



# 2024-25 Annual Report



**Shire of Tammin**  
A place for people, a place for community.



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2024-25

## Acknowledgement of Country

**The Shire of Tammin acknowledge the Ballardong Noongar People as traditional custodians of the land and skies on which we gather, and we pay our respects to their Elders, past, present and emerging.**





# A Message from the Shire President

As Shire President it is my honour and privilege to present my Shire of Tammin Annual Report 2024/25.

I was very fortunate to have been renominated as President in October 2025 for another two years. Cr Tanya Nicholls has also been renominated as Deputy President and we also have a new Councillor Ashley Mackin join our Council, along with Cr Courtney Thomson, Cr Nick Caffell and Cr Jill Rogers. I would like to take this opportunity to thank Barry Leslie who retired from Council in July 2025. Barry is a dedicated Tammin resident who only wants the best for Tammin, and we thank him for his time served on Council. Barry's knowledge was outstanding, and we all valued it.

We as a Shire have had a very productive and successful 24/25 financial year with the completion of major capital projects and initiatives including:

- Bungulla North Road reseal, Yorkrakine Road, Urban reseals.
- Maintenance grading Tammin North, Yorkrakine Road, Kitto Rogers Road, Quartermaine Road, Goldfields Road and Quinn Rogers Road.
- Floodways' constructed at Yorkrakine East Road, Quartermaine.
- York Tammin Road stabilising and drainage.
- Chappell Wheeldon Floodway Extension.
- Chappell Wheeldon Floodway Culvert replacement.
- Footpath renewal Packham Street and Dreyer Street and street sealing program.
- Donnan Park men's toilet upgrade.
- Various road grading projects.
- Nottage Way drainage.
- Revamp of gardens across from Post Office, including reticulation.
- Upgrade toilet block at Yorkrakine Hall.
- Purchase Tractor and slasher.
- Removal of two walls at the old tennis club.
- Dishwasher at hall.

There have been several events in Tammin throughout the year – The 2025 Awards night that acknowledges Tammin residents for their contribution in making a difference to our community – These award winners were:

Citizen of the Year	- Ypie Thomson
Senior Citizens of the Year	- Ken and Pam Bartlett
Sportsperson of the Year	- Ruby York
Youth Award of the Year	- Zoe Christison

We held Tammin Shire fun run/walk inaugural event, in which over 20 adults and children participated; CMT Seniors Be Happy Day; ANZAC Service at Tammin Primary School; Tammin CWA celebration 85 years luncheon. Tammin Golf Club opening; Women In Farming Tammin inaugural meeting; Comedy Gold; Festival of Small Halls at Yorkrakine Hall; West Yorky Cricket Club and Yorky Hall celebrated 100 years at Yorkrakine Hall – over 100 people attended; Remembrance Day; Tammin Seniors Luncheon with John Wood and Dave Allen; Road Safety Awareness event at Memorial Park; Opening of Tammin Pump Track; Stay on your feet workshops; Fellowship Christmas dinner; and the Community Christmas Tree. It has been a very busy year of events, and it has been fantastic to see so many community members attend these.



**Char Thomson—Shire President**

2024-25



# A Message from the Shire President

This financial year we said farewell to our CEO Jo Soderlund and her family, moving to New Zealand. Jo brought extensive leadership, values and strong community engagement to our Shire and we thank her for her dedication. We also said farewell to Works Manager Bevan Klein and Manager of Finance & Administration Racheal King.

I have had great pleasure of working alongside our new CEO Andrew Malone. Andrew is a very dedicated, approachable and personable CEO. Andrew has shown incredible leadership to all staff, Council and our community in the short time he has been at our Shire, and has formed strong relationships between our Shire, community groups, subcommittee groups, sporting groups as well as other surrounding Shires, and is an asset to our Shire along with his family.

Our Shire is also very fortunate to have Michael Silver - Manager of Technical Services join our Shire on 30th June 2025. Mike has in the short time he has been at Tammin delivered a high level of service and knowledge and guidance to our Shire, and support has been immeasurable.

I would also like welcome Codey Redmond – Manager of Finance & Corporate Services who commenced at our Shire in July 2025. Codey has brought with him great knowledge and a wonderful demeanour.

Also joining our Council Staff was Kayla Swann – Customer Service Officer who has quickly become a friendly and reliable point of contact for our community.

Once again, I would sincerely like to acknowledge the great work of both Councillors and staff who have worked tirelessly to deliver some outstanding results this year. It has been wonderful that the Community of Tammin has been actively involved in various events, especially our volunteers and we have many. I would like to make mention of our Chief Fire Control Officer Nick Caffell and Deputy Brad Jones and all our volunteer fire fighters who are tirelessly volunteering to fight fires to protect our community, keeping our town and surrounds safe. Also, our Ambulance volunteers that are there for our community and all sports volunteers who attend busy bees, all in the best interest of our community, THANK YOU!

It has been my privilege to be President of Tammin Shire, along with Deputy Cr Nicholls, Cr Courtney Thomson, Cr Jill Rogers and Cr Nick Caffell, and I look forward to our Shire's continuing achievements in the year ahead as Our Aim is Progress.

Cr Char Thomson



Shire President



2024-25



# A Message from the CEO

I am pleased to present my first Annual Report, which reflects the commitment of Council and staff in delivering quality services to our residents.

This year has been another year of significant change at the Shire of Tammin, marked by further transitions in the leadership team. The highlight from the year was our focus on strengthening our organisation to ensure it is fit-for-purpose so that we can continue to deliver first class services. In September 2024 we said goodbye to Joanne who followed an exciting opportunity in New Zealand. We also saw the departure of Bevan Klein (Works Manager) and Racheal King (Finance and Corporate Services). We welcome a completely new leadership team with myself (Andrew Malone), Mike Silver (Manager Technical Services/ Works) and Codey Redmond (Manager Finance and Administration) as the Shire's leadership team, who with our dedicated staff and Council will ensure that we continue to deliver quality outcomes for Tammin and will strive to improve the Shire's unwavering commitment to serving our community.

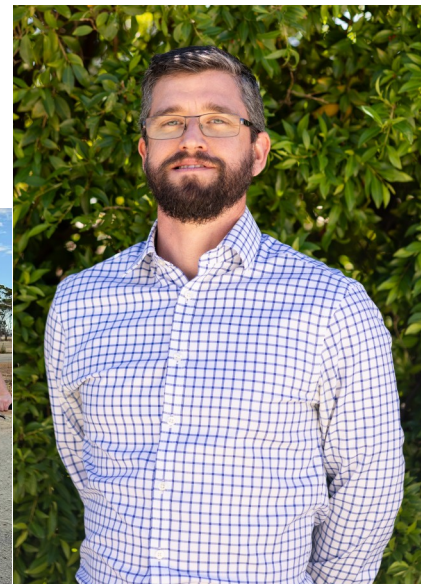
For the 2024/2025 financial year, the Town generated \$3.57 million in total income, with \$1.29 m of operating income from rates. Rates revenue represents approximately a third of the Shire's income each year and is an income stream that the Shire has a substantial degree of control over. General rates revenue supports a broad range of Municipal infrastructure and services, including roads; waste services; building control; emergency management; animal control; community services; open space; footpaths; drainage; library services; community events; town planning; governance and corporate support; public conveniences and economic development.

The amount of rates revenue received demonstrates obvious tight budgetary constraints within the Shire, however the Shire makes effective and efficient use of the budget to deliver excellent customer service delivery and infrastructure improvements.

I would like to extend a heartfelt 'thank you' to all our valued sporting and community groups, community and bushfire volunteers and our community partners, for their continued support and collaboration throughout the year. Thank you also to the President, Deputy President, Councillors and the Shire's staff for all their support during this transition period and who have worked tirelessly on behalf of our community for another successful year of Council progress.

Andrew Malone

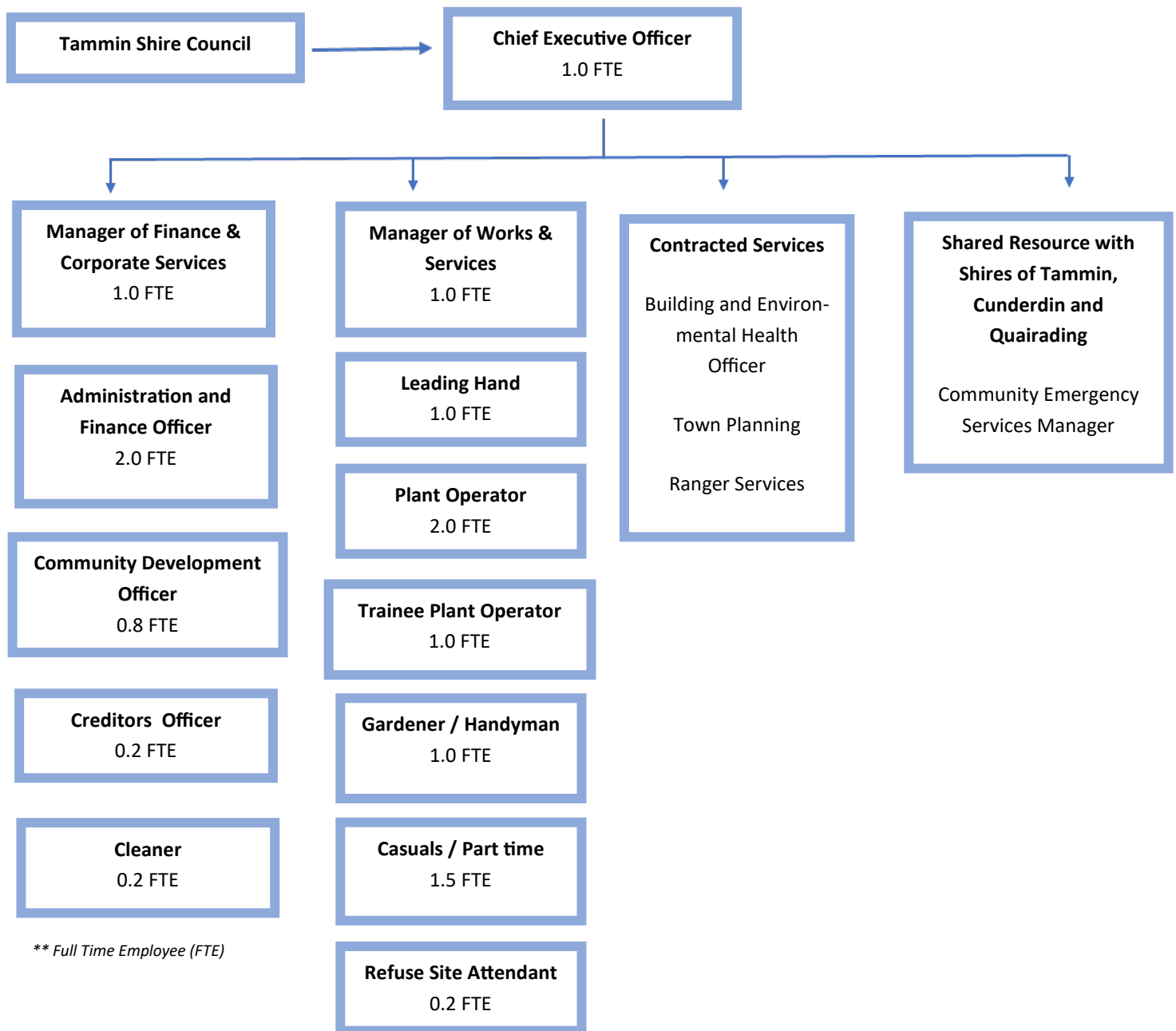
Chief Executive Officer



2024-25



# Organisation Structure





# About Tammin

The Shire of Tammin is located 184 kilometres east of Perth on the Great Eastern Highway. The Shire covers an area of 1,087 kilometre's and is bound by the neighbouring Shires of Kellerberrin, Quairading, Cunderdin and Wyalkatchem.

The Shire is home to a population of approximately 400 residents, working primarily within the agricultural industry for the production of grain and livestock. Each year, the Shire hosts a number of community events for its residents which include Comedy Gold, Fuse Festival, Seniors Luncheon, Tammin Achievement Awards and Wellness events. The Shire also contributes annually to a number of community run events including Australia Day, Anzac Day, Tammin Community Christmas Tree and many more.

Residents of the Shire enjoy a Mediterranean-type climate with weather ranging from 0 degrees Celsius in winter to 40 degrees Celsius during summer. The average yearly rainfall is 370mm falling mainly in the winter months.

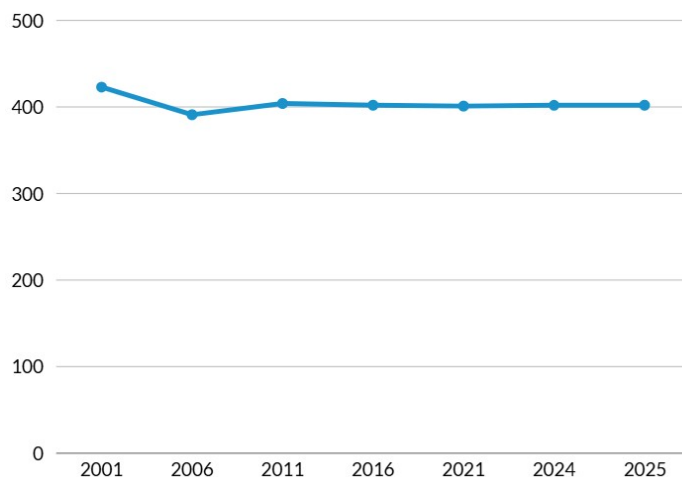
Tammin was first settled in 1893 by Mr John Packham with more settlers arriving in the 1900's. The town of Tammin was gazetted in 1899 and in 1948 became a Road Board in its own right having previously been part of the Meckering Road Board and later Cunderdin-Meckering-Tammin Road Boards. With changes to the Local Government Act 1960, it became the Shire of Tammin in 1961.

The name 'Tammin' means grandmother or grandfather according to the 'Descriptive Vocabulary of Aboriginies of WA' by G F Moore. Other theories are that Tammin was either named after the Tamma, a small marsupial wallaby, that once inhabited the area or the Tamma bush which grows throughout the district. For further information regarding the history of the Shire, please contact the Shire Administration Office.

## Population

Australian Bureau of Statistics (ABS) data for the Shire of Tammin indicates a decline in population of approximately 1.4% (or 6 persons)

between the 2001 and 2021 Census dates. The median age of persons residing with the Shire of Tammin is 47 years.





# Elected Representatives

Council policy provides that Council member attendance at all Council and Committee meetings must be reported in the Annual Report. For the year ended 30 June 2024 Council member attendance at all eleven (11) Council meetings and (4) Special Council meetings is documented below.

*Please note that Councillor Barry Leslie resigned in June 2025 and President Batchelor's term ended in September 2023. Councillor Charmaine Thomson was elected President at the October 2023 Ordinary council meeting.*

## Meeting Attendance

2024/25	Ordinary Council Meetings											Special Council Meetings		
	July	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	June	July	Aug	Dec
Cr Charmaine Thomson														
Cr Tanya Nicholls														
Cr Nick Caffell														
Cr Courtney Thomson														
Cr Barry Leslie														
Cr Jill Rogers	Vacant											Vacant		

	Attended		Apologies
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## Remuneration

COUNCILLOR	ORDINARY & SPECIAL COUNCIL MEETINGS	PRESIDENT & DEPUTY ALLOWANCE
Cr. Charmaine Thomson	\$3,884	\$8,000
Cr. Tanya Nicholls	\$3,884	\$2,000
Cr. Nick Caffell	\$3,884	
Cr. Courtney Thomson	\$3,884	
Cr. Barry Leslie	\$3,884	
Cr. Jill Rogers	\$2.265	



# Elected Representatives

The Tammin Shire Council currently has six (6) Councillors representing the district.

The Shires Councillors are the voice of the Tammin community. Councillors listen to the issues and ideas of residents and community groups and make strategic and policy decisions within the legislative framework in which they operate. The Shire President leads Council meetings and represents Council on formal occasions supported by the Deputy President.



**CR CHARMAINE THOMSON**  
President, Term Expiry 27



**CR TANYA NICHOLLS**  
Councillor, Term Expiry 27



**CR COURTNEY THOMSON**  
Councillor, Term Expiry 25



**CR NICHOLAS CAFFELL**  
Councillor, Term Expiry 25



**CR JILL ROGERS**  
Councillor, Term Expiry 27



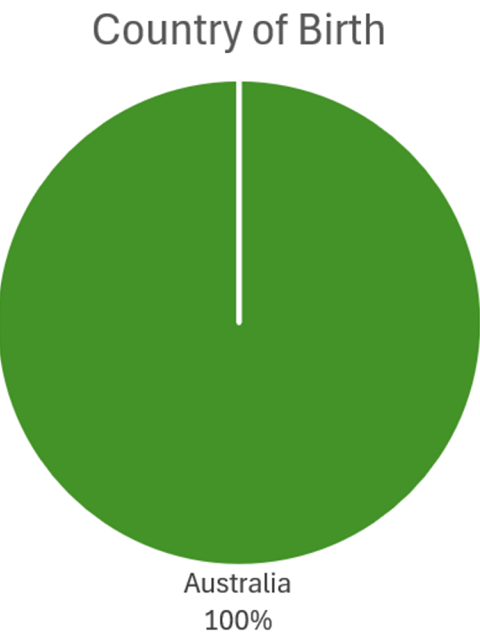
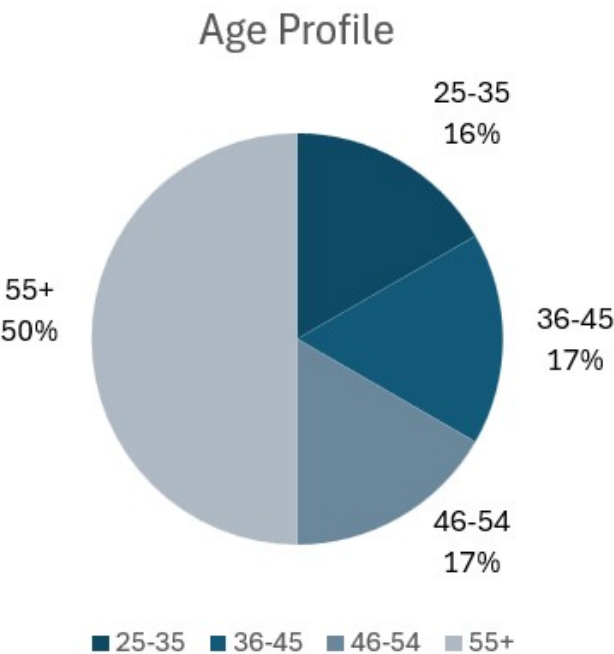
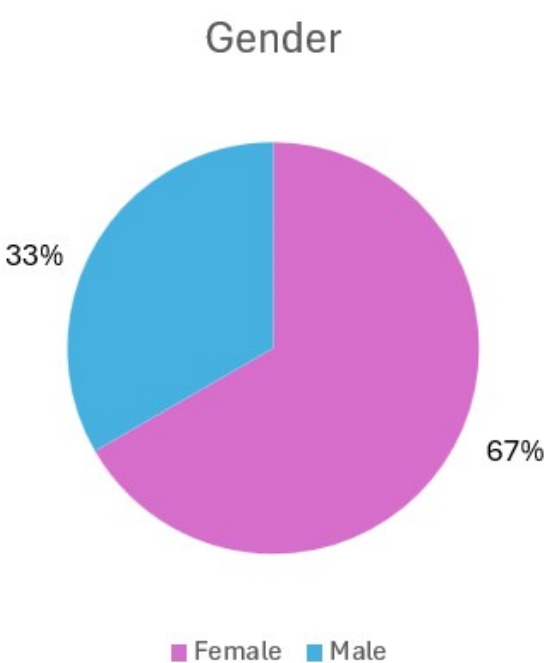
**CR BARRY LESLIE**  
Councillor, Resigned June 25



# Elected Representatives

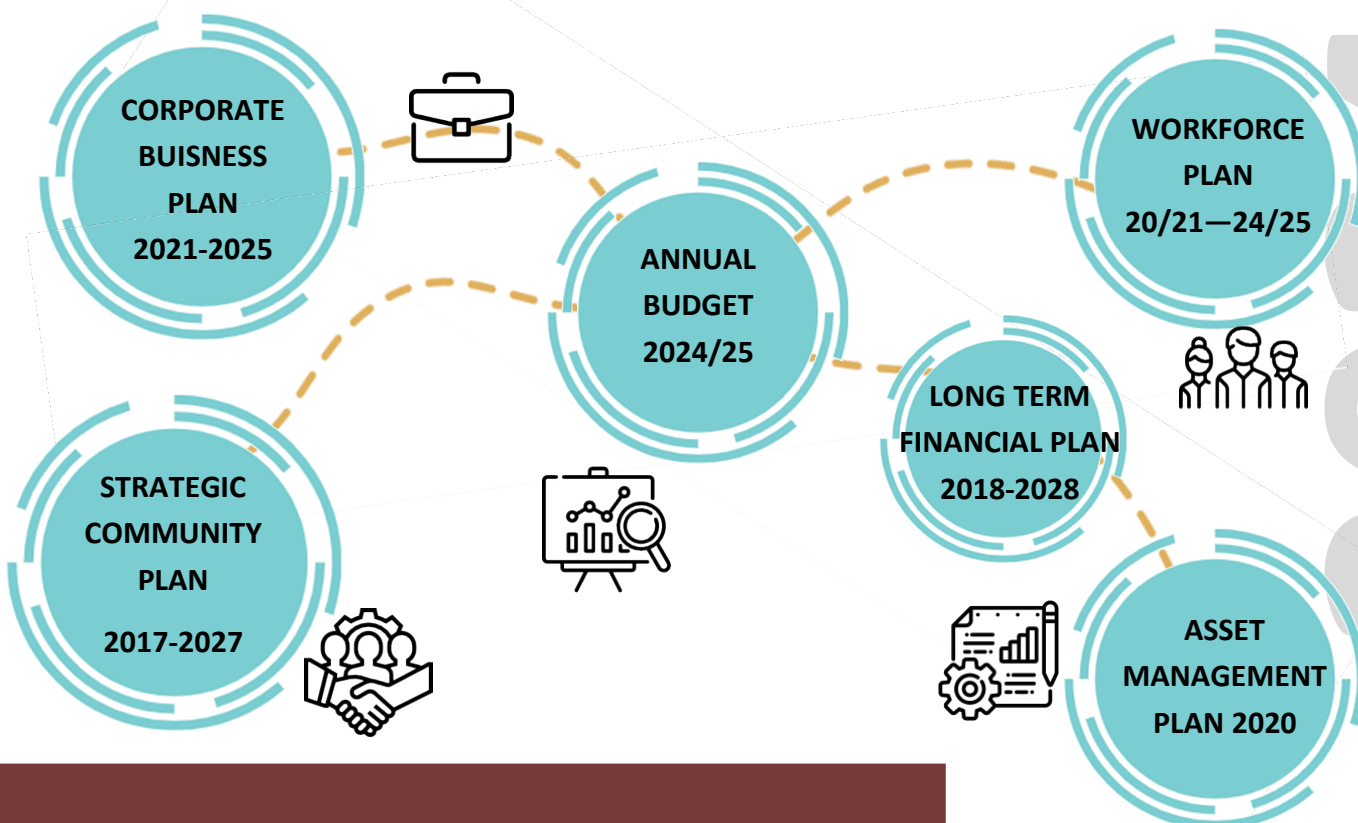
## Demographic Profile

A summary of the demographic profile of the Shires elected members is provided below:



# Integrated Planning & Reporting

In 2010, the Western Australian State Government introduced legislation requiring local governments to prepare an Integrated Planning and Reporting Framework. The Shire of Tammin has the following integrated planning documents available for public inspection.

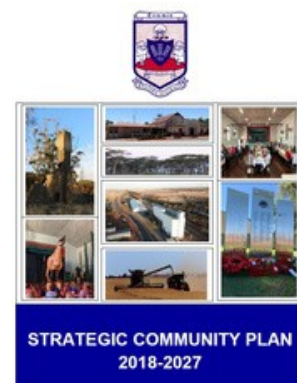


## Strategic Community Plan

The Shire of Tammin's Strategic Community Plan 2017-2027 outlines the strategic priorities of Council to address the community's long term vision for the Shire, "A place for People, a Place for Community".

Tammin as a community is vibrant and active, inclusive and welcoming, a community where people are treated equally and feel safe. The Shire's aim is to sustain and build local area capacity through employment and strengthen community development.

The aspiration of the community in pursuit of the Shire's vision, as identified through consultation with the community during the formation of the Strategic Community Plan has been categorised in six (6) strategic result areas as detailed on the following page. Each of these areas have multiple objectives the community desires to see achieved. It is the Shire's accompanying Corporate Business Plan that details the actions the Shire of Tammin will undertake to achieve the objectives defined under each of the strategic result areas of the Strategic Community Plan.





# Integrated Planning & Reporting

2024-25



The six (6) strategic result areas outlined in the Shire of Tammin's Strategic Community Plan 2017-2027 that are the focus of the Shire of Tammin's pursuit to be "A Place for People, a Place for Community".



**1) Social / Community:** Grow and sustain the population through planned provision of services. Maintain the sense of community which is inclusive and welcoming for all.



**2) Environment:** Provide leadership and promote local regional sustainability principles and practices. Enhance local natural areas and open spaces.



**3) Housing & Facilities:** Our local area will be maintained through the provision of housing and employment choices for all ages, whilst protecting our viable farmland.



**4) Economic Development:** Strengthen local business and employment capacity. Support and encourage sustainable business growth.



**5) Infrastructure & Transport:** Our local town, amenities and facilities will be maintained and enhanced, ensuring that our town is one that community loves to be in and is proud of.



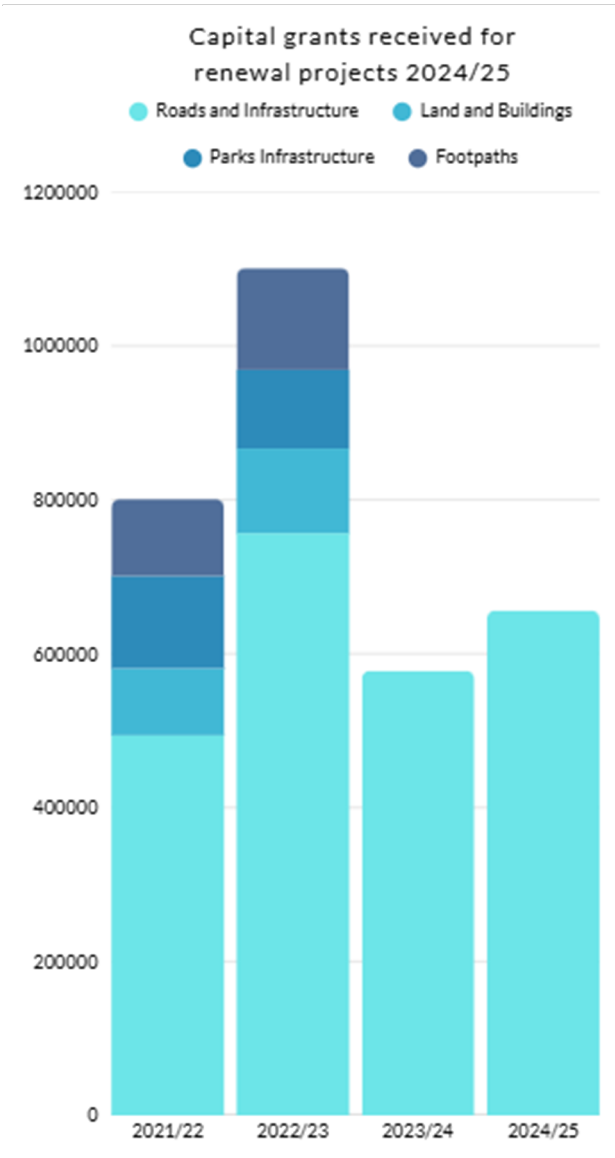
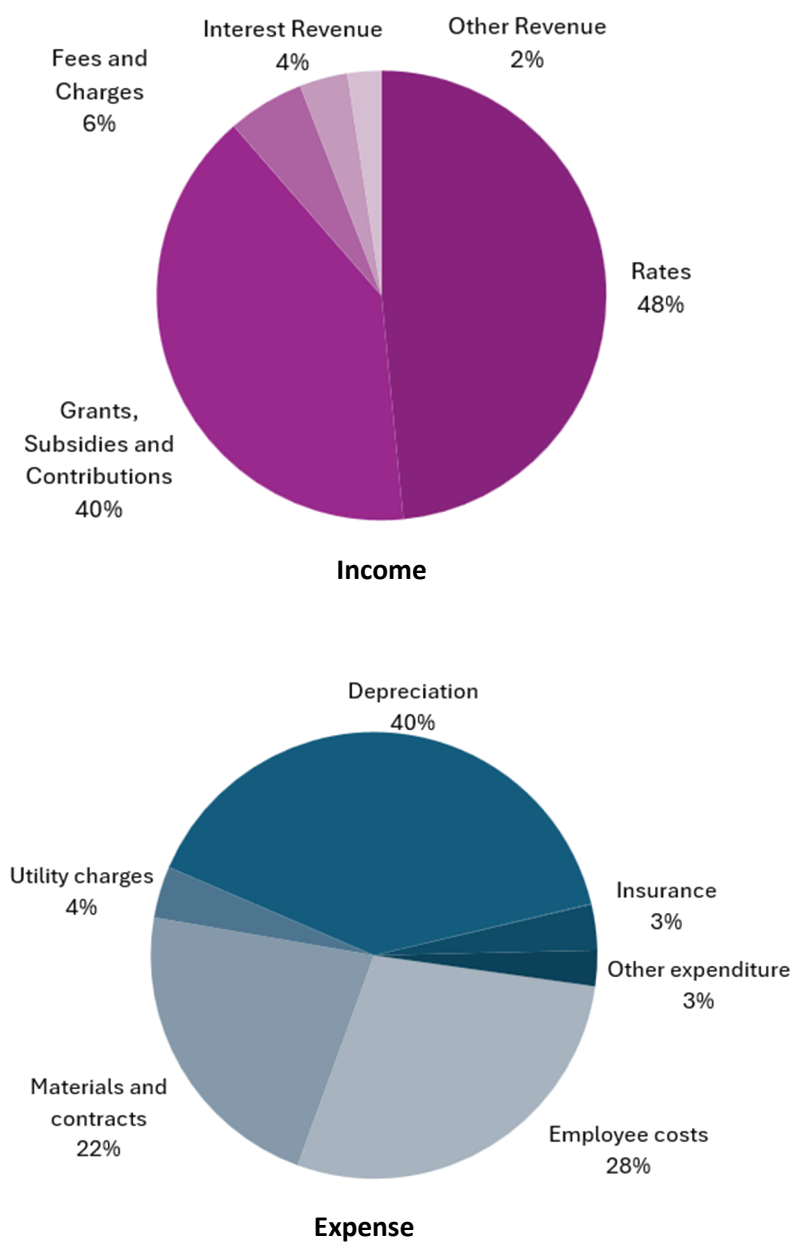
**6) Civic Leadership:** Our Councillors and community leaders have a vision, are accessible, act with transparency and integrity, and act in good faith on behalf of their constituents.

# Financial Summary

## 2024/25

To deliver the objectives of the Strategic Community Plan the Shire requires many resources. These resources require funding, and the Shire derives this funding from different sources including rates, government grants and fees and charges.

The Annual Report presents the Shire's audited Annual Financial Statements for the year ending 30 June 2025 in the later pages of this report. A graphical representative of the shire of Tammin's financial results for the FY 2024/25 is provided below.

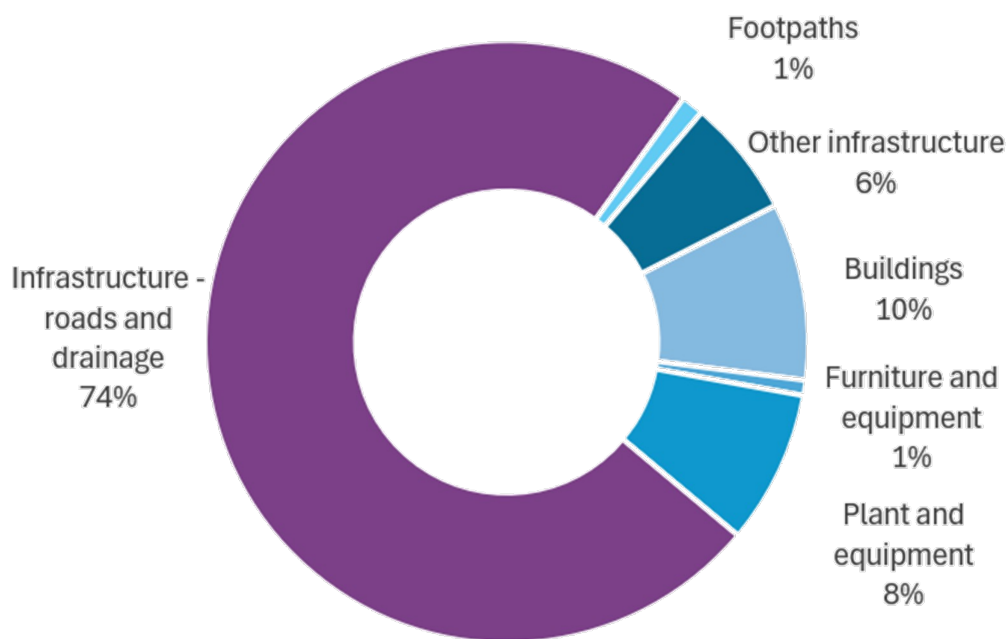




# Financial Summary

## 2024/25

During the FY2024/25 financial year, the Shire of Tammin outlaid funds of \$1.46m in capital projects across the Shire. A summary of this investment by asset class is provided below.



## Capital Projects

A few key capital projects undertaken by the Shire of Tammin in FY2024/25 included:

- Floodway Extension Chappell Wheeldon Road
- Outdoor Lighting at Tamma Village
- Replace fence Tamma Village
- Donnan Park Mens Public Toilets (retiling and plumbing)
- Dishwasher at Townhall Kitchen



# Legislative Compliance

## National Competition Policy

The Shire of Tammin has met its obligations with regard to the National Competition Policy. The Shire has no local laws or policies that contain anti-competitive provisions. No complaints were received by the Shire of Tammin in FY2024/25 in relation to anti-competitive practices.

## Disability Access and Inclusion Plan

The Disability Services Act 1993 requires local governments to develop and implement a Disability Access and Inclusion Plan (DAIPs). The Shire of Tammin adopted a DAIP in 2015, with the plan to undergo a full review in 2020. Council is required to report on present activities as they relate to the six desired DAIP outcomes.

- 1) The Shire of Tammin is continually adapting existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organised by the Shire.
- 2) The Shire of Tammin also continues to improve its buildings and footpath infrastructure to assist those with disabilities.
- 3) Wherever possible, people with disabilities can receive information from the Shire of Tammin in a format that will enable them to access the information as readily as other people are able to access it. This includes a comprehensive website and the ability to change documents to a large font size.
- 4) Staff at the Shire of Tammin are encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of services as other people receive. In 2023/24, staff received training on disabilities to enhance their ability to support individuals more effectively. We are also working with contractors to ensure they are aware of their responsibilities.
- 5) People with disabilities have the same opportunities as other people to make complaints to the Shire of Tammin. This can be done via written letters, email, SMS or verbally.
- 6) Council provides many ways for people to participate in public consultation and the Shire of Tammin is more than happy to discuss any grievances community members may have regarding the services available to the disabled.

The Shire has undertaken a Disability Access Audit for the various community facilities and amenities. The Shire has also undertaken a works program to improve the access ramps at various townsite intersections to better cater for the disabled and aged.

2024-25



# Legislative Compliance

## Public Interest

The Public Interest Disclosure Act 2003 (The Act) aims to facilitate and encourage the disclosure of public interest information and to provide protections for those who have made disclosures and for those about whom disclosures are made. The Shire of Tammin is committed to the aims and objectives of the Act and recognise the value and importance of contributions of staff to enhance administrative and management practises and supports disclosures being made by staff as to corrupt or other improper conduct. During the FY2024/25 reporting period, there were no disclosures made under the Act and no disclosures were referred to the Ombudsman.

## Annual Salaries

In 2024/25, the remuneration provided to the CEO was \$132,881

The Local Government Act 1995 requires Council to provide the number of employees who are entitled to an annual salary of \$130,000 or more, and to break those employees in salary bands. For the current reporting period, one employee of the Shire of Tammin received a salary in excess of \$130,000. These salaries were within the bands of \$140,000 - \$150,000.

## Record Keeping Plan

The Shire of Tammin is committed to best practice record keeping and compliance in accordance with the State Records Act 2000. The Shire of Tammin's Record Keeping Plan, following a comprehensive review in December 2019, has been approved by the State Record Office and the Shire conducts regular record keeping training for the staff.

## Register of Minor Complaints

Section 5.121 of the Local Government Act 1995 (The Act) requires a local government to maintain a register of complaints that result in action under Section 5.110 (6) (b) or (c) of the Act. The Shire of Tammin received no complaints made under Section 5.121 of the Act during the current reporting period.

2024-25

# Legislative Compliance

## Freedom of Information

Part 5 of the Freedom of Information Act 1992 (The Act) requires an agency such as a Local Government to prepare and publish an Information Statement. The Shire of Tammin has produced an Information Statement for the current reporting period which can be inspected by contacting the Shire Office.

The Information Statement contains information on the type of documents available to the public and how to access those documents.

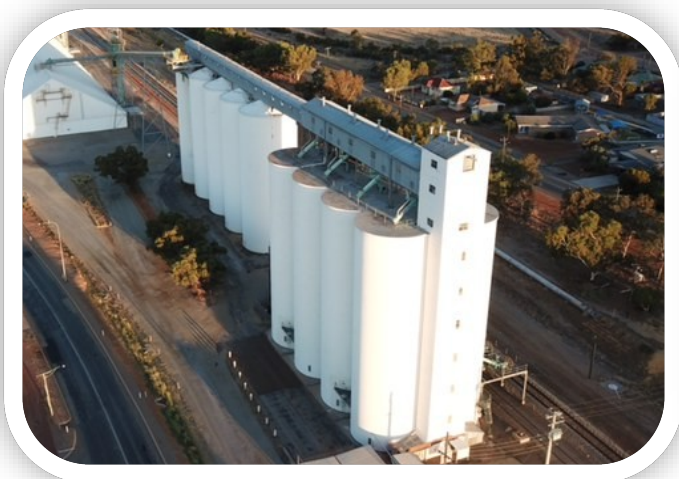
The Shire of Tammin maintains records relating to the function and administration of the Shire, each property within the Shire and includes such documents as the Minutes of the Meetings, Rates Book, Town Planning Scheme, Local Laws Codes of Conduct, Register of Financial Interest, Register of Delegated Authority, Financial Statements and Electoral Rolls. These documents can be inspected free of charge at the Shire of Tammin, 1 Donnan Street Tammin, during office hours.

All Council meetings of the Shire are open to the public and meeting dates and venues are advertised on a regular basis. Members of the public are invited to ask questions during Public Question Time shortly after the commencement of each meeting.

The Act gives individuals and organisation a general right of access to information held by the Shire of

Tammin. It also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied for under the Act.

The Shire of Tammin advises that no Freedom of Information requests were received by the Shire during the current reporting period.



2024-25



# Annual Financial Statement &

## Independent Auditors Report

2024-25

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

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

*A place for people, a place for community.*

Principal place of business:  
1 Donnan Street  
TAMMIN WA 6409





**SHIRE OF TAMMIN  
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 Tammin 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            28            day of            November            2025

  
\_\_\_\_\_  
CEO

\_\_\_\_\_  
Andrew Malone  
Name of CEO



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Revenue</b>				
Rates	2(a),22	1,298,415	1,304,174	1,243,482
Grants, subsidies and contributions	2(a)	1,075,672	338,178	1,462,329
Fees and charges	2(a)	148,221	123,890	157,371
Interest revenue	2(a)	92,539	71,668	100,028
Other revenue	2(a)	65,150	35,900	15,106
		<u>2,679,997</u>	<u>1,873,810</u>	<u>2,978,316</u>
<b>Expenses</b>				
Employee costs	2(b)	(1,041,736)	(1,181,422)	(932,287)
Materials and contracts		(814,970)	(1,097,600)	(777,957)
Utility charges		(137,718)	(137,107)	(89,859)
Depreciation	9(a)	(1,463,753)	(1,413,000)	(1,411,591)
Finance costs	2(b)	(1,995)	(1,123)	(5,689)
Insurance		(121,633)	(111,360)	(107,091)
Other expenditure	2(b)	(95,072)	(102,710)	(91,551)
		<u>(3,676,877)</u>	<u>(4,044,322)</u>	<u>(3,416,025)</u>
		<u>(996,880)</u>	<u>(2,170,512)</u>	<u>(437,709)</u>
Capital grants, subsidies and contributions	2(a)	656,276	908,433	762,015
Profit on asset disposals		54,944	52,395	44,812
Loss on asset disposals		(6,452)	(6,053)	0
		<u>704,768</u>	<u>954,775</u>	<u>806,827</u>
<b>Net result for the period</b>		<b>(292,112)</b>	<b>(1,215,737)</b>	<b>369,118</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	14	(1,775)	0	840
<b>Total other comprehensive income for the period</b>		<b>(1,775)</b>	<b>0</b>	<b>840</b>
<b>Total comprehensive income for the period</b>		<b>(293,887)</b>	<b>(1,215,737)</b>	<b>369,958</b>

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





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

	Note	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,946,712	3,303,747
Trade and other receivables	5	157,517	355,485
Other financial assets	4(a)	0	7,210
Other assets	6	35,353	111,794
<b>TOTAL CURRENT ASSETS</b>		<b>3,139,582</b>	<b>3,778,236</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	24,438	18,350
Other financial assets	4(b)	39,810	41,585
Property, plant and equipment	7	8,596,436	8,559,855
Infrastructure	8	43,037,032	42,765,716
<b>TOTAL NON-CURRENT ASSETS</b>		<b>51,697,716</b>	<b>51,385,506</b>
<b>TOTAL ASSETS</b>		<b>54,837,298</b>	<b>55,163,742</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	201,445	169,591
Contract liabilities	11	0	14,852
Borrowings	12	14,618	50,879
Employee related provisions	13	67,459	60,849
<b>TOTAL CURRENT LIABILITIES</b>		<b>283,522</b>	<b>296,171</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	12	0	14,618
Employee related provisions	13	29,775	35,065
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>29,775</b>	<b>49,683</b>
<b>TOTAL LIABILITIES</b>		<b>313,297</b>	<b>345,854</b>
<b>NET ASSETS</b>		<b>54,524,001</b>	<b>54,817,888</b>
<b>EQUITY</b>			
Retained surplus		6,668,076	7,481,060
Reserve accounts	25	1,859,554	1,338,682
Revaluation surplus	14	45,996,371	45,998,146
<b>TOTAL EQUITY</b>		<b>54,524,001</b>	<b>54,817,888</b>

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



**SHIRE OF TAMMIN**  
**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>7,048,513</b>	<b>1,402,111</b>	<b>45,997,305</b>	<b>54,447,929</b>
Comprehensive income for the period					
Net result for the period		369,118	0	0	369,118
Other comprehensive income for the period	14	0	0	840	840
Total comprehensive income for the period		369,118	0	840	369,958
Transfers from reserve accounts	25	123,943	(123,943)	0	0
Transfers to reserve accounts	25	(60,514)	60,514	0	0
<b>Balance as at 30 June 2024</b>		<b>7,481,060</b>	<b>1,338,682</b>	<b>45,998,145</b>	<b>54,817,887</b>
Comprehensive income for the period					
Net result for the period		(292,112)	0	0	(292,112)
Other comprehensive income for the period	14	0	0	(1,775)	(1,775)
Total comprehensive income for the period		(292,112)	0	(1,775)	(293,887)
Transfers to reserve accounts	25	(520,872)	520,872	0	0
<b>Balance as at 30 June 2025</b>		<b>6,668,076</b>	<b>1,859,554</b>	<b>45,996,371</b>	<b>54,524,001</b>

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



**SHIRE OF TAMMIN**  
**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		1,252,601	1,220,992
Grants, subsidies and contributions		1,290,073	1,353,947
Fees and charges		148,221	157,371
Interest revenue		92,539	100,028
Goods and services tax received		315,214	242,925
Other revenue		65,150	15,106
		<u>3,163,798</u>	<u>3,090,369</u>
<b>Payments</b>			
Employee costs		(1,040,440)	(931,513)
Materials and contracts		(702,396)	(946,228)
Utility charges		(137,718)	(89,859)
Finance costs		(1,995)	(5,689)
Insurance paid		(121,633)	(107,091)
Goods and services tax paid		(311,028)	(210,970)
Other expenditure		(95,072)	(91,552)
		<u>(2,410,282)</u>	<u>(2,382,902)</u>
<b>Net cash provided by operating activities</b>		<b>753,516</b>	<b>707,467</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	7(a)	(434,415)	(576,300)
Payments for construction of infrastructure	8(a)	(1,462,856)	(1,161,160)
Proceeds from capital grants, subsidies and contributions		656,276	762,015
Proceeds from financial assets at amortised cost - self-supporting loans		7,210	14,279
Proceeds from sale of property, plant & equipment		174,113	50,830
<b>Net cash (used in) investing activities</b>		<b>(1,059,672)</b>	<b>(910,336)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	24(a)	(50,879)	(28,606)
<b>Net cash (used in) financing activities</b>		<b>(50,879)</b>	<b>(28,606)</b>
<b>Net (decrease) in cash held</b>		<b>(357,035)</b>	<b>(231,475)</b>
Cash at beginning of year		3,303,747	3,535,222
<b>Cash and cash equivalents at the end of the year</b>		<b><u>2,946,712</u></b>	<b><u>3,303,747</u></b>

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





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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>				
Revenue from operating activities				
General rates	22	1,290,075	1,304,174	1,235,140
Rates excluding general rates	22	8,340	0	8,342
Grants, subsidies and contributions		1,075,672	338,178	1,462,329
Fees and charges		148,221	123,890	157,371
Interest revenue		92,539	71,668	100,028
Other revenue		65,150	35,900	15,106
Profit on asset disposals		54,944	52,395	44,812
		<u>2,734,941</u>	<u>1,926,205</u>	<u>3,023,128</u>
Expenditure from operating activities				
Employee costs		(1,041,736)	(1,181,422)	(932,287)
Materials and contracts		(814,970)	(1,097,600)	(777,957)
Utility charges		(137,718)	(137,107)	(89,859)
Depreciation		(1,463,753)	(1,413,000)	(1,411,591)
Finance costs		(1,995)	(1,123)	(5,689)
Insurance		(121,633)	(111,360)	(107,091)
Other expenditure		(95,072)	(102,710)	(91,551)
Loss on asset disposals		(6,452)	(6,053)	0
		<u>(3,683,329)</u>	<u>(4,050,375)</u>	<u>(3,416,025)</u>
Non-cash amounts excluded from operating activities	23(a)	1,410,493	1,366,658	1,369,420
Amount attributable to operating activities		<u>462,105</u>	<u>(757,512)</u>	<u>976,523</u>
<b>INVESTING ACTIVITIES</b>				
Inflows from investing activities				
Capital grants, subsidies and contributions		656,276	908,433	762,015
Proceeds from disposal of assets		174,113	171,500	50,830
Proceeds from financial assets at amortised cost - self-supporting loans	24(a)	7,210	7,211	14,279
		<u>837,599</u>	<u>1,087,144</u>	<u>827,124</u>
Outflows from investing activities				
Acquisition of property, plant and equipment	7(a)	(434,415)	(452,172)	(576,300)
Acquisition of infrastructure	8(a)	(1,462,856)	(1,294,010)	(1,161,160)
		<u>(1,897,271)</u>	<u>(1,746,182)</u>	<u>(1,737,460)</u>
Amount attributable to investing activities		<u>(1,059,672)</u>	<u>(659,038)</u>	<u>(910,336)</u>
<b>FINANCING ACTIVITIES</b>				
Inflows from financing activities				
Transfers from reserve accounts	25	0	127,280	123,943
		<u>0</u>	<u>127,280</u>	<u>123,943</u>
Outflows from financing activities				
Repayment of borrowings	24(a)	(50,879)	(36,546)	(28,606)
Transfers to reserve accounts	25	(520,872)	(934,380)	(60,514)
		<u>(571,751)</u>	<u>(970,926)</u>	<u>(89,120)</u>
Amount attributable to financing activities		<u>(571,751)</u>	<u>(843,646)</u>	<u>34,823</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	23(b)	2,247,901	2,260,196	2,146,891
Amount attributable to operating activities		462,105	(757,512)	976,523
Amount attributable to investing activities		(1,059,672)	(659,038)	(910,336)
Amount attributable to financing activities		(571,751)	(843,646)	34,823
Surplus or deficit after imposition of general rates	23(b)	<u>1,078,583</u>	<u>0</u>	<u>2,247,901</u>

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



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

**Local Government Act 1995 requirements**

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

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

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 7
  - Infrastructure - note 8
- Expected credit losses on financial assets - note 5
- Measurement of provisions - note 13

Fair value hierarchy information can be found in note 21

**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.

**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 TAMMIN  
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
Rates	General Rates	Over time	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
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 as inputs are shared.
Fees and charges	Cemetery services, library fees, rental income, reinstatements and private works.	Single point in time	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Interest earnings	Interest received for investment of Shire funds with financial institutions	Over time	On maturity of investment or periodically as agreed with bank	None	When interest is received.
Other revenue	Private works operations and miscellaneous plant income, insurance income.	Over time	Payment in full in advance.	None	When debtors invoice is issued or payment is received in advance.
Capital grants, subsidies and contributions	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	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 as inputs are shared.

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

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

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

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

**For the year ended 30 June 2025**

Nature	Contracts with customers \$	Capital grant/contributions \$	Statutory requirements \$	Other \$	Total \$
Rates	0	0	1,298,415	0	1,298,415
Grants, subsidies and contributions	1,075,672	0	0	0	1,075,672
Fees and charges	148,221	0	0	0	148,221
Interest revenue	0	0	0	92,539	92,539
Other revenue	65,150	0	0	0	65,150
Capital grants, subsidies and contributions	0	656,276	0	0	656,276
<b>Total</b>	<b>1,289,043</b>	<b>656,276</b>	<b>1,298,415</b>	<b>92,539</b>	<b>3,336,273</b>

**For the year ended 30 June 2024**

Nature	Contracts with customers \$	Capital grant/contributions \$	Statutory requirements \$	Other \$	Total \$
Rates	0	0	1,243,482	0	1,243,482
Grants, subsidies and contributions	1,462,329	0	0	0	1,462,329
Fees and charges	157,371	0	0	0	157,371
Interest revenue	0	0	0	100,028	100,028
Other revenue	15,106	0	0	0	15,106
Capital grants, subsidies and contributions	0	762,015	0	0	762,015
<b>Total</b>	<b>1,634,806</b>	<b>762,015</b>	<b>1,243,482</b>	<b>100,028</b>	<b>3,740,331</b>

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

Note	2025 Actual \$	2024 Actual \$
<b>Interest revenue</b>		
Financial assets at amortised cost - self-supporting loans	48	238
Interest on reserve account	71,046	49,410
Trade and other receivables overdue interest	8,773	7,401
Other interest revenue	12,672	42,979
	<u>92,539</u>	<u>100,028</u>

The 2025 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$71,668

**Fees and charges relating to rates receivable**  
Charges on instalment plan

3,330 3,300

The 2025 original budget estimate in relation to:  
Charges on instalment plan was \$1000.

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report	36,295	34,000
- Other services – grant acquittals	1,350	0
	<u>37,645</u>	<u>34,000</u>

**Employee Costs**

Employee benefit costs	1,031,977	920,393
Other employee costs	9,759	11,894
	<u>1,041,736</u>	<u>932,287</u>

**Finance costs**

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	1,995	5,689
	<u>1,995</u>	<u>5,689</u>

**Other expenditure**

Sundry expenses	95,072	91,551
	<u>95,072</u>	<u>91,551</u>

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

**3. CASH AND CASH EQUIVALENTS**

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

Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2025	2024
	\$	\$
	2,946,712	3,303,747
	2,946,712	3,303,747
	1,087,158	1,950,213
15	1,859,554	1,353,534
	2,946,712	3,303,747

**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.

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

**Other financial assets at amortised cost**

Self-supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

Note	2025	2024
	\$	\$
	0	7,210
	0	7,210
	0	7,210
23(b)	0	7,210
	0	7,210
	0	7,210
	0	7,210
	39,810	41,585
	39,810	41,585
	41,585	40,745
	(1,775)	840
	39,810	41,585

**(b) Non-current assets**

Financial assets at fair value through profit or loss

**Financial assets at fair value through other comprehensive income**

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment (decrement)

Units in Local Government House Trust - closing balance

**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 21 (j)) 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 TAMMIN**  
**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		138,980	103,509
Trade receivables		9,266	221,043
GST receivable		6,955	11,141
Emergency Service levy receivable	13	2,476	19,952
Allowance for credit losses of trade receivables		(160)	(160)
		<u>157,517</u>	<u>355,485</u>
<b>Non-current</b>			
Rates and statutory receivables		24,438	18,350
		<u>24,438</u>	<u>18,350</u>

**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 \$
Allowance for credit losses of trade receivables	5	(160)	(160)	(160)
Total trade and other receivables from contracts with customers		<u>(160)</u>	<u>(160)</u>	<u>(160)</u>

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

**6. OTHER ASSETS**

	2025	2024
	\$	\$
<b>Other assets - current</b>		
Prepayments	35,353	0
Contract assets	0	111,794
	35,353	111,794

**MATERIAL ACCOUNTING POLICIES**

**Other current assets**

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

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

**7. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in balances**

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

	Assets not subject to operating lease			Total property		Plant and equipment		
	Note	Land	Buildings	Land	Buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>		384,959	6,659,229	384,959	6,659,229	48,124	1,178,152	8,270,464
Additions		0	117,817	0	117,817	17,100	441,383	576,300
Disposals		0	0	0	0	0	(6,018)	(6,018)
Depreciation		0	(136,349)	0	(136,349)	(18,400)	(126,142)	(280,891)
<b>Balance at 30 June 2024</b>		384,959	6,640,697	384,959	6,640,697	46,824	1,487,375	8,559,855
<b>Comprises:</b>								
Gross balance amount at 30 June 2024		384,959	6,908,632	384,959	6,908,632	121,350	2,073,525	9,488,466
Accumulated depreciation at 30 June 2024		0	(267,935)	0	(267,935)	(74,526)	(586,150)	(928,611)
<b>Balance at 30 June 2024</b>	7(b)	384,959	6,640,697	384,959	6,640,697	46,824	1,487,375	8,559,855
Additions		0	135,386	0	135,386	0	299,029	434,415
Disposals		0	0	0	0	0	(125,621)	(125,621)
Depreciation		0	(139,480)	0	(139,480)	(11,940)	(120,793)	(272,213)
<b>Balance at 30 June 2025</b>		384,959	6,636,603	384,959	6,636,603	34,884	1,539,990	8,596,436
<b>Comprises:</b>								
Gross balance amount at 30 June 2025		384,959	7,044,019	384,959	7,044,019	121,350	2,142,670	9,692,998
Accumulated depreciation at 30 June 2025		0	(407,416)	0	(407,416)	(86,466)	(602,680)	(1,096,562)
<b>Balance at 30 June 2025</b>	7(b)	384,959	6,636,603	384,959	6,636,603	34,884	1,539,990	8,596,436



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

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

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair value - as determined at the last valuation date</b>								
<b>Land and buildings</b>								
Land - market value		384,959	384,959	2	Market approach using recent or estimated observable market data for similar properties	Independent Valuation	June 2022	Price per hectare/market borrowing rate
Total land	7(a)	384,959	384,959					
Buildings - non specialised				2 & 3	(2) Market approach using recent or estimated observable market data for similar properties (3) Cost approach using current replacement cost (Net Revaluation method)	Independent Valuation	June 2022	Improvements to buildings using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs
Total buildings	7(a)	6,636,603	6,640,697					
<b>(ii) Cost</b>								
Furniture and equipment				N/A	Cost	Not Applicable		Not Applicable
Plant and equipment				N/A	Cost	Not Applicable		Not Applicable

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**8. INFRASTRUCTURE**

**(a) Movements in balances**

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

	Other			Total	
	Infrastructure - roads	infrastructure	Other infrastructure	infrastructure	
	\$	Footpaths	\$	\$	\$
<b>Balance at 1 July 2023</b>	39,452,548	207,571	3,075,137	42,735,256	
Additions	1,125,994	23,437	11,729	1,161,160	
Depreciation	(1,020,772)	(17,564)	(92,364)	(1,130,700)	
<b>Balance at 30 June 2024</b>	39,557,770	213,444	2,994,502	42,765,716	
<b>Comprises:</b>					
Gross balance at 30 June 2024	49,046,491	743,378	3,179,230	52,969,099	
Accumulated depreciation at 30 June 2024	(9,488,721)	(529,934)	(184,728)	(10,203,383)	
<b>Balance at 30 June 2024</b>	39,557,770	213,444	2,994,502	42,765,716	
Additions	1,380,106	26,076	56,674	1,462,856	
Depreciation	(1,081,441)	(17,736)	(92,363)	(1,191,540)	
<b>Balance at 30 June 2025</b>	39,856,435	221,784	2,958,813	43,037,032	
<b>Comprises:</b>					
Gross balance at 30 June 2025	50,426,597	769,454	3,235,903	54,431,954	
Accumulated depreciation at 30 June 2025	(10,570,162)	(547,670)	(277,090)	(11,394,922)	
<b>Balance at 30 June 2025</b>	39,856,435	221,784	2,958,813	43,037,032	

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

**8. INFRASTRUCTURE (Continued)**

(b) Carrying amount measurements

(i) Fair value - as determined at the last valuation date		Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Asset class						
Infrastructure - roads		3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	June 2023	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure Footpaths		3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	June 2023	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure		3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	June 2022	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs



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

**9. FIXED ASSETS**

(a) Depreciation	Note	2025	2024
		\$	\$
Buildings - non specialised	7(a)	139,480	136,349
Furniture and equipment	7(a)	11,940	18,400
Plant and equipment	7(a)	120,793	126,142
Infrastructure - roads and drainage	8(a)	1,081,441	1,020,772
Other infrastructure footpaths	8(a)	17,736	17,564
Other infrastructure	8(a)	92,363	92,364
		<b>1,463,753</b>	<b>1,411,591</b>

**Depreciation rates**

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

Asset class	Useful life
Buildings	20 - 90 years
Furniture and Equipment	5 years
Plant and Equipment	4 - 50 years
Footpaths	40 - 80 years
Other Infrastructure	10 - 90 years
Sealed roads and streets	
- clearing and earthworks	not depreciated
- construction/road base	24 - 50 years
- kerbing	60 years
original surfacing and major re-surfacing	
- bituminous seals	14 - 20 years
- asphalt surfaces	14 - 20 years
Gravel roads	
- clearing and earthworks	not depreciated
- construction/road base	24 - 50 years
- gravel sheet	12 years
Formed roads (unsealed)	
- clearing and earthworks	not depreciated
- construction/road base	24 - 50 years

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

9. FIXED ASSETS (Continued)

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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

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

**10. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 Bonds and deposits held  
 ATO Liabilities  
 Accrued Interest on Loans

	2025	2024
	\$	\$
	79,968	55,894
	38,680	42,935
	29,136	29,160
	34,293	26,341
	18,489	14,382
	879	879
	201,445	169,591

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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



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

**11. OTHER LIABILITIES**

	2025	2024
	\$	\$
<b>Current</b>		
Contract liabilities	0	14,852
	0	14,852
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	14,852	41,800
Revenue from contracts with customers included as a contract liability at the start of the period	(14,852)	(26,948)
	0	14,852

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**12. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		14,618	0	14,618	50,879	14,618	65,497
<b>Total secured borrowings</b>	<b>24(a)</b>	<b>14,618</b>	<b>0</b>	<b>14,618</b>	<b>50,879</b>	<b>14,618</b>	<b>65,497</b>

**Secured liabilities and assets pledged as security**

Bank overdrafts and bank loans are secured by a floating charge over the general funds of the Shire of Tammin.  
The Shire of Tammin 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 21(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 24(a).

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

**13. EMPLOYEE RELATED PROVISIONS**

**Employee related provisions**

	2025	2024
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	52,112	30,451
Long service leave	15,347	30,398
	67,459	60,849
<b>Total current employee related provisions</b>	67,459	60,849
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	29,775	35,065
	29,775	35,065
<b>Total non-current employee related provisions</b>	29,775	35,065
<b>Total employee related provisions</b>	97,234	95,914

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

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

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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



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

14. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land & Building	6,773,278	0	6,773,278	6,773,278	0	6,773,278
Revaluation surplus - Furniture and equipment	151,711	0	151,711	151,711	0	151,711
Revaluation surplus - Plant and equipment	700,276	0	700,276	700,276	0	700,276
Revaluation surplus - Infrastructure - roads	36,633,450	0	36,633,450	36,633,450	0	36,633,450
Revaluation surplus - Other infrastructure	1,697,847	0	1,697,847	1,697,847	0	1,697,847
Local Government House Trust	41,584	(1,774)	39,810	40,744	840	41,584
	45,998,146	(1,774)	45,996,372	45,997,306	840	45,998,146

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

**15. RESTRICTIONS OVER FINANCIAL ASSETS**

	<b>Note</b>	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	1,859,554	1,353,534
		<u>1,859,554</u>	<u>1,353,534</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	1,859,554	1,338,682
Contract liabilities	11	0	14,852
<b>Total restricted financial assets</b>		<u>1,859,554</u>	<u>1,353,534</u>

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

**Credit standby arrangements**

Bank overdraft limit	100,000	100,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	(1,602)	(7,995)
<b>Total amount of credit unused</b>	<u>118,398</u>	<u>112,005</u>

**Loan facilities**

Loan facilities - current	14,618	50,879
Loan facilities - non-current	0	14,618
<b>Total facilities in use at balance date</b>	<u>14,618</u>	<u>65,497</u>

**Unused loan facilities at balance date**

**SHIRE OF TAMMIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**17. CONTINGENT LIABILITIES**

The Shire of Tammin has, in compliance with the Contaminated Sites Act 2003 s 11, listed the Tammin Refuse Disposal Site to be possible source of contamination.

The Shire is currently not aware of any potential contamination on the above site and therefore; has not identified any need to undertake investigation. Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environmental Regulation (DWER) the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated site.

The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the DWER guidelines.

**18. CAPITAL COMMITMENTS**

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	0	0
- plant & equipment purchases	0	0
- investment property	0	0
	0	0
Payable:		
- not later than one year	0	0

No Capital commitments carried over financial years



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

**19. 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	8,000	8,000	8,000
President's meeting attendance fees	3,735	3,735	3,735
President's travel and accommodation expenses	100	100	100
	11,835	11,835	11,835
Deputy President's annual allowance	2,000	2,000	2,000
Deputy President's meeting attendance fees	3,735	3,735	3,735
Deputy President's travel and accommodation expenses	100	100	100
	5,835	5,835	5,835
All other council member's meeting attendance fees	15,187	14,940	14,006
All other council member's travel and accommodation expenses	383	800	1,004
	15,570	15,740	15,010
19(b)	33,240	33,410	32,680

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

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

Note	2025 Actual \$	2024 Actual \$
Short-term employee benefits	362,201	358,544
Post-employment benefits	49,120	42,902
Employee - other long-term benefits		5,023
Employee - termination benefits	16,207	6,160
Council member costs	33,240	32,680
19(a)	460,768	445,309

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

19. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual \$	2024 Actual \$
Sale of goods and services	0	1,268

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

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

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

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2024 or which would require a separate disclosure.

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

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

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

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

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

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

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

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

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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

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

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



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

**22. RATING INFORMATION**

**(a) General rates**

RATE TYPE	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
General Rate	Gross rental valuation	0.108648	138	1,051,386	114,231	0	114,231	114,231	0	114,231	110,458
General Rate	Unimproved valuation	0.008348	201	136,248,500	1,137,402	(7,851)	1,129,551	1,137,402	0	1,137,402	1,083,803
<b>Total general rates</b>			<b>339</b>	<b>137,299,886</b>	<b>1,251,633</b>	<b>(7,851)</b>	<b>1,243,782</b>	<b>1,251,633</b>	<b>0</b>	<b>1,251,633</b>	<b>1,194,261</b>
<b>Minimum payment</b>											
		<b>\$</b>									
General Rate	Gross rental valuation	667	50	36,531	33,350	0	33,350	33,350	0	33,350	31,650
General Rate	Unimproved valuation	667	53	1,798,298	35,351	0	35,351	35,351	0	35,351	31,650
<b>Total minimum payments</b>			<b>103</b>	<b>1,834,829</b>	<b>68,701</b>	<b>0</b>	<b>68,701</b>	<b>68,701</b>	<b>0</b>	<b>68,701</b>	<b>63,300</b>
<b>Total general rates and minimum payments</b>			<b>442</b>	<b>139,134,715</b>	<b>1,320,334</b>	<b>(7,851)</b>	<b>1,312,483</b>	<b>1,320,334</b>	<b>0</b>	<b>1,320,334</b>	<b>1,257,561</b>
<b>Ex-gratia rates</b>											
<b>Total amount raised from rates (excluding general rates)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,340</b>	<b>8,340</b>	<b>0</b>	<b>8,340</b>	<b>8,342</b>
Discounts											
<b>Total rates</b>							<b>(22,408)</b>	<b>(24,500)</b>		<b>(22,422)</b>	<b>1,243,481</b>
<b>(b) Rates related information</b>											
Rates instalment interest							703			1,000	711
Rates overdue interest							8,070			5,620	6,690

\*Rateable Value at time of raising of rate.

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

23. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget	2023/24
	2024/25 (30 June 2025 carried forward)	(30 June 2025 carried forward)	(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	(54,944)	(52,395)	(44,812)
Add: Loss on disposal of assets	6,452	6,053	0
Add: Depreciation	1,463,753	1,413,000	1,411,591
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(6,088)	0	(6,746)
Employee benefit provisions	1,320	0	9,387
<b>Non-cash amounts excluded from operating activities</b>	<b>1,410,493</b>	<b>1,366,658</b>	<b>1,369,420</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	25 (1,859,554)	(2,145,782)	(1,338,682)
Less: Financial assets at amortised cost - self-supporting loans	4(a) 0		(7,210)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	12 14,618		50,879
- Employee benefit provisions	67,459	52,215	60,849
<b>Total adjustments to net current assets</b>	<b>(1,777,477)</b>	<b>(2,093,567)</b>	<b>(1,234,164)</b>
<b>Net current assets used in the Statement of financial activity</b>			
Total current assets	3,139,582	2,264,688	3,778,236
Less: Total current liabilities	(283,522)	(171,121)	(296,171)
Less: Total adjustments to net current assets	(1,777,477)	(2,093,567)	(1,234,164)
<b>Surplus or deficit after imposition of general rates</b>	<b>1,078,583</b>	<b>0</b>	<b>2,247,901</b>

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

**24. BORROWING AND LEASE LIABILITIES**

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	
		\$	\$	\$	\$	\$	\$	\$	
Loan 80 - 3 & 5 Nottage Way		29,816	0	(7,354)	22,462	0	(22,462)	0	7,359
Loan 81 Synthetic Bowling Green		42,798	0	(6,973)	35,825	0	(21,207)	0	21,592
<b>Total</b>		<b>72,614</b>	<b>0</b>	<b>(14,327)</b>	<b>58,287</b>	<b>0</b>	<b>(43,669)</b>	<b>0</b>	<b>28,951</b>
<b>Self-supporting loans</b>									
Loan 82 - Bowling Green Surface		21,489	0	(14,279)	7,210	0	(7,210)	0	0
<b>Total self-supporting loans</b>		<b>21,489</b>	<b>0</b>	<b>(14,279)</b>	<b>7,210</b>	<b>0</b>	<b>(7,210)</b>	<b>0</b>	<b>0</b>
<b>Total borrowings</b>	<b>12</b>	<b>94,103</b>	<b>0</b>	<b>(28,606)</b>	<b>65,497</b>	<b>0</b>	<b>(50,879)</b>	<b>0</b>	<b>28,951</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.

**Borrowing finance cost payments**

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025
					\$	\$
Loan 80 - 3 & 5 Nottage Way	80	WATC	3.47%	30/06/2025	(784)	(784)
Loan 81 Synthetic Bowling Green	81	WATC	2.90%	30/06/2026	(1,163)	(1,163)
<b>Total</b>					<b>(1,947)</b>	<b>(1,947)</b>
<b>Self-supporting loans finance cost payments</b>						
Loan 82 - Bowling Green Surface	82	WATC	1.30%	14/11/2024	(48)	(48)
<b>Total self-supporting loans finance cost payments</b>					<b>(48)</b>	<b>(48)</b>
<b>Total finance cost payments</b>					<b>(1,995)</b>	<b>(1,995)</b>

\* WA Treasury Corporation

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

**25. 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 council</b>												
(a) Leave reserve	90,817	5,772	0	96,589	90,817	1,710	0	92,527	87,247	3,570	0	90,817
(b) Plant Replacement	177,061	71,731	0	248,792	177,061	191,096	(127,280)	240,877	236,409	13,695	(73,043)	177,061
(c) Information & Technology	13,153	832	0	13,985	13,153	240	0	13,393	12,632	521	0	13,153
(d) Tamma Village Upgrade & Improvements	22,195	1,413	0	23,608	22,195	420	0	22,615	21,324	871	0	22,195
(e) Sports, Recreation Facilities Upgrades Reser	878,214	57,780	0	935,994	878,214	18,540	0	896,754	892,224	36,890	(50,900)	878,214
(f) Bowling Green Replacement Reserve	2,216	132	0	2,348	2,216	30	0	2,246	2,132	84	0	2,216
(g) Property & Building Reserve	155,026	383,212	0	538,238	155,026	722,344	0	877,370	150,143	4,883	0	155,026
	<b>1,338,682</b>	<b>520,872</b>	<b>0</b>	<b>1,859,554</b>	<b>1,338,682</b>	<b>934,380</b>	<b>(127,280)</b>	<b>2,145,782</b>	<b>1,402,111</b>	<b>60,514</b>	<b>(123,943)</b>	<b>1,338,682</b>

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 council</b>	
(a) Leave reserve	- To fund annual and long service leave requirements.
(b) Plant Replacement	- To purchase major plant and machinery.
(c) Information & Technology	- To fund IT requirements.
(d) Tamma Village Upgrade & Improvements	- For maintenance and upgrades of Tamma Village units.
(e) Sports, Recreation Facilities Upgrades Reser	- For improvements of Tammin's sport, recreation & community facilities.
(f) Bowling Green Replacement Reserve	- For replacement of the synthetic playing surface at the end of its useful life.
(g) Property & Building Reserve	- For future development of Shire properties including urgent maintenance and construction of Council buildings.





# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2025

Shire of Tammin

To the Council of the Shire of Tammin

### Opinion

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

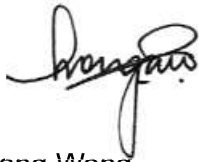
A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **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 Tammin 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.



Liang Wong  
Acting Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
2 December 2025