interactive displays, and murals. Transition to seven-day operations is underway.





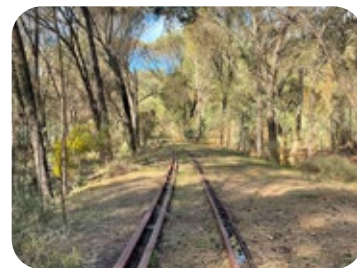
Boddington Mountain Bike Park

Planning for the Boddington Mountain Bike Park progressed throughout the 2024–25 financial year, with final designs completed for up to 22 km of new trails within the Williams Reserve off Newmarket Road. The trail network has been designed to appeal to a broad range of users, with a mix of easy, moderate, and difficult routes, alongside shared-use tracks that encourage walking and trail running. Cultural heritage approval was successfully obtained following consultation with Traditional Owners, ensuring the trails respect and preserve local Indigenous heritage. Environmental approvals are still pending, with the Shire working closely with environmental consultants and the Department of Water and Environmental Regulation to address potential impacts on flora, fauna, and waterways. Mitigation strategies are being developed in line with environmental best practices.

Construction is anticipated to begin in early 2026, subject to final environmental approvals, with the project forming a key part of Boddington’s growing nature-based tourism offerings.

Boddington to Tullis Bridge Rail Trail

Planning and stakeholder engagement for the Boddington to Tullis Bridge Rail Trail has continued throughout the year. Maintenance works have been completed between the Rodeo Grounds and Adam Street. Detailed design and construction are scheduled for the 2025/26 financial year.



Interpretive Signage

Interpretive panels were replaced at Boddington Town Hall, Boddington Lions Weir, Ranford Pool, and Marradong Church. The new signage provides refreshed historical narratives and imagery, uses durable materials and accessible typography, and integrates QR codes to access extended content. The upgrades align with the Tourism Signage Strategy and strengthen visitor wayfinding and heritage interpretation.



Dump Truck Display

A landscape masterplan for the display at the Old School Site was completed to guide layout, access, interpretation, and amenity. Planning and stakeholder coordination continued throughout 2024/25, including approvals, logistics, and detailed design development. Installation is planned for 2025/26, subject to final approvals and procurement.



Albany Highway Billboards

The design of two Albany Highway billboards was completed in accordance with the Tourism Signage Strategy and the Council Plan. Statutory approvals were secured in March 2025, and production commenced within the financial year. Installation is scheduled for July 2025. The billboards are intended to promote Boddington as a regional destination, provide directional information to key attractions, and encourage travellers to detour from Albany Highway to stop and stay longer.



Tourism Signage Strategy

Implementation of the Tourism Signage Strategy included upgrading the two visitor information boards within the Boddington townsite. The boards were reviewed and refreshed to highlight local landmarks, historical sites, activities and events, plus accommodation and dining options. New designs feature impactful imagery, QR codes linking to mobile information, and Corten steel elements to age gracefully and enhance amenity.

Locations: Hotham Bridge (adjacent to Memorial Park; southbound approach) and the Truck Stop on Bannister–Marradong Road (near Farmers Reserve; northbound approach).







PERFORMANCE

Local leaders are trusted and respected for listening to diverse community views and making well informed, responsible decisions.

The following priorities support achievements of this aspiration:

Priority 12: Visionary leadership and responsible governance.

Priority 13: A well informed and engaged community.

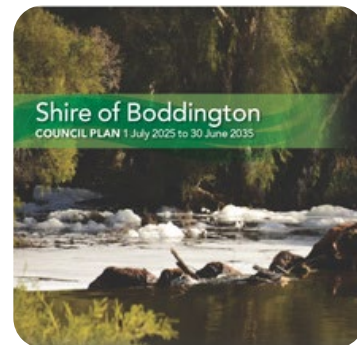
ASPIRATIONS

- Strategic and Financial Planning
- Governance and Compliance
- Digital Reporting Initiative Improves Accessibility and Response
- Strategic Resource Plan
- Technology and Data Management
- Community Engagement and Communications



Strategic and Financial Planning

An annual review of the Council Plan was completed to ensure it remains aligned with community needs and market conditions. Community input from surveys and workshops informed updates to service levels, delivery priorities, and resource allocation. The review also stress-tested financial assumptions and refined performance indicators to support continuous improvement and transparent reporting.



Governance and Compliance

All statutory reporting deadlines and requirements have been met. Policy reviews are conducted on a regular basis. The Delegation Register was presented to Council in November 2024, and the Compliance Audit Return was completed by 31 March 2025. The triennial Financial Management and Risk Management review was finalised in June 2025.

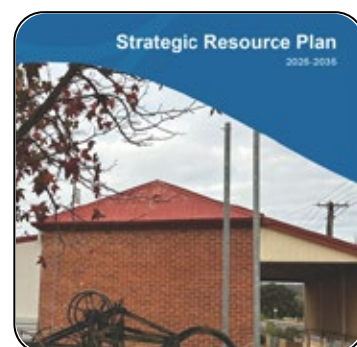
Digital Reporting Initiative Improves Accessibility and Response

QR codes were installed across local parks and community facilities, directing residents to the Shire's Customer Request System. The initiative enables quick, mobile reporting of maintenance issues and community concerns, improving accessibility and the accuracy of information received.



Strategic Resource Plan

The 2025 - 2035 Plan was adopted by Council in August 2025. The Plan outlines the Shires financial, asset management and workforce requirements for the next 10 years and demonstrates a sustainable financial outcome.





Technology and Data Management

Technology and Data Management Investigative work has commenced to explore options for new enterprise resource planning (ERP) software to support the Shire's operational and administrative functions. As part of this process, the Western Australian Local Government Association (WALGA) has developed a Request for Quotation framework to assist local governments in procuring ERP solutions. Quotations for the software will be sought during the 2025/2026 financial year, with the aim of identifying a solution that meets the Shire's current and future operational requirements, enhances efficiency, and supports improved reporting and data management across all departments.

Community Engagement and Communications

Communication channels were expanded to inform the community of key messages, Council decisions, and project progress. Project boards were installed at Ranford Pool and the Town Hall Carpark, with additional boards prepared for the Hotham River Dredging. A flyer was delivered to all households explaining how to engage with the Shire, and the annual rates brochure included a QR code encouraging e-newsletter subscriptions. Hard-copy and electronic newsletters continue to be issued fortnightly. Social media engagement was strengthened, project planning includes tailored community engagement, and a presence at community markets is maintained twice yearly.

STAY UP-TO-DATE

Unsure where to find the latest information from the Shire of Boddington? Find out how the Shire communicates and where you can sign up for this information below.

FACEBOOK PRESENCE
A social media platform where daily news is shared with the community.
Follow the Shire on Facebook by scanning the QR code or searching for SOBoddington

FORTNIGHTLY E-NEWSLETTER
An email newsletter distributed once a fortnight on a Tuesday with the latest updates.
Sign up for the newsletter by scanning the QR code or visit www.boddington.wa.gov.au

WEBSITE LATEST NEWS
A webpage that is updated regularly as news is released.
Visit the website by scanning the QR code or visiting boddington.wa.gov.au/news

SHIRE NEWS
A newsletter published in the fortnightly edition of the BoddNews.

For more information, contact the Shire by phone on (08) 9883 4999 or email shire@boddington.wa.gov.au or visit www.boddington.wa.gov.au

DISABILITY ACCESS AND INCLUSION PLAN

In 2024/25, the Shire reviewed its Disability Access and Inclusion Plan (DAIP), renaming it the Access and Inclusion Plan to reflect a broader commitment to equity and participation. The review was shaped by recent community consultation, feedback from service users, and an internal working group. A draft Plan was advertised to encourage public input, ensuring the final version reflected local needs and priorities. The updated Plan outlines practical steps to improve access to Shire services, facilities, events, and communications, and was formally endorsed by Council and approved by the Department of Communities. Its implementation is already influencing infrastructure upgrades, service delivery, and community engagement practices.

The Plan supports the Shire's broader vision of an inclusive and welcoming community, and recognises the important role of consultation in shaping meaningful change. The Shire extends its thanks to all those who contributed to the review process.

FREEDOM OF INFORMATION

Access to Shire of Boddington information and documents may be granted under the Freedom of Information Act 1992. An Information Statement is available, along with application forms, on the Shire's website. The Statement is a guide on the Freedom of Information process, and also lists the types of documents available outside of this process. During 2024/25, there were no applications received.

RECORD KEEPING

As required under the State Records Act 2000 the Shire updated the Recordkeeping Plan in 2022. Staff are kept updated regarding record keeping requirements through staff newsletter and planned training sessions. The Plan is required to be reviewed within five (5) years of its approval date, making it due in 2027.

ELECTED MEMBER REMUNERATION

For the purposes of section 5.53(2)(i), the Annual Report for a financial year beginning on or after 1 July 2022 must include, in relation to fees, expenses or allowances paid during the financial year to Council Members, the Mayor or the President, for each person.

Elected Member	President Allowance	Deputy President Allowance	Meeting Attendance Fees	Annual ICT	Travel and Accomodation
Cr. Smalberger		\$2,460	\$1,845	\$8,162	\$596
Cr. Carrotts				\$6,637	\$596
Cr. Ryley				\$6,637	\$596
Cr. Ventris		\$7,380	\$615	\$11,210	\$596
Cr. Prandl				\$6,637	\$596
Cr. Van Heerden				\$6,637	\$596
Cr. Lewis				\$6,637	\$596

ELECTED MEMBER ATTENDANCE

Elected Member	Ordinary Council Meeting	Special Council Meeting	Audit Committee	Local Emergency Management Committee	Bushfire Advisory Committee
Cr. Smalberger	10/11	3/3	3/3		
Cr. Carrotts	11/11	3/3	3/3		
Cr. Ryley	8/11	3/3	2/3		
Cr. Ventris	7/11	3/3	0/3		
Cr. Prandl	9/11	3/3	3/3		
Cr. Van Heerden	11/11	2/3	3/3		
Cr. Lewis	11/11	2/3	2/3	3/3	1/1

ADMINISTRATION

The Chief Executive Officer (CEO) is responsible for the day to day management of the organisation and staff. The CEO provides strategic direction to the Shire's three Executive Managers.



Chief Executive Officer

Provides overall direction and strategic leadership to the organisation. Responsible for strategic planning, Councillor services, advocacy, strategic partnerships, communications and marketing, governance, major projects, and advocacy.

Julie Burton
Chief Executive Officer



Corporate Services

Oversees corporate matters and services internal departments. Responsibilities include information technology, records management, finance and rates, human resources, payroll, workplace health and safety, and asset management.

Cara Ryan
Executive Manager Corporate Services



Development and Community Services

Provides oversight of Boddington's future growth and development. Responsibilities include planning services, development and building services, environmental health services, ranger services and community and economic development.

James Wickens
Executive Manager Development and Community Services



Infrastructure Services

Manages and maintains the Shire's infrastructure. Responsibilities include infrastructure services design, building maintenance, parks and gardens, cemeteries, civil works, cleaning, waste and fleet.

Fabian Houbrechts
Executive Manager Infrastructure Services

DISCLOSURE OF ANNUAL SALARIES

Set out in this table, in bands of \$10,000 is the number of employees of the Shire entitled to an annual salary of \$130,000 or more.

Salary Band	Number of Employees
\$130,000 - \$140,000	One
\$140,000 - \$150,000	Nil
\$150,000 - \$160,000	Nil
\$160,000 - \$170,000	One
\$170,000 - \$180,000	Nil

The CEO's remuneration package of \$216,194 included superannuation, vehicle allowance, training and all other employee related on-costs and overheads.

REGISTER OF COMPLAINTS

No complaints were received that resulted in a finding under Section 5.110(2)(a) of the Local Government Act 1995, that a minor breach had occurred.

CAPITAL GRANTS FOR ASSET RENEWAL 2024-25

In accordance with 19BE Local Government (Administration) Regulations 1996 the following capital grants subsidies and contribution were for replacing and renewing assets.

Capital Grant Program	2024-2025	2023-2024	2022-2023
Roads to Recovery	\$116,528	\$161,639	\$75,843
Federal Funding - Bridges	-	\$402,000	\$98,000
Department of Fire & Emergency (DFES)	\$151,258	-	-
Local Roads and Community Infrastructure Grant	\$98,403	-	-
Regional Road Group Program	\$943,510	\$490,781	-
	\$1,309,699	\$1,054,420	\$173,843

SHIRE OF BODDINGTON
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

Boddington is well known for being, a vibrant and connected community, with excellent lifestyle and employment opportunities, in a beautiful natural environment, just 90 minutes from Perth.

Principal place of business:
39 Bannister Road
Boddington WA 6390

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

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

Statement by CEO

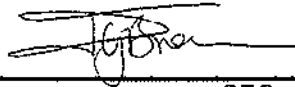
The accompanying financial report of the Shire of Boddington has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at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

4 day of

December 2025



CEO

Julie Burton

Name of CEO

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),23	6,953,535	6,958,013	6,539,478
Grants, subsidies and contributions	2(a)	743,302	541,216	723,784
Fees and charges	2(a)	1,480,427	1,308,890	1,391,319
Interest revenue	2(a)	448,687	355,094	380,062
Other revenue	2(a)	217,173	160,850	250,512
		<u>9,843,124</u>	<u>9,324,063</u>	<u>9,285,155</u>
Expenses				
Employee costs	2(b)	(3,477,594)	(3,441,445)	(3,190,598)
Materials and contracts		(2,486,177)	(3,080,788)	(2,969,296)
Utility charges		(383,681)	(347,150)	(349,460)
Depreciation		(2,596,413)	(2,445,800)	(2,483,450)
Finance costs	2(b)	(41,531)	(43,043)	(53,182)
Insurance		(232,240)	(231,301)	(227,069)
Other expenditure	2(b)	(94,472)	(107,402)	(20,155)
		<u>(9,312,108)</u>	<u>(9,696,929)</u>	<u>(9,293,210)</u>
		531,016	(372,866)	(8,055)
Capital grants, subsidies and contributions	2(a)	2,540,527	3,119,178	1,429,885
Profit on asset disposals		151,089	138,251	31,103
Loss on asset disposals		(31,932)	(17,526)	(6,417)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(1,775)	0	840
		<u>2,657,909</u>	<u>3,239,903</u>	<u>1,455,411</u>
Net result for the period		3,188,925	2,867,037	1,447,356
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,188,925	2,867,037	1,447,356

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



SHIRE OF BODDINGTON
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	10,159,020	8,398,140
Trade and other receivables	5	683,337	554,121
Other assets	6	170,478	41,018
TOTAL CURRENT ASSETS		11,012,835	8,993,279
NON-CURRENT ASSETS			
Trade and other receivables	5	32,976	28,912
Other financial assets	4(a)	39,810	41,585
Property, plant and equipment	7	38,386,880	38,434,877
Infrastructure	8	64,877,387	63,087,338
TOTAL NON-CURRENT ASSETS		103,337,053	101,592,712
TOTAL ASSETS		114,349,888	110,585,991
CURRENT LIABILITIES			
Trade and other payables	11	1,036,157	963,127
Contract liabilities	12	42,538	33,500
Capital grant/contributions liabilities	12	4,128,309	3,440,779
Borrowings	13	236,161	228,376
Employee related provisions	14	280,501	232,052
TOTAL CURRENT LIABILITIES		5,723,666	4,897,834
NON-CURRENT LIABILITIES			
Borrowings	13	922,122	1,158,283
Employee related provisions	14	37,105	51,804
TOTAL NON-CURRENT LIABILITIES		959,227	1,210,087
TOTAL LIABILITIES		6,682,893	6,107,921
NET ASSETS		107,666,995	104,478,070
EQUITY			
Retained surplus		37,666,050	34,936,570
Reserve accounts	26	3,031,389	2,571,944
Revaluation surplus	15	66,969,556	66,969,556
TOTAL EQUITY		107,666,995	104,478,070

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



SHIRE OF BODDINGTON
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		34,019,773	2,041,385	66,969,556	103,030,714
Comprehensive income for the period					
Net result for the period		1,447,356	0	0	1,447,356
Total comprehensive income for the period		1,447,356	0	0	1,447,356
Transfers from reserve accounts	26	303,833	(303,833)	0	0
Transfers to reserve accounts	26	(834,392)	834,392	0	0
Balance as at 30 June 2024		34,936,570	2,571,944	66,969,556	104,478,070
Comprehensive income for the period					
Net result for the period		3,188,925	0	0	3,188,925
Total comprehensive income for the period		3,188,925	0	0	3,188,925
Transfers from reserve accounts	26	4,511	(4,511)	0	0
Transfers to reserve accounts	26	(463,956)	463,956	0	0
Balance as at 30 June 2025		37,666,050	3,031,389	66,969,556	107,666,995

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



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

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,964,145	6,569,833
Grants, subsidies and contributions		130,434	543,535
Fees and charges		1,482,122	1,391,152
Interest revenue		448,687	380,062
Goods and services tax received		471,919	290,410
Other revenue		217,173	250,512
		9,714,480	9,425,504
Payments			
Employee costs		(3,319,544)	(3,155,723)
Materials and contracts		(1,975,993)	(2,590,799)
Utility charges		(383,681)	(349,460)
Finance costs		(41,531)	(53,182)
Insurance paid		(232,240)	(227,069)
Goods and services tax paid		(688,207)	(710,523)
Other expenditure		(92,777)	(20,322)
		(6,733,973)	(7,107,078)
Net cash provided by operating activities		2,980,507	2,318,426
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(1,140,977)	(1,025,495)
Payments for construction of infrastructure	8(a)	(3,421,651)	(2,359,411)
Proceeds from capital grants, subsidies and contributions		3,228,057	1,784,550
Proceeds from sale of property, plant & equipment		341,979	39,818
Proceeds from sale of infrastructure		1,341	0
Net cash (used in) investing activities		(991,251)	(1,560,538)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(228,376)	(369,416)
Net cash (used in) financing activities		(228,376)	(369,416)
Net increase in cash held		1,760,880	388,472
Cash at beginning of year		8,398,140	8,009,668
Cash and cash equivalents at the end of the year		10,159,020	8,398,140

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

SHIRE OF BODDINGTON
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	23	6,953,535	6,958,013	6,539,478
Grants, subsidies and contributions		743,302	541,216	723,784
Fees and charges		1,480,427	1,308,890	1,391,319
Interest revenue		448,687	355,094	380,062
Other revenue		217,173	160,850	250,512
Profit on asset disposals		151,089	138,251	31,103
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	0	0	840
		9,994,213	9,462,314	9,317,098
Expenditure from operating activities				
Employee costs		(3,477,594)	(3,441,445)	(3,190,598)
Materials and contracts		(2,486,177)	(3,080,788)	(2,969,296)
Utility charges		(383,681)	(347,150)	(349,460)
Depreciation		(2,596,413)	(2,445,800)	(2,483,450)
Finance costs		(41,531)	(43,043)	(53,182)
Insurance		(232,240)	(231,301)	(227,069)
Other expenditure		(94,472)	(107,402)	(20,155)
Loss on asset disposals		(31,932)	(17,526)	(6,417)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(1,775)	0	0
		(9,345,815)	(9,714,455)	(9,299,627)
Non-cash amounts excluded from operating activities	24(a)	2,460,268	2,325,075	2,438,751
Amount attributable to operating activities		3,108,666	2,072,934	2,456,222
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,540,527	3,119,178	1,429,885
Proceeds from disposal of assets		343,320	406,818	39,818
		2,883,847	3,525,996	1,469,703
Outflows from investing activities				
Acquisition of property, plant and equipment	7(a)	(1,140,977)	(1,674,607)	(1,025,495)
Acquisition of infrastructure	8(a)	(3,421,651)	(5,739,558)	(2,359,411)
		(4,562,628)	(7,414,165)	(3,384,906)
Amount attributable to investing activities		(1,678,781)	(3,888,169)	(1,915,203)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	26	4,511	756,512	303,833
		4,511	756,512	303,833
Outflows from financing activities				
Repayment of borrowings	25(a)	(228,376)	(228,377)	(369,416)
Transfers to reserve accounts	26	(463,956)	(464,775)	(834,392)
		(692,332)	(693,152)	(1,203,808)
Amount attributable to financing activities		(687,821)	63,360	(899,975)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	1,751,877	1,751,875	2,110,833
Amount attributable to operating activities		3,108,666	2,072,934	2,456,222
Amount attributable to investing activities		(1,678,781)	(3,888,169)	(1,915,203)
Amount attributable to financing activities		(687,821)	63,360	(899,975)
Surplus or deficit after imposition of general rates	24(b)	2,493,941	0	1,751,877

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

SHIRE OF BODDINGTON
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF BODDINGTON

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the Shire of Boddington 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 Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 7
 - Infrastructure - Note 8
- Measurement of employee benefits - Note 14

Fair value hierarchy information can be found in Note 22

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 of the financial report.

Initial application of accounting standards

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

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

These amendments 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.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,953,535	0	6,953,535
Grants, subsidies and contributions	283,655	0	222,590	237,057	743,302
Fees and charges	1,085,841	0	390,331	4,255	1,480,427
Interest revenue	0	0	31,235	417,452	448,687
Other revenue	2,763	0	520	213,890	217,173
Capital grants, subsidies and contributions	0	2,506,915	0	33,612	2,540,527
Total	1,372,259	2,506,915	7,598,211	906,266	12,383,651

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,539,478	0	6,539,478
Grants, subsidies and contributions	213,918	0	111,055	398,811	723,784
Fees and charges	973,408	0	374,753	43,158	1,391,319
Interest revenue	0	0	38,316	341,746	380,062
Other revenue	19,388	0	162,121	69,003	250,512
Capital grants, subsidies and contributions	0	1,429,885	0	0	1,429,885
Total	1,206,714	1,429,885	7,225,723	852,718	10,715,040

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	109,773	65,602
Other interest revenue	338,914	314,460
	448,687	380,062

Fees and charges relating to rates receivable

Charges on instalment plan	5,970	5,590
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$5,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	38,900	29,340
- Other services – grant acquittals	5,930	7,020
	44,830	36,360

Employee Costs

Employee benefit costs	3,239,195	2,651,648
Other employee costs	238,399	538,950
	3,477,594	3,190,598

Finance costs

Interest and financial charges paid/payable for financial liabilities not at fair value through profit or loss	41,531	53,182
	41,531	53,182

Other expenditure

Impairment losses on trade receivables	1,695	(167)
Sundry expenses	92,777	20,322
	94,472	20,155

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

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		\$	\$
Cash at bank and on hand		10,159,020	8,398,140
Total cash and cash equivalents		10,159,020	8,398,140
Held as			
- Unrestricted cash and cash equivalents		2,956,784	2,351,917
- Restricted cash and cash equivalents	16	7,202,236	6,046,223
		10,159,020	8,398,140

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	Note	2025	2024
		\$	\$
(a) Non-current assets			
Financial assets at fair value through profit or loss		39,810	41,585
		39,810	41,585
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		41,585	40,745
Movement attributable to fair value increment		(1,775)	840
Units in Local Government House Trust - closing balance		39,810	41,585

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates.

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		277,365	294,746
Trade receivables		302,190	174,877
GST receivable		63,863	44,636
Receivables for employee related provisions	14	46,320	44,568
Allowance for credit losses of trade receivables		(6,401)	(4,706)
		683,337	554,121
Non-current			
Rates and statutory receivables		32,976	28,912
		32,976	28,912

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
		\$	\$	\$
Trade and other receivables from contracts with customers		302,190	174,877	328,914
Allowance for credit losses of trade receivables	5	(6,401)	(4,706)	(4,873)
Total trade and other receivables from contracts with customers		295,789	170,171	324,041

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Accrued income	170,478	41,018
	170,478	41,018

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.

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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Assets not subject to operating lease		Assets subject to operating lease		Total property				Plant and equipment			
	Note	Land	Buildings	Land	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		3,223,500	19,441,546	1,020,000	12,117,029	4,243,500	31,558,575	0	35,802,075	194,414	2,375,893	38,372,382
Additions		94,661	508,798	0	17,617	94,661	526,415	8,594	629,670	92,584	303,241	1,025,495
Disposals		0	0	0	0	0	0	0	0	0	(15,132)	(15,132)
Depreciation		0	(348,987)	0	(284,581)	0	(633,568)	0	(633,568)	(32,661)	(281,639)	(947,868)
Balance at 30 June 2024		3,318,161	19,601,357	1,020,000	11,850,065	4,338,161	31,451,422	8,594	35,798,177	254,337	2,382,363	38,434,877
Comprises:												
Gross balance amount at 30 June 2024		3,318,161	24,333,928	1,020,000	16,845,997	4,338,161	41,179,925	8,594	45,526,680	584,455	4,518,226	50,629,361
Accumulated depreciation at 30 June 2024		0	(4,732,571)	0	(4,995,932)	0	(9,728,503)	0	(9,728,503)	(330,118)	(2,135,863)	(12,194,484)
Balance at 30 June 2024	7(b)	3,318,161	19,601,357	1,020,000	11,850,065	4,338,161	31,451,422	8,594	35,798,177	254,337	2,382,363	38,434,877
Additions		0	339,964	0	68,053	0	408,017	138,930	546,947	70,560	523,470	1,140,977
Disposals		0	0	(65,000)	(51,944)	(65,000)	(51,944)	0	(116,944)	0	(99,593)	(216,537)
Depreciation		0	(347,648)	0	(293,268)	0	(640,916)	0	(640,916)	(38,021)	(293,500)	(972,437)
Transfers		(110,000)	(661,909)	110,000	664,982	0	3,073	(8,594)	(5,521)		5,521	0
Balance at 30 June 2025		3,208,161	18,931,764	1,065,000	12,237,888	4,273,161	31,169,652	138,930	35,581,743	286,876	2,518,261	38,386,880
Comprises:												
Gross balance amount at 30 June 2025		3,208,161	24,002,035	1,065,000	17,478,680	4,273,161	41,480,715	138,930	45,892,806	655,015	4,728,386	51,276,207
Accumulated depreciation at 30 June 2025		0	(5,070,271)	0	(5,240,792)	0	(10,311,063)	0	(10,311,063)	(368,139)	(2,210,125)	(12,889,327)
Balance at 30 June 2025	7(b)	3,208,161	18,931,764	1,065,000	12,237,888	4,273,161	31,169,652	138,930	35,581,743	286,876	2,518,261	38,386,880

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

7. 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		4,273,161	4,338,161	Level 2	Market Approach	Independent registered valuers	June 2023	Recent observable market data for similar properties/income approach using discounted cash flow methods
Total land	7(a)	4,273,161	4,338,161					
Buildings - non specialised		2,335,094	2,363,834	Level 2	Market Approach	Independent registered valuers	June 2023	Recent observable market data for similar properties/income approach using discounted cash flow methods
Buildings - specialised		28,834,558	29,087,588	Level 3	Improvements to land valued using cost approach using depreciated replacement cos	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	7(a)	31,169,652	31,451,422					

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

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

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

8. 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 -						Total
	Infrastructure - roads	bridges & culverts	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - other	Infrastructure - work in progress	infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	42,374,067	7,706,982	1,472,320	1,497,143	9,147,944	65,053	62,263,509
Additions	1,140,306	688,664	0	157,952	365,324	7,165	2,359,411
Depreciation	(749,014)	(149,287)	(56,302)	(48,326)	(532,653)	0	(1,535,582)
Transfers					40,053	(40,053)	0
Balance at 30 June 2024	42,765,359	8,246,359	1,416,018	1,606,769	9,020,668	32,165	63,087,338
Comprises:							
Gross balance at 30 June 2024	52,736,232	15,183,796	2,265,946	2,911,871	13,880,557	32,165	87,010,567
Accumulated depreciation at 30 June 2024	(9,970,873)	(6,937,437)	(849,928)	(1,305,102)	(4,859,889)	0	(23,923,229)
Balance at 30 June 2024	42,765,359	8,246,359	1,416,018	1,606,769	9,020,668	32,165	63,087,338
Additions	2,166,070	66,994	10,736	0	914,611	263,240	3,421,651
(Disposals)	0	0	0	0	(7,626)	0	(7,626)
Depreciation	(772,488)	(156,214)	(56,302)	(50,959)	(588,013)	0	(1,623,976)
Transfers					7,165	(7,165)	0
Balance at 30 June 2025	44,158,941	8,157,139	1,370,452	1,555,810	9,346,805	288,240	64,877,387
Comprises:							
Gross balance at 30 June 2025	54,902,302	15,250,790	2,276,682	2,911,871	14,759,584	288,240	90,389,469
Accumulated depreciation at 30 June 2025	(10,743,361)	(7,093,651)	(906,230)	(1,356,061)	(5,412,779)	0	(25,512,082)
Balance at 30 June 2025	44,158,941	8,157,139	1,370,452	1,555,810	9,346,805	288,240	64,877,387

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

8. 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	Level 3	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment input
Infrastructure - bridges & culverts	Level 3	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment input
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment input
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment input
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessment input

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

9. 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	5 to 100 years
Furniture and equipment	1 to 12 years
Plant and equipment	1 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	75 years
seal	
- bituminous seals	10 to 30 years
- asphalt surfaces	10 to 30 years
Gravel roads	
formation	not depreciated
pavement	6 to 15 years
Footpaths - slab	30 years
Bridges and Culverts	60 to 100 years
Water supply piping and drainage systems	20 to 75 years
Other infrastructure	3 to 50 years
Sewerage piping	75 years

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

9. 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.

Revaluation (continued)

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

10. LEASES

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

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

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

2025 Actual	2024 Actual
\$	\$
53,958	60,552
35,458	53,605
8,357	35,105
2,571	8,300
2,571	2,725
28,925	33,655
131,840	193,942
256,649	245,980

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

Rental income

The Shire leases houses to staff, aged persons and for affordable living, with rentals payable fortnightly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to ownership of the assets. Staff housing is not considered investment property as these houses are leased to support the supply of services to the community. Similarly, aged and affordable housing is not classified investment property as the primary purpose is the provision of community housing.

In addition, the Shire leases office space and facilities to community groups and medical services. These are not considered investments property as they are leased to support the provision of services to the community.

Lease payments for most contracts are based on market rents. Concessions on lease payments are determined by Council through the budget process. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters new operating leases and therefore will not immediately realise any reduction in residual value at the end of the these leases. Expectations about the future residual values are reflected in the fair value of properties.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

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

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

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

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

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued interest on loan borrowings
 Unclaimed Funds
 Road Safety Alliance

2025	2024
\$	\$
574,072	574,912
72,596	75,303
119,828	61,776
66,248	0
104,719	150,931
6,394	7,905
490	490
91,810	91,810
1,036,157	963,127

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

12. OTHER LIABILITIES

Current

	2025	2024
	\$	\$
Contract liabilities	42,538	33,500
Capital grant/contributions liabilities	4,128,309	3,440,779
	4,170,847	3,474,279

Reconciliation of changes in contract liabilities

Opening balance	33,500	0
Additions	42,538	33,500
Revenue from contracts with customers included as a contract liability at the start of the period	(33,500)	0
	42,538	33,500

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	3,440,779	3,086,114
Additions	1,321,863	1,166,511
Revenue from capital grant/contributions held as a liability at the start of the period	(634,333)	(811,846)
	4,128,309	3,440,779

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	4,128,309	3,440,779
	4,128,309	3,440,779

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		236,161	922,122	1,158,283	228,376	1,158,283	1,386,659
Total secured borrowings	25(a)	236,161	922,122	1,158,283	228,376	1,158,283	1,386,659

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk

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

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

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	148,929	126,013
Long service leave	131,572	106,039
Total current employee related provisions	280,501	232,052
Long service leave	37,105	51,804
Total non-current employee related provisions	37,105	51,804
Total employee related provisions	317,606	283,856

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.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

15. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land	2,499,207	2,499,207	2,499,207	2,499,207
Revaluation surplus - Buildings - non-specialised	8,708,117	8,708,117	8,708,117	8,708,117
Revaluation surplus - Buildings - specialised	6,495,372	6,495,372	6,495,372	6,495,372
Revaluation surplus - Plant and equipment	118,039	118,039	118,039	118,039
Revaluation surplus - Infrastructure - roads	34,557,745	34,557,745	34,557,745	34,557,745
Revaluation surplus - Infrastructure - bridges & culverts	7,798,848	7,798,848	7,798,848	7,798,848
Revaluation surplus - Infrastructure - drainage	912,062	912,062	912,062	912,062
Revaluation surplus - Infrastructure - footpaths	728,982	728,982	728,982	728,982
Revaluation surplus - Infrastructure - other	5,151,184	5,151,184	5,151,184	5,151,184
	66,969,556	66,969,556	66,969,556	66,969,556

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

16. RESTRICTIONS OVER FINANCIAL ASSETS

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

Note	2025 Actual \$	2024 Actual \$
3	7,202,236	6,046,223
	<u>7,202,236</u>	<u>6,046,223</u>

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

Restricted reserve accounts

26 3,031,389 2,571,944

Contract liabilities

12 42,538 33,500

Capital grant liabilities

12 4,128,309 3,440,779

Total restricted financial assets

7,202,236 6,046,223

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

Credit standby arrangements

Bank overdraft limit

750,000 750,000

Bank overdraft at balance date

0 0

Credit card limit

50,000 50,000

Credit card balance at balance date

(9,436) (6,769)

Total amount of credit unused

790,564 793,231

Loan facilities

Loan facilities - current

236,161 228,376

Loan facilities - non-current

922,122 1,158,283

Total facilities in use at balance date

1,158,283 1,386,659

Unused loan facilities at balance date

NIL NIL

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

18. CONTINGENT LIABILITIES

In compliance with Contaminated Sites Act 2003 Section 11, the Shire has listed sites to be possible sources of contamination. Details of those sites are:

- Shire Refuse Site - Lot 71 Robins Rd, Boddington
- Shire Old Depot - 50 Johnstone Street, Boddington

A waste site management plan has been prepared for the Refuse Site located at Lot 71 Robins Rd, Boddington. The future use of the site post-closure is limited due to the proximity of mining operations as it is completely surrounded by bauxite excavation. The lifespan of the tip is estimated to be approximately 50 more years. The Shire will continue to fill and revegetate the site each year, with funding allocated from the normal operating budget. There are no plans for full remediation with the site to remain as parklands post-closure.

The Shires Old Depot located on 50 Johnstone Street, Boddington is registered with the Department of Water and Environmental Regulations as 'possibly contaminated' and memorials have been applied to the title. The memorials prevent any further development of the land and there is no immediate requirement to investigate or remediate the site unless the Shire wishes to develop it.

Until the Shire completes its investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental 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 Water and Environmental Regulation Guidelines.

19. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	968,336	0
- plant & equipment purchases	271,276	40,555
	1,239,612	40,555
Payable:		
- not later than one year	1,239,612	40,555

At the end of the current financial year, capital expenditure commitments include the construction of the Mountain Bike Trail, dredging of the Lions Weir, and installation of giant billboards. In addition, a plant and equipment purchase has been committed for the acquisition of a new Hino truck.

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

20. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	9,840	9,840	9,372
President's meeting attendance fees	12,736	12,735	12,128
President's annual allowance for ICT expenses	596	596	568
President's travel and accommodation expenses	1,137	500	227
	24,309	23,671	22,295
Deputy President's annual allowance	2,460	2,460	2,343
Deputy President's meeting attendance fees	6,637	6,637	6,064
Deputy President's annual allowance for ICT expenses	596	596	568
Deputy President's travel and accommodation expenses	1,686	500	557
	11,379	10,193	9,532
All other council member's meeting attendance fees	33,185	33,185	21,224
All other council member's annual allowance for ICT expenses	2,980	2,980	1,988
All other council member's travel and accommodation expenses	3,836	3,000	1,711
	40,001	39,165	24,923
20(b)	75,689	73,029	56,750

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	612,340	606,345
Post-employment benefits	78,807	79,998
Employee - other long-term benefits	59,460	58,219
Employee - termination benefits	0	5,501
Council member costs	75,689	56,750
	826,296	806,813

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

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

Council member costs

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

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

20. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	50,700	50,118
Purchase of goods and services	17,964	64,518
Short term employee benefits - other related parties	37,003	88,809

(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

Sales of goods and services related to rental payments for domestic tenancies.

Purchases of goods and services were from businesses either owned or jointly owned by four councillors.

Short-term employee benefits were provided to one staff member closely associated with the Executive Manager Corporate Services, and staff members related to Councillors. All were employed under normal Shire employment terms and conditions.

Apart from normal citizen transactions with the Shire, no other related party transactions occurred involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

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

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

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events after the reporting period that are to be included in 2024/2025.

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

22. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

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

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

23. RATING INFORMATION

(a) General rates

				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
RATE TYPE		Rate in \$	Number of properties								
Rate description	Basis of valuation										
				\$	\$	\$	\$	\$	\$	\$	\$
General	Gross rental valuation	0.122613	504	28,048,377	3,439,096	792	3,439,888	3,439,096	2,000	3,441,096	3,272,559
Rural	Unimproved valuation	0.004320	123	172,542,000	745,381	(6,786)	738,595	745,381	0	745,381	734,374
Mining	Unimproved valuation	0.028235	49	76,587,679	2,162,453	6,518	2,168,971	2,162,453	0	2,162,453	1,978,062
Commercial	Unimproved valuation	0.018591	2	1,603,500	29,811	0	29,811	29,811	0	29,811	27,064
Rural Residential	Unimproved valuation	0.007612	127	20,814,000	158,436	0	158,436	158,436	2,000	160,436	147,712
Total general rates			805	299,595,556	6,535,177	524	6,535,701	6,535,177	4,000	6,539,177	6,159,771
			Minimum payment \$								
Minimum payment											
General	Gross rental valuation	1,002	126	250,345	126,252		126,252	127,254	0	127,254	122,221
Rural	Unimproved valuation	1,002	122	19,942,500	122,244		122,244	122,244	0	122,244	98,726
Mining	Unimproved valuation	1,002	43	215,820	43,086		43,086	43,086	0	43,086	39,690
Commercial	Unimproved valuation	1,002	0	0	0		0	0	0	0	0
Rural Residential	Unimproved valuation	1,002	126	13,516,000	126,252		126,252	126,252	0	126,252	119,070
Total minimum payments			417	33,924,665	417,834	0	417,834	418,836	0	418,836	379,707
Total general rates and minimum payments			1,222	333,520,221	6,953,011	524	6,953,535	6,954,013	4,000	6,958,013	6,539,478

(b) Rates related information

Rates instalment interest	7,252	7,500	7,273
Rates instalment plan charges	5,970	5,500	5,590
Rates overdue interest	23,198	17,000	31,043
Rates written off			

*Rateable Value at time of raising of rate.

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

24. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(151,089)	(138,251)	(31,103)
Less: Fair value adjustments to financial assets at fair value through profit or loss		1,775	0	(840)
Add: Loss on disposal of assets		31,932	17,526	6,417
Add: Depreciation	9(a)	2,596,413	2,445,800	2,483,450
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(4,064)	0	(5,537)
Employee benefit provisions		(14,699)	0	(13,636)
Non-cash amounts excluded from operating activities		2,460,268	2,325,075	2,438,751
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	26	(3,031,389)	(2,280,207)	(2,571,944)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	236,161	236,162	228,376
Total adjustments to net current assets		(2,795,228)	(2,044,045)	(2,343,568)
Net current assets used in the Statement of financial activity				
Total current assets		11,012,835	4,817,663	8,993,279
Less: Total current liabilities		(5,723,666)	(2,773,618)	(4,897,834)
Less: Total adjustments to net current assets		(2,795,228)	(2,044,045)	(2,343,568)
Surplus or deficit after imposition of general rates		2,493,941	0	1,751,877

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

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget		
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Centre		148,485	0	(148,485)	0	0	0	0	0	0
Childcare Centre		64,728	0	(20,228)	44,500	(21,547)	22,953	44,500	(21,547)	22,953
House - 3 Pecan Place		147,872	0	(17,322)	130,550	(18,457)	112,093	130,550	(18,457)	112,093
House - 34 Hill Street		149,962	0	(17,566)	132,396	(18,717)	113,679	132,396	(18,718)	113,678
Recreation Centre		528,888	0	(68,216)	460,672	(70,528)	390,144	460,672	(70,528)	390,144
Recreation Centre		716,140	0	(97,599)	618,541	(99,127)	519,414	618,541	(99,127)	519,414
Total borrowings	13	1,756,075	0	(369,416)	1,386,659	(228,376)	1,158,283	1,386,659	(228,377)	1,158,282

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
					\$	\$	\$
Administration Centre	105	WATC*	4.01%	11/06/2024	0	0	(4,139)
Childcare Centre	100	WATC*	6.42%	2/03/2026	(2,058)	(2,517)	(3,405)
House - 3 Pecan Place	94	WATC*	6.45%	28/05/2030	(8,018)	(8,128)	(9,160)
House - 34 Hill Street	97	WATC*	6.45%	28/05/2030	(8,131)	(8,243)	(9,289)
Recreation Centre	106	WATC*	3.36%	13/03/2030	(14,183)	(14,891)	(16,517)
Recreation Centre	107	WATC*	1.56%	3/06/2030	(9,141)	(9,264)	(10,672)
Total finance cost payments					(41,531)	(43,043)	(53,182)

* WA Treasury Corporation

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

26. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Plant reserve	337,157	14,390	0	351,547	337,157	14,498	(155,000)	196,655	276,078	61,079	0	337,157
(b) Building reserve	411,288	217,555	0	628,843	411,288	217,685	(103,501)	525,472	299,278	112,010	0	411,288
(c) Community facility fund reserve	94,779	4,045	0	98,824	94,779	4,075	0	98,854	81,509	13,270	0	94,779
(d) Refuse site reserve	133,570	55,701	0	189,271	133,570	55,744	0	189,314	80,345	53,225	0	133,570
(e) Aged housing reserve	246,391	62,517	0	308,908	246,391	62,595	(90,000)	218,986	212,850	33,541	0	246,391
(f) Swimming pool reserve	306,718	13,091	0	319,809	306,718	13,189	0	319,907	221,471	85,247	0	306,718
(g) River crossing reserve	11	0	(11)	0	11	0	(11)	0	88,701	3,180	(91,870)	11
(h) Prepaid conditional grants reserve	0	0	0	0	0	0	0	0	203,985	0	(203,985)	0
(i) Unspent conditional grants reserve	0	0	0	0	0	0	0	0	7,978	0	(7,978)	0
(j) Public open space reserve	580,898	69,975	0	650,873	580,898	70,160	0	651,058	318,132	262,766	0	580,898
(k) Town Weir reserve	461,132	19,682	0	480,814	461,132	19,829	(403,500)	77,461	251,058	210,074	0	461,132
(l) Community gym reserve	0	7,000	(4,500)	2,500	0	7,000	(4,500)	2,500	0	0	0	0
	2,571,944	463,956	(4,511)	3,031,389	2,571,944	464,775	(756,512)	2,280,207	2,041,385	834,392	(303,833)	2,571,944

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) Plant reserve	to fund the purchase of new or second hand plant and equipment
(b) Building reserve	to fund the requirements for maintenance, renewal, upgrade or new buildings and associated facilities
(c) Community facility fund reserve	to fund the Shire's co-contribution towards projects received under the Community Facilities Fund
(d) Refuse site reserve	to fund the establishment and operation of the refuse disposal facilities
(e) Aged housing reserve	to fund future maintenance, renewal and new aged housing developments
(f) Swimming pool reserve	to fund the maintenance and upgrade requirements of the swimming pool
(g) River crossing reserve	to fund the upgrading and refurbishment of river crossings
(h) Prepaid conditional grants reserve	to provide a mechanism for identifying prepaid grants where the expenditure will be incurred in the next financial year
(i) Unspent conditional grants reserve	to provide a mechanism for identifying conditional unspent grants where the expenditure will be undertaken in future years be it operating or capital in nature
(j) Public open space reserve	to fund the upgrade and rationalisation of Public Open Space and parklands within the Shire
(k) Town Weir reserve	to fund renewal, replacement, upgrade and maintenance expenses related to the town weir.
(l) Community gym reserve	to fund renewal, replacement, and upgrade of Community Gym infrastructure



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Boddington

To the Council of the Shire of Boddington

Opinion

I have audited the financial report of the Shire of Boddington (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.

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 Boddington 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.

A handwritten signature in blue ink, appearing to read 'MS', with a large, sweeping horizontal stroke underneath.

Mahmoud Salahat
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 December 2025



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