



**2024/25 ANNUAL REPORT**

## COUNCILLORS



**Cr Liz Sudlow**

*President*

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Elected 2019 Retires 2027



**Cr Rob Horstman**

*Deputy President (until 17 April 2025)*

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Elected 2021 Retires 2025



**Cr Tim Hay**

*Deputy President (from 17 April 2025)*

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Elected 2021 Retires 2025



**Cr Trevor Gibb**

*Councillor*

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Elected 2021 Retires 2025



**Cr Des Pike**

*Councillor*

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Elected 2013 Retires 2025



**Cr Karl Suckling**

*Councillor*

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Elected 2023 Retires 2027



**Cr Roslyn Suckling**

*Councillor*

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Elected 2015 Retires 2027



**Cr Richard Burges**

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Elected 2021 Retires 2027

## **COUNCIL & COMMITTEE MEETINGS**

### **COUNCIL MEETINGS**

Council Meetings are held on the third Thursday of each month. Council meetings are held in the Northampton Council Chambers except for the February, May, August, and November meetings which are held at the Allen Centre in Kalbarri.

The Council and Committee meetings are open to the public and there is public question time at the beginning of Council meetings (not Committee meetings) at which time the public may ask questions on any Local Government matter.

Meeting dates and times are subject to change and if this does occur, notice of such change is advertised as per the requirements of the *Local Government Act 1995*.

### **COMMITTEE MEETINGS**

Council has seven operational statutory advisory committees. Committees, as listed below meet on an as needs basis. The voting members listed are those at 30 June 2025.

None of the following committees have delegated power which requires all committee recommendations to be put before Council for final determination.

Audit and Risk Management Advisory Committee  
Cr Sudlow, Cr Hay, Cr (R)Suckling and Cr Burges

Access and Inclusion Advisory Committee  
Cr Gibb, Cr (K)Suckling and Mr Brian Robinson

Bush Fire Advisory Committee  
Cr (K) Suckling, CBFCA, 5 Bush Fire Brigade Representatives

Chief Executive Officer Review Committee  
Cr Sudlow, Cr Pike and Cr (R)Suckling

Community Grants Advisory Committee  
Cr Sudlow, Cr (R)Suckling, Cr Pike, Gibb, Cr Burges and Mr Andrew Campbell

Kalbarri Foreshore Redevelopment Advisory Committee  
Cr Sudlow, Cr Burges, Cr Gibb and Cr Horstman and representatives from Nanda, Kalbarri Development Association, Kalbarri Visitors Centre, Community Members (3)

Road and Plant Infrastructure Advisory Committee  
Cr (K)Suckling, Cr Sudlow, Cr (R)Suckling, Cr Burges, Mr Neil Broadhurst, Mr Andrew Campbell, Mr Sean Boyce

## COUNCILLOR TRAINING UNDERTAKEN

Training undertaken by current Councillors is follows:

Councillor	Unit Name	Competency Outcome Description	Reporting Date
Trevor Gibb	Conflicts of Interest	Competent	31/10/2024
	Understanding Local Government	Competent	31/10/2024
	Serving on Council	Competent	31/10/2024
	Meeting Procedures	Competent	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024
Robert Horstman	Conflicts of Interest	Competent	31/10/2024
	Understanding Local Government	Competent	31/10/2024
	Serving on Council	Competent	31/10/2024
	Meeting Procedures	Competent	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024
Desmond Pike	Understanding Local Government	Competent	31/10/2024
	Conflicts of Interest	Competent	31/10/2024
	Meeting Procedures	Competent	31/10/2024
	Serving on Council	Competent	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024
Karl Suckling	Understanding Local Government	Competent	31/10/2024
	Conflicts of Interest	Competent	31/10/2024
	Serving on Council	Not completed	31/10/2024
	Meeting Procedures	Not completed	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024
Roslyn Suckling	Meeting Procedures	Competent	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024
	Understanding Local Government	Competent	31/10/2024
	Conflicts of Interest	Competent	31/10/2024
	Serving on Council	Competent	31/10/2024
Liz Sudlow	Understanding Local Government	Competent	31/10/2024
	Meeting Procedures	Competent	31/10/2024
	Conflicts of Interest	Competent	31/10/2024

	Serving on Council	Competent	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024
Tim Hay	Understanding Local Government	Competent	31/10/2024
	Meeting Procedures	Competent	31/10/2024
	Conflicts of Interest	Competent	31/10/2024
	Serving on Council	Competent	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024
Richard Burges	Understanding Local Government	Competent	31/10/2024
	Meeting Procedures	Competent	31/10/2024
	Conflicts of Interest	Competent	31/10/2024
	Serving on Council	Competent	31/10/2024
	Understanding Financial Reports and Budgets	Competent	31/10/2024

<b>2024/25 COUNCILLOR MEETING ATTENDANCE REGISTER</b>			
<b>COUNCILLOR</b>	<b>Ordinary</b>		<b>Special</b>
	<b>Meetings (11)</b>		<b>Meetings (0)</b>
Cr Elizabeth Sudlow (Shire President)	11		0
Cr Robert Horstman (Deputy President – until 17 April 25)	7 (of 8)		0
Cr Tim Hay (Deputy President from 17 April 2025)	9		0
Cr Karl Suckling	11		0
Cr Trevor Gibb	7		0
Cr Des Pike	11		0
Cr Roslyn Suckling	11		0
Cr Richard Burges	9		0

<b>2024/25 COUNCILLOR REMUNERATION</b>				
<b>POSITION</b>	<b>Local Government</b>		<b>Annual</b>	<b>IT</b>
	<b>Allowance</b>	<b>Attendance Fee</b>		<b>Allowance</b>
President	\$ 16,000	\$ 13,867		\$ 500
Deputy President	\$ 4,000	\$ 8,320		\$ 500
Councillors (x6)		\$ 49,920		\$ 3,000

Other details	Birthplace		Gender
	Number	Australian	Language English (E)
Between 35 and 44 years	2	2	2M (E)
Between 45 and 54 years	2	2	2M (E)
Between 55 and 64 years	2	2	2F (E)
Over the age of 64 years	2	2	2M (E)

- Council numbers comprised eight positions during 2024/25. With the departure of Councillor Horstman effective 17 April 2025, Councillor numbers reduced to seven with the approval of the Western Australian Electoral Commission. From 18 October 2025 Councillor numbers will be permanently seven.
- No Councillor identifies as Aboriginal or Torres Strait Islander.
- No remuneration or allowance was paid by the Council to members of a standards panel under Schedule 5.1 and Clause 9 during the financial year.
- There was no amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year.

## PRESIDENTS REPORT – CR LIZ SUDLOW

I am pleased to present the Annual Report for the 2024 - 2025 year.

Thanks to the dedication and tireless work of so many volunteers across the local government area, combined with our Shire organisation, our communities continue to strengthen. I wish to thank each and every volunteer for their contribution to make our part of the Mid West a fantastic place to live, work and visit. Particularly during the second part of this financial year, I witnessed the various communities emerge from the 'fog' of the disaster that was Tropical Cyclone Seroja, to take up the challenge of volunteering in new and exciting ways.

This has been supported in part, by the formation of a Community Grants Advisory Committee which will streamline funding to community groups. The committee will oversee the initial process of prioritising the delivery of community grants for Council determination. As a result, two rounds of grants have resulted in some wonderful events and strengthened community groups.

During 2024/25 we produced a new Strategic Community Plan document. This was the result of a community survey and four community workshops, as well as workshops with Council and staff. Thank you to the community for your enthusiastic involvement in this process. The document will guide our integrated planning and reporting processes.

Major LRCI projects for the year included the completion of the Little Bay Road, reseal of Binnu East Rd and Hampton Rd footpath improvements. Regional Road Group Projects included widening of the western section of the Kalbarri Road, upgrades to floodways on Binnu East Rd and the reseal of a section of the Balla Whelarra Rd.

Other projects included construction of stairs at the Whiting Pool and roof replacement of the Matt Burrell Pavillion at Horrocks; improvements to Port Gregory water supply; footpath improvements near the Allen Centre and Red Bluff to Eco Flora, as well improvements to the oval and fence in Kalbarri. This financial year also saw the finalisation of the DRFA Kalbarri Coastal Infrastructure area, which was significantly damaged in Tropical Cyclone Seroja.

In March of this year, former Deputy President Rob Horstman was elected to the Legislative Council of WA. I would like to sincerely thank Rob for his service to the Shire of Northampton, for his support to my leadership and for his friendship, created through working collaboratively during his time on Council. I know all Councillors, Shire staff and the community are proud of Rob's election to state parliament and wish him all the very best.

Similarly, I would also like to thank my former President colleague and friend from the Shire of Chapman Valley, Kirrilee Warr, on her election as the Member for Geraldton. Kirrilee is a ratepayer in our local govt area and has proved herself to be an excellent advocate and MP for the Geraldton, Chapman Valley and Northampton area.

I wish to acknowledge and thank CEO, Andrew Campbell, his executive team, Brian Robinson and Neil Broadhurst, as well as all staff, for the work they do to govern and assist our communities to function effectively. Our Shire area is extensive and is supported by a relatively small workforce.

My sincere appreciation to Deputy President Cr Tim Hay for his support and leadership. Also, many thanks to each of the Councillors: Crs R

Suckling, K Suckling, Pike, Burges and Gibb for their service which is respectful, dedicated and collaborative.

Together we are better.

## CHIEF EXECUTIVE OFFICERS REPORT

The 2024/25 period has been a very busy period in reshaping the organisation with a specific focus on governance, risk mitigation, transparency and accountability. Internal system improvements are taking shape and whilst challenges still exist, I am satisfied with the improvement in the business of the organisation. It is expected that as improvements to the way the Shire conducts business evolve, this will translate to more efficient and effective benefit to the community.

Thank you to the Shire President Liz Sudlow, Councillors and staff for their efforts during the review period as it takes a unified and strong team to be effective in the business of Local Government. I would also like to take this opportunity to thank outgoing Deputy Shire President, Rob Horstman who was elected to State Parliament during the period. Cr Horstman provided significant leadership to the organisation and on behalf of the organisation, we wish him well with his future endeavours.

Some significant projects and activities that I have had direct involvement with during the period included:

- Overseeing the delivery of TC Seroja Coastal Infrastructure recovery;
- Engagement and advocacy with stakeholders regarding community benefit funding for renewable energy projects;
- Successful grant application to produce a Shire district growth plan through the Regional Precincts and Partnership program;
- Conducted a major review and developed an improvement program for the Port Gregory Water Supply;
- Commenced the Shire's Community Grants Program with \$100,000 distributed to the community;
- Engaged with the community in the development of the Strategic Community Plan;
- Published a monthly communication to the community to convey current information about Shire activities, projects, and other matters of relevant interest;
- Advocated for the Shire district with elected members of both the Federal and State Governments;
- Secured significant funding for the Kalbarri Foreshore Revitalisation project;
- Resolved outstanding wastewater issues at the public ablutions in Port Gregory through design and significant upgrading;

- Progressed tourism opportunities in Kalbarri with the Department of Planning, Lands and Heritage;
- Commenced the natural disaster recovery process for the June 2024 rainfall event through the DRFAWA process;
- Met with a number of Traditional Owners to build relationships and work together on project proposals;
- Hosted a Northern Country Zone meeting of WALGA in conjunction with the Shire President;
- Advocated for funding for a Community Emergency Services Manager with the Department of Fire and Emergency Services;
- Advocated with NBN Co to provide a digital strategy for the Shire district;
- Hosted and advocated to the Western Australian Grants Commission;
- Met with utility providers such as Western Power, Water Corporation, Telstra and NBN Co to advocate for service improvement across the Shire district;
- Established a Road Infrastructure and Plant Advisory Committee to guide the strategic Shire infrastructure and plant programs; and
- Represented the Shire in a legal dispute over the quality of contractor roadworks provided on the Kalbarri-Ajana Road.

There are many challenges facing the Shire of Northampton and I, along with Council, employees, contractors, and consultants will continue to work toward improving how the organisation operates from both a strategic and operational perspective. This will involve shifting from what is a very reactive approach to a proactive approach as the organisation aligns to the direction established by the Strategic Community Plan.

## CORPORATE SERVICES

The Corporate Services department is the part of the organisation that provides internal support functions to enable all other departments to operate effectively. This division focuses on people, systems, governance, information, communication and organisational support by focusing on:

- Human Resources (HR)
  - Recruitment and staffing.
  - Employee relations and performance management.
  - Training, development and workforce planning.
- Information and Communications Technology (ICT)
  - Managing IT infrastructure, networks and hardware.
  - Providing technical support to staff.
  - Overseeing software systems, security and data management.
  - Implementing digital transformation and information-management policies.

- Governance and compliance
  - Ensuring the organisation complies with legislation and regulations.
  - Managing policies and procedures.
  - Supporting Council meetings, agendas and minutes.
  - Managing internal audits and risk management.
  
- Records and Information Management
  - Maintaining record systems.
  - Classification, retention and disposal of records.
  - Ensuring information governance and archiving requirements are met.
  
- Corporate Planning and Performance
  - Coordination strategic and operational planning.
  - Managing organisational performance reporting.
  - Driving service improvement initiatives.
  
- Facilities and Administration
  - Managing buildings, office spaces, and equipment.
  - Administrative support services.
  - Business continuity and security coordination.

Some significant projects and activities undertaken included:

- Commenced upgrades to ageing ICT infrastructure to support modern service delivery, strengthen system reliability, and enhance the organisations capacity to manage cyber-security risks.
- Facilitated a transition from paper-heavy processes to modern digital recordkeeping practices.
- Identified areas requiring organisational compliance with the State Records Act, relevant retention and disposal standards, and privacy legislation.
- Completed digitisation of all legal documentation, including contracts, agreements, leases and compliance records to improve accessibility, security and long-term preservation.
- Undertook a comprehensive review of current archiving and disposal processes, assessing the relevance and necessity of records held in storage.
- Commenced upgrades to archive storage facilities to ensure compliance with State Records Act requirements.
- Developed and implemented consistent, transparent, and contemporary recruitment processes to improve fairness, efficiency, and the overall candidate experience.
- Identified compliance gaps and areas at risk of potential breaches or audit findings and addressed these by reviewing and updating required policies.
- Implemented consistent and transparent processes and policies for managing lease and licence-to-occupy agreements, ensuring clearer compliance, improved stakeholder understanding, and more efficient administration.

- Commenced a structured building inspection reporting process to identify ageing buildings and associated maintenance requirements. This initiative supports proactive asset management, responds to community expectations, and helps reduce future operational costs by addressing infrastructure issues early.
- Implemented property disposal processes in accordance with the *Local Government Act 1995*, including required public advertising and the preparation of associated documentation.
- Commenced reconfiguration of workplaces to improve functionality, collaboration and efficiency across the organisation.

As we evolve, the Shire of Northampton will face some significant challenges across people, systems, governance and organisational culture as we work to modernise and improve the organisation. Moving forward, we strive to drive digital transformation, support culture change, ensure compliance and customer experience are valued and build a future-ready workforce.

## STAFFING

Under s.5.37 of the *Local Government Act 1995* Council is to declare Senior Employees that form the administration of the entity. The designated Senior Employees of the Shire of Northampton are as follows:

### **Chief Executive Officer**

Mr Andrew Campbell

### **Executive Manager Works and Technical Services**

Mr Neil Broadhurst

### **Executive Manager Community Development and Regulation**

Mr Brian Robinson

Staffing levels were stable during the period with the Shire of Northampton employing approximately 41 Full Time Equivalent (FTE) employees.

## BUDGETING

The Shires budgeting process commences in March of each year with the preparation of a draft budget based on previously adopted works and capital expenditure programs and issues identified to elected members and staff by residents of the Shire.

The draft budget is presented at several meetings with Council where it is refined until a suitable balance between required works and an acceptable rate level is achieved before being presented for final adoption.

## FINANCE

The Shire had a surplus cash position at 30 June 2025 of \$5,849,265. This surplus cash position includes restricted cash of \$4,240,376:

Reserve Funds	\$1,457,282
Bonds & Deposits held	\$ 342,777
Contract Liabilities & Capital Grants	
Mid West Development Commission	\$ 119,892
DFES Community Benefit Grant	\$ 191,045
DFES Resilience Grant	\$ 4,496
Roads 2 Recovery	\$ 133,983
MRD Black Spot	\$1,957,799
Regional Road Group	\$ 33,102

### Major Sources of Income

Apart from the General Purpose Grant the other major sources of income required to match the expenditure of Council are:

Rates	\$ 5,428,050
General Purpose Grant	\$ 1,796,191
Road Financial Assistance Grants	\$ 764,874
Refuse Charges	\$ 952,534
Fees/Charges, reimbursements	\$ 323,278
Interest on Investments	\$ 238,682
DRFAWA	\$10,395,651
Loan Funds raised	\$ 817,987
Self Supporting Loan Payments	\$ 17,684
Capital Grants/Contributions	\$ 2,018,888
Asset Disposal	\$ 60,906

## WORKPLACE HEALTH AND SAFETY

### Policy and Procedure Renewal

- Successfully reviewed, updated, and reissued 10 policies and five procedures in line with Tier 1 audit requirements.
- Introduced and uploaded the full suite of WHS policies into Skytrust, which are now numbered from 1.1.1 through to 1.1.16, with automated reminders in place for review and revision.

### Safe Work Method Statements (SWMS)

- Comprehensive review of all SWMS completed.
- Transitioned from generic app-based SWMS (up to 10 pages, often irrelevant) to site-specific and task-focused SWMS. SWMS documents are now available in Skytrust, and printed copies are provided for workers to read before undertaking any high-risk

work. These can also be accessed via QR code in Skytrust for easy sign on and verification.

- Workforce retrained in updated methods to ensure practical application, hazard awareness, and adequate controls.

### **Incident and Hazard Management**

- Recorded and managed through Skytrust:
  - 10 incidents.
  - 13 hazard reports, each risk assessed and closed out with corrective actions.
- Continuous monitoring of trends to prevent recurrence.
- All incidents and hazards are recorded in Skytrust, which tracks their status — including when they have been completed and any actions that are required or still outstanding.

### **Inspections and Compliance Checks**

- Depot and refuse sites: Completed regular workplace inspections.
- Shire Electrical Safety: RCD testing, test and tag of equipment, and Shire fire extinguisher servicing undertaken which are all recorded in Skytrust and reminders set.
- Playgrounds: Full safety inspections completed.
- Airport: Compliance inspections completed, with manuals and regulatory requirements updated in line with CASA standards.

### **Unmanned Refuse Sites Inspections and Compliance Checks**

- Regular inspections and maintenance of the Shire's unmanned refuse sites are essential to ensure compliance with environmental and safety regulations. Ongoing monitoring has identified instances of illegal dumping, particularly involving tyres and asbestos, which require consistent recording, reporting, and follow up action. To address these issues, designated storage and removal processes for tyres are in place to minimise fire risk and environmental impact. Any asbestos discovered on site is managed strictly in accordance with legislative requirements — isolated immediately, reported to the appropriate authorities, and removed by a licensed contractor

### **Training and Workforce Competency**

- Reviewed and updated training needs analysis and refresher schedules.
- All records are maintained in Skytrust to demonstrate compliance and currency.

- Contractor inductions implemented, and worker inductions updated. Inductions can also be completed online, with Skytrust automatically notifying when they have been completed and when renewals are due.
- Worker profiles have been completed in Skytrust, with all training records centrally stored and easily accessible. Automated reminders are set for when training is due to expire.

### **Continuous Improvement**

- Skytrust is now fully embedded as the central WHS management system, streamlining:
  - Online/offline QR inspections.
  - Online/offline inductions.
  - Policy/procedure revision reminders.
  - Incident and hazard reporting workflows.
  - Online SDS sheets.
- Strengthened integration of WHS into daily operations, ensuring the organisation remains compliant, proactive, and audit-ready.

### **Overall Outcome**

Since implementing Skytrust, overall safety management and compliance across operations have significantly improved. The system has streamlined how inspections, incidents, and actions are recorded and monitored, ensuring nothing gets missed. Automated reminders for upcoming inspections and reviews help keep everything up to date and compliant.

Having all safety information easily accessible online has removed the need to dig through filing cabinets or chase paperwork. Everything—from procedures and risk assessments to incident reports and training records—is now available instantly.

Skytrust has also made it simple to track staff training and identify when refresher courses are due. Each worker's training profile clearly shows completed qualifications and upcoming expiry dates, helping supervisors plan ahead and maintain compliance.

Overall, Skytrust has created a more efficient, transparent, and proactive approach to workplace safety management.

**BUILDING SERVICES**

The Shire’s Building Surveyor has the responsibility to enforce the provisions of the *Building Act 2011* and the *Building Regulations 2012*. These responsibilities include the issue of Building Permits, Demolition Permits and Work Orders to ensure compliance with legislation, the Building Code of Australia and relevant Australian Standards. The Building Surveyor, who is based in the Kalbarri Administration Office, regularly attends Northampton and is supported by a part time Administrative Assistant based in our Northampton Office.

**Building Approvals**

During the 2024/2025 financial year a total of 116 Building and Demolition Permits were processed by Shire Officers with the value of the resultant work totaling \$13,622,368. Of this, 29 Building Permits were granted for new dwellings within the Shire, including 5 grouped dwellings in Kalbarri. Two permits were issued for demolition of two existing homes, meaning that completion of all approved works will result in an additional 27 dwellings within the Shire.

The following table provides a summary of the Building Permits issued.

<b>Building Permits Granted for 2024/2025 Financial Year</b>		
<b>Type of Permit/Building</b>	<b>Number of Permits</b>	<b>Value of Works</b>
New Dwellings	29	\$8,595,015.46
Residential Additions, incidental structures and Outbuildings	70	\$2,823,677.93
Commercial/Industrial	4	\$795,700.53
Rural – Sheds and Modular Office	7	\$1,252,334.30
Demolition	Total 6 incl 2 dwellings and one commercial property	\$155,640
<b>Total Permits</b>	<b>116 Permits</b>	

As reflected within the above table, many homeowners within the Shire sought to improve their residential properties with extensions, renovations, swimming pools, new outbuildings and retaining walls.

**Cyclone Damaged Buildings**

Whilst it had been several years since Tropical Cyclone Seroja, multiple buildings in Northampton, Kalbarri and Rural areas have not been repaired. Many of these buildings, being in state of disrepair, were at risk of further damage and the potential to result in wind blown materials during future storm events. Shire Officers will continue to liaise with affected landowners over those buildings still requiring repair.

## **ENVIRONMENTAL HEALTH**

The Shire's Environmental Health Officer is responsible for implementation and enforcement of various legislation relating to the health and wellbeing of the Shire's residents and visitors. Such matters include, but are not limited to Lodging Houses, Caravan Park/Camping Ground registrations, Food Premises, onsite Effluent Disposal and Noise. In addition, they are responsible for the ongoing management of the Shire's Refuse Sites.

Previously the Shire of Northampton contracted the services of the Environmental Health Officer to two other Shire's being the Shire of Shark Bay and the Shire of Chapman Valley. As this restricted service provision for the Shire of Northampton, this arrangement was finalised at the end of December 2024 to allow focus on Environmental Health issues within the Shire.

### **Food Premises**

The Shire's Environmental Health Officer is responsible for registering and inspecting food premises within the Shire to ensure compliance with the Food Act 2008. Following an extensive review of food standards, new food standards were gazetted in August 2022. Compliance with the new standards was required by February 2025.

The Shire has been working with community groups and food premises that are required to comply with the new standards. A comprehensive inspection program for Food Premises to ensure compliance with the Food Standards and other requirements is being developed for implementation during the next financial year.

### **Caravan Parks**

The Shire contains a total of 14 caravan parks/camping grounds located in Northampton, Horrocks, Port Gregory, Kalbarri with several Station Stays/Rural area parks. Inspections of all sites are to be undertaken to ensure compliance with the requirements of the Caravan Parks and Camping Grounds Act 1995.

### **Event Approvals**

The Shire has a growing events calendar including new music events, cycling, night markets and seniors events. The Environmental Health Officer has historically played a significant role in processing all event approvals. Moving forward, all applications for event approvals will be processed by the Shire's Community Development Officers.

The Environmental Health Officer will continue to play a significant role, particularly where the sale of food or amplified music is involved. Ensuring compliance with food, safety and noise standards ensures that the community impacts are minimised and the events are safe for our community members and visitors alike.

## **PLANNING SERVICES**

### **Development Approvals**

Planning Services is responsible for enforcement of the Shire's Local Planning Scheme No 10 (Northampton) and Local Planning Scheme No 11 (Kalbarri) along with other legislation of the *Heritage Act 1990*. Enforcement of the Local Planning Schemes includes the assessment of applications for development and/or land uses which require the Shire's prior Development Approval.

In 2024/25 a total of 90 applications were determined involving a total value of \$7,004,921. While the majority of applications were determined under delegated authority, 18 applications were determined by elected members at Council meetings. The level of applications was lower than the previous year where 122 applications with a total value of \$17,500,701 were determined.

### **Scheme Amendments**

Planning Services is also responsible for the processing of applications seeking to amend the provisions of the Local Planning Schemes to facilitate their development or land use proposal. During the year, the Shire initiated scheme amendments to:

- a) Allow applications for Nature Based Camping on land zoned Rural within the Shire; and
- b) Amend the zoning relating to the now home of the Kalbarri Development Association to facilitate future activities.

It is anticipated that these scheme amendments will be finalised during the 2025/26 financial year.

### **Murchison Green Hydrogen**

The most significant request for a scheme amendment relates to the Murchison Green Hydrogen proposal for a green hydrogen processing facility with large scale renewable energy project on the Murchison House Station. The proponents have been seeking to amend Local Planning Scheme No 11 (Kalbarri) in order to zone 3,881ha from "Rural" to "Industry" to facilitate the primary plant including desalination plant, electrolyser, power-to-x plant, battery storage system, sub-station and ammonia chiller tanks.

Council last considered the scheme amendment in August 2024 following the proponent providing a draft Deed of Agreement relating to the need to complete a detailed Social Impact Assessment and Community Benefit Fund. Council resolved to defer initiating the scheme amendment, requiring various modifications and advised the applicant it was not prepared to consider adoption of the proposed Amendment for advertising purposes, until the Deed of Agreement was modified to Council's satisfaction and executed by both parties.

### **Short Term Rental Accommodation Register**

Planning Services also assists the State of Western Australia in their administration of the *Short Term Rental Accommodation Act 2024*. In

accordance with this Act, operators of short term/holiday accommodation rentals have been required to register their property under the Short-Term Rental Accommodation (STRA) Register. The register was introduced on 1 July 2024.

The requirement for compulsory registration on the STRA register has resulted in the identification of numerous residential properties being commercially operated as holiday accommodation without the prior approval of the Shire of Northampton.

## **RANGER SERVICES**

Ranger Services are responsible for the enforcement of many legislative requirements. These include, but are not limited to, the *Bushfires Act 1954*, *Caravan and Camping Grounds Act 1995*, *Cat Act 2011*, *Dog Act 1976*, *Litter Act 1979*, *Off Road Vehicles Act 1978* and Shire of Northampton Local Laws. In addition, the Shire Rangers are Airport Reporting Officers, assisting the Shire's Chief Executive Officer in managing of the Kalbarri Airport.

For many years the Shire has employed two Shire Rangers, one being based of Kalbarri and one in the Northampton Community. This year, the Shire's Kalbarri Ranger – Mr Rick Davey retired. Following advertising of the position, no suitable candidates were identified that were living in the Kalbarri Community. The most suitable candidate, Mr Brock Lucev was appointed and has settled well into the position.

The two Shire Rangers, whilst both based out of Northampton, attend all of the Shire's Communities on a regular basis, conducting patrols and issuing infringements where an educational approach alone has not been effective.

Over recent years, local governments in Coastal areas from Esperance to Exmouth and beyond have been experiencing increasing levels of unauthorised camping by tourists from within the Region, elsewhere in Western Australia, Interstate and International Visitors. This is despite fines being applicable of \$200 per person. Whilst the Shire Rangers have issued an unprecedented number of infringements, unauthorised camping continues to be an issue into the future for all communities in the State.

## **COMMUNITY SERVICES**

Thanks to grant funding from the State of Western Australia, the Shire currently employs two part-time Community Development Officers, with an officer based at each of the Shire's Administration Offices. Community Services are here to guide and where possible assist and support community groups in terms of their formation, strategic direction and identification of grant funding opportunities.

This year, the Shire of Northampton established its own Community Grant process, allocating \$100,000 ex GST towards a Community

Grant Program. There are 8 categories of funding and applications for eligible community groups and applications for funding are called for during two grant rounds during the financial year. Round 1, which is allocated 60% of the funding pool opens in July each year, whilst round two (30%) in January. Applications are assessed by the Shire's Community Development Officers and the Shire's Community Grants Advisory Committee, who make recommendations to Council on grant funding allocations. The balance of the funding pool (10%) held by the Council for discretionary distribution at any time of the year.

In addition to the above grant funding allocations, the Shire's Community Development Officers were allocated funding from the grant program to co-ordinate a family movie night, being the showing of the Australian Movie "Runt". The Officers worked with various community groups, resulting in movie nights being held in Northampton, Horrocks and Kalbarri.



Kalbarri Australia Day fireworks



Kalbarri Sports Fishing Classic



Wagga Workshop

In 2024/25, the following grant funds were awarded by Council:

<b>Awarded To</b>	<b>Project</b>	<b>Amount</b>
<b>Northampton Hospital Auxiliary Inc.</b>	<b>Interactive Gaming Device</b>	<b>Up to \$4,000</b>
<b>Northampton Historical Society Inc.</b>	<b>Rebuild Assay Smelter</b>	<b>\$2,376</b>
<b>Kalbarri Tennis Club</b>	<b>Term 4 Coaching Program</b>	<b>\$2,300</b>
<b>Kalbarri Men's Shed</b>	<b>Shipping Containers</b>	<b>Up to \$4,000</b>
<b>JK Foundation</b>	<b>Kalbarri Beach Football Carnival</b>	<b>\$3,000</b>
<b>Kalbarri Offshore Angling Club</b>	<b>38th Kalbarri Sports Fishing Classic 2025</b>	<b>\$4,000</b>
<b>Infinity Skate Inc.</b>	<b>Revolve Skate Series Kalbarri</b>	<b>\$5,000</b>
<b>Horrocks Community Centre Inc.</b>	<b>Horrocks Community New Years Eve Party</b>	<b>\$4,000</b>
<b>Northampton District Agricultural Society</b>	<b>106th Annual Northampton Agricultural Show</b>	<b>\$4,000</b>
<b>Kalbarri Development Association Inc.</b>	<b>Kalbarri Australia Day Family Fun Day</b>	<b>\$4,000</b>
<b>Kalbarri Development Association Inc.</b>	<b>Twilight Christmas Laneway Market and Children's Fun Day</b>	<b>\$3,000</b>
<b>Ray Henley</b>	<b>PA System, Lighting and video equipment upgrade</b>	<b>Up to \$4,000</b>
<b>Kalbarri Development Association Inc</b>	<b>Youth Spaces Kalbarri</b>	<b>\$4,000</b>
<b>Kalbarri Cricket Club</b>	<b>Pitch replacement</b>	<b>\$3,000</b>
<b>Kalbarri Bowling Club</b>	<b>Bowling sets</b>	<b>\$3,000</b>
<b>Northampton Old School</b>	<b>School maintenance</b>	<b>\$2,000</b>
<b>Anglican Parish Northampton</b>	<b>Porch over front of building</b>	<b>\$3,000</b>
<b>St Johns Ambulance, Northampton</b>	<b>IT improvements</b>	<b>\$2,000</b>
<b>Northampton Tourist Association</b>	<b>QR Codes for website</b>	<b>\$3,000</b>
<b>Northampton Historical Society</b>	<b>Faith in Time</b>	<b>\$1044.60</b>
<b>DGuy Business Collaboration</b>	<b>Adjiko 2025</b>	<b>\$4,000</b>
<b>Northampton Agricultural Society</b>	<b>Trackless train</b>	<b>\$3,000</b>
<b>Kalbarri Development Association</b>	<b>Kalbarri Gala</b>	<b>\$3,000</b>
<b>Northampton Motor and Machinery Museum</b>	<b>Open Day</b>	<b>\$3,000</b>
<b>Kalbarri Netball Association</b>	<b>Airborne Netball Clinic</b>	<b>\$1,600</b>



Community Development team at community grant drop-in session in Kalbarri

## WORKS AND TECHNICAL SERVICES REPORT

### Regional Road Group

- Binu East Road crossing replacement slk 1.0 – Works commenced.
- Binu East Road crossing replacement slk 3.0 – Works commenced.

### Roads to Recovery

- Balla Whelarra Road – Reseal 10km (stage 2).
- Northampton – Fifth Avenue -Install Stormwater –Survey/Design works commenced.

### Local Roads and Community Infrastructure Program

- Little Bay Road – Completion of road construction to a gravel surface etc. for approximately 700m south end.
- Northampton – Hampton Road (NWCH) – Replacement of concrete kerb and pavers.
- Horrocks – Whiting pool – Extension of existing staircase to top of beach.
- Kalbarri – Install of vermin proof fence selected location surrounding Kalbarri oval. Other major projects/improvement were.
- Tropical Cyclone Seroja coastal recovery works.
- Kalbarri - George Grey Drive – Construction of Dual Use Pathway. Eco Flora to Red Bluff Road.
- Kalbarri – Grey Street – Replace Dual Use Pathway at front of Allen Centre.
- Northampton Cemetery – Install new Niche wall.
- Northampton Oval – Install access ramp from oval level to basketball stadium plus install of concrete footpath to front of NCC.
- Northampton Parks and Gardens depot establishment works, new fence and fit-out of shed for Rangers and Parks and Gardens staff.
- Port Gregory non potable water supply - Installation of two midway water storage tanks to replace one tank. Upgrade to monitoring system.
- Port Gregory foreshore carpark – Redesign, shelters and furniture installation.
- Horrocks reticulation water supply – Installation of 2 x water storage tanks plus pump, renew and upgrade. Upgrade to monitoring system.

### Significant Road Works

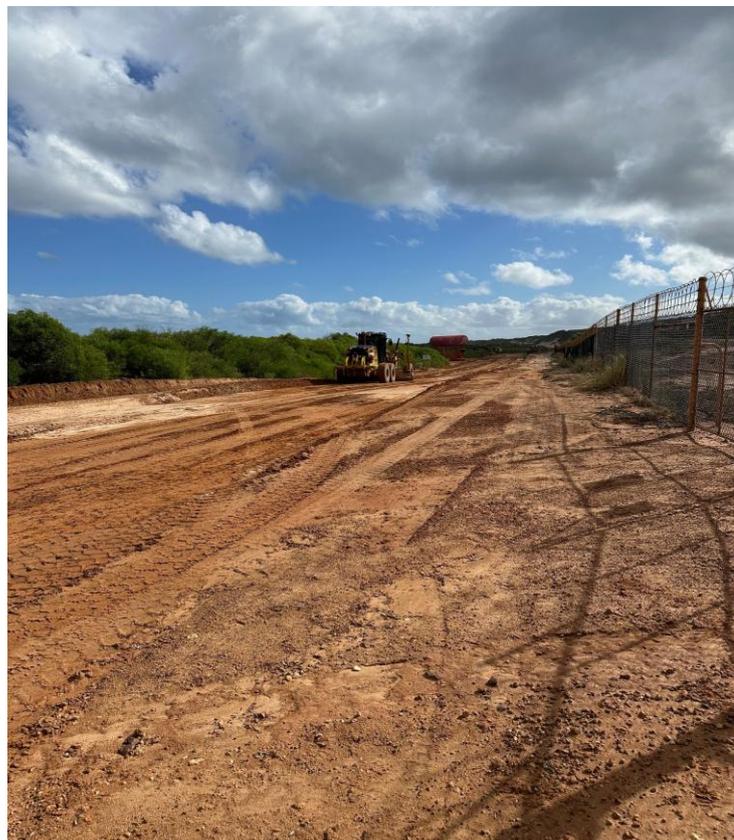
- Robinson Street – Surface correction and kerbing works commenced.
- Kalbarri – Glass Street reseal.

### Road Plant changeovers

- 1 x standard 8x5 trailer.
- 1 x heavy flat top 12x7 trailer.



Port Gregory Foreshore Improvements



Little Bay Road construction

## STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN REPORTING REQUIREMENTS

### REPORT ON THE SHIRE OF NORTHAMPTON STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN – LOCAL GOVERNMENT ACT 1995 - SECTION 5.53(2)(E)

In accordance with legislation the Shire completed the process of review of its Integrated Planning and Reporting (IPR) documents in 2024/25 to complement the requirements of the *Local Government Act 1995* and associated legislation with no changes to the Strategic Community Plan or major modifications to the Corporate Business Plan. This plan and supporting documents outline the long-term direction of the Shire. Projects contained within the Corporate Business Plan were reflected in the 2024/25 budget unless the decision was made by Council to exclude them.

A full copy of the Integrated Planning and Reporting documents can be found on the Shire website at [www.northampton.wa.gov.au](http://www.northampton.wa.gov.au)

## MAJOR TRADING AND MAJOR LAND TRANSACTIONS

In accordance with the *Local Government Act 1995* the Shire of Northampton did not undertake any Major Trading Undertakings or Major Land transactions.

## PUBLIC INTEREST DISCLOSURE

In the year under review, the Shire of Northampton received no items for the reporting period under the *Public Interest Disclosure Act 2003*.

## REGISTER OF COMPLAINTS

The *Local Government 1995*, requires that certain complaints are reported online on the Shire of Northampton website and through other means such as the Annual Report:

Number of complaints recorded in the register	How complaints were dealt with	Other details that the regulations require
0	N/A	Nil

**PAYMENTS TO EMPLOYEES (SECTION 5.53(2)(G) LOCAL GOVERNMENT ACT 1995)**

In accordance with section 5.53(2)(g) of the *Local Government Act 1995* and Clause 19B of the *Local Government (Administration) Regulations 1996*, employee's payments equal to, or more than \$130,000.00 (cash component) are required to be recognised in the Annual Report.

Range in increments of \$10,000	Number of Employees within each range
\$230,000 - \$240,000	1
\$170,000 - \$180,000	1
\$160,000 - \$170,000	1

For the purpose of reporting in accordance with *Local Government (Administration) Regulations 19B(e)* the annual remuneration (cash component) paid to the Chief Executive Officer at the end 2024/2025 was \$230,066.

**NATIONAL COMPETITION POLICY**

In accordance with the National Competition Policy - Clause 7 Statement the following relevant details are reported.

**Principle CN.10**

Details of the application and implementation of competitive neutrality principles to the activities and functions of the Shire of Northampton.

None of Council's business activities received in excess of \$200,000 revenue per annum, therefore Council has not applied the competitive neutrality principle to the National Competition Policy during the year under review.

**Principle SR.4**

The application and implementation of structural reform principles regarding Public Monopolies to the activities and principles of the Shire of Northampton.

Council does not consider any of its activities being monopolistic and will continually review all its activities and functions to ensure the following:

- Efficient and effective utilisation of Council's resources, (ie financial, human, plant and equipment, etc.) to the benefits of its electors.
- Ensure that the social ramification or alteration to any specific activity or function, are clearly identified.

Council does outsource some of its activities and has adopted the concept of resource sharing.

### **Principle LR.8**

The application and implementation of a legislative review of its Local Laws.

A comprehensive review was undertaken in 2016/17 with many obsolete local laws repealed and additional and revised local laws adopted.

## **DISABILITY SERVICES**

In accordance with section 29(2) of the *Disability Service Act 1993*, it is a requirement for the Shire of Northampton to report on outcome-based activities highlighted in the Disability Service Plan (now known as the Disability Access and Inclusion Plan-DAIP). In 2024/25 Management undertook a desktop review with no changes being made or required.

Council aims to progressively improve access to facilities for people with disabilities over time. Significant progress has been made in recent years to improving access, and all new facilities or upgrades to existing facilities have access for those with a disability.

## **STATE RECORDS ACT 2000**

In accordance with the requirements of Standard 2, Principal 6 of the *State Records Act 2000*, this is a report on how the Shire of Northampton employees are complying with the Shire's Records Keeping Plan:

### Major Review and Improvement Implementation

The Shire of Northampton commenced a major record keeping review in 2024/25 including the commencement of change implementation to improve record keeping systems and a complete archiving review. The deliverable is scheduled for completion in 2025/26 and will be guided by a new system of record keeping known as "Keywords for Council".

### Staff Training, Information Sessions, Publications.

Activities to ensure staff awareness and compliance are under process of being implemented in accordance with Council's endorsed Record Keeping Plan and will be an ongoing requirement of the organisation.

In addition, training has been undertaken and continues to be reviewed

to ensure Council's electronic filing system and hard copy system is utilised correctly. The electronic system and hard copy filing system work in conjunction with each other ensuring correct record keeping procedures.

#### Performance Indicators in place

The following performance indicators have been developed to measure the efficiency and effectiveness of the Shire of Northampton's record keeping system:-

A register is to be maintained by the Administration staff responsible for filing all records of:

- Records that cannot be located; and
- Files that are missing and unable to be located.

With the administration centre being relatively small the issue of missing files has not been encountered with the exception of files that were archived some years prior and these too have been very minimal.

#### Item 6.3 – Agency Evaluation

The Shire of Northampton's record keeping system is reviewed annually and will be continually reviewed and improved where possible in order to pursue best practice for the organisation.

### **CONCLUSION**

I would like to thank Councillors and employees for their efforts in 2024/25 particularly as significant changes are introduced though out the organisation.

Working relationships between Councillors and employees are clearly defined and continue to be productive. It is considered that these relationships remain open at all times to assist the organisation to deliver the best results for the community in line with the Strategic Community Plan and Corporate Business Plan.

Whilst the times ahead are expected to be challenging, significant ability exists to grow and sustain the communities of the district and I look forward to working with Council, employees, community, and other stakeholders to deliver expectations and perhaps provide additional leadership insight into opportunities that will undoubtedly arise in the future.



**Andrew Campbell**  
**CHIEF EXECUTIVE OFFICER**

**PART 2**

**AUDIT REPORT**

**&**

**ANNUAL FINANCIAL STATEMENTS**



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

Shire of Northampton

To the Council of the Shire of Northampton

#### Opinion

I have audited the financial report of the Shire of Northampton (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](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 Northampton 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.

*Mark Ambrose*

Mark Ambrose  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
15 December 2025



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

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

*A proud and unique community recognising the past and creating the future.*

Principal place of business:  
199 Hampton Road  
NORTHAMPTON WA

**SHIRE OF NORTHAMPTON  
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 Northampton 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 15<sup>th</sup> day of December 2025



CEO

Andrew Campbell



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Revenue</b>				
Rates	2(a),25	5,428,050	5,407,071	5,150,155
Grants, subsidies and contributions	2(a)	3,903,000	8,999,031	4,167,459
Fees and charges	2(a)	1,275,821	1,314,913	1,301,675
Interest revenue	2(a)	238,682	232,000	290,784
Other revenue	2(a)	0	0	592,563
		<b>10,845,553</b>	<b>15,953,015</b>	<b>11,502,636</b>
<b>Expenses</b>				
Employee costs	2(b)	(5,148,852)	(4,985,863)	(4,725,952)
Materials and contracts		(4,154,963)	(10,790,381)	(3,596,418)
Utility charges		(369,366)	(363,600)	(397,918)
Depreciation		(2,602,947)	(2,652,550)	(2,636,502)
Finance costs	2(b)	(31,333)	(41,551)	(30,182)
Insurance		(248,494)	(250,862)	(244,114)
Other expenditure	2(b)	(744,527)	(1,070,304)	(666,954)
		<b>(13,300,482)</b>	<b>(20,155,111)</b>	<b>(12,298,040)</b>
		<b>(2,454,929)</b>	<b>(4,202,096)</b>	<b>(795,404)</b>
Capital grants, subsidies and contributions	2(a)	11,735,456	5,124,803	4,484,187
Profit on asset disposals		60,906	0	24,456
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,322
		<b>11,792,811</b>	<b>5,124,803</b>	<b>4,509,965</b>
<b>Net result for the period</b>		<b>9,337,882</b>	<b>922,707</b>	<b>3,714,561</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	0	0	(9,509,715)
<b>Total other comprehensive income for the period</b>	17	<b>0</b>	<b>0</b>	<b>(9,509,715)</b>
<b>Total comprehensive income for the period</b>		<b>9,337,882</b>	<b>922,707</b>	<b>(5,795,154)</b>

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

**SHIRE OF NORTHAMPTON  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	5,849,265	6,855,126
Trade and other receivables	5	1,253,413	684,864
Other financial assets	4(a)	18,389	17,005
Inventories	6	144,210	191,944
Other assets	7	769,372	102,388
<b>TOTAL CURRENT ASSETS</b>		<b>8,034,649</b>	<b>7,851,327</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	84,959	84,959
Other financial assets	4(b)	337,366	359,985
Property, plant and equipment	8	37,834,114	36,369,643
Infrastructure	9	145,416,433	135,210,127
<b>TOTAL NON-CURRENT ASSETS</b>		<b>183,672,872</b>	<b>172,024,714</b>
<b>TOTAL ASSETS</b>		<b>191,707,521</b>	<b>179,876,041</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,830,253	1,565,879
Contract liabilities	13	315,433	508,698
Capital grant/contributions liabilities	13	2,124,884	587,836
Borrowings	14	128,130	150,463
Employee related provisions	15	922,932	923,477
Other provisions	16	137,762	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,459,394</b>	<b>3,736,353</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	1,355,133	656,946
Employee related provisions	15	67,263	59,072
Other provisions	16	1,603,226	1,539,047
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,025,622</b>	<b>2,255,065</b>
<b>TOTAL LIABILITIES</b>		<b>8,485,016</b>	<b>5,991,418</b>
<b>NET ASSETS</b>		<b>183,222,505</b>	<b>173,884,623</b>
<b>EQUITY</b>			
Retained surplus		100,103,469	90,536,315
Reserve accounts	28	1,457,282	1,686,554
Revaluation surplus	17	81,661,754	81,661,754
<b>TOTAL EQUITY</b>		<b>183,222,505</b>	<b>173,884,623</b>

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



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

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
<b>Balance as at 1 July 2023</b>		<b>87,855,087</b>	<b>653,221</b>	<b>91,171,469</b>	<b>179,679,777</b>
Comprehensive income for the period					
Net result for the period		3,714,561	0	0	3,714,561
Other comprehensive income for the period	17	0	0	(9,509,715)	(9,509,715)
Total comprehensive income for the period		3,714,561	0	(9,509,715)	(5,795,154)
Transfers from reserve accounts	28	120,000	(120,000)	0	0
Transfers to reserve accounts	28	(1,153,333)	1,153,333	0	0
<b>Balance as at 30 June 2024</b>		<b>90,536,315</b>	<b>1,686,554</b>	<b>81,661,754</b>	<b>173,884,623</b>
Comprehensive income for the period					
Net result for the period		9,337,882	0	0	9,337,882
Total comprehensive income for the period		9,337,882	0	0	9,337,882
Transfers from reserve accounts	28	742,812	(742,812)	0	0
Transfers to reserve accounts	28	(513,540)	513,540	0	0
<b>Balance as at 30 June 2025</b>		<b>100,103,469</b>	<b>1,457,282</b>	<b>81,661,754</b>	<b>183,222,505</b>

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



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

Note	2025 Actual \$	2024 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	5,407,365	5,093,896
Grants, subsidies and contributions	4,951,009	5,199,645
Fees and charges	1,275,821	1,301,675
Interest revenue	238,682	290,784
Goods and services tax received	1,801,544	0
Other revenue	0	592,563
	13,674,421	12,478,563
<b>Payments</b>		
Employee costs	(4,982,918)	(4,492,774)
Materials and contracts	(4,745,475)	(3,976,346)
Utility charges	(369,366)	(397,918)
Finance costs	(31,333)	(30,182)
Insurance paid	(248,494)	(244,114)
Goods and services tax paid	(2,026,285)	76,644
Other expenditure	(694,524)	(666,954)
	(13,098,395)	(9,731,644)
<b>Net cash provided by operating activities</b>	576,026	2,746,919
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property, plant & equipment	(2,591,315)	(1,043,949)
Payments for construction of infrastructure	9(a) (11,746,021)	(4,207,730)
Proceeds from capital grants, subsidies and contributions	11,937,397	4,517,070
Proceeds from financial assets at amortised cost - self-supporting loans	17,684	17,000
Proceeds from sale of property, plant & equipment	124,513	75,000
<b>Net cash (used in) investing activities</b>	(2,257,742)	(642,609)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	27(a) (142,132)	(138,608)
Proceeds from new borrowings	27(a) 817,987	0
<b>Net cash provided by (used in) financing activities</b>	675,855	(138,608)
<b>Net increase (decrease) in cash held</b>	(1,005,861)	1,965,702
Cash at beginning of year	6,855,126	4,889,424
<b>Cash and cash equivalents at the end of the year</b>	5,849,265	6,855,126

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



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	5,368,292	5,348,071	5,092,488
Rates excluding general rates	25	59,758	59,000	57,667
Grants, subsidies and contributions		3,903,000	8,999,031	4,167,459
Fees and charges		1,275,821	1,314,913	1,301,675
Interest revenue		238,682	232,000	290,784
Other revenue		0	0	592,563
Profit on asset disposals		60,906	0	24,456
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,322
		<b>10,906,459</b>	<b>15,953,015</b>	<b>11,528,414</b>
<b>Expenditure from operating activities</b>				
Employee costs		(5,148,852)	(4,985,863)	(4,725,952)
Materials and contracts		(4,154,963)	(10,790,381)	(3,596,418)
Utility charges		(369,366)	(363,600)	(397,918)
Depreciation		(2,602,947)	(2,652,550)	(2,636,502)
Finance costs		(31,333)	(41,551)	(30,182)
Insurance		(248,494)	(250,862)	(244,114)
Other expenditure		(744,524)	(1,070,304)	(666,954)
Fair value adjustments to financial assets at fair value through profit or loss		(3,551)	0	0
		<b>(13,304,030)</b>	<b>(20,155,111)</b>	<b>(12,298,040)</b>
Non-cash amounts excluded from operating activities	26(a)	2,617,962	2,652,550	2,677,312
<b>Amount attributable to operating activities</b>		<b>220,391</b>	<b>(1,549,546)</b>	<b>1,907,686</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		11,735,456	5,124,803	4,484,187
Proceeds from disposal of assets		124,513	115,500	75,000
Proceeds from financial assets at amortised cost - self-supporting loans	27(a)	17,684	17,684	17,000
		<b>11,877,653</b>	<b>5,257,987</b>	<b>4,576,187</b>
<b>Outflows from investing activities</b>				
Acquisition of property, plant and equipment	8(a)	(2,591,313)	(1,733,100)	(1,043,949)
Acquisition of infrastructure	9(a)	(11,746,021)	(5,795,266)	(4,207,730)
		<b>(14,337,334)</b>	<b>(7,528,366)</b>	<b>(5,251,679)</b>
<b>Amount attributable to investing activities</b>		<b>(2,459,681)</b>	<b>(2,270,379)</b>	<b>(675,492)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	27(a)	817,987	817,987	0
Transfers from reserve accounts	28	742,812	222,000	120,000
		<b>1,560,799</b>	<b>1,039,987</b>	<b>120,000</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	27(a)	(142,132)	(150,463)	(138,608)
Transfers to reserve accounts	28	(513,541)	(480,286)	(1,153,333)
		<b>(655,673)</b>	<b>(630,749)</b>	<b>(1,291,941)</b>
<b>Amount attributable to financing activities</b>		<b>905,126</b>	<b>409,238</b>	<b>(1,171,941)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	26(b)	3,092,879	3,410,687	3,032,626
Amount attributable to operating activities		220,391	(1,549,546)	1,907,686
Amount attributable to investing activities		(2,459,681)	(2,270,379)	(675,492)
Amount attributable to financing activities		905,126	409,238	(1,171,941)
<b>Surplus or deficit after imposition of general rates</b>	<b>26(b)</b>	<b>1,758,715</b>	<b>0</b>	<b>3,092,879</b>

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

**SHIRE OF NORTHAMPTON  
FOR THE YEAR ENDED 30 JUNE 2025  
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**SHIRE OF NORTHAMPTON  
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 Northampton which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

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

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

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - Note 9
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

Fair value hierarchy information can be found in note 24

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

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

**Initial application of accounting standards**  
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

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

These amendments 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 amendments 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 NORTHAMPTON  
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 - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

**Revenue recognition**

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

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

**For the year ended 30 June 2025**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,428,050	0	5,428,050
Grants, subsidies and contributions	3,903,000	0	0	0	3,903,000
Fees and charges	1,275,821	0	0	0	1,275,821
Interest revenue	0	0	0	238,682	238,682
Capital grants, subsidies and contributions	0	11,735,456	0	0	11,735,456
<b>Total</b>	<b>5,178,821</b>	<b>11,735,456</b>	<b>5,428,050</b>	<b>238,682</b>	<b>22,581,009</b>

**For the year ended 30 June 2024**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,150,155	0	5,150,155
Grants, subsidies and contributions	4,167,459	0	0	0	4,167,459
Fees and charges	1,301,675	0	0	0	1,301,675
Interest revenue	0	0	0	290,784	290,784
Other revenue	0	0	0	592,563	592,563
Capital grants, subsidies and contributions	0	4,484,187	0	0	4,484,187
<b>Total</b>	<b>5,469,134</b>	<b>4,484,187</b>	<b>5,150,155</b>	<b>883,347</b>	<b>15,986,823</b>

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
<b>Interest revenue</b>		
Interest on reserve account	63,545	47,049
Trade and other receivables overdue interest	137,878	211,753
Other interest revenue	37,259	31,982
	238,682	290,784

The 2025 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$0.

(b) Expenses

**Auditors remuneration**

- Audit of the Annual Financial Report	55,004	36,590
- Other services – grant acquittals	4,080	4,500
	59,084	41,090

**Employee Costs**

Employee benefit costs	5,148,852	4,725,952
	5,148,852	4,725,952

**Finance costs**

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	31,333	30,182
	31,333	30,182

**Other expenditure**

Sundry expenses	744,527	666,954
	744,527	666,954

**SHIRE OF NORTHAMPTON  
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	4,510,916	6,855,126
Term deposits	1,338,349	0
<b>Total cash and cash equivalents</b>	<b>5,849,265</b>	<b>6,855,126</b>
Held as		
- Unrestricted cash and cash equivalents	1,608,889	3,609,630
- Restricted cash and cash equivalents	18 4,240,376	3,245,496
	5,849,265	6,855,126

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

Note	2025	2024
	\$	\$
<b>(a) Current assets</b>		
Financial assets at amortised cost	18,389	17,005
	18,389	17,005
<b>Other financial assets at amortised cost</b>		
Self-supporting loans receivable	26(b) 18,389	17,005
	18,389	17,005
Held as		
- Unrestricted other financial assets at amortised cost	18,389	17,005
	18,389	17,005
<b>(b) Non-current assets</b>		
Financial assets at amortised cost	257,746	276,814
Financial assets at fair value through profit or loss	79,620	83,171
	337,366	359,985
<b>Financial assets at amortised cost</b>		
Self-supporting loans receivable	257,746	276,814
	257,746	276,814
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	83,171	81,849
Movement attributable to fair value increment	(3,551)	1,322
Units in Local Government House Trust - closing balance	79,620	83,171

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

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (f)) 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 NORTHAMPTON  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**5. TRADE AND OTHER RECEIVABLES**

Note	2025	2024
	\$	\$
<b>Current</b>		
Rates and statutory receivables	269,113	221,079
Trade receivables	632,052	360,027
GST receivable	224,741	0
Receivables for employee related provisions	15,556	0
Other receivables - Rubbish	41,422	41,119
Emergency Services Levy	70,529	62,639
	<b>1,253,413</b>	<b>684,864</b>
<b>Non-current</b>		
Pensioner's rates and ESL deferred	84,959	84,959
	<b>84,959</b>	<b>84,959</b>

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

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Contract assets	758,843	98,060	0
Total trade and other receivables from contracts with customers	<b>758,843</b>	<b>98,060</b>	<b>0</b>

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non-financial assets.

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

**6. INVENTORIES**

Note	2025	2024
	\$	\$
<b>Current</b>		
Fuel and materials	14,210	11,944
Land held for resale - Rake Place Land	130,000	180,000
	144,210	191,944

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	191,944	13,407
Inventories expensed during the year	(329,742)	(337,496)
Inventories transferred to PPE	(50,000)	0
Additions to inventory	332,007	516,033
<b>Balance at end of year</b>	144,210	191,944

**Inventories transferred to PPE**

During the financial year, the Shire transferred land previously recognised as inventory to property, plant and equipment. The transfer occurred following a change to intended use, with the land no longer for sale. Refer to Note 8(a).

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

**Land held for resale (Continued)**

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

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

**7. OTHER ASSETS**

**Other assets - current**

Accrued income

Contract assets

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
	10,529	4,328
	758,843	98,060
	<b>769,372</b>	<b>102,388</b>

**MATERIAL ACCOUNTING POLICIES**

**Other current assets**

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

**Contract assets**

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Assets not subject to operating lease		Assets subject to operating lease		Total property			Plant and equipment		Total property, plant and equipment	
	Note	Land \$	Buildings \$	Buildings \$	Land \$	Buildings \$	Work in progress \$	Total property \$	Furniture and equipment \$		Plant and equipment \$
Balance at 1 July 2023		6,548,050	26,066,399	721,115	6,548,050	26,787,514	0	33,335,564	96,545	3,041,995	36,474,104
Additions		114,150	434,863	0	114,150	434,863	0	549,013	0	494,936	1,043,949
Disposals		0	0	0	0	0	0	0	0	(50,544)	(50,544)
Depreciation		0	(498,519)	(6,669)	0	(505,188)	0	(505,188)	(24,829)	(567,849)	(1,097,866)
Transfers		0	142,784	(142,784)	0	0	0	0	0	0	0
Balance at 30 June 2024		6,662,200	26,145,527	571,662	6,662,200	26,717,189	0	33,379,389	71,716	2,918,538	36,369,643
<b>Comprises:</b>											
Gross balance amount at 30 June 2024		6,662,200	27,136,702	578,331	6,662,200	27,715,033	0	34,377,233	226,929	5,990,843	40,595,005
Accumulated depreciation at 30 June 2024		0	(991,175)	(6,669)	0	(997,844)	0	(997,844)	(155,213)	(3,072,305)	(4,225,362)
Balance at 30 June 2024	8(b)	6,662,200	26,145,527	571,662	6,662,200	26,717,189	0	33,379,389	71,716	2,918,538	36,369,643
<b>Comprises:</b>											
Additions		700,000	451,832	0	700,000	451,832	945,670	2,097,502	19,056	424,755	2,541,313
Disposals		0	0	0	0	0	0	0	0	(63,609)	(63,609)
Depreciation		0	(504,593)	(6,669)	0	(511,262)	0	(511,262)	(18,799)	(533,172)	(1,063,233)
Transfer from Inventory		50,000	0	0	50,000	0	0	50,000	0	0	50,000
Balance at 30 June 2025		7,412,200	26,092,766	564,993	7,412,200	26,657,759	945,670	35,015,629	71,973	2,746,512	37,834,114
<b>Comprises:</b>											
Gross balance amount at 30 June 2025		7,412,200	27,588,534	578,331	7,412,200	28,166,865	945,670	36,524,735	245,985	6,172,502	42,943,222
Accumulated depreciation at 30 June 2025		0	(1,495,768)	(13,338)	0	(1,509,106)	0	(1,509,106)	(174,012)	(3,425,990)	(5,109,108)
Balance at 30 June 2025	8(b)	7,412,200	26,092,766	564,993	7,412,200	26,657,759	945,670	35,015,629	71,973	2,746,512	37,834,114

\* Asset additions included non-cash additions.

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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		7,412,200	6,662,200	2/3	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2022	Price per hectare/market borrowing rate
Total land	8(a)	7,412,200	6,662,200					
Buildings - non specialised		26,092,766	26,145,527	2/3	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2022	Replacement cost, residual value, short life/long life split, pattern of consumption and consumption score
Buildings - specialised		564,993	571,662	2/3	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2022	Replacement cost, residual value, short life/long life split, pattern of consumption and consumption score
Total buildings	8(a)	26,657,759	26,717,189					

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.

(ii) Cost

Furniture and equipment  
Plant and equipment  
Work in progress

Not applicable  
Not applicable  
Not applicable  
Cost  
Cost  
Cost  
Not applicable  
Not applicable  
Not applicable

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9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths & carparks	Infrastructure - parks and ovals	Infrastructure - drainage	Infrastructure - airport	Infrastructure - water & sewer reticulation	Infrastructure - Waste Site remediation	Total Infrastructure
Balance at 1 July 2023	\$ 118,885,903	\$ 6,433,323	\$ 8,256,953	\$ 4,420,318	\$ 2,571,368	\$ 41,951	\$ 1,440,932	\$ 142,050,748
Additions	4,158,638	0	49,092	0	0	0	0	4,207,730
Impairment (losses) / reversals *	(9,435,047)	0	0	(74,668)	0	0	0	(9,509,715)
Depreciation	(826,924)	(131,111)	(341,346)	(99,855)	(82,541)	(1,535)	(55,324)	(1,538,636)
Balance at 30 June 2024	112,782,570	6,302,212	7,964,699	4,245,795	2,488,827	40,416	1,385,608	135,210,127
<b>Comprises:</b>								
Gross balance at 30 June 2024	113,609,493	6,433,323	8,306,045	4,345,650	2,571,368	41,951	1,477,438	136,785,268
Accumulated depreciation at 30 June 2024	(826,924)	(131,111)	(341,346)	(99,855)	(82,541)	(1,535)	(91,830)	(1,575,142)
Balance at 30 June 2024	112,782,570	6,302,212	7,964,699	4,245,795	2,488,827	40,416	1,385,608	135,210,127
<b>Comprises:</b>								
Additions	1,867,230	1,708,080	7,417,978	0	0	752,733	0	11,746,021
Depreciation	(825,775)	(131,110)	(345,262)	(98,168)	(82,541)	(1,536)	(55,323)	(1,539,715)
Balance at 30 June 2025	113,824,025	7,879,182	15,037,415	4,147,627	2,406,286	791,613	1,330,285	145,416,433
<b>Comprises:</b>								
Gross balance at 30 June 2025	115,476,724	8,141,404	15,724,022	4,345,650	2,571,368	794,684	1,477,438	148,531,290
Accumulated depreciation at 30 June 2025	(1,652,699)	(262,222)	(686,607)	(198,023)	(165,082)	(3,071)	(147,153)	(3,114,857)
Balance at 30 June 2025	113,824,025	7,879,182	15,037,415	4,147,627	2,406,286	791,613	1,330,285	145,416,433

\* The impairment loss relates to assets damaged by a heavy rainfall and associated flooding event. The whole amount was recognised in the asset revaluation surplus relating to the relevant asset class. Refer to Note 17.

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9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class - as determined at the last valuation date	Fair value hierarchy at the last valuation date	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Infrastructure - roads	3	All assets inspected with inventory and condition survey results applied to industry replacement costs unit rates.	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths & carparks	3	All assets inspected with inventory and condition survey results applied to industry replacement costs unit rates.	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	3	Recurring and non-recurring fair value measurements based on physical inspection of assets capturing asset age, type and condition.	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	All assets inspected with inventory and condition survey results applied to industry replacement costs unit rates.	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - airport	3	Recurring and non-recurring fair value measurements based on physical inspection of assets capturing asset age, type and condition.	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - water & sewer reticulation	3	Recurring and non-recurring fair value measurements based on physical inspection of assets capturing asset age, type and condition.	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Waste Site remediation	3	Recurring and non-recurring fair value measurements based on physical inspection of assets capturing asset age, type and condition.	Management Valuation	June 2023	Value reflects the future value of rehabilitation costs to remediate the waste sites.

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

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

**SHIRE OF NORTHAMPTON  
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**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset class</b>	<b>Useful life</b>
Buildings	30 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	Not depreciated
pavement *	20 to 80 years
seal	
- bituminous seals *	20 to 80 years
- asphalt surfaces *	20 to 80 years
Gravel roads	
formation	Not depreciated
pavement *	20 to 80 years
sheet *	20 to 80 years
Infrastructure - footpaths	40 to 80 years
Infrastructure - drainage	40 to 80 years
Infrastructure - parks and ovals	20 to 75 years
Infrastructure - airport	10 to 50 years
Other Infrastructure - Water & sewer	20 to 75 years
Other Infrastructure - Waste Site Remediation	25 to 50 years

**\* Revision of useful lives of Sealed roads and streets, pavement, bituminous seals, asphalt surfaces and Gravel roads pavement, and sheet.**

During the year the estimated useful lives of Sealed and Gravel roads were revised to align with the depreciation charged and Council budget.

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**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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

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**11. LEASES**

**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
	\$	\$
	13,930	32,883
	13,930	27,858
	13,930	13,930
	13,930	13,930
	0	13,930
	0	27,859
	55,720	130,390
<b>Amounts recognised in profit or loss for property, plant and equipment subject to lease</b>		
Rental income	30,858	32,883

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

Rental income

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

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters new operating leases and therefore will not immediately realise any reduction in the residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**MATERIAL ACCOUNTING POLICIES**

**The Shire as lessor**

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

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

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

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

**SHIRE OF NORTHAMPTON  
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**12. TRADE AND OTHER PAYABLES**

**Current**

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

	2025	2024
	\$	\$
	992,830	813,527
	119,185	91,836
	164,222	131,795
	125,861	0
	342,777	462,408
	10,243	5,467
	75,135	60,846
	<b>1,830,253</b>	<b>1,565,879</b>

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Statutory liabilities**

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

**Trade and other payables**

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

**Prepaid rates**

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

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**13. OTHER LIABILITIES**

	2025	2024
	\$	\$
<b>Current</b>		
Contract liabilities	315,433	508,698
Capital grant/contributions liabilities	2,124,884	587,836
	<u>2,440,317</u>	<u>1,096,534</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	508,698	20,000
Additions	0	488,698
Revenue from contracts with customers included as a contract liability at the start of the period	(193,265)	0
	<u>315,433</u>	<u>508,698</u>
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$315,433 (2024: \$1,096,534)</p> <p>The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	587,836	0
Additions	1,990,901	587,836
Revenue from capital grant/contributions held as a liability at the start of the period	(453,853)	0
	<u>2,124,884</u>	<u>587,836</u>
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	2,124,884	587,836
	<u>2,124,884</u>	<u>587,836</u>

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

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**14. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Bank loans		128,130	1,355,133	1,483,263	150,463	656,946	807,409
<b>Total secured borrowings</b>	27(a)	128,130	1,355,133	1,483,263	150,463	656,946	807,409

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Northampton.

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

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**Risk**

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

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**15. EMPLOYEE RELATED PROVISIONS**

**Employee related provisions**

	2025	2024
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	413,858	345,938
Long service leave	373,961	449,449
	<u>787,819</u>	<u>795,387</u>
<b>Employee related other provisions</b>		
Employment on-costs	135,113	128,090
	<u>135,113</u>	<u>128,090</u>
<b>Total current employee related provisions</b>	<u>922,932</u>	<u>923,477</u>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	58,966	50,131
	<u>58,966</u>	<u>50,131</u>
<b>Employee related other provisions</b>		
Employment on-costs	8,297	8,941
	<u>8,297</u>	<u>8,941</u>
<b>Total non-current employee related provisions</b>	<u>67,263</u>	<u>59,072</u>
<b>Total employee related provisions</b>	<u>990,195</u>	<u>982,549</u>

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

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

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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**16. OTHER PROVISIONS**

	Provision for Waste Site Remediation	Provision for Legal Costs	Total
	\$	\$	\$
<b>Opening balance at 1 July 2024</b>			
Non-current provisions	1,539,047	0	1,539,047
	1,539,047	0	1,539,047
<b>Additional Provision</b>			
Unwinding of discount	64,179	137,762	137,762
<b>Balance at 30 June 2025</b>	1,603,226	137,762	1,740,988
<b>Comprises</b>			
Current	0	137,762	137,762
Non-current	1,603,226	0	1,603,226
	1,603,226	137,762	1,740,988

**Provision for remediation costs are split as follows**

	2025	2024
	\$	\$
Northampton Landfill Site	423,325	406,379
Kalbarri Landfill Site	782,533	751,207
Port Gregory Landfill Site	192,600	184,890
Binnu Landfill Site	204,768	196,571
	1,603,226	1,539,047

**Other provisions**

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

**Make good provisions**

Under the licence for the operation of the Shire's waste landfill site, the Shire has a legal obligation to restore the site and continue to monitor the site for contamination.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation and continued monitoring of the site at the reporting date. Expected future remediation costs are reviewed annually and any changes in the estimate are reflected in the remediation provision at each reporting date.

**Provision for legal costs**

The Shire of Northampton is involved in an ongoing legal contract dispute. A provision has been raised to account for expected costs.

**MATERIAL ACCOUNTING POLICIES**

**Provisions**

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

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

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**17. REVALUATION SURPLUS**

	<b>2025 Opening balance</b>	<b>2025 Closing balance</b>	<b>2024 Opening balance</b>	<b>Total Movement on revaluation</b>	<b>2024 Closing balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land	18,732,209	18,732,209	18,732,209	0	18,732,209
Revaluation surplus - Infrastructure - roads	49,252,280	49,252,280	58,385,853	(9,133,573)	49,252,280
Revaluation surplus - Infrastructure - footpaths & carparks	3,419,624	3,419,624	3,721,098	(301,474)	3,419,624
Revaluation surplus - Infrastructure - parks and ovals	4,234,162	4,234,162	4,234,162	0	4,234,162
Revaluation surplus - Infrastructure - drainage	4,669,093	4,669,093	4,743,761	(74,668)	4,669,093
Revaluation surplus - Infrastructure - airport	1,358,272	1,358,272	1,358,272	0	1,358,272
Revaluation surplus - Infrastructure - water & sewer reticulation	(3,886)	(3,886)	(3,886)	0	(3,886)
	<b>81,661,754</b>	<b>81,661,754</b>	<b>91,171,469</b>	<b>(9,509,715)</b>	<b>81,661,754</b>

The movement in the revaluation surplus for infrastructure roads relates to an impairment loss as a result of a flood event. Refer to Note 9(a).

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**18. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,240,376	3,245,496
		4,240,376	3,245,496
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	1,457,282	1,686,554
Contract liabilities	13	315,433	508,698
Capital grant liabilities	13	2,124,884	587,836
Bonds and deposits held	12	342,777	462,408
<b>Total restricted financial assets</b>		4,240,376	3,245,496

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

**Credit standby arrangements**

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	40,000	40,000
Credit card balance at balance date	(3,230)	(4,537)
<b>Total amount of credit unused</b>	36,770	35,463

**Loan facilities**

Loan facilities - current	128,130	150,463
Loan facilities - non-current	1,355,133	656,946
<b>Total facilities in use at balance date</b>	1,483,263	807,409

**Unused loan facilities at balance date**

Nil	Nil
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**SHIRE OF NORTHAMPTON  
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**20. CONTINGENT LIABILITIES**

The Shire of Northampton is involved in an ongoing legal contract dispute. Based on current information, it is not possible to determine with certainty the outcome of the matter. A provision of \$137,762 has been recognised to cover anticipated legal settlement costs associated with the dispute. Refer to Note 16.

**21. CAPITAL COMMITMENTS**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	47,214	0
- plant & equipment purchases	178,141	0
	<b>225,355</b>	<b>0</b>
Payable:		
- not later than one year	225,355	0

The capital expenditure projects outstanding at the end of the current reporting period represent the finalisation of construction of two staff houses, the purchase of a Toyota Prado and a Mower Front Deck (ride on mower).  
(2024: \$0)

**SHIRE OF NORTHAMPTON  
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**22. RELATED PARTY TRANSACTIONS**

**(a) Council member remuneration**

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	16,000	16,000	15,000
President's meeting attendance fees	13,867	13,867	6,500
President's ICT expenses	500	500	500
President's travel and accommodation expenses	34	2,000	1,700
	<u>30,401</u>	<u>32,367</u>	<u>23,700</u>
Deputy President's annual allowance	4,000	4,000	4,000
Deputy President's meeting attendance fees	6,596	8,320	3,250
Deputy President's ICT expenses	500	500	500
Deputy President's travel and accommodation expenses	2,826	2,000	3,264
	<u>13,922</u>	<u>14,820</u>	<u>11,014</u>
All other council member's meeting attendance fees	49,920	49,920	16,400
All other council member's ICT expenses	3,000	3,000	3,000
All other council member's travel and accommodation expenses	9,257	8,000	5,095
	<u>62,177</u>	<u>60,920</u>	<u>24,495</u>
22(b)	<u>106,500</u>	<u>108,107</u>	<u>59,209</u>

**(b) Key management personnel (KMP) compensation**

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

Short-term employee benefits	655,720	663,980
Post-employment benefits	77,293	76,199
Employee - other long-term benefits	17,409	67,471
Employee - termination benefits	0	84,545
Council member costs	106,500	59,209
22(a)	<u>856,922</u>	<u>951,404</u>

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Termination benefits*

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

*Council member costs*

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

**SHIRE OF NORTHAMPTON  
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**22. 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
	\$	\$
Purchase of goods and services	18,390	3,878

**(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 and are detailed in in Notes 22(a) and 22(b).

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

An entity that is controlled by or over which KMP, or close family member of the KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

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

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

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

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

**SHIRE OF NORTHAMPTON  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**24. OTHER MATERIAL ACCOUNTING POLICIES**

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

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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

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

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

**SHIRE OF NORTHAMPTON  
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**25. RATING INFORMATION**

**(a) General rates**

<b>RATE TYPE</b>	<b>Rate description</b>	<b>Basis of valuation</b>	<b>2024/25 Number of properties</b>	<b>2024/25 Actual rateable value*</b>	<b>2024/25 Actual rate revenue</b>	<b>2024/25 Actual interim rates</b>	<b>2024/25 Actual total revenue</b>	<b>2024/25 Budget interim rate</b>	<b>2024/25 Budget total revenue</b>	<b>2023/24 Actual total revenue</b>
General GRV	Gross rental valuation		1,589	26,003,668	1,963,953	80,555	2,044,504	0	1,962,082	1,803,161
General UV	Unimproved valuation		404	374,474,785	2,613,834	(1,085)	2,612,748	53,000	2,674,949	2,531,896
<b>Total general rates</b>			<b>1,993</b>	<b>400,478,453</b>	<b>4,577,787</b>	<b>79,470</b>	<b>4,657,252</b>	<b>53,000</b>	<b>4,637,031</b>	<b>4,335,057</b>
<b>Minimum payment</b>										
General GRV	Gross rental valuation		1,016	4,178,149	650,240	0	650,240	0	650,240	714,015
General UV	Unimproved valuation		95	2,920,717	60,800	0	60,800	0	60,800	44,280
<b>Total minimum payments</b>			<b>1,111</b>	<b>7,098,866</b>	<b>711,040</b>	<b>0</b>	<b>711,040</b>	<b>0</b>	<b>711,040</b>	<b>758,295</b>
<b>Total general rates and minimum payments</b>			<b>3,104</b>	<b>407,577,319</b>	<b>5,288,827</b>	<b>79,470</b>	<b>5,368,292</b>	<b>53,000</b>	<b>5,348,071</b>	<b>5,093,352</b>
<b>Specified area rates</b>										
Port Gregory Water Supply	Gross rental valuation		61	732,994	28,350	153	28,503	0	29,000	26,432
Kalbarri Tourism Rate	Gross rental valuation		1,775	21,918,458	29,588	1,887	31,255	0	30,000	31,235
<b>Total amount raised from rates (excluding general rates)</b>			<b>1,836</b>	<b>22,651,452</b>	<b>57,938</b>	<b>1,840</b>	<b>59,758</b>	<b>0</b>	<b>59,000</b>	<b>57,667</b>
Less rates written off										
<b>Total rates</b>							<b>5,428,050</b>	<b>0</b>	<b>5,407,071</b>	<b>(864)</b>
<b>Rates related information</b>										
Rates instalment interest & admin fees									19,000	13,241
Rates overdue interest									13,000	18,740
Rates written off									0	(864)

\*Rateable Value at time of raising of rate.

**SHIRE OF NORTHAMPTON  
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**26. DETERMINATION OF SURPLUS OR DEFICIT**

	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(60,906)	0	(24,456)
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,551	0	(1,322)
Add: Depreciation	2,602,947	2,652,550	2,636,502
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions	8,191	0	33,705
Other provisions	64,179	0	32,883
<b>Non-cash amounts excluded from operating activities</b>	<b>2,617,962</b>	<b>2,652,550</b>	<b>2,677,312</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	28 (1,457,282)	(1,944,840)	(1,686,554)
Less: Financial assets at amortised cost - self-supporting loans	4(a) (18,389)	(18,389)	(17,005)
Less: Financial assets at amortised cost			
Less: Current assets not expected to be received at end of year			
- Land held for resale	6 (130,000)	(180,000)	(180,000)
- Other liabilities - Adjustment to current non current liabilities	263,844	0	(212,476)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 128,130	167,968	150,463
- Employee benefit provisions	397,157	744,555	923,477
<b>Total adjustments to net current assets</b>	<b>(816,540)</b>	<b>(1,230,706)</b>	<b>(1,022,095)</b>
<b>Net current assets used in the Statement of financial activity</b>			
Total current assets	8,034,649	3,409,552	7,851,327
Less: Total current liabilities	(5,459,394)	(2,178,846)	(3,736,353)
Less: Total adjustments to net current assets	(816,540)	(1,230,706)	(1,022,095)
<b>Surplus or deficit after imposition of general rates</b>	<b>1,758,715</b>	<b>0</b>	<b>3,092,879</b>

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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget		
		Principal at 1 July 2023	New loans during 2023-24	Principal at 30 June 2024	Principal repayments during 2023-24	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Staff Housing		\$ 79,363	\$ 0	\$ 40,324	\$ (39,039)	\$ 0	\$ (40,325)	\$ 0
RSL Hall Development		312,202	0	262,796	(49,406)	0	(50,428)	212,370
Plant Purchases		243,626	0	210,463	(33,163)	0	(33,695)	176,769
Staff Housing		0	0	0	0	817,987	(8,331)	809,656
<b>Total</b>		<b>635,191</b>	<b>0</b>	<b>513,583</b>	<b>(121,608)</b>	<b>817,987</b>	<b>(132,779)</b>	<b>1,198,795</b>
<b>Self-supporting loans</b>		<b>310,824</b>	<b>0</b>	<b>293,826</b>	<b>(16,998)</b>	<b>0</b>	<b>(17,684)</b>	<b>276,135</b>
Pioneer Lodge		2	0	0	(2)	0	0	0
Staff Housing		310,826	0	293,826	(17,000)	0	(17,684)	276,135
<b>Total self-supporting loans</b>		<b>310,826</b>	<b>0</b>	<b>293,826</b>	<b>(17,000)</b>	<b>0</b>	<b>(17,684)</b>	<b>276,135</b>
<b>Total borrowings</b>	14	<b>946,017</b>	<b>0</b>	<b>807,409</b>	<b>(138,608)</b>	<b>817,987</b>	<b>(150,463)</b>	<b>1,474,930</b>

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

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
Staff Housing	154	WATC	3.27%	29/05/2025	\$ (992)	\$ (1,328)
RSL Hall Development	156	WATC	2.06%	12/06/2029	(5,155)	(6,889)
Plant Purchases	157	WATC	1.60%	16/04/2030	(3,233)	(4,599)
Staff Housing	159	WATC	5.21%	10/06/2045	0	(15,322)
<b>Total</b>					<b>(9,380)</b>	<b>(28,138)</b>
<b>Self-supporting loans finance cost payments</b>						
Pioneer Lodge	155	WATC	3.95%	15/02/2037	(11,433)	(13,413)
<b>Total self-supporting loans finance cost payments</b>					<b>(11,433)</b>	<b>(13,413)</b>
<b>Total finance cost payments</b>					<b>(20,813)</b>	<b>(41,551)</b>

\* WA Treasury Corporation

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27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed		Amount (used)		Total interest and charges \$	Actual balance unspent \$
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
Staff Housing	WATC*	Debenture	20	5.21%	\$ 817,987	\$ 817,987	\$ 817,987	\$ 817,987	\$ 508,100	\$ 0
					817,987	817,987	817,987	817,987	508,100	0

\* WA Treasury Corporation

**SHIRE OF NORTHAMPTON  
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**28. RESERVE ACCOUNTS**

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
<b>Restricted by legislation/agreement</b>												
(a) Kalbarri Specified Area Rate Reserve	6,975	0	0	6,975	6,975	0	0	6,975	6,975	0	0	6,975
	6,975	0	0	6,975	6,975	0	0	6,975	6,975	0	0	6,975
<b>Restricted by council</b>												
(b) Leave reserve	385,199	11,958	0	397,157	385,199	5,700	0	390,899	92,585	292,614	0	385,199
(c) Roadworks Reserve	35,809	1,112	0	36,921	35,809	530	0	36,339	31,986	3,823	0	35,809
(d) Kalbarri Airport Reserve	2,282	10,419	0	12,701	2,282	10,200	0	12,482	1,045	1,237	0	2,282
(e) Building/Housing Reserve	121,455	22,098	(57,570)	85,983	121,455	21,000	(77,000)	65,455	117,240	4,215	0	121,455
(f) Computer Office Equipment Reserve	37,772	1,175	0	38,947	37,772	560	0	38,332	35,136	2,636	0	37,772
(g) Strategic Opportunities Reserve	805,957	18,881	(492,387)	332,451	805,957	9,000	(120,000)	694,957	368,254	557,703	(120,000)	805,957
(h) Health Services Reserve	80,017	109,192	(25,000)	164,208	80,017	106,996	0	187,013	0	80,017	0	80,017
(i) Waste Management Reserve	211,088	13,217	(7,855)	216,450	211,088	6,300	(25,000)	192,388	0	211,088	0	211,088
(j) Plant Reserve	0	325,488	(160,000)	165,488	0	320,000	0	320,000	0	0	0	0
	1,679,579	513,540	(742,812)	1,450,307	1,679,579	480,286	(222,000)	1,937,865	646,246	1,153,333	(120,000)	1,679,579
	1,686,554	513,540	(742,812)	1,457,282	1,686,554	480,286	(222,000)	1,944,840	653,221	1,153,333	(120,000)	1,686,554

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
<b>Restricted by legislation/agreement</b>	
(a) Kalbarri Specified Area Rate Reserve	To hold specified area rates as required by section 6.37.2(b) of the Local Government Act 1995, for Kalbarri Tourism advertising.
<b>Restricted by council</b>	
(b) Leave reserve	To be used to fund annual and long service leave requirements
(c) Roadworks Reserve	To be used to fund major reseals of bitumen roads and other major road construction works including footpath construction
(d) Kalbarri Airport Reserve	To be used for the maintenance and construction of the Kalbarri Airport
(e) Building/Housing Reserve	To be used for the purchase and upgrade of office equipment and computers
(f) Computer Office Equipment Reserve	To be used for the purchase and upgrade of office equipment and computers
(g) Strategic Opportunities Reserve	To be used for progressing strategic initiatives including land development
(h) Health Services Reserve	To be used for the provision of future health services
(i) Waste Management Reserve	To be used for the future maintenance and remediation works at waste management facilities
(j) Plant Reserve	To be used for the purchase and upgrade of plant and equipment

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

**29. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	<b>1 July 2024</b>	<b>Amounts received</b>	<b>Amounts paid</b>	<b>30 June 2025</b>
	\$	\$	\$	\$
Miscellaneous Receipts	136	420	(556)	0
	136	420	(556)	0