

Annual Report

2024-2025





ACKNOWLEDGEMENT OF COUNTRY

The Shire of York acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of the land in this area and recognises their continuing connection to land, water, sky and culture.

We pay our respects to all these people and their Elders past, present and emerging.

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Message from the Shire President

The 2024–25 financial year was a defining period for the Shire of York, a year centred on long-term planning, sound governance and preparing for the future. Council’s focus has been on safeguarding York’s prosperity through careful financial management, strategic decision-making and an enduring commitment to the people we serve.

This year saw the completion and adoption of the Council Plan 2025–2035, endorsed by Council in April 2025. The Plan represents a major milestone for our community. It replaces the former Strategic Community Plan and Corporate Business Plan, combining them into a single, integrated document that links community aspirations with four-year deliverables and the annual budget. Importantly, it sets out a ten-year vision shaped by more than a thousand community insights gathered during extensive engagement in late 2024 and early 2025. The result is a clear and shared direction for York’s next decade, a plan that places community, heritage, environment and good governance at its core.

Council also strengthened its strategic approach to roads and asset management this year. The adoption of the Roads Hierarchy Policy in May 2024, alongside continued implementation of the Transport Asset Management Plans, has provided a clearer and more consistent framework for how roads are prioritised across the Shire. This strategic foundation will be further supported by the Roads Operational Plan, scheduled for completion in August 2025.

Strong advocacy with Main Roads WA continued throughout the year, helping to progress major safety upgrades along Great Southern Highway, specifically the Lakes Road section, scheduled for delivery in 2025–26. While this work sits ahead, the planning and negotiation undertaken during 2024–25 reflects Council’s focus on long-term outcomes and building strong partnerships.

Importantly, feedback from residents regarding Council’s approach to roads has been highly positive. Many community members contacted the Shire to acknowledge not only the clearer priorities and long-term planning, but also the visible work underway across the Shire. This encouragement is appreciated and reinforces that our strategic direction is delivering meaningful outcomes for the community.



The spirit of community remains at the heart of everything we do. ANZAC Day at Wongborel (Mount Brown) once again brought the community together in solemn reflection and gratitude, a moment to honour those who served and to recognise the strength and unity of regional communities like ours.

Australia Day 2025 captured that same sense of connection in a different way, with a full day of free community events, the Citizen of the Year Awards and a vibrant program at the York Swimming Pool. The three-day *Ballardong First!* cultural celebration, held in partnership with the local Noongar community, River Conservation Society and Wheatbelt Arts & Events Inc., brought people together to share culture, history and pride. It was a powerful reflection of how celebration and reconciliation can unite our community.

I extend my sincere thanks to my fellow Councillors, our Chief Executive Officer, and the dedicated Shire of York staff for their professionalism and commitment. I also thank our residents, volunteers and community partners whose input and participation guide our work.

“...a year centred on long-term planning, sound governance and preparing for the future.”

With the Council Plan now in place, and major projects advancing, York is well-positioned for a decade of sustainable growth, strong governance, and community resilience. It has been a privilege to serve as Shire President during this pivotal year as we build a confident future for our community.

Kevin Trent

CR KEVIN TRENT
SHIRE OF YORK PRESIDENT

Message from the CEO

The Shire of York Chief Executive Officer (CEO) for 2024-2025 was Chris Linnell. After serving as CEO of the Shire of York since February 2020, Council received his resignation at the July 2025 Ordinary Council Meeting. At the time of writing this report, Council has appointed Executive Manager Corporate and Community Services, Alina Behan, as Temporary Chief Executive Officer until the CEO recruitment process has occurred and a new CEO appointed. The Shire of York Council and Administration would like to thank Chris Linnell for his exemplary leadership during his tenure and his dedication to building staff culture has left a legacy that will remain long after his departure.

It is my pleasure to present the CEO's Annual Report for 2024-25. A year marked by strategic progress, strong financial stewardship, operational delivery across the Shire, and continued growth in York's reputation as a vibrant, culturally rich, community-focused regional centre.

Strategic Highlights

This year delivered several long-term planning and governance milestones that position the Shire for the decade ahead.

The Council Plan 2025-2035 advanced through extensive community engagement, involving York District High School, the Greenhills community, the Aboriginal Advisory Group, local playgroups, businesses, and participants at several open forums. This broad outreach in December 2024 ensured that the Shire's long-term vision reflects diverse perspectives and community priorities.

Financial governance remained strong. The Office of the Auditor General issued an unqualified (clean) Audit Opinion for the 2023-24 financial year, reaffirming our commitment to transparency, accountability, and sound financial management.

The Shire strengthened its governance with the renewal of the Audit, Risk & Improvement Committee. Expressions of interest for external committee members were advertised in June 2025, enhancing oversight, continuous improvement, and risk management.

**“Together,
we are meeting
the needs of
today while
building a
resilient, vibrant,
and confident
Shire for
generations to
come**

Major Projects

Several strategic projects progressed during the year, each contributing to community wellbeing, economic development, and the enhancement of key precincts.

The York Aquatic Facility Renewal remains one of Council's most significant undertakings. Following the completion of the feasibility study, Council resolved in February 2025 to plan for a new 50-metre pool in the north-west corner of the Recreation Precinct. Planning is now underway, with the appointment of a design consultant scheduled later in the year as well as ongoing engagement to ensure the design reflects community expectations.

The \$10.8 million Light Industrial Area upgrade progressed with design contracts expected to be awarded in July 2025. The upgrade will deliver major improvements to freight accessibility and business operations. Once complete, Restricted Access Vehicles will be able to legally enter the precinct for the first time, strengthening York's economic capacity.

The Macartney Street Revitalisation Project also progressed through its design phase. A landscape architect and traffic engineer were appointed, and a lease agreement was finalised with the York Co-operative, laying the groundwork for a transformative town-centre upgrade.

Operational Highlights

The Shire delivered an extensive capital works and maintenance program focused on safety, functionality, and public amenity.

Major roadworks were undertaken across the district, including upgrades to Spencers Brook Road, Goldfields Road, and Quellington Road, alongside grading across the unsealed network. Significant bridge and infrastructure repairs were completed, including works on the Glebe Street bridge, Pool Street swing bridge, and concrete repairs to the York Recreation and Convention Centre (YRCC) basketball courts.

Recreational infrastructure also received enhancements, including improvements to the Off-Road Vehicle (ORV) Track, installation of a new modular toilet, and coordinated track maintenance.

Accessibility remained a priority. The Shire delivered the Access & Inclusion Expo at the YRCC, upgraded footpaths and pram ramps on Howick Street, and installed a new accessible front counter at the administration building.





Community & Recognition

York's cultural identity and community spirit were showcased through media exposure, major events, and national recognition.

York continued to feature prominently on national screens, appearing in Curtin University's Don't Talk About the Monster on the Roof, SBS's Sorry, Not Sorry, and as a filming location for Runt, The Twelve, and The Travellers further cementing York's reputation as a film-friendly destination.

York's feature on Destination WA highlighted the Shire as a must-visit regional destination, and Shire representatives were interviewed on ABC Breakfast News in April 2025 to discuss local initiatives.

The year concluded with York receiving third place in the 2025 Top Tourism Town Awards, demonstrating the strength of our visitor economy.

The Shire's pilot project, Re-introducing Traditional Aboriginal Mosaic Cultural Burning to Ballardong Country, was recognised nationally through multiple award nominations and received Highly Commended at the 2024 State Resilient Australia Local Government Awards.

Workplace safety also remained a core focus, with the Shire earning a Tier 2 Diligence in Safety Award from LGIS (Local Government Insurance Scheme).

Conclusion

The 2024-25 year has been one of steady momentum, community connection, and purposeful delivery. We strengthened governance, advanced major projects that will shape York's future, and elevated our regional and national profile.

These achievements reflect the commitment of Council, the dedication of staff, the support of volunteers and community partners, and the pride of our wider community.

Together, we are meeting the needs of today while building a resilient, vibrant, and confident Shire for generations to come. I look forward to the year ahead.

Alina Behan

ALINA BEHAN
SHIRE OF YORK TEMPORARY CEO



Our Councillors

Our Decision-Making Process



Shire President
Cr Kevin Trent OAM RFD JP
Term Expires: October 2025



Deputy Shire President
Cr Denis Warnick
Term Expires: October 2025



Cr Chris Gibbs
Term Expires: October 2027



Cr Kevin Pyke
Term Expires: October 2027



Cr Denese Smythe
Term Expires: October 2027



Cr Peter Wright
Term Expires: October 2025



Position Vacant
James Adamini resigned
November 2024

1

Second Tuesday
of the month

Concept Forum
Closed to public
5.00pm start

To discuss:

- Current matters of local or regional significance
- Matters relating to future direction of the Shire
- Emerging changes for the local government sector and implications to the Shire

The following applies:

- There is no debate on any matter
- No decisions will be made
- Conflicts of interest are to be declared

Agenda provided to Councillors by COB Friday before Concept Forum

2

Third Tuesday
of the month

Agenda Briefing
Open to the public
5.00pm start

- Opportunity for Councillors to ask questions or seek clarification on items included in the Agenda
- Members of the public may attend but there is no opportunity for public participation

The following applies:

- There is no debate on any matter
- No decisions will be made
- Conflicts of interest are to be declared

Agenda provided to Councillors and published on Shire's website by COB Friday before Agenda Briefing

3

Fourth Tuesday
of the month

Ordinary Council Meeting
Open to public
5.00pm start

- Councillors to consider items on the agenda comprising of Officer's reports and recommendations
- Members of the public may participate through Petitions, Deputations and Public Question Time

The following applies:

- Conflicts of interest are to be declared
- Meeting procedures in accordance with Standing Orders Local Law

Agenda provided to Councillors and published on Shire's website by COB Friday before Agenda Briefing. Any updates (Addendums) following Agenda Briefing are provided to Councillors and published on Shire's website as soon as practicable prior to the Ordinary Council Meeting (OCM).

*December OCM is held on the third Tuesday and no OCM is held in January

A vibrant, family-friendly lifestyle and cultural destination where rich heritage, sense of place and connected community shape a thriving future

Community & Cultural Vitality

A strong, inclusive community supporting all cultures and generations



Future Ready Economy

A diverse, resilient economy with employment and investment growth



Thriving Natural Environment

A climate-resilient, healthy natural environment



Comfortable & Connected Places

Enduring heritage identity, quality infrastructure and built form



Strong Governance, Responsive Leadership

Community-informed, responsive leadership and strong governance



The Shire of York exists to provide, facilitate and advocate for services, infrastructure and facilities to improve the quality of life for everyone in the district. It has varying roles to play when working towards achieving the vision and goals set by our community

OUR ROLE

PARTNER

- Establishing and maintaining formal and informal partnerships and alliances to strategically leverage Shire capacity and resources to maximise our reach and impact
- Building capacity of community groups and others to support delivery through volunteering programs, grant funding and sponsorships

ADVOCATE

- Advocating for community interests to regional agencies, Federal and State Government departments
- Championing local priorities in funding discussions and regional planning processes
- Building partnerships with key stakeholders to influence decisions that affect the community

DELIVER

- Provide parks, roads, drainage, waste management and cultural facilities
- Maintaining infrastructure assets such as parks, playgrounds and buildings
- Providing non-asset-based services including tourism, economic development and a range of social services such as library facilities and the Community Resource Centre

REGULATE

- Ensuring public health standards in food premises
- Regulating compliance for new buildings and land use
- Balancing operational requirements with potential community impact
- Monitoring environmental and safety compliance across community spaces
- Enforcing local laws to support safe neighbourhoods

TAKE OWNERSHIP

We own our actions, decisions, and their impact on others. We learn from mistakes and contribute to solutions, building trust through honesty and integrity

ACHIEVE TOGETHER

We collaborate internally and externally to achieve better outcomes together

INSPIRE & UPLIFT

We bring our best self to work, and strive to make a positive impact on our colleagues and community

SHAPE THE FUTURE

We hold ourselves to a high standard and are empowered to achieve quality outcomes for our community - today, and for future generations

Our Values

The importance of organisational values cannot be underestimated.

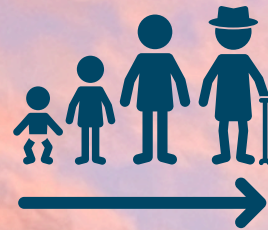
They are the essence of our identity and are the unseen drivers of all decision-making within the Shire. Our values represent ‘who we are and how we do things around here’.



\$1,127
Median
Household
Weekly Income



2669
Rateable
Properties



56
Median Age



12.6%
University
Qualification



21.9%
Volunteering
rate



35%
Has 1 or more
long term
conditions



3649
Population



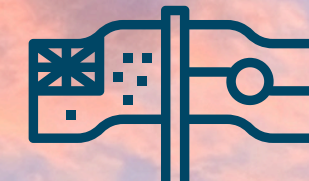
3.9%
Speaks language
other than
English



52%
% in the labour
force



5.7%
Needs help with
care activities



4.2%
Indigenous



422
Total number
of businesses

65+

33%
Aged over 65

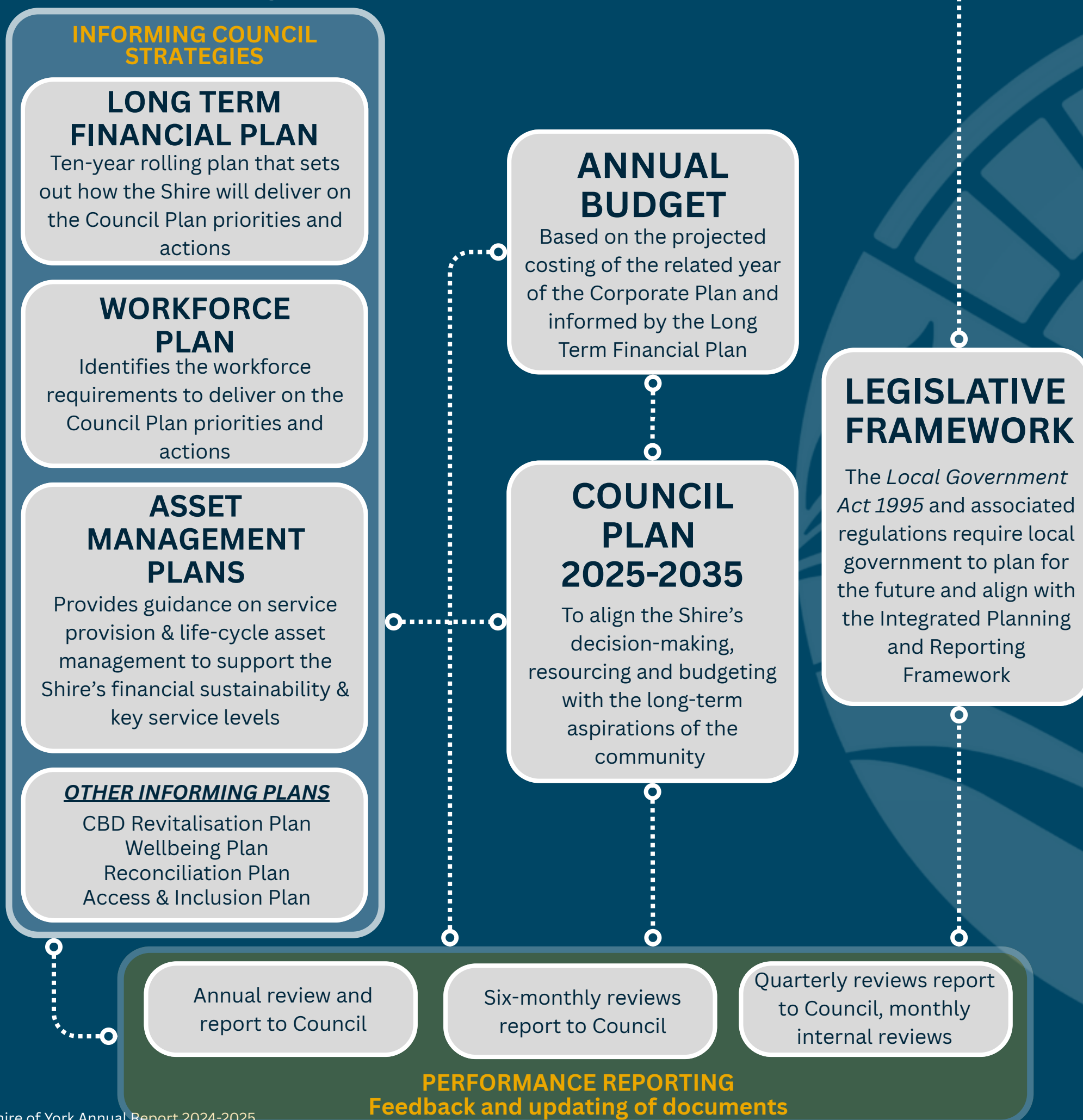


213,159
Hectares in Shire

York at a Glance

Community Vision & Aspirations

Strategic Alignment



Strategic Alignment

In April 2025 Council adopted its inaugural Council Plan 2025-2035, combining both the Strategic Community Plan and the Corporate Business Plan into one document.

In the Plan, Council has outlined specific 4-year deliverables to meet the key issues and challenges identified by our community, covering the following themes:

- Social
- Economic
- Natural Environment
- Built Environment
- Governance and Leadership

In collaboration with our community, industry and government partners, delivery of these projects will work towards achieving the outcomes identified in the community's vision to help meet the challenges of the future.

Scan the QR Code to download the Shire's reviewed Council Plan 2025-2035



Key Service Delivery Costs

The infographics illustrate the cost to provide key service delivery areas to our community during the financial year



Our Assets





The Travellers

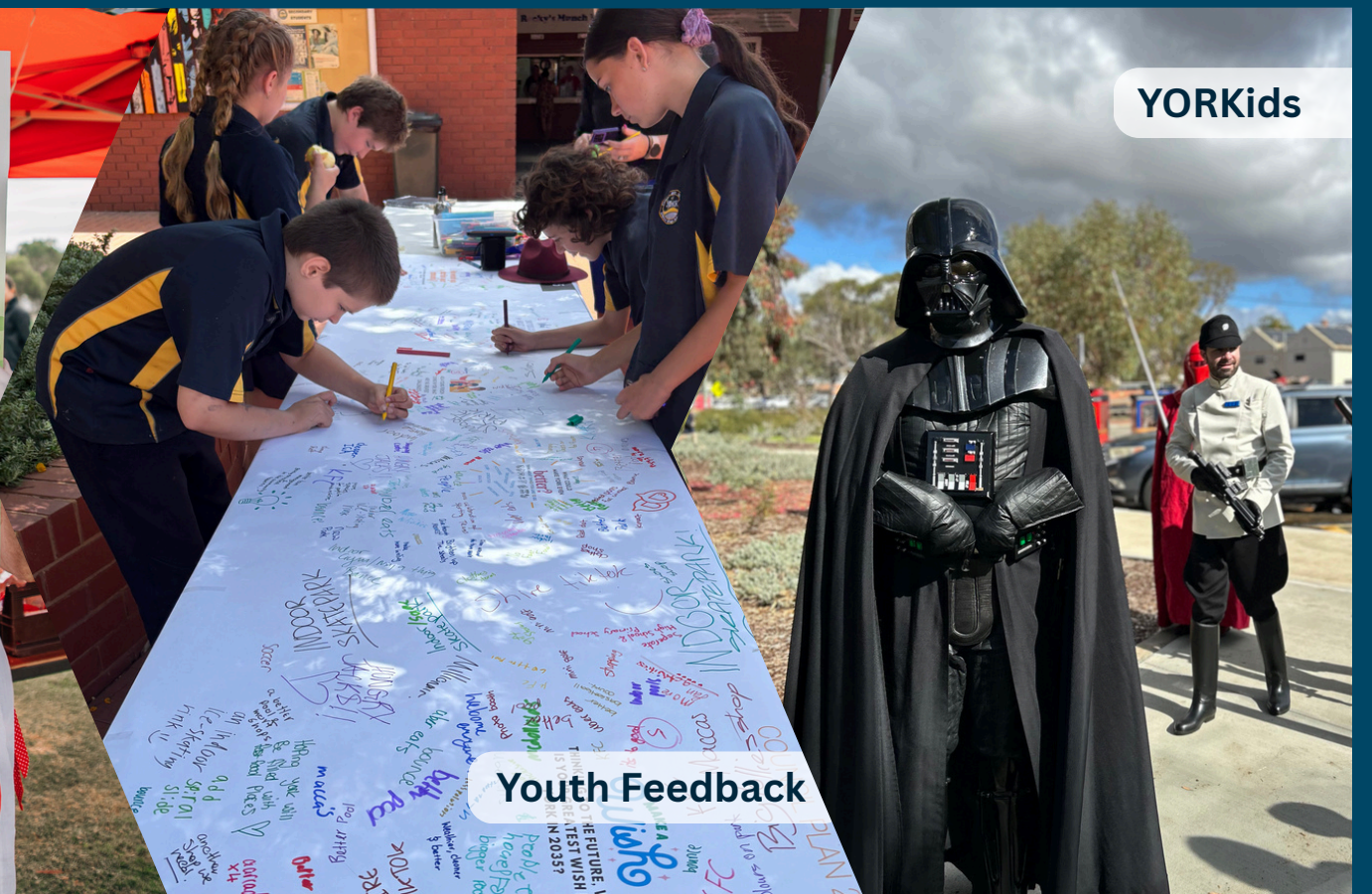
Tree Planting



New Front Counter - All Access



Council Plan Consultation



YORKids

Youth Feedback

Community & Cultural Vitality

A strong, inclusive community supporting all cultures and generations



PRIORITIES

Assist place, education and employment opportunities for young people

Advocate for improvements in healthcare services and infrastructure for an aging population

Strengthen First Nations and cultural identity

Facilitate access to community facilities for all life stages

Advocate for housing supply and diversity

Strengthen community stewardship and volunteerism

HIGHLIGHTS

- Intergenerational Morning tea held at Balladong Gardens Estate bringing all ages together
- “Ride & Shine” Ride to School morning in collaboration with York CRC, Westcycle, York DHS, Shire of York and York Police and local businesses.
- CRC celebrates one year operating under the Shire of York
- Archaeological excavation at the historic site of the former Gerald Mission (1851–1855)





**Citizen of the Year –
Monique Hutchinson
(accepted by Val Menezes)**



**Senior Citizen of the Year
– Helen Grainger**



**Active Community Group or
Event of the Year – Healthy Self
Wellness York (HSWY)**

Citizen of the Year Awards 2025

The Citizen of the Year Awards celebrate the people who make our regional community stronger, kinder and more connected. Each year, these awards recognise local residents who give their time, skills and energy to improve the lives of others. They highlight the quiet achievers, the dedicated volunteers, and the community groups whose efforts often happen behind the scenes but have a lasting visible impact.

In a regional community, these contributions matter deeply. Our town relies on people who step forward to support local events, strengthen community spirit, care for neighbours, preserve our history and make our region a better place to live.

The awards remind us that strong communities are built by individuals who choose to make a difference.



Dogs

Dog Complaints - 35
Dogs Impounded - 25
Dogs Rehomed - 6
Dogs Released - 18

Registrations

New - 92
Total - 927



Cats

Registrations

New - 50
Total - 219

Cat Complaints - 25
Cats Impounded - 54
Cats Rehomed - 37



Cars

Vehicle Complaints - 12
Parking Complaints - 12
Vehicles Removed - 0
Vehicles Impounded - 0



The Shire is proud to share that over the past financial year, we successfully rehomed 6 dogs to the Bakers Hill Dog Sanctuary and 37 cats and kittens to Saving Avon Valley Animals. These partnerships ensure that every animal that comes into our care has the best chance at a safe and loving future, and we are grateful for the dedication of the local rescue groups who help make this possible.

YOUR LIBRARY

Physical Items

Issued



17,937

E-Resources

Issued



4,989

New Members

2024/25



102

New Stock

Items Added



2,648



Total Active Members - 1,268

York Agricultural Society	Multi Year - York Show	\$18,300
Flour Mill Emporium	Multi Year - Meet The Makers	\$4,000
York RSL	Multi Year - Anzac Day Celebrations	\$3,500
York Christmas Festival Inc	Multi Year - York Christmas Festival 2024	\$16,750
York Community Radio Inc	Multi Year - Voice of the Avon 101.3FM	\$4,000
York District High School	Multi Year - End of Year Awards Ceremony	\$2,500
River Conservation Society Inc	Multi Year - Revegetation, Weed Control, Workshops & Events	\$12,972
The York Society	Multi Year - York Photographic / Art / Craft Awards, Research Support	\$10,000
York Croquet Club	Community Funding October 2024 - Club Room Renovations	\$3,870
Wheatbelt Arts & Events	Community Funding October 2024 - Ballardong First 2025	\$2,000
River Conservation Society Inc	Community Funding April 2025 - Avon River Rough Terrain Project	\$7,294
Wheatbelt Endurance Riders	Community Funding April 2025 - Greenhills Endurance Ride 2025	\$2,000
York Imperials Cricket Club	Community Funding April 2025 - Forrest Oval Cricket Wicket Upgrade	\$10,000

**FUNDING PROVIDED TO
SUPPORT COMMUNITY
FOCUSED ACTIVITIES**

LOOKING FORWARD TO 2025/2026



Michelle Kickett Artist in Residence at the archaeological excavation



UWA Students undertaking archaeological excavation at the Gerald Mission site June 2025

- A permanent interactive light display to be developed at Avon Park as part of the Waugal Rising project
- “Stitches in Time” collaboration with CWA York Branch exploring traditional crafts
- NOM School Holiday Program aiming to improve nutrition knowledge and skills to instill confidence in selecting and cooking healthier options
- NBN Co Scam Awareness Session to empower residents to spot scams
- Providing the opportunity to attend a Mental Health First Aid Certification course here in York

During the archaeological excavation at the historic site of the former Gerald Mission (1851–1855), Artist in Residence Michelle Kickett (pictured top), a proud local Ballardong artist, spent four days on-site alongside archaeologists providing the inspiration for a painting that will become an important feature of The Waugal Rising, an ambitious Aboriginal River Trail project that is planned to offer an immersive experience along the Gogulyar Bilya/Avon River.

This groundbreaking fusion of Ballardong cultural heritage, art and historical archaeology is a proud moment for our community.



A diverse, resilient economy with employment and investment growth

Driving the York Economy Forward

PRIORITIES

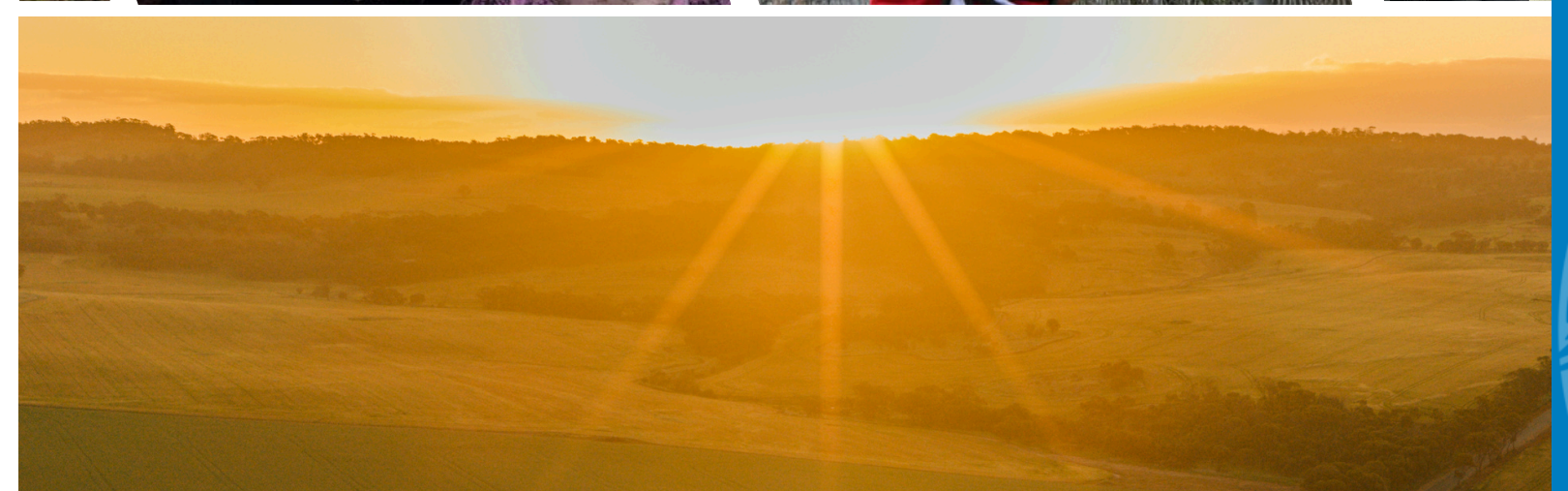
Strategic growth of cultural tourism and the destination economy

Position York as investment ready to attract diverse business and industries

Strengthen small business support

HIGHLIGHTS

- York was awarded Silver in the Tourism Council WA Small Top Tourism Town Award, reinforcing York's growing profile and visitor appeal
- Financially supported and attended the York Business Association's multiple business forums, regular meetings, the Spring into York Festival and the York Heritage Weekend, all designed to support local businesses.
- YORKids recorded a strong attendance with over 1,500 visitors, a total of 89% indicated they would return next year
- The York Motorcycle Festival transitioned to a new event manager and attracted over 5,000 attendees
- York recorded strong visitor growth with an 32% increase in visitation from 63,621 in 2023/24 to 84,425 in 2024/25
- Collaboration between the Shires of York, Northam, Beverley, Toodyay and Goomalling was strengthened through the launch of the new Avon Valley Alliance website and social media suite promoting the Avon Valley as a united regional tourism destination.
- 7,000 copies of the York Christmas Guide were distributed, promoting local gift buying from 32 businesses who chose to be included.



York on the Big Screen

York continued to gain strong regional and national attention throughout the year with several high-profile media and film initiatives showcasing the town's character, people and landscapes.

Destination WA featured York across two dedicated episodes, each attracting an average audience of 218,000 viewers. This provided substantial national and international exposure, reinforcing York's reputation as a vibrant regional destination.

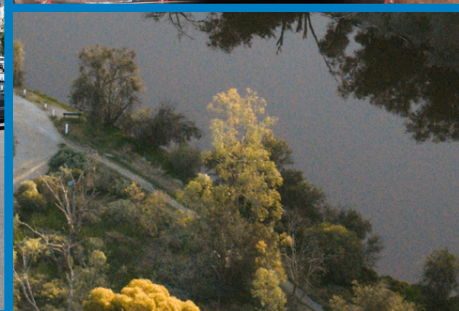
In August, the feature film *The Travellers* was filmed across multiple locations in York, drawing significant interest from the Australian film industry. The production brought an acclaimed cast and crew to town, including Bryan Brown, Luke Bracey and Susie Porter, under the direction of award-winning filmmaker Bruce Beresford.

York also hosted the premiere of *Runt* at the historic Town Hall. The event generated strong community participation, with more than 300 students attending school screenings during the day and a further 400 community members attending the evening showcase.

Audiences were treated to a special appearance by the film's animal stars, and the premiere generated wide-reaching media coverage that shone a positive spotlight on York.

National visibility continued when ABC News Breakfast broadcast live from outside the York Town Hall in April. The program, hosted on site by James Glenday and Nate Byrne, aired nationally on ABC TV and ABC iView. The broadcast featured conversations with Shire President Cr Trent, discussing life in York and regional Western Australia; Rebecca Atkinson, Manager of Tourism and Economic Development, who highlighted York's tourism strengths; Troy Granville, Community Emergency Services Manager, who spoke about cultural burning and land management; and Lindon Mellor, Acting CEO, who provided insight into the Shire's position on proposed Allawuna Landfill and local planning matters.

Collectively, these initiatives significantly elevated York's profile, strengthened community pride, and showcased the region's stories to audiences across the country and beyond.



FUNDING PROVIDED TO DRIVE ECONOMIC GROWTH

York Business Association	Multi-year Agreement - Training and Support the York Business Community	\$8,675
Hardwired Events	Multi-year Agreement - York Motorcycle Festival	\$30,000
Wheatbelt Arts & Events	Multi-year Agreement - York Festival	\$28,500
York Motoring Events	York Motor Show	\$12,000

Experience York App Total
Subscribers

1834



% Increase in Experience
York App Downloads

50%



Christmas Gift
Guides



7,000

Total
Businesses
in Xmas Guide



32

Visitors to the
Town Hall



84,015

Experience
York App
Downloads



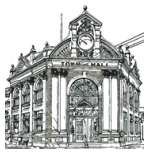
630

Major Events
Held



23

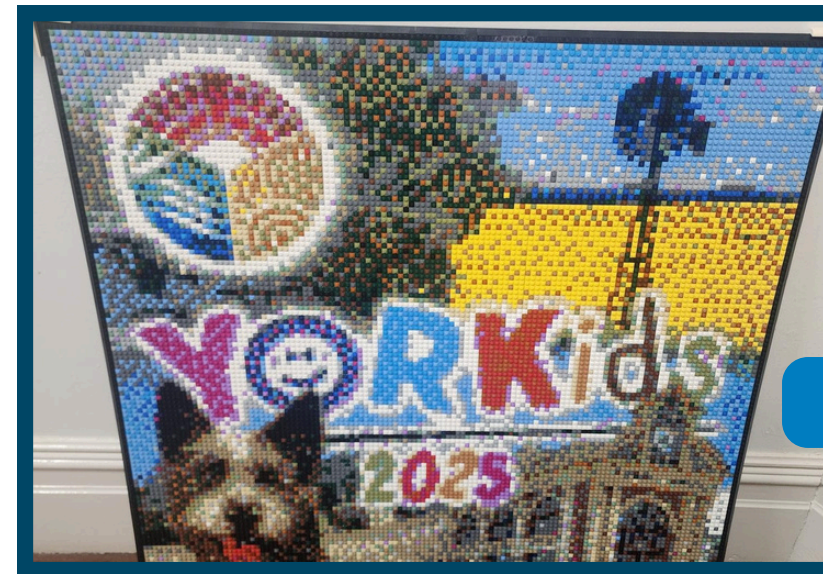
Official Town
Hall Tours



20

LOOKING FORWARD TO 2025/2026

- Author Craig Silvey returning to York for book launch of *Runt and the Diabolical Dog-Napping*
- Early development of the feature film *The Golden Age*
- Promotion of York at the Caravan and Camping Show to showcase York as a visitor destination
- YORKristmas festival as a new Shire-led event celebrating community, local businesses and building visitor capacity during the Christmas period
- Launch of Build York. A new collection of iconic York buildings recreated as LEGO-style models available for purchase
- Development of the Shire of York Economic Development Strategy to plan for future industry strengthening and diversification whilst supporting the growth of existing industries



YORKids giant LEGO mural



Acting CEO Alina Behan and
Manager Tourism and
Economic Development
Rebecca Atkinson with the
Small Tourism Town Bronze
Award



In May 2025, the Shire of York was honoured with the Bronze Award in the Tourism Council WA's Small Tourism Town category.

This state-wide recognition reflects York's ongoing commitment to delivering authentic visitor experiences, celebrating our heritage, and strengthening the town's position as a key destination in the Wheatbelt. The award highlights the collaborative efforts of the Shire, local businesses, community groups, and volunteers who continue to contribute to York's welcoming atmosphere and vibrant tourism offering.

Thriving Natural Environment

A climate-resilient, healthy natural environment



PRIORITIES

Continue to improve the quality of bushland and Gogulyar / Avon River

Advance climate and sustainability position and commitments

Enhance access to and enjoyment of the Gogulyar Bilya / Avon River and bushland

HIGHLIGHTS

- Cultural Burning project received State and National recognition receiving runner up in both the State Resilient Australia 2024 Local Government Awards and the National Awards for Local Government with Honourable mentions – Disaster Readiness and Recovery and Outstanding Small Rural/Remote Council
- River Conservation Society, with the assistance of volunteers and multi-year Shire community funding, completed revegetation works and extensive weed control along Gogulyar Bilya / Avon River
- Tree seedlings provided to all York primary students as part of National Tree Day



CULTURAL BURNING PROJECT

The Shire has completed a 2-year Cultural Burning project in partnership with the Ballardong community, on Wongborel/Mt Brown and on the riverbanks. It exemplifies an ecologically responsive approach to fire management through a mixture of traditional Aboriginal fire practices and contemporary DFES techniques.

Numerous requests for case studies and presentations of the project together with ABC media coverage have demonstrated that this pathway for ethical, effective and culturally appropriate land management is a model of best practice, being acknowledged through:

- State Resilient Australia 2024 Local Government Award with a high commendation (runner-up).
- National Awards for Local Government with Honourable Mentions (runner-up) in the 2024 Disaster Readiness and Recovery and Outstanding Small Rural/Remote Council categories.

The Shire is now actively seeking further funding to continue the scheme.

Pictured (above right) - The team on Wongborel / Mt Brown for the July 2025 cultural burn



Pictured (right) - L to R; Troy Granville, Elders Philip Bateman and Dennis Kickett receive the State Award from Damien Pumphrey, DFES





The team hard at work at the Containers for Change Facility on Maxwell Street



LOOKING FORWARD TO 2025/2026

- Develop offsets planning to ensure that we deliver net environmental gain in response to our need for vegetation clearing for road safety
- Undertake further revegetation at the Oliver Battista Motorcross Track
- Increased public use green space at the Macartney Street project



CONTAINERS FOR CHANGE

Total Containers Collected

1,503,491



RECYCLABLE MATERIAL
COLLECTED

325t



TOTAL WASTE COLLECTED

1,434t

PRIORITIES

Safe and accessible road infrastructure and connectivity

Upgrade and maintain roads and footpaths in line with asset management plans

Continue town centre beautification and heritage conservation

Enhance streets and places with a focus on greening to support climate resilience

HIGHLIGHTS

- Road Operational Plan developed to act as a bridge between the Asset Management Plan and the annual maintenance plan
- Receipt of 3.15m of key funding for the upgrade of the Light Industrial Area. The total project will receive \$8m from the Federal Government & \$1m from Main Roads WA
- Shoulder repairs completed on 56 kilometres of roads, both in rural areas and within the townsite
- Sub-soil drainage works were completed at Forrest Oval, to address water logging on the playing surface
- 485 kilometres of unsealed roads graded implementing wet grading across all roads, significantly improving road integrity and surface quality.
- Footpath and ramp construction in Howick Street as the next step in CBD Accessibility upgrades
- Installation of a new public toilet at the Oliver Battista Motocross Track supported by funding from the Department of Local Government, Industry Regulation and Safety (LGIRS) Off-Road Vehicle (ORV) fund.



- Five kilometres of road construction works including 3.4km of road widening on York-Tammin Road, 1.7km of reconstruction on Quellington Road and a kilometre of widening on the York Spencers Brook Road.
- Progressing the new aquatic facility with key decisions finalised on site and pool length





\$11,924,060

Approximate value of approved building works


PERCENTAGE SPLIT OF BUILDING APPROVALS

20%	Dwellings
48%	Outbuildings
4%	Additions / Alterations
5%	Swimming Pools
2%	Retaining Wall / Fence
4%	Water Tanks
1%	Eight Aged Care Dwellings
1%	Ablution Facilities
1%	Research Module
2%	Demolition
4%	Extensions
8%	Unauthorised



BUILDING, PLANNING AND HEALTH

Building Permits Issued



113

Planning Approvals Issued




60

Subdivisions Approved



10

Effluent Approvals Issued



31

Food Business Inspections



28

LOOKING FORWARD TO 2025/2026

- Awarding the tender for the design and superintendency of upgrades to the York Light Industrial Area (LIA)
- Progression of the Macartney Street / Old Home Hardware site including developing the green space for community use.
- Progression of the York Swimming Pool Renewal Project



Strong Governance, Responsive Leadership

Community-informed, responsive leadership and strong governance

Strong Governance, Responsive Leadership



PRIORITIES

Continued enhancement of community engagement and communications

Strengthen Elected Members community outreach and engagement

Facilitate community understanding of responsible governance

Continued improvement in governance and service delivery

HIGHLIGHTS

- Working with Bush Fire Control Officer's towards finalising Bush Fire Brigades Local Law 2025
- Shire obtained a Tier 2 Diligence in Safety Award from LGIS (Local Government Insurance Scheme)
- Extensive policy review resulting in updates and implementation of new policies
- Community Scorecard conducted by external consultants, Markyt, to obtain unbiased feedback on Shire operations.
- Cr Smythe completed her Diploma of Local Government – Elected Member, showcasing her dedication to serving our community with expertise and commitment
- Online interactions with Shire communications up 61% on previous year and a 20% increase in followship

GOVERNANCE

Five (5) Freedom of Information (FOI) applications received

Review of nineteen (19) policies

C1 Honorary Freeman of the Shire of York	E4 Council Delegates: Roles & Responsibilities
E8 Payment of Legal Costs for Councillors	E9 Attendance at Events: Councillors & CEO
F6 Corporate Credit Card Policy	G1 Record Keeping
G2 Designation of Senior Employees	G3 Civic Functions, Awards and Hospitality
G4 Appointment of Acting or Temporary CEO	G7 Disruptive Behaviour at Council Meetings
G8 Petitions	G9 Reference or Working Groups
G10 Public Question Time	G11 Conduct of Council Agenda Briefings & Concept Forums
G15 Whistleblower (Public Interest Disclosure)	
G31 Flags	O1 Staff Superannuation
O3 Workforce & Human Resources	O4 Alcohol and Other Drugs

Four (4) policies rescinded upon review

C3 Community Funding: Grants and Sponsorship	C4 Sponsorship of Tourism
E6 Provision of Governance Services	G20 Legislative Compliance

SHIRE OF YORK

Adoption of two (2) new policies

O13 Drone Operation policy	C8 Funding: Grants and Sponsorship
----------------------------	------------------------------------

Six (6) leases approved or renewed

Wildflower Society of WA (York) for the Bushland Garden	Healthy Self Wellness York Inc for the Community Garden
York Bowling Club Inc for the Management of the York Recreation and Convention Centre	WA Country Health Service for Pioneer Memorial Lodge (Renewal)
York & Districts Co-operative Ltd for the development of the Old Home Hardware Site	York Carriage Diner Lease (Renewal)

Disposals: Local Government Act 1995, Section 3.58 Disposing of Property

Disposal of 40ft Sea Container by Public Tender

Local Law Review

Proposed Bush Fire Brigades Local Law 2024 (New)



Cr Smythe receiving her
Diploma of Local Government
– Elected Member

LOOKING FORWARD TO 2025/2026

- Ongoing professional development opportunities for Elected Members
- Implementation of the new Library Management System
- Undertaking comprehensive Local Law Review
- Review of the Shire of York Record Keeping Plan
- Continuing with readiness actions in preparation for Privacy and Responsible Information Sharing Act coming into effect
- Ongoing Lease and Licence Renewals



Citizenship Ceremony

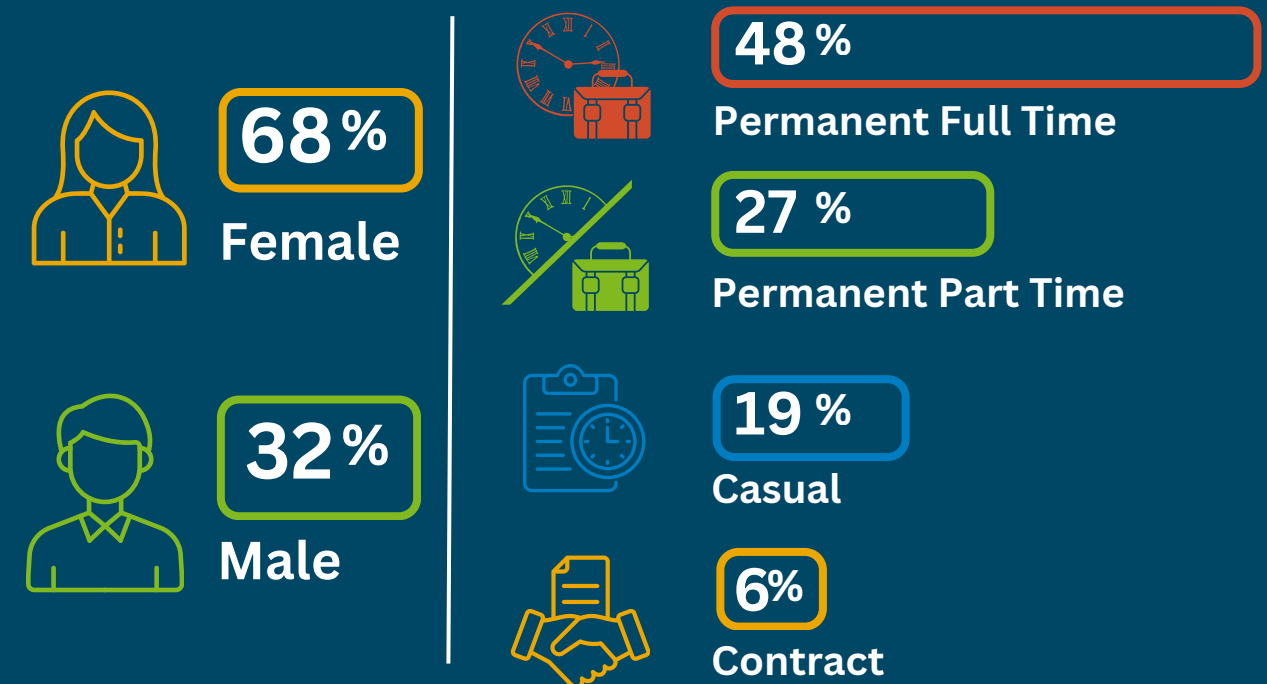


Macartney Street Lease Agreement
with York IGA



Workforce Snapshot

Employee Profile - 79 total & 55 FTEs

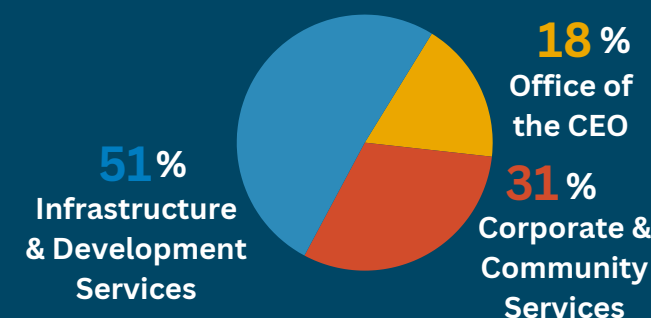


Our Organisation Working at the Shire of York

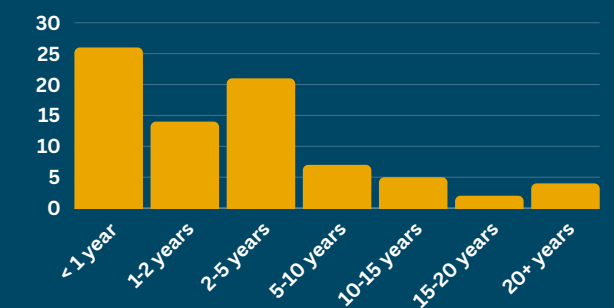
The Shire is committed to ensuring its workforce has the right skills and knowledge to deliver services that meet the community's current and future demands. Recognising this, we are committed to creating a values-driven, high performing culture where everyone is encouraged to thrive.

The Shire's Workforce Plan was endorsed in May 2024. This Plan provides the workforce management and resource strategies necessary to deliver the objectives of the Shire's Council Plan and provides key focus areas to ensure the Shire's workforce can continue to deliver high quality community outcomes. Following adoption of the inaugural Council Plan 2025-2035, the Workforce Plan is being reviewed and is expected to be presented to Council towards the end of 2025.

FTEs ACROSS DEPARTMENTS



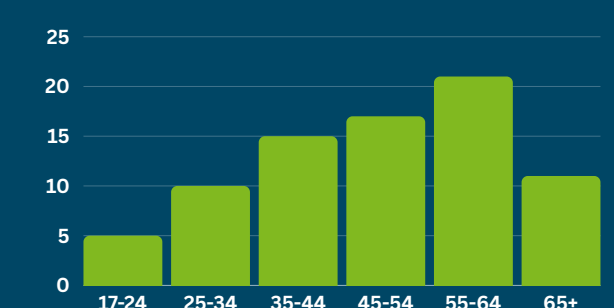
EMPLOYEE LENGTH OF SERVICE (%)

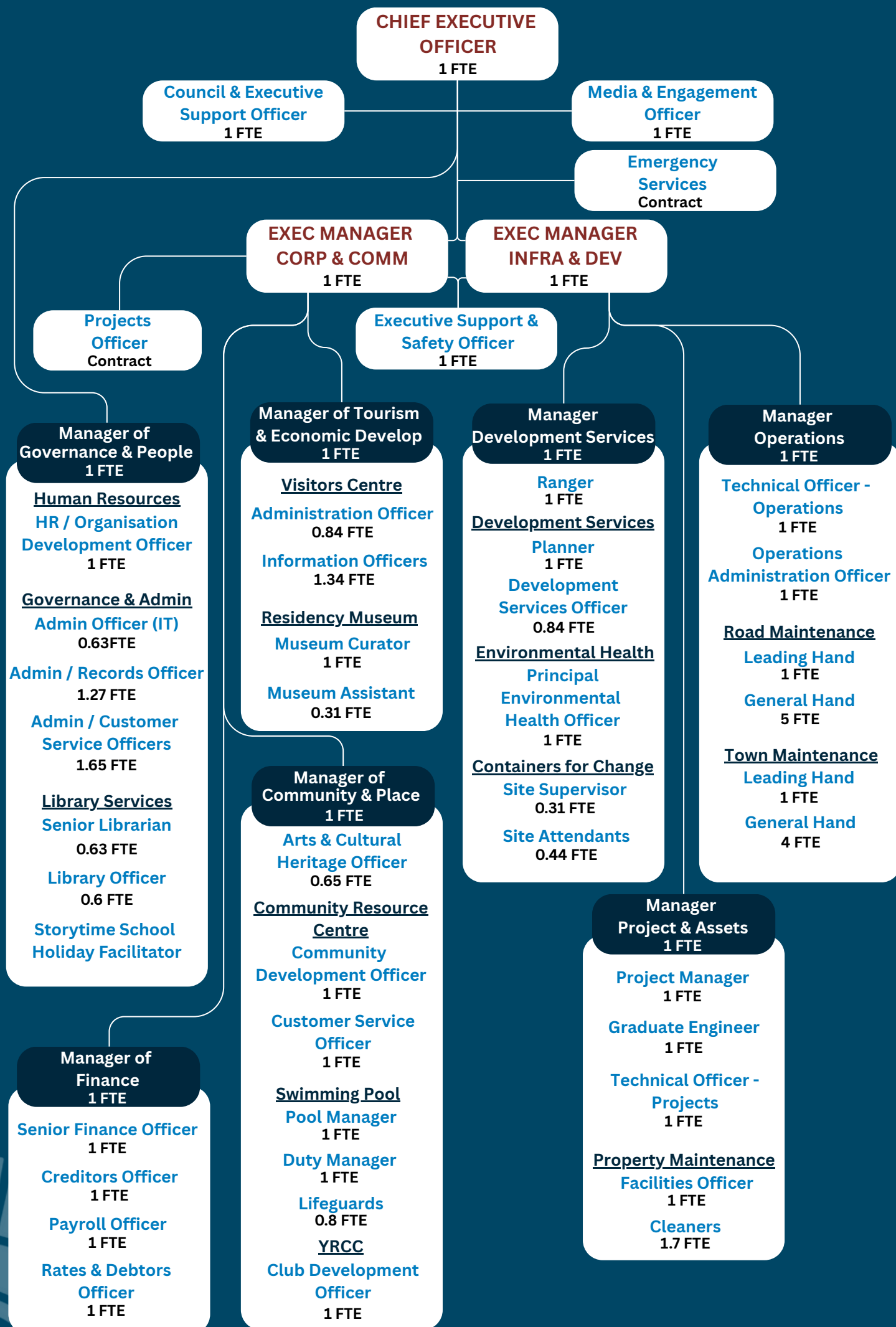


MANAGEMENT TIERS



EMPLOYEE AGE (%)





Statutory Reporting

Official Conduct

Section 5.121 of the *Local Government Act 1995* requires the complaints officer of the local government to maintain a register of complaints which records all complaints that result in a finding under Section 5.110(2)(a) that a minor breach has occurred.

One complaint was received on 19 April 2024 which was referred to the Local Government Standards Panel. On 10 July 2025 the Standards Panel advised a Finding of No Breach of Regulation 19.

Councillor Demographics

Regulation 19B(2)(h) of the *Local Government (Administration) Regulations 1996* requires a local government to include in its Annual Report, the age of Councillors (if available).

Age Range 30 June 2025	Elected Members
Between 18 years and 24 years	0
Between 25 years and 34 years	1
Between 35 years and 44 years	2
Between 45 years and 54 years	1
Between 55 years and 64 years	0
Over 64 years	3

Council & Committee Meeting Attendance

Regulation 19B(2)(f) of the *Local Government (Administration) Regulations 1996* requires a local government to report on the number of Council and Committee meetings attended by each Councillor during the financial year.

Councillor	Ordinary (11)	Special (2)	Annual Electors (1)	Audit & Risk Committee (4)
Cr Kevin Trent	11	2	1	4
Cr Denis Warnick	10	1	0	1
Cr Chris Gibbs	11	2	1	0
Cr Kevin Pyke	10	2	0	0
Cr Denese Smythe	11	2	1	1
Cr Peter Wright	10	2	1	4
James Adamini	2	0	0	0

Regulation 19B(2)(g) & (i) of the *Local Government (Administration) Regulations 1996* requires a local government to report on the gender, linguistic background, country of birth and the number of Councillors who identify as Aboriginal or Torres Strait Islander (if available).

Councillor	Gender	Linguistic Background	Country of Birth	Aboriginal or Torres Strait Islander
Cr Kevin Trent	Male	English	Australia	No
Cr Denis Warnick	Male	English	Australia	No
Cr Chris Gibbs	Male	English	Australia	No
Cr Kevin Pyke	Male	English	Australia	No
Cr Denese Smythe	Female	Australian	Australia	No
Cr Peter Wright	Male	Australian	Australia	No

Workforce

In accordance with Section 5.53(2)(g) of the *Local Government Act 1995* and Regulation 19B of the *Local Government (Administration) Regulations 1996*, a local government is required to report the number of employees earning an annual salary of \$130,000 or more and the number of employees of the local government entitled to an annual salary that falls within each band of \$10,000 over \$130,000.

Salary Range	Total
\$130,000 - \$139,999	0
\$140,000 - \$149,999	0
\$150,000 - \$159,999	1
\$160,000 - \$169,999	0
\$170,000 - \$179,999	1
\$190,000 - \$199,999	0
\$200,000 - \$209,999	0
\$210,000 - \$219,999	0
\$220,000 - \$229,999	1

In accordance with the reporting requirements of Regulation 19B(2)(e) of the *Local Government (Administration Regulations) 1996*, the remuneration paid or provided to the CEO during the financial year was \$276,327, with a cash salary within the range of \$220,000 - \$229,999 as listed in the table.

Access and Inclusion Plan (AIP)

PWDWA Collaboration

Partnered with People with Disabilities WA (PWDWA) through the Business Accessibility Empowerment Program to assess accessibility at the Community Resource Centre and Visitors Centre. A local young person with disability was trained and employed to complete on-site evaluations. The project delivered detailed accessibility reports, suggested improvements, and supported the participant with paid work, training and confidence towards future employment.

Access and Inclusion Expo

Delivered a free community expo showcasing fifteen (15) local and regional exhibitors, with presentations on mental health, disability advocacy, online accessibility and LGBTQI+ supports. The event gave residents direct access to services, information and support networks promoting greater awareness of disability and diversity.

Howick Street Access & Inclusion Upgrades

Completed accessibility upgrades along Howick Street, including new concrete pathways, compliant access ramps and tactile paving to improve safety and connectivity. Installed a new accessible parking bay meeting current standards adjacent to the accessible public toilets.

New Service Counter in Shire Office

Replaced the existing single-height counter with a new design featuring a lowered accessible section to better support wheelchair users and visitors with mobility needs. Also installed a counter-based hearing loop and clear signage to improve customer service for people who are hearing impaired.



Record Keeping

Under the *State Records Act 2000*, the Shire and its employees are obliged to comply with the Shire’s Record Keeping Plan. Record keeping training is undertaken as part of the on-boarding process for new employees, as well as conducting annual refresher training for all employees.

The Plan is due for review in late 2025.

Capital Grants, Subsidies and Contributions

In accordance with Section 5.53(2)(i) of the *Local Government Act 1995* and Regulation 19BE of the *Local Government (Administration) Regulations 1996*, a local government is required to report details of capital grants, subsidies and contributions received for replacing and renewing asserts for the past 3 financial years.

	2024/25	2023/24	2022/23
Renewal & Replacement Assets	\$3,559,228	\$2,034,147	\$375,470



APPENDIX 1: Audited Financial Reports

Statement by Chief Executive Officer
For year end 30 June 2025



\$16,845,104
(Total Expenditure)



\$8,067,963
(Rates)



\$712,655
(Borrowings owed as
at 30 June 2025)



2,669
(Rateable Properties)



\$147,321
(Repayments on
borrowing for 2024/25)



\$2,646,143
(Reserves)



\$2,050,598
(Fees & Changes revenue)



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

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

A vibrant, family-friendly lifestyle and cultural destination where rich heritage, sense of place and connected community shape a thriving future.

Principal place of business:
1 Joaquina Street
York WA 6302

**SHIRE OF YORK
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 York 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 26th day of November 2025



Temporary Chief Executive Officer

Alina Behan

Name of Temporary Chief Executive Officer



Nexia Perth Audit Services Pty Ltd

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),24	8,067,963	8,077,313	7,616,016
Grants, subsidies and contributions	2(a)	2,064,224	621,696	2,156,700
Fees and charges	2(a)	2,050,598	1,915,379	1,375,159
Interest revenue	2(a)	390,106	301,362	281,883
Other revenue	2(a)	309,106	272,700	384,574
		12,881,997	11,188,450	11,814,332
Expenses				
Employee costs	2(b)	(6,604,254)	(6,771,772)	(5,856,912)
Materials and contracts		(3,869,157)	(4,533,983)	(3,711,976)
Utility charges		(558,546)	(508,499)	(409,977)
Depreciation		(6,918,320)	(6,817,295)	(6,836,472)
Finance costs	2(b)	(48,317)	(49,335)	(58,632)
Insurance		(391,374)	(324,955)	(341,071)
Other expenditure	2(b)	(645,098)	(610,559)	(791,293)
		(19,035,066)	(19,616,398)	(18,006,333)
		(6,153,069)	(8,427,948)	(6,192,001)
Capital grants, subsidies and contributions	2(a)	3,698,819	3,329,753	2,221,593
Profit on asset disposals		0	487,397	18,751
Loss on asset disposals		(8,660)	(4,645)	(13,481)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,681
		3,686,608	3,812,505	2,228,544
Net result for the period		(2,466,461)	(4,615,443)	(3,963,457)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,466,461)	(4,615,443)	(3,963,457)

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



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

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,767,911	4,424,839
Trade and other receivables	5	1,713,080	1,675,962
Other financial assets	4(a)	1,028,433	2,084,043
Inventories	6	7,962	52,481
Other assets	7	1,762,468	0
TOTAL CURRENT ASSETS		12,279,854	8,237,325
NON-CURRENT ASSETS			
Trade and other receivables	5	252,455	219,021
Other financial assets	4(b)	79,620	83,171
Property, plant and equipment	8	46,429,183	47,493,206
Infrastructure	9	136,828,337	138,257,476
Right-of-use assets	11(a)	947,265	975,323
TOTAL NON-CURRENT ASSETS		184,536,860	187,028,197
TOTAL ASSETS		196,816,714	195,265,522
CURRENT LIABILITIES			
Trade and other payables	12	2,846,755	1,638,062
Capital grant/contribution liabilities	13	3,281,890	232,933
Borrowings	14	155,947	147,321
Employee related provisions	15	658,020	769,588
TOTAL CURRENT LIABILITIES		6,942,612	2,787,904
NON-CURRENT LIABILITIES			
Borrowings	14	556,708	712,655
Employee related provisions	15	360,257	341,365
TOTAL NON-CURRENT LIABILITIES		916,965	1,054,020
TOTAL LIABILITIES		7,859,577	3,841,924
NET ASSETS		188,957,137	191,423,598
EQUITY			
Retained surplus		22,569,962	25,145,293
Reserve accounts	27	2,646,143	2,537,273
Revaluation surplus	16	163,741,032	163,741,032
TOTAL EQUITY		188,957,137	191,423,598

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



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

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		29,060,750	2,585,273	163,741,032	195,387,055
Comprehensive income for the period					
Net result for the period		(3,963,457)	0	0	(3,963,457)
Total comprehensive income for the period		(3,963,457)	0	0	(3,963,457)
Transfers from reserve accounts	27	88,000	(88,000)	0	0
Transfers to reserve accounts	27	(40,000)	40,000	0	0
Balance as at 30 June 2024		25,145,293	2,537,273	163,741,032	191,423,598
Comprehensive income for the period					
Net result for the period		(2,466,461)	0	0	(2,466,461)
Total comprehensive income for the period		(2,466,461)	0	0	(2,466,461)
Transfers from reserve accounts	27	19,196	(19,196)	0	0
Transfers to reserve accounts	27	(128,066)	128,066	0	0
Balance as at 30 June 2025		22,569,962	2,646,143	163,741,032	188,957,137

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



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

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,787,137	7,233,387
Grants, subsidies and contributions		1,976,663	2,084,339
Fees and charges		2,373,470	1,378,992
Interest revenue		390,106	281,883
Goods and services tax received		881,835	797,097
Other revenue		309,106	384,574
		13,718,317	12,160,272
Payments			
Employee costs		(6,681,474)	(5,621,354)
Materials and contracts		(4,477,353)	(2,915,053)
Utility charges		(558,546)	(409,977)
Finance costs		(48,317)	(58,632)
Insurance paid		(391,374)	(341,071)
Goods and services tax paid		(823,388)	(809,135)
Other expenditure		(645,098)	(791,293)
		(13,625,550)	(10,946,515)
Net cash provided by operating activities		92,767	1,213,757
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		0	(2,084,043)
Payments for purchase of property, plant & equipment	8(a)	(357,749)	(1,145,472)
Payments for construction of infrastructure	9(a)	(4,083,011)	(2,476,931)
Proceeds from capital grants, subsidies and contributions		6,747,776	1,595,792
Proceeds for financial assets at amortised cost		1,055,610	0
Proceeds from sale of property, plant & equipment		35,000	245,882
Net cash provided by (used in) investing activities		3,397,626	(3,864,772)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(147,321)	(315,032)
Net cash (used in) financing activities		(147,321)	(315,032)
Net increase (decrease) in cash held		3,343,072	(2,966,047)
Cash at beginning of year		4,424,839	7,390,886
Cash and cash equivalents at the end of the year		7,767,911	4,424,839

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



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	7,037,680	7,053,992	6,642,543
Rates excluding general rates		1,030,283	1,023,321	973,473
Grants, subsidies and contributions		2,064,224	621,696	2,156,700
Fees and charges		2,050,598	1,915,379	1,375,159
Interest revenue		390,106	301,362	281,883
Other revenue		309,106	272,700	384,574
Profit on asset disposals		0	487,397	18,751
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,681
		12,881,997	11,675,847	11,834,764
Expenditure from operating activities				
Employee costs		(6,604,254)	(6,771,772)	(5,856,912)
Materials and contracts		(3,869,157)	(4,533,983)	(3,711,976)
Utility charges		(558,546)	(508,499)	(409,977)
Depreciation		(6,918,320)	(6,817,295)	(6,836,472)
Finance costs		(48,317)	(49,335)	(58,632)
Insurance		(391,374)	(324,955)	(341,071)
Other expenditure		(645,098)	(610,559)	(791,293)
Loss on asset disposals		(8,660)	(4,645)	(13,481)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)		
		(19,047,277)	(19,621,043)	(18,019,814)
Non-cash amounts excluded from operating activities	25(a)	6,922,578	6,334,543	6,965,980
Amount attributable to operating activities		757,298	(1,610,653)	780,930
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,698,819	3,329,753	2,221,593
Proceeds from disposal of assets		35,000	879,000	245,882
		3,733,819	4,208,753	2,467,475
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(357,749)	(1,850,000)	(1,145,472)
Acquisition of infrastructure	9(a)	(4,083,011)	(3,630,940)	(2,476,931)
		(4,440,760)	(5,480,940)	(3,622,403)
Amount attributable to investing activities		(706,941)	(1,272,187)	(1,154,928)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	19,196	75,000	88,000
		19,196	75,000	88,000
Outflows from financing activities				
Repayment of borrowings	26(a)	(147,321)	(147,320)	(315,032)
Transfers to reserve accounts	27	(128,066)	(679,908)	(40,000)
		(275,387)	(827,228)	(355,032)
Amount attributable to financing activities		(256,191)	(752,228)	(267,032)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	3,566,396	3,652,527	4,207,426
Amount attributable to operating activities		757,298	(1,610,653)	780,930
Amount attributable to investing activities		(706,941)	(1,272,187)	(1,154,928)
Amount attributable to financing activities		(256,191)	(752,228)	(267,032)
Surplus or deficit after imposition of general rates	25(b)	3,360,562	17,459	3,566,396

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



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

Local Government Act 1995 requirements

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Initial application of accounting standards

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

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

These amendments did have a 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*

The Shire will apply AASB 2022-10 prospectively in the year of revaluation for relevant assets.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - facility entry fees	Permission to use facilities	Single point in time	Full payment prior to use	None	On entry to facility
Fees and charges - sale of stock	Museum and visitor centre stock	Single point in time	Payment in full in advance	Refund for faulty goods	At point of sale

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	22,559	0	8,045,404	0	8,067,963
Grants, subsidies and contributions	73,375	0	0	1,990,849	2,064,224
Fees and charges	1,904,795	0	118,580	27,223	2,050,598
Interest revenue	0	0	178,177	211,929	390,106
Other revenue	268,654	0	0	40,452	309,106
Capital grants, subsidies and contributions	0	3,698,819	0	0	3,698,819
Total	2,269,383	3,698,819	8,342,161	2,270,453	16,580,816

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	21,403	0	7,594,613	0	7,616,016
Grants, subsidies and contributions	92,445	0	0	2,064,255	2,156,700
Fees and charges	1,200,837	0	112,590	61,732	1,375,159
Interest revenue	0	0	135,868	146,015	281,883
Other revenue	165,001	0	0	219,573	384,574
Capital grants, subsidies and contributions	0	2,221,593	0	0	2,221,593
Total	1,479,686	2,221,593	7,843,071	2,491,575	14,035,925

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	128,066	87,084
Trade and other receivables overdue interest	178,177	135,868
Other interest revenue	83,863	58,931
	390,106	281,883
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$142,362.		
Fees and charges relating to rates receivable		
Charges on instalment plan	16,090	15,790
The 2025 original budget estimate in relation to: Charges on instalment plan was \$21,907.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	82,500	75,000
- Other services – grant acquittals	12,900	0
	95,400	75,000
Employee Costs		
Employee benefit costs	5,741,946	5,386,193
Other employee costs	862,308	470,719
	6,604,254	5,856,912
Finance costs		
Interest and financial charges paid/payable for financial liabilities not at fair value through profit or loss	48,317	58,632
	48,317	58,632
Other expenditure		
Sundry expenses	645,098	791,293
	645,098	791,293

SHIRE OF YORK
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
Term deposits
Total cash and cash equivalents
Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2025	2024
	\$	\$
	6,124,851	3,924,527
	1,643,060	500,312
	7,767,911	4,424,839
	2,868,311	3,738,676
17	4,899,600	686,163
	7,767,911	4,424,839

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

Note	2025	2024
	\$	\$
	1,028,433	2,084,043
	1,028,433	2,084,043
	1,028,433	2,084,043
	1,028,433	2,084,043
	1,028,433	2,084,043
17	1,028,433	2,084,043
	1,028,433	2,084,043
	79,620	83,171
	79,620	83,171
	83,171	81,490
	(3,551)	1,681
	79,620	83,171

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 23 (i)) due to the observable market rates.

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		2,022,534	1,691,658
Trade receivables		227,030	227,815
Other receivables		129,440	95,051
GST receivable		90,853	149,300
Receivables for employee related provisions		51,976	37,410
Allowance for credit losses of rates and statutory receivables		(848,144)	(525,272)
Other receivables - Accrued Debtors		39,391	0
		1,713,080	1,675,962
Non-current			
Rates and statutory receivables		252,455	219,021
		252,455	219,021

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		356,470	193,115	250,505
Contract assets	7	1,762,468	0	0
Allowance for credit losses of trade receivables	5	0	0	(2,982)
Total trade and other receivables from contracts with customers		2,118,938	193,115	247,523

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel & materials		7,962	52,481
		7,962	52,481
The following movements in inventories occurred during the year:			
Balance at beginning of year		52,481	46,329
Inventories expensed during the year		(194,691)	(131,976)
Additions to inventory		150,172	138,128
Balance at end of year		7,962	52,481

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Contract assets	1,762,468	0
	1,762,468	0

MATERIAL ACCOUNTING POLICIES

Contract assets

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Assets not subject to operating lease		Total property			Plant and equipment		Total property, plant and equipment	
	Note	Land	Buildings	Land	Buildings	Total property	Furniture and equipment		Plant and equipment
		\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2023		9,377,400	35,089,099	9,377,400	35,089,099	44,466,499	203,783	3,283,391	47,953,673
Additions		0	300,772	0	300,772	300,772	12,097	832,603	1,145,472
Disposals		0	0	0	0	0	0	(240,612)	(240,612)
Depreciation		0	(822,889)	0	(822,889)	(822,889)	(47,259)	(495,179)	(1,365,327)
Balance at 30 June 2024		9,377,400	34,566,982	9,377,400	34,566,982	43,944,382	168,621	3,380,203	47,493,206
Comprises:									
Gross balance amount at 30 June 2024		9,377,400	35,389,871	9,377,400	35,389,871	44,767,271	1,100,080	4,498,391	50,365,742
Accumulated depreciation at 30 June 2024		0	(822,889)	0	(822,889)	(822,889)	(931,459)	(1,118,188)	(2,872,536)
Balance at 30 June 2024	8(b)	9,377,400	34,566,982	9,377,400	34,566,982	43,944,382	168,621	3,380,203	47,493,206
Additions		0	25,794	0	25,794	25,794	125,403	206,552	357,749
Disposals		0	0	0	0	0	0	(43,660)	(43,660)
Depreciation		0	(831,145)	0	(831,145)	(831,145)	(40,345)	(506,622)	(1,378,112)
Balance at 30 June 2025		9,377,400	33,761,631	9,377,400	33,761,631	43,139,031	253,679	3,036,473	46,429,183
Comprises:									
Gross balance amount at 30 June 2025		9,377,400	35,415,665	9,377,400	35,415,665	44,793,065	1,225,484	4,652,943	50,671,492
Accumulated depreciation at 30 June 2025		0	(1,654,034)	0	(1,654,034)	(1,654,034)	(971,805)	(1,616,470)	(4,242,309)
Balance at 30 June 2025	8(b)	9,377,400	33,761,631	9,377,400	33,761,631	43,139,031	253,679	3,036,473	46,429,183

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - freehold		9,377,400	9,377,400	2	Market approach using recent observable market data for similar assets	Independent	June 2023	Price per square metre
Total land	8(a)	9,377,400	9,377,400					
Buildings - non specialised		33,761,631	34,566,982	3	Cost approach using current replacement cost	Independent	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Total buildings	8(a)	33,761,631	34,566,982					

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - other structures	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	141,223,631
Additions	680,810	273,654	717,295	0	805,172	2,476,931
Depreciation	(4,113,067)	(157,589)	(838,402)	(75,601)	(258,427)	(5,443,086)
Balance at 30 June 2024	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	138,257,476
Comprises:						
Gross balance at 30 June 2024	158,795,111	12,660,226	50,920,999	2,813,392	8,028,494	233,218,222
Accumulated depreciation at 30 June 2024	(52,090,877)	(5,584,589)	(33,569,349)	(1,311,957)	(2,403,974)	(94,960,746)
Balance at 30 June 2024	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	138,257,476
Additions	3,674,313	45,620	0	0	363,078	4,083,011
Depreciation	(4,138,359)	(161,260)	(843,818)	(75,601)	(293,112)	(5,512,150)
Balance at 30 June 2025	106,240,188	6,959,997	16,507,832	1,425,834	5,694,486	136,828,337
Comprises:						
Gross balance at 30 June 2025	162,469,424	12,705,846	50,920,999	2,813,392	8,391,572	237,301,233
Accumulated depreciation at 30 June 2025	(56,229,236)	(5,745,849)	(34,413,167)	(1,387,558)	(2,697,086)	(100,472,896)
Balance at 30 June 2025	106,240,188	6,959,997	16,507,832	1,425,834	5,694,486	136,828,337

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other structures	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings	40 to 100 years
Furniture and equipment	8 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
formation	not depreciated
sealed pavement	5 to 55 years
unsealed pavement	20 years
road seals	25 to 60 years
subgrade	200 years
carparks	20 to 40 years
Infrastructure - drainage	15 to 80 years
Infrastructure - bridges	50 to 60 years
Infrastructure - footpaths	30 to 45 years
Infrastructure - other structures	6 to 100 years
Right-of-use (buildings)	40 to 100 years

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - buildings	Total right-of-use assets
	\$	\$
Balance at 1 July 2023	1,003,382	1,003,382
Depreciation	(28,059)	(28,059)
Balance at 30 June 2024	975,323	975,323
Gross balance amount at 30 June 2024	1,122,342	1,122,342
Accumulated depreciation at 30 June 2024	(147,019)	(147,019)
Balance at 30 June 2024	975,323	975,323
Depreciation	(28,058)	(28,058)
Balance at 30 June 2025	947,265	947,265
Gross balance amount at 30 June 2025	1,122,342	1,122,342
Accumulated depreciation at 30 June 2025	(175,077)	(175,077)
Balance at 30 June 2025	947,265	947,265

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(28,058)	(28,059)
Total amount recognised in the statement of comprehensive income	(28,058)	(28,059)

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued interest on long term borrowings

2025	2024
\$	\$
1,976,587	792,483
259,239	175,755
155,152	50,454
0	89,242
451,103	524,435
4,674	5,693
2,846,755	1,638,062

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Capital grant/contribution liabilities	3,281,890	232,933
	3,281,890	232,933
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	232,933	858,734
Additions	3,281,890	(34,801)
Revenue from capital grant/contributions held as a liability at the start of the period	(232,933)	(591,000)
	3,281,890	232,933

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

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		155,947	556,708	712,655	147,321	712,655	859,976
Total secured borrowings	26(a)	155,947	556,708	712,655	147,321	712,655	859,976

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of York.

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

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 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

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

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Sick leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	408,324	509,194
Long service leave	202,877	216,390
Sick leave	46,819	44,004
	658,020	769,588
Total current employee related provisions	658,020	769,588
Non-current provisions		
Employee benefit provisions		
Long service leave	360,257	341,365
	360,257	341,365
Total non-current employee related provisions	360,257	341,365
Total employee related provisions	1,018,277	1,110,953

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

16. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land	8,033,650	8,033,650	8,033,650	8,033,650
Revaluation surplus - Buildings	30,723,028	30,723,028	30,723,028	30,723,028
Revaluation surplus - Furniture and equipment	61,757	61,757	61,757	61,757
Revaluation surplus - Plant and equipment	772,011	772,011	772,011	772,011
Revaluation surplus - Infrastructure - roads	95,312,696	95,312,696	95,312,696	95,312,696
Revaluation surplus - Infrastructure - drainage	8,138,526	8,138,526	8,138,526	8,138,526
Revaluation surplus - Infrastructure - bridges	16,876,832	16,876,832	16,876,832	16,876,832
Revaluation surplus - Infrastructure - footpaths	889,766	889,766	889,766	889,766
Revaluation surplus - Infrastructure - other structures	2,932,766	2,932,766	2,932,766	2,932,766
	163,741,032	163,741,032	163,741,032	163,741,032

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

	Note	2025 Actual \$	2024 Actual \$
- Cash and cash equivalents	3	4,899,600	686,163
- Financial assets at amortised cost	4	1,028,433	2,084,043
		5,928,033	2,770,206
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,646,143	2,537,273
Capital grant liabilities	13	3,281,890	232,933
Total restricted financial assets		5,928,033	2,770,206

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

Credit standby arrangements

Bank overdraft limit	200,000	200,000
Bank overdraft at balance date	0	0
Credit card limit	10,000	10,000
Credit card balance at balance date	(914)	(1,580)
Total amount of credit unused	209,086	208,420

Loan facilities

Loan facilities - current	155,947	147,321
Loan facilities - non-current	556,708	712,655
Total facilities in use at balance date	712,655	859,976

Unused loan facilities at balance date	0	0
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SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

The Shire of York has identified the following sites in relation to land owned, vested or leased that is known to be or suspected of being contaminated. At the date of this report the value and timing of remediation has not been ascertained.

- 36 Avon Terrace, York 6302 comprising of lots 2, 3, 4, 5 and 6 Avon Terrace.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	16,911	318,675
- plant & equipment purchases	747,481	10,468
	764,392	329,143
Payable:		
- not later than one year	764,392	329,143

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of toilets at the off road vehicle area and purchase of a new grader and tip truck.

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

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	23,993	23,993	17,039
President's meeting attendance fees	21,940	21,940	21,138
President's ICT expenses	1,791	2,020	2,020
President's annual allowance for ICT expenses	0	500	0
President's travel and accommodation expenses	1,731	0	212
	49,455	48,453	40,409
Deputy President's annual allowance	5,998	5,998	4,283
Deputy President's meeting attendance fees	14,168	14,168	13,735
Deputy President's ICT expenses	1,791	2,020	2,020
Deputy President's travel and accommodation expenses	0	500	500
	21,957	22,686	20,538
All other council member's meeting attendance fees	62,280	70,840	64,286
All other council member's ICT expenses	7,873	10,100	9,275
All other council member's travel and accommodation expenses	0	500	130
	70,153	81,440	73,691
21(b)	141,565	152,579	134,638

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	764,886	600,830
Post-employment benefits	91,930	69,050
Employee - other long-term benefits	(14,392)	54,352
Council member costs	141,565	134,638
21(a)	983,989	858,870

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Amounts outstanding from related parties:		
Trade and other receivables	454	0

(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 abd/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 YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. 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 30 June 2025 or which would require a separate disclosure.

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

23. 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 Shire at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

24. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Rate description	Basis of valuation			\$	\$	\$	\$	\$	\$	\$	\$
GRV General rate	Gross rental valuation	0.141283	1,501	25,639,702	3,622,454	10,790	3,633,244	3,622,454	11,000	3,633,454	3,419,942
UV General rate	Unimproved valuation	0.007340	403	464,651,000	3,410,538	(6,102)	3,404,436	3,410,538	10,000	3,420,538	3,222,601
Total general rates			1,904	490,290,702	7,032,992	4,688	7,037,680	7,032,992	21,000	7,053,992	6,642,543
Minimum payment											
		\$									
GRV General rate	Gross rental valuation	1,395	473	1,587,483	659,835	0	659,835	659,835	0	659,835	629,640
UV General rate	Unimproved valuation	1,395	292	35,574,576	407,340	0	407,340	407,340	0	407,340	385,440
Total minimum payments			765	37,162,059	1,067,175	0	1,067,175	1,067,175	0	1,067,175	1,015,080
Total general rates and minimum payments			2,669	527,452,761	8,100,167	4,688	8,104,855	8,100,167	21,000	8,121,167	7,657,623
Ex-gratia rates											
Co-operative Bulk Handling			0	0	0	22,559	22,559	22,559	0	22,559	21,403
Total amount raised from rates (excluding general rates)			0	0	0	22,559	22,559	22,559	0	22,559	21,403
Discounts							(59,451)			(66,413)	(63,010)
Total rates							8,067,963			8,077,313	7,616,016
(b) Rates related information											
Rates instalment interest							27,463			27,000	26,708
Rates instalment plan charges							16,090			21,907	0
Rates overdue interest							142,981			115,362	108,832

*Rateable Value at time of raising of rate.

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

25. 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	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	0	(487,397)	(18,751)
Less: Movement in liabilities associated with restricted cash	6,589		
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,551	0	(1,681)
Add: Loss on disposal of assets	8,660	4,645	13,481
Add: Depreciation	6,918,320	6,817,295	6,836,472
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(33,434)	0	(58,093)
Employee benefit provisions	18,892	0	194,552
Non-cash amounts excluded from operating activities	6,922,578	6,334,543	6,965,980
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	27	(2,646,143)	(3,142,181)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14	155,947	155,946
- Employee benefit provisions		513,516	506,927
Total adjustments to net current assets		(1,976,680)	(1,883,025)
Net current assets used in the Statement of financial activity			
Total current assets		12,279,854	4,627,954
Less: Total current liabilities		(6,942,612)	(2,131,187)
Less: Total adjustments to net current assets		(1,976,680)	(2,479,308)
Surplus or deficit after imposition of general rates		3,360,562	17,459
			3,566,396

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1		732,238	0	(72,929)	659,309	0	(77,596)	581,713	659,307	0	(77,596)	581,711
Forrest Oval Stage 2		104,269	0	(25,879)	78,390	0	(27,238)	51,152	78,390	0	(27,237)	51,153
Forrest Oval Stage 3		162,644	0	(40,367)	122,277	0	(42,487)	79,790	122,278	0	(42,487)	79,791
Old Convent School		175,857	0	(175,857)	0	0	0	0	0	0	0	0
Total		1,175,008	0	(315,032)	859,976	0	(147,321)	712,655	859,975	0	(147,320)	712,655
Borrowing finance cost payments												
Purpose		Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025		Budget for year ending 30 June 2025	Actual for year ending 30 June 2024			
						\$	\$	\$	\$			
Forrest Oval Stage 1		62	WATC	6.30%	26/05/2031	(39,842)	(40,333)	(45,000)				
Forrest Oval Stage 2		63	WATC	5.15%	8/02/2027	(3,311)	(3,517)	(4,875)				
Forrest Oval Stage 3		64	WATC	5.15%	8/02/2027	(5,164)	(5,485)	(7,606)				
Old Convent School		67	WATC	3.29%	8/07/2025	0	0	(5,856)				
Total						(48,317)	(49,335)	(63,337)				
Total finance cost payments						(48,317)	(49,335)	(63,337)				

* WA Treasury Corporation

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

27. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	506,927	25,785	(19,196)	513,516	506,927	0	0	506,927	506,927	0	0	506,927
(b) Plant reserve	516,688	26,282	0	542,970	516,688	139,954	0	656,642	476,688	40,000	0	516,688
(c) Land & infrastructure reserve	158,104	8,042	0	166,146	158,104	0	0	158,104	158,104	0	0	158,104
(d) Avon river maintenance reserve	15,426	785	0	16,211	15,426	0	0	15,426	15,426	0	0	15,426
(e) Industrial land reserve	134,010	6,816	0	140,826	134,010	0	0	134,010	134,010	0	0	134,010
(f) Refuse site reserve	75,519	3,841	0	79,360	75,519	0	0	75,519	75,519	0	0	75,519
(g) Centennial garden reserve	156,162	7,943	0	164,105	156,162	0	0	156,162	156,162	0	0	156,162
(h) Forrest oval lights reserve	6,161	313	0	6,474	6,161	0	0	6,161	6,161	0	0	6,161
(i) Bowls synthetic surface reserve	20,445	1,039	0	21,484	20,444	0	0	20,444	20,445	0	0	20,445
(j) Pioneer memorial lodge reserve	533	27	0	560	533	60,000	0	60,533	78,533	0	(78,000)	533
(k) Carparking reserve	18,623	947	0	19,570	18,623	0	0	18,623	18,623	0	0	18,623
(l) Building reserve	75,380	3,835	0	79,215	75,380	145,000	0	220,380	75,380	0	0	75,380
(m) Disaster reserve	59,281	3,015	0	62,296	59,281	0	0	59,281	59,281	0	0	59,281
(n) Tennis synthetic surface reserve	3,155	161	0	3,316	3,155	0	0	3,155	3,155	0	0	3,155
(o) Tied grant funds reserve	19,557	0	0	19,557	19,557	0	0	19,557	19,557	0	0	19,557
(p) RSL memorial reserve	12,600	641	0	13,241	12,600	0	0	12,600	12,600	0	0	12,600
(q) Greenhills townsite development reserve	11,221	571	0	11,792	11,221	0	0	11,221	11,221	0	0	11,221
(r) Roads reserve	156,884	7,980	0	164,864	156,884	0	0	156,884	156,884	0	0	156,884
(s) Swimming pool reserve	90,000	4,578	0	94,578	90,000	214,954	0	304,954	0	100,000	(10,000)	90,000
(t) Recreation reserve	500,597	25,465	0	526,062	500,598	0	(75,000)	425,598	600,597	(100,000)	0	500,597
(u) Bridge reserve	0		0	0	0	120,000	0	120,000	0			0
	2,537,273	128,066	(19,196)	2,646,143	2,537,273	679,908	(75,000)	3,142,181	2,585,273	40,000	(88,000)	2,537,273

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

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

27. RESERVE ACCOUNTS (Continued)

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To fund annual and long service leave requirements.
(b) Plant reserve	To be used to fund plant purchases or major capital repairs.
(c) Land & infrastructure reserve	For the purpose of funding the purchase of land and or buildings or the construction of buildings.
(d) Avon river maintenance reserve	To maintain and protect the Avon River and its environs.
(e) Industrial land reserve	For the continued development and expansion of an industrial subdivision within the Shire.
(f) Refuse site reserve	To be used for ongoing maintenance and development of the Shire's waste management facilities.
(g) Centennial garden reserve	To be used for further expansion and capital repairs of the existing units.
(h) Forrest oval lights reserve	To provide for the replacement and upgrading of the oval lights.
(i) Bowls synthetic surface reserve	To provide for the future replacement of bowls synthetic surface.
(j) Pioneer memorial lodge reserve	To finance capital improvements and extensions to the seniors village (funded by the operational surplus of the Lodge).
(k) Carparking reserve	To fund the management and control of parking facilities in accordance with the Shire's Parking Plan.
(l) Building reserve	For the construction and major capital improvements to all Shire buildings.
(m) Disaster reserve	A contingency reserve to help fund recovery from any natural disaster.
(n) Tennis synthetic surface reserve	To provide for the future replacement of tennis synthetic surface.
(o) Tied grant funds reserve	To segregate grant funds provided for specific projects until those projects are carried out.
(p) RSL memorial reserve	To provide for the upgrading of the RSL Memorial.
(q) Greenhills townsite development reserve	To provide funds to enhance the amenity and economic potential of the Greenhills Townsite with such funds to be expended in.
(r) Roads reserve	To provide for future road resealing requirements.
(s) Swimming pool reserve	To provide for the maintenance and upgrade of the swimming pool.
(t) Recreation reserve	To be used to fund capital improvements and ongoing development of recreational facilities, including sporting facilities, halls and trails.
(u) Bridge reserve	To provide for the maintenance of bridges.

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

28. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Cash in Lieu - Public open Space	58,422	0	0	58,422
	58,422	0	0	58,422



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of York

To the Council of the Shire of York

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of York 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 November 2025



SHIRE OF
York

