



Annual Report 2024-2025

Please note that this report will be enhanced to publication standard following the Annual Electors Meeting.





Acknowledgement to Country

We wish to acknowledge the traditional custodians of the land, the Wadandi people. We wish to acknowledge and respect their continuing connection to the land, waters and community.

We pay our respects to all members of the Aboriginal communities and their culture; and to Elders past and present, their descendants who are with us today, and those who will follow in their footsteps.

Leadership Message

Over the past year, the Shire of Capel has continued to deliver meaningful outcomes for our community through thoughtful planning, strong governance, and a clear focus on the community priorities of people, place, environment, and sustainable growth. The breadth and depth of achievements across the organisation reflect the dedication of our workforce, the leadership of Council, and the strength of our partnerships with community, industry, and government.

People – Strengthening Community, Inclusion and Connection

Our community-focused initiatives continued to foster connection, inclusion, and pride across the Shire. Throughout the year, the Shire proudly welcomed 83 new Australian citizens through four Citizenship Ceremonies, celebrating cultural diversity and strengthening community belonging.

Signature events such as the Dalyellup Jingle & Mingle Festival, ANZAC Day commemorations, Captivate Capel, and Australia Day celebrations brought thousands of residents together, reinforcing social cohesion and shared identity.

The Shire also demonstrated a strong commitment to recognising and supporting volunteers. Volunteer Honorariums and the Outstanding Volunteers' Breakfast acknowledged the extraordinary contribution of community members who dedicate countless hours to strengthening our region. Youth engagement continued to grow through the Capel and Dalyellup Youth Collectives, empowering young people through skill-building, leadership opportunities, and meaningful input into strategic planning through extensive Youth Voice consultations across local schools.

Targeted investment in sport and recreation supported local clubs to build capacity and plan for the future. This included successful grant funding for new lighting infrastructure at Ferndale Oval and strategic planning support for sporting organisations, ensuring facilities and governance arrangements continue to meet growing community demand.

Places – Enhancing Liveability and Public Assets

Significant progress was made in enhancing public spaces, recreational infrastructure, and community facilities across the Shire. Extensive parks and playground upgrades ensured all 26 playgrounds met Australian safety standards, with no major compliance issues identified.

Key projects included playground and fitness equipment replacements at North Lake, Middle Lake and Fish Park, upgrades to Baptist Oval cricket nets, and the installation of aerators in the Dalyellup Lakes to improve water quality and amenity.

The Street Tree Planting Program continued to gain strong community support, resulting in the planting of more than 160 mature endemic trees across Capel, Gelorup, Peppermint Grove Beach, Boyanup and Dalyellup. This program not only enhances streetscapes but also contributes to urban cooling, biodiversity, and long-term environmental resilience.

Leadership Message

Major community assets also progressed, including the Dalyellup Multipurpose Community and Youth Centre, with over \$2.9 million invested during the year, and the opening of the new clubhouse at the Capel Regional Equestrian Park — a top-class facility supporting local, state and international events. These investments ensure our growing population is supported by high-quality, fit-for-purpose infrastructure.

Planet – Protecting and Managing Our Natural Environment

Environmental stewardship remained a core priority. The Shire achieved Waterwise Council Gold Status, recognising excellence in sustainable water management, and continued to strengthen groundwater monitoring and compliance processes.

Coastal resilience initiatives advanced through dune stabilisation works at Peppermint Grove Beach, drone and Coast Snap monitoring programs, and the commencement of Foreshore Management Plans to guide long-term adaptation to climate and coastal hazards.

The launch of the Ironstone Gully Falls Interpretive Trail marked a significant milestone in cultural and environmental recognition, delivered through collaboration with the Undalup Association and Aboriginal artist Sandra Hill. This project highlights the Shire's commitment to reconciliation, cultural storytelling, and nature-based tourism.

Ongoing management of contaminated sites, revegetation programs, reserve rehabilitation, and partnerships with volunteer and justice-based work programs ensured environmental risks were reduced while supporting community stewardship and restoration outcomes across the Shire.

Prosperity – Enabling Sustainable Growth and Opportunity

The Shire continued to enable economic growth through responsive planning and development services, processing 746 building permits and supporting significant commercial investment, including major retail, community, agricultural and lifestyle developments across the district.

Continued reviews of developer contribution plans ensure growth is well-managed and infrastructure is delivered equitably.

A major highlight was the completion of the Agribusiness Precinct Business Case and Development Prospectus, positioning the Shire as a future hub for agribusiness innovation, value-adding, and regional employment. Strong collaboration with State agencies and industry leaders has laid the foundation for future investment and diversification of the local economy.

Leadership Message

Tourism and place promotion also benefited from regional collaboration through the Bunbury Geopark Tourism Partnership, strengthening the Shire's profile as a destination to live, work, and visit.

Together, these achievements demonstrate a Shire that is actively delivering for its community – investing in people, enhancing places, protecting the environment, and enabling prosperity.

We sincerely thank our Councillors, staff, volunteers, and partners for their dedication and professionalism. With strong foundations in place, the Shire is well positioned to continue delivering sustainable, inclusive, and positive outcomes for our community into the future.



John Fergusson
Shire President



Gary Clark
Acting Chief Executive Officer

Our Vision

A Lifestyle of Choice; Connecting Community, Culture and Country.

Our Values



H

Honesty

We are truthful, trustworthy and genuine in all that we say and do.



E

Empathy

We are kind and show understanding of peoples circumstances, perspectives and differences.



A

Accountability

We are transparent in all that we do, and stay true to our word by taking responsibility for our actions.



R

Respect

We are respectful in all that we do, and all interactions we have, whilst being inclusive and mindful of differences.



T

Teamwork

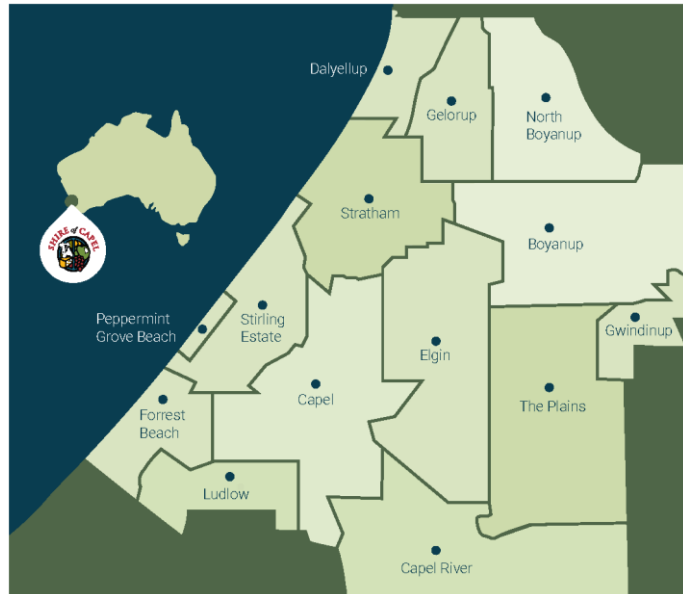
We are cooperative, collaborative and united while working towards common goals of our Shire.

Living in the Shire

Our Shire comprised of a range of communities, each having a distinctive character and spirit, ranging from rural villages to more urbanised neighbourhoods.

The Shire of Capel region spans 558km², is home to nearly 20,000 people and includes vast stretches of pristine coastland, high quality urban and leafy rural areas, historic country towns and natural forests.

The Capel region is one of the most bio-diverse areas globally – home to the world's last remaining Tuart Forest. One thing that connects us all is the appreciation of the lifestyle that our environment and cohesive community provides.



Just over 2% (around 400) of the Shire's population identify as Indigenous, and our strong Aboriginal culture and heritage is reflected in the Wadandi place names throughout our Shire such as Boyanup, Gelorup, Dalyellup and Gwindinup.

We also have a strong settler heritage, which is demonstrated by our historic agricultural and settlement links.

Our communities continue to change, diversify and become more complex as many seek a unique coastal or rural lifestyle, close to the amenities and employment opportunities of a growing shire and nearby cities.

This change brings challenges in maintaining quality service delivery for residents; preserving what makes us special, embracing the opportunities the future holds and growing the local economy and regional connectedness that will enable a sustainable and prosperous community that lives here.

Snapshot of Capel Shire



Size – **558 km2**
Localities – **14**



Population – **19,002**
10-year average growth
of 1.9%.



Aboriginal & Torres Strait
Islander population –
2.7%
Born Overseas – **26.7%**



Dwellings – **7,618**
Av. Household Size – **3.4**
Median Weekly House
hold Income - **\$1,949**



Schools - **9**

Economy



Local Jobs –
4,100



Largest Industry of
Employment – Health care
and social assistance – **14.6%**



Level of Education
- **30.1%** - Advanced
Diploma or above



Visitor Expenditure
Per Dollar – **\$0.14M**
on Arts & Recreation
Services



Local Businesses
– **1,160**

Environment



Location -
180km south of Perth
Coastline - **28km**



Rural Zoned Land -
38,990 hectares



Tuart Forest National
Park - **2,050 hectares**
Threatened Ecological
Communities - **4**

Your Executive



The Shire of Capel Executive Team

Photo L-R

Matt Young - Director Infrastructure & Development

Gary Clark - Acting Chief Executive Officer

Samantha Chamberlain - Director Community & Corporate

Your Elected Members



Doug Kitchen
Shire President



Sebastian Schiano
Deputy Shire President



Rosina Mogg
Councillor



Kieran Noonan
Councillor



Christine Terrantroy
Councillor



John Fergusson
Councillor



Terri Sharp
Councillor



Ashley Dillon
Councillor



Peter McCleery
Councillor

Committees of Council

Shire of Capel Councillors are members of a range of committees in both the Shire and surrounding districts. They provide information and advice to the Council on topical issues in the region. A local government may establish committees of three or more persons to assist the Council to exercise the powers and discharge the duties of the local government that can be delegated to committees.

The Audit and Risk Committee is established under the powers given in section 5.8 and 7.1A of the Local Government Act 1995, and as prescribed in the Local Government (Audit) Regulations 1996.

The Bush Fire Advisory Committee is convened under the Bush Fires Act 1954.

Climate Change Adaptation and Sustainability Committee was originally focussed on the development of a policy on climate change initiatives for Council endorsement, the scope has expanded to consider sustainability more broadly.

Economic Development Advisory committee was established to provide advice to the Shire in relation to the growth and development of the Capel business and economy, as well as the generation of local employment opportunities.

Other committees are established under the Local Government Act 1005 s5.8



AUDIT, RISK & IMPROVEMENT COMMITTEE

Audit & Risk Committee is responsible for overseeing the financial affairs of the Shire. The Committee reviews the annual financials, reviews organisation performance and financial management.

Members

Cr P McCleery
Cr R Mogg
Cr D Kitchen
Cr C Terrantry
Cr A Dillon
Dr K Parker



BUSH FIRE ADVISORY COMMITTEE

The Bushfire Service is comprised of five Brigades. Brigade members are all trained volunteers and the Council seeks input from these members via the Bush Fire Advisory Committee (BFAC) on matters relating to bush fire prevention and control.

Members

Cr D Kitchen
Cr A Dillon
Chief Bush Fire Control Officer
Deputy Bush Fire Control Officers
Bush Fire Brigades - Boyanup, Capel, Elgin,
Gelorup & Stirling



CLIMATE CHANGE ADAPTATION & SUSTAINABILITY COMMITTEE

The Committee (CCASC) held its first meeting on June 2010 following a Council decision to establish a Climate Change Policy Committee. Originally concerned only with the development of a policy on climate change initiatives, the scope has since broadened.

Members

Cr S Schiano
Cr J Fergusson
Cr R Mogg
Cr P McCleery
Cr T Sharp



ECONOMIC DEVELOPMENT ADVISORY COMMITTEE

The Economic Development Advisory Committee's (EDAC) purpose is to provide advice on the Shire of Capel business and economic development matters. The committee consists of three elected Council members, two Government agency representatives, two business association representatives and two business representatives.

Members

Cr P McCleery
Cr J Fergusson
Cr K Noonan
Cr S Schiano (proxy)
South West Development Commission, Bunbury
Geographe Chamber of Commerce,
Regional Development Australia (South West),
Bunbury Geographe Economic Alliance, Capel
Chamber of Commerce

Other Committees and Panels



LOCAL EMERGENCY MANAGEMENT COMMITTEE

Local Emergency Management Committees (LEMCs) manage Local Emergency Management Arrangements (LEMAs), liaise with public authorities and other persons to develop and carry out emergency management activities.

Members

Cr D Kitchen
Cr A Dillon
Cr T Sharp
Shire of Capel Emergency Services Coordinator
Western Australia Police
Department of Biodiversity, Conservation and Attractions
Department of Communities
Department of Fire and Emergency Services
Department of Primary Industries and Regional Development
Main Roads WA
State Emergency Services
Water Corporation



CAPEL COASTAL SUB COMMITTEE

At the 31 January 2024 Ordinary Council Meeting, a resolution was made for a Capel Coastal Sub Committee to the Climate Change and Sustainability Committee with responsibility for the assistance in the implementation of the Final Capel CHRMAP. The Capel Coast Sub Committee (CCSC) is to report, advocate, consider and make recommendations on action and options for the sustainable management of the Shire of Capel's coastlines.

Members

Cr S Schiano
Cr J Fergusson



ENVIRONMENTAL SUB COMMITTEE

A motion was endorsed by the Council at the September 2024 Ordinary Council Meeting supporting the proposal of an Environmental working group to be created. The Environmental Sub Committee (ESC) is to advise, advocate and make recommendations on actions and options for the management and preservation of the Shire's natural resources and environment.

Members

Cr S Schiano
Cr J Fergusson



CEO PERFORMANCE AND REMUNERATION REVIEW PANEL

A Council appointed panel of 5 guides the annual review of the Chief Executive Officer's performance and achievement of set KPI's.

The review includes an assessment and interview of all 9 Councillors, direct reports to CEO including Executive & Office of the CEO staff and 3 randomly selected Managers. The panel recommend the remuneration and performance agreement for the coming financial year for the CEO.

Members

Cr D Kitchen
Cr P McCleery
Cr J Fergusson
Cr S Schiano
Cr C Terrantry



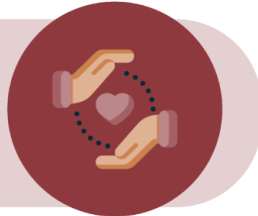
Our Strategic Directions

The following directions from the Shire's Strategic Community Plan describe the key priority areas that provide the road map to achieving our vision.

A Lifestyle of Choice; Connecting Community, Culture and Country.

1. People

Strengthen and enhance the well-being of our community



2. Planet

Manage, Protect and enhance our environment



3. Prosperity

Foster a dynamic, diverse and strong local economy



4. Performance

Deliver good leadership, governance and decision making outcomes



5. Places

Provide and maintain desirable infrastructure and facilities for our community



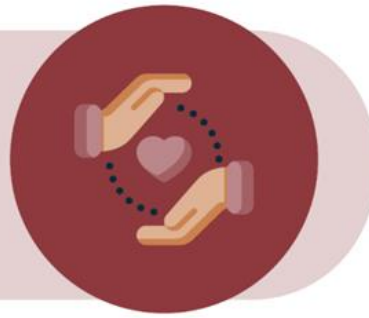
6. Relationships

Effective communication, engagement and relationship development



1. People

Strengthen and enhance the well-being of our community



Strategic Community Plan Achievements

- Dalyellup Jingle & Mingle Festival
- Completion of our Community Perception Survey
- Strategic Community Plan Visioning Workshops
- Review of the Shire's Accessibility and Inclusion Plan
- Development of a Shire Sport's Spaces Plan
- Development of the Shire's Public Health Plan



Libraries

A more engaged community

The 2024-2025 financial year represented a period of consolidation, cultural depth, and stabilised usage across the Shire of Capel Libraries network. While key statistical indicators remained consistent with the previous year, the nature of community interaction shifted meaningfully: from high-frequency general programming toward curated literary, accessibility and writer-focused events.

Public expectations of libraries as digital support centres continued, particularly in resume support, MyGov identity setup, government form navigation, and aged-care online access. Libraries also grew in their cultural positioning, hosting established Australian authors, emerging writers, academic leaders, and reinforcing their role as trusted, welcoming spaces for connection, learning and recognition of community voices.



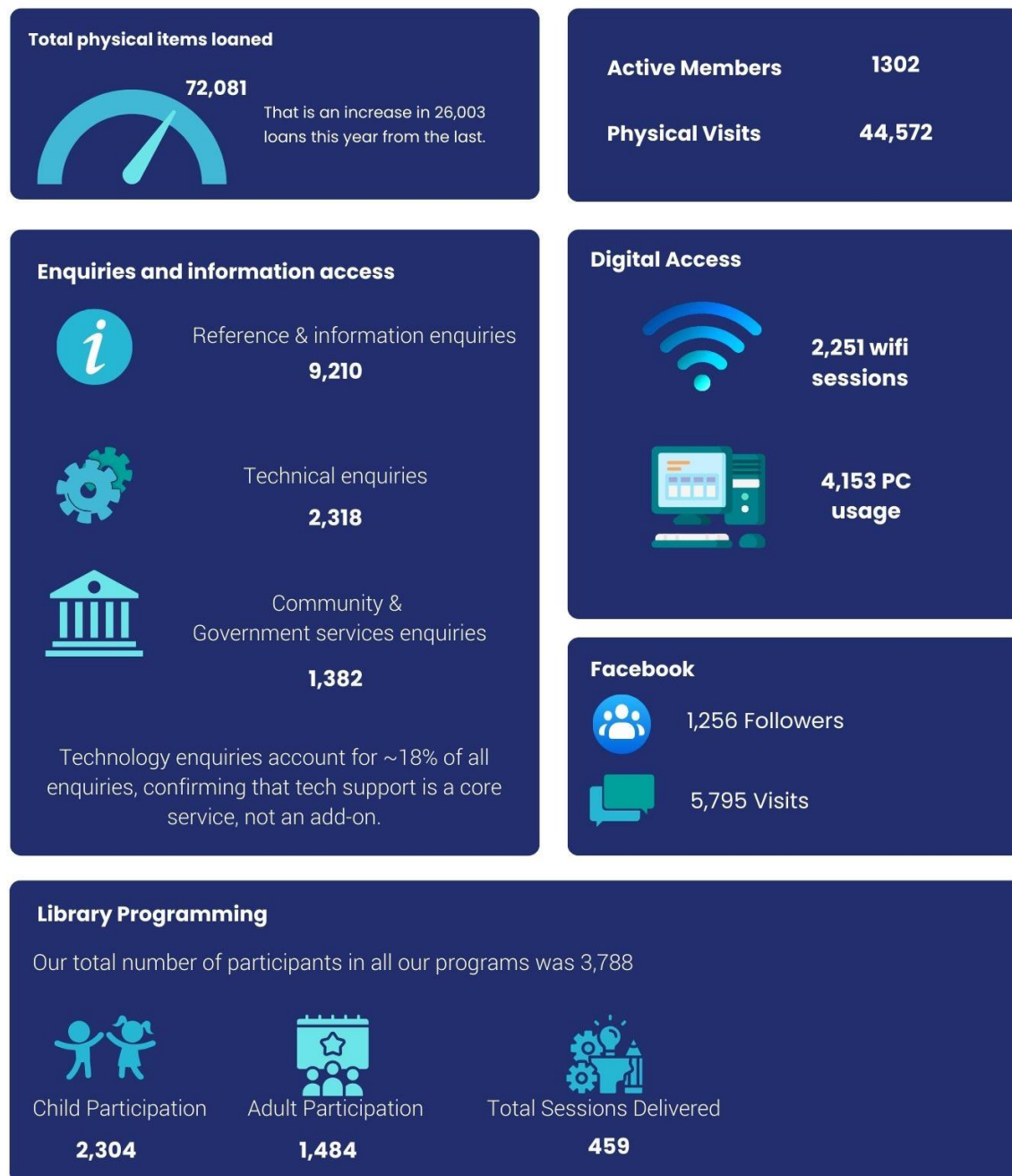
Key Information

- Wi-Fi sessions and digital loans cannot be directly compared to 2023/24 due to system reporting changes.
- Wi-Fi now counts human sessions instead of device pings (previously tens of thousands of auto-reconnect events), and digital loans now count borrower-driven activations rather than all consortium-wide circulation.
- On-site demand remains strong, particularly for reader borrowing, printing, study space use and digital/ID support.
- Enquiries remain high, with libraries operating as front-line digital translation and form-completion support across Centrelink, MyGov, identity documentation, Medicare access and NDIS/NDSS navigation.

Libraries continue to function as essential civic access points for government process literacy, digital navigation and community information.

Usage Overview and Data Trends

During the 2024–2025 financial year, Shire of Capel Libraries responded to **12,910 enquiries**, including **9,210 library enquiries**, **2,318 technology enquiries**, and **1,382 community and government enquiries**, highlighting the libraries' expanding role as both information and digital support hubs.



Digital Inclusion and Community Access

Libraries remain the front line of public digital support:

- Job applications & resume assistance
- Mobile & device tutoring
- MyGov, Medicare, ID setup
- Online safety and scam navigation
- Centrelink form support

Tech4U – Employment Outcome

Tech4U transitioned from access-based support to impact-based digital outcomes.

A Dalyellup participant, supported through resume creation and online application coaching, successfully obtained employment. This direct outcome demonstrates library digital literacy as an economic impact, not simply an access service.

Community and Cultural Impact

ECU Writers Group – Book Launch with Award-Winning Author Josh Kemp

In partnership with Edith Cowan University, the Capel Library hosted an intimate author event and reading afternoon featuring WA author Josh Kemp and Professor Donna Mazza. This cross-institution collaboration strengthened regional creative networks and validated local emerging writers. Feedback highlighted the value of connecting with published authors and understanding creative practice.



Natasha Lester & Sara Foster – Literary Evening

This dual-author event drew a strong audience and showcased Australian women's fiction, writing career pathways, publishing and research. The event supported both recreational readers and aspiring writers, reinforcing our libraries as literary hubs in regional Western Australia.



Community Event Companion: Xena the Guide Dog & Coral Emerson

Across the year, the libraries welcomed regular visits from Xena, a guide dog in training. These visits offered comfort, social connection, and a unique learning opportunity for young readers and families. Local author **Coral Emerson** also provided reading support and enrichment, gently supporting anxious readers and encouraging reluctant literacy-seekers.

Together, Xena and Coral formed a beloved community literacy pair, demonstrating the emotional and educational role animals play in reading engagement.



Heritage, Archives and Local History

The Shire of Capel Libraries continued to strengthen community memory and civic identity through targeted heritage, archives and storytelling work during the 2024–25 financial year. The Ron Maidment Archives remained an active reference point for families, researchers, local historians, and those pursuing genealogy, land title tracing, cemetery research, and intergenerational documentation.

This year, libraries developed deeper partnerships with the Capel District Cemetery Project, Bunbury Family History Group, and local history custodians to ensure that regional stories are not lost to time.

The Libraries also expanded public engagement in local memory through author events, oral recollection, and emerging storytelling initiatives. This work will feed directly into 2025–26, where the new **Living Stories** series will formalise history-sharing through live interviews, recorded testimony, and curated community archives.

“Our libraries safeguard community memory, preserving the stories, families and histories that shape the Shire’s identity.”

Community Development and Safety

Community Budget Requests

Two not-for-profit community groups were awarded by Council funds through the Community Budget requests for 2024-25. An update on where these projects are as follows:

Boyanup Foundation (South West Rail & Heritage Centre):

The Council supported an \$80,000 contribution towards a 3-stage redevelopment of the South West Rail and Heritage Centre. This project has now been finalised by the Boyanup Foundation and the pictures on the side, show the works complete.



Images above: Electrical upgrades to SW Rail and Heritage Centre

Capel Community Garden

The Council supported an \$16,778 towards an upgrade of the community garden precinct in Capel. Key improvements to date include:

- Installation of water points and taps, including Reduced Pressure Zone Device (RPZD) and cage.
- Storage shed pad installation (with storage shed still to be installed).
- Tree trimming.
- Fence installation.
- Accessible pathways (still to be constructed).

Images below: Fencing and other improvements to Capel Community Garden.

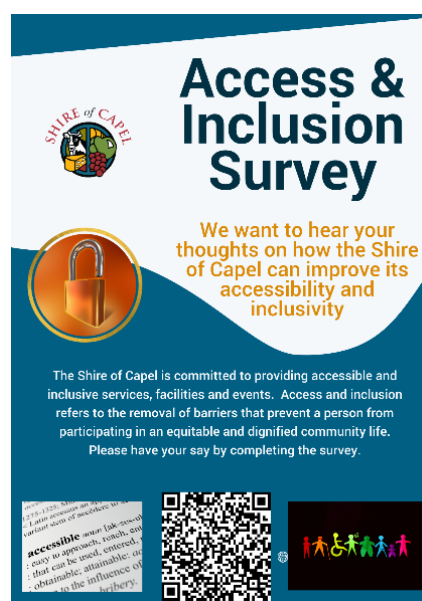


Access and Inclusion

Reviewed Access & Inclusion Plan

A comprehensive community consultation process was launched to identify barriers to access and inclusion and to promote equitable opportunities for people of all abilities. As part of this initiative, 58 individuals completed a detailed survey, and a consultation workshop was held to further explore the issues identified. Additionally, interviews were conducted with staff from Forrest Personnel, Southwest Aboriginal Medical Services, and Wanslea to gather further insights into barriers to access and inclusion. Throughout the development of this plan, anecdotal feedback from community members was also considered, and it has informed the final AIP recommendations.

The draft recommendations were developed in conjunction with staff from relevant internal Shire departments and is going to Council's July 2025 meeting for endorsement. If endorsed, a total of \$504,500 will be allocated in the Shire's budget to implement recommendations in the Access & Inclusion Plan, over a 5-year period.



Service and Events

The Shire developed a communications database of people with disability, stating their preferred method of communication to inform them about upcoming events. We had 27 people with disability listed on the database at the end of the financial year.

We conducted an audit of key outdoor event spaces to ensure pathways provided access to people with disability.

We have sensory inclusive tents with cushions, blankets, earmuffs, and toys that are available to loan for community events. This helps families with children with spectrum disorders and gives them the option of giving their children some timeout as opposed to having to leave the event. We had sensory inclusive zones at our Captivate Capel event in March 2024.

We engaged Wheelchair Sports Southwest to run wheelchair basketball at Dalyellup Jingle & Mingle in December 2024. This initiative broke down stereotypes and showcased the incredible abilities of athletes with and without disability interacting and playing basketball together, breaking down societal barriers and misconceptions. We also ensured all market stalls and food trucks were set up along a path, to ensure people with mobility impairments could access them.



Buildings & Facilities

We provided all abilities play equipment in Sheoak Park in Gelorup.

Information

We investigated ways to improve the functionality of the Shire's website to support disability access.

Service Quality

We invited people with disability into the reception meeting room, when relevant, so they could sit down and receive service in a quiet and private environment.

Employment

We liaised with Disability Employment Service Providers regarding best practice Equal Employment Opportunity Strategies.

Youth Services

The 2024–2025 year was a period of significant growth, innovation and community connection for Shire of Capel Youth Services, with hundreds of young people engaging in weekly programs, school holiday adventures, leadership opportunities, cultural learning and skill-building activities. Across the shire, youth participation increased through vibrant Youth Collectives, high-impact Inzone excursions, strengthened school partnerships and expanded youth voice in strategic planning. With a strong focus on wellbeing, life skills, creativity, inclusivity and community empowerment, Youth Services delivered meaningful, safe and accessible opportunities that supported young people to grow, connect and thrive.



InZone School Holiday Program

The Inzone School Holiday Program provided a wide variety of high-quality, low-cost activities for young people aged 10–17, attracting 355 total activity placements. Participation remained strong each season, with 60 participants in Winter, 98 in Spring, 140 in Summer, and 57 in Autumn. These programs offered meaningful opportunities for social connection, learning, exploration, cultural understanding and physical activity, reflecting strong community interest and ongoing demand for accessible youth opportunities.

Across the year, young people enjoyed experiences ranging from whale watching, maze challenges, trampolining and VR battles to cultural cave tours, bush tucker canoeing, and hands-on museum explorations. Key highlights included the Busselton jetty train ride, Nerf battles with local police, Koomal Dreaming cultural education, Adventure World thrill rides, and a VR tour of the Kimberley at WA Museum Boola Bardip. Each holiday program successfully provided memorable, engaging and developmentally meaningful experiences that supported confidence, creativity, cultural learning and fun.



Capel & Dalyellup Youth Collectives

The Capel and Dalyellup Youth Collectives continued to grow in participation and impact, engaging an average of 8 young people per week across 60+ sessions. Attendance remained steady, ranging from 6–12 in Capel and 4–11 in Dalyellup, with Term 2 reaching a combined peak of 24 participants.

Programs were interactive, low-barrier, and aligned with the Shire's priorities for youth wellbeing, learning, community connection and child safety. The Collectives strengthened youth voice, supported school engagement and planning, and expanded partnerships with local organisations.

Key highlights included cooking and nutrition workshops, resume and cover letter writing, budgeting and meal-planning skills, candle-making, Japanese cultural activities, and a first aid demonstration.

Youth Voice & School Consultations (Strategic Planning)

Youth Services conducted extensive Youth Voice and school consultation sessions to inform upcoming Strategic Plans, engaging a total of 233 young people across Boyanup Primary, Bunbury Baptist College, Dalyellup Primary, Dalyellup College, Capel Primary, and both the Capel and Dalyellup Youth Collectives.

Using interactive tools such as ball-throw question prompts, hacky-sack voting, sticker response posters and "voting wall" workshops, young people were supported to express their ideas in a fun and accessible way. These consultations strengthened trust between schools and the Shire, embedded youth perspectives into future planning, increased confidence in civic participation, and provided rich data to guide long-term community and youth development initiatives.



Sport and Recreation - Club Development

The Shire of Capel was successful in receiving \$59,100 from 2022-23 to 2024-25 to support sporting organisations in their club development journey. The grants specifically target Shire sporting clubs to assist them with strategic planning, volunteer recruitment and retention, social media education, grant writing, and training promotion.

An expression of interest process for Club Strategic Planning, opportunities were presented to Dalyellup Diamonds Softball/Teeball Club and Dalyellup Dockers Football Club to develop a club strategic plan. Both these clubs operate from Ferndale Oval, Dalyellup.

The Shire engaged the services of Kim Butterfield Consulting to develop specific plans for each of these clubs.

An outcome was the apparent lack of infrastructure on the site to accommodate longer training periods and games. Community led needs prompted the grant submission to the (then) DLGSC for the 2025/2026 Club Night Light Funding program. In February 2025, the Shire was advised of a successful grant application for 4 100LUX LED Lighting Towers on Ferndale Oval. Construction of the lighting towers will occur in 2025/2026 through the funding support of the Government of Western Australia. This project is part of the WA Government's PlayOn WA, an exciting initiative to deliver 2,030 community infrastructure items across WA by 2030.



The Shire collaborated with Dominique Monteleone from Wicked Strategies and as part of the EveryClub grant funding a grant writing Workshop which saw 9 clubs/community groups attend. The purpose of the workshop was to inform, provide learning and development sessions to those clubs, along with identifying the opportunities of potential grants available and the key deliverables of grant writing and acquittal process.

Due to direct feedback from the clubs during seasonal tenancy meetings, the clubs requested support in governance training. Using funding from EveryClub Year 2 grant a workshop session was held in Feb 2025. We opened the session to include the Capel Chamber of Commerce, Shire of Capel sporting clubs and local community groups.

Donnybrook Football Club relocated to Boyanup Oval for the 2024 winter season (March-Sept 2024), playing all home games and hosting an Elimination Final on Sept 14, 2024, putting Boyanup on the map. Between DFC and the Shire of Capel, the oval was upgraded (AFL goal post installed), pavilion sub lease arrangement was arranged, and risk management support was co-ordinated between the Shire, Boyanup Farmers Markets and the Donnybrook Football Club, as several games coincided with the Sunday Farmers Markets. The relationship between the stakeholders strengthened over the period from March - Sept 2024.

Events

Events Sponsorship

The Shire received and approved five (5) Event Sponsorship Scheme applications from community organisations that provided a range of economic, social, environmental, and promotional benefits in the 2024/25 financial year.

The Scheme provides a process by which the organisations can provide either an in-kind and/or cash contribution to the development and implementation of community-led and coordinated events in the Shire of Capel.

The total project value for the approved events under the Scheme was \$141,220, with the Shire contributing cash funding of \$17,400 and In-kind funding of \$1,117.50.

The event(s) awarded sponsorship funding were as follows:

- Boyanup Lions Club Australia Day Breakfast.
- Capel Bowls Club Glow Bowls Initiative.
- Dance Steps South West Capel Socials.
- Capel Horse & Pony Club CCI Events.
- Futures Eventing Event.



Captivate Capel

The Shire of Capel hosted our 5th Annual Captivate Capel held on Saturday 22 March, 2025 at Erle Scott Reserve. The free event with the theme “A Festival for the Earth” commenced at 12pm running through to 6pm attracting approximately 3,000 people in attendance.

There were many organisations and community groups that supported the event’s “World Water Day” theme including Capel Men’s Shed, Capel Chamber of Commerce, Capel Uniting Church Op Shop, Water Corporation, Capel Community Garden, South West Women’s Health and Information Centre, and Keep Australia Beautiful to name just a few.

The festival program included live entertainment on the main stage, busking in the park, and under the marquee workshops, including GeoCatch's Create Bay Ok Gardens and Kids Get Crafty with Clay, and Productive Ecology's Fundamentals of Soil Health and Plant Nutrition.

Captivate Capel was a fun-filled day that celebrated community, sustainability and water conservation. There was a makers' market selling unique handmade crafts and art, and food trucks selling delicious bites and refreshing drinks to keep everyone satisfied and hydrated. We also had a dunk tank raising funds for GeoCatch, and bouncy castles and water slides for the young ones.



Australia Day Citizenship Ceremony and Community Awards

On January 26, 2025, the Shire celebrated with some key volunteers, that we are blessed to have in the Shire of Capel.

This year the Community Awards were held at the Capel Golf Club. During the inspiring ceremony participants were treated to stories about serving our community, making small and big changes and celebrating hopeful youth for our future.

There was a breathtaking rendition of our National Anthem as well as entertainment sung throughout the morning by Elise Payne. The audience was motivated by guest Vince Garreffa, who has lived a life of service, becoming one of Western Australia's best known and most successful butchers – and a major fundraiser, raising more than \$1 million for a variety of charities and over \$4 million for Lifeline WA over the past 25 years.

Collectively our volunteers devote thousands of hours of time and commitment to their roles.



The Shire was honoured to announce the following winners in their categories:

- Winner of the Young Citizen Category for 2025 was Grace O'Neill.
- Dylan Schwan was awarded the Young Citizen Act Belong Commit Award.
- Winner of Community Citizen for 2025 was Nathan Scott.
- Winner of the Senior Community Citizen for 2025 was Patsy Button.
- Winner of the Community Group or Event for 2025 was Capel River Classic by Ironstone Adventure Riding Club.
- Winner of the Community Group or Event Act, Belong, Commit Award was the Busselton Bunbury Rifle Club.

The ceremony was packed out with community members, Don Punch MLA, Jodie Hanns MLA, Steve Thomas MLC, Honorary Freeman Margaret Smith & Murray Scott, Shire Councillors Rosina Mogg, Christine Terrantroy, Sebastian Schiano, Kieran Noonan, John Fergusson and Shire President Doug Kitchen, along with the Director of Community & Corporate Services, Samantha Chamberlain and Shire staff.

Volunteer Honorariums

The community were invited to nominate community members to receive a one-off honorarium payment in recognition of their services in the Shire.

The following recipients were nominated and rewarded for their dedication to our Shire by volunteering over numerous years:

- Ted Pickston
- Caitlin (CJ) Aston
- Nathan Scott
- Toni Steinbrenner
- Ryan Loverock
- Summer Hansen-Robinson
- Danielle Stevens
- Cynthia Robertson
- Janine Lamond
- Anne Withers



These volunteers embody the true spirit of community, and their efforts were celebrated alongside the award winners. The Hon. Don Punch MLA joined us to announce the Volunteer Honorarium recipients.

Outstanding Volunteers' Breakfast

The Shire hosted our annual Outstanding Volunteers' Breakfast at the iconic Elgin Hall on 5 December, which is International Day of Volunteering.

The Breakfast is held in recognition of the amazing work and effort provided to the local community by our dedicated volunteers. The Master of Ceremonies were members from the Shire's Youth Collective, Grace O'Neill, Leena Scott and Raegan Scott.

Shire President Doug Kitchen kicked off the morning with a roaming mic session, encouraging volunteers to share their tips on recruiting new members.

David Bourne from the Elgin Community Hall Inc, who won the 2024 Community Group of the Year, captivated the crowd with a fascinating look back at the history of the Elgin Hall.



Citizenship Ceremonies

Becoming an Australian citizen usually involves being a permanent resident, meeting specific residency requirements (living in Australia for 4 years, with the last 12 months as a permanent resident, and limited absences), passing a citizenship test (for most), proving good character, applying, and attending a ceremony to make the pledge of commitment. It's a process managed by the Department of Home Affairs, focusing on integration, knowledge of Australia, and commitment to its values.

The Shire of Capel holds four Citizenship Ceremonies through the year, and we have so far celebrated a total of 83 new individuals (56 families) and welcomed into our local communities.

Throughout 2024-2025 the following formal ceremonies took place:

- Australia Day – Sunday 26th January 2025
- Harmony Week – Thursday 20th March 2025
- Refugee Week – Friday 20th June 2025



Dalyellup Jingle & Mingle Festival



The Dalyellup Collective ran the Dalyellup Community Christmas Festival for 5 years and unfortunately had to wind up. This Festival was extremely popular within the community so the Shire decided to continue running the festival and re-branded it Dalyellup Jingle & Mingle Festival.

The Shire ran the Dalyellup Jingle & Mingle Festival for the first time on Sunday 1 December, 2024. Despite intermittent rain the crowds enjoyed rolling up to the festivities including the popular dunk tank where brave volunteers from the Shire of Capel made a splash and raised funds for the Salvation Army Christmas Appeal.

The community relished the opportunity to mingle and come together and didn't let the weather dampen their spirits.



ANZAC Day 2025

The Capel RSL held its Dawn Service at Peppermint Grove Beach at 6.00am with over 300 people attending. Speeches reminded us of those who served in the Gallipoli Campaign 110 years ago and personnel who have served in all wars. The service was introduced by the Capel RSL President Ray Jones and supported by songs performed by the Vocal Fusion Choir. Shire President Cr Doug Kitchen presented a speech and placed the Shire of Capel wreath at the memorial stone.

The Capel RSL sub branch then presented their 11.00am service, which included a march up the main street in Capel Townsite, and was attended by over 200 people. The march included relations of service personnel, current service personnel, army cadets, a skilled bag pipe player, Police, Capel Horse & Pony Club riders, St Johns Ambulance and school students.

The Shire of Capel wreath was placed by Cr Ferguson. The Service was once again accompanied by the harmonies of the Vocal Fusion Youth Choir, guest speakers and poetry tributes. The RSL hosted a delicious morning tea at the RSL Hall in Capel.



Festival of Small Halls

The Shire hosted the Festival of Small Halls in partnership with the Elgin Community Hall Inc. It was a truly special night with performances from Jed Parsons, Alana Wilkinson and local artist Elise Payne.



Senior Services

Social Participation

Social participation and social support are strongly connected to good health and wellbeing throughout life. Participating in leisure, social, cultural, and spiritual activities in the community allows seniors to continue to exercise their competence, to enjoy, respect and maintain or establish supportive and caring relationships.

The Shire runs subsidised outings and overnight trips for seniors to keep them socially active and engaged. The Shire ran two outings and a 3-day Silo Art Tour this financial year.

Silo Art Tour

Twenty-one seniors embarked on a tour of the Silo Art in WA and had a fantastic time exploring the beautiful countryside and socialising with one another. Places visited included Noble Falls Tavern in Gidgegannup, Bilya Koort Boodja Aboriginal Cultural Centre, Wave Rock, the Lace Place, Miniature Soldier Museum, Hyden Wildlife Park, Blue Bird Replica, as well as silo art. Seniors ranged in age from 66 years to 86 years and the majority of seniors were in their 70s. The feedback received was extremely positive.



Communication and Information

Staying connected with events and people and getting timely, practical information to manage life and meet personal needs is vital for active ageing. The Shire developed the Seniors' Link newsletter to make it easier for our Senior's to know what social, recreational and cultural activities are taking place in the Shire and local region. The Seniors' Link newsletter has been greatly received by Seniors and is distributed to 668 seniors who reside in the Shire.

Reconciliation Action Plan

Gondwana Link collaboration

The Shire of Capel and Gondwana Link, partnered with the Dalyellup Primary School to produce 12 art pieces of a project called 'The Gene-Streaming Journey'. The project was founded by Aunty Carol Peterson and Ben Beeton.

Around the lower part of WA are unique sculptures that are either in physical form or in augmented reality form. The Shire will be installing a sign at Lakes Park Dalyellup to enable access to its unique augmented reality sculpture.

17 students contributed to the 12 pieces of art under the guidance of local Noongar Elder and Artist Basil Hart. Each piece of art depicts native animals with Noongar cultural symbolism.

The project is educational for anyone interested in the ecological timeline and honouring our Aboriginal cultural heritage.



Minor Community Grants

The Shire of Capel Council approved twelve (12) applications in the 2024-2025 financial year to the value of \$13,249.80 as follows:

Applicant Name / Group	Project Title
Capel Country Club	Security System Upgrade
HorsePower Busselton & Capel	Arena Fencing
Dalyellup Dockers Football Club	Building Signage & storage
Capel Regional Equestrian Park	Upright Freezer
Dalyellup Dinosaurs Football Club	Club signage on external building
Capel Horse & Pony Club	Purchase of storage system
Investing in our Youth	Yallo Early Years Program
Ludlow Tuart Forest Restoration Group	Ludlow Northwest Irrigation project
Capel Community Garden	Let's Get to Work (Gorilla Gardening Trolley)
Dalyellup Diamonds Softball/Teeball Club	Club signage on external building & durable equipment
Dalyellup PS P&C Association	Possum Drey Workshop
Boyanup P&C Association	Decodable Reading aids

2. Planet

Manage, Protect and enhance our environment



Strategic Community Plan Achievements

- Renewal of Waste Services Contract
- Ongoing investigation and management of identified Contaminated Sites
- Development of the Coastal Hazard Risk Management and Adaptation Plan (CHRMAP)
- Continuation of Mitigation Activity Fund in the treatment of the Shire's reserves
- Development of Reserve Management Plans to aid asset recognition and maintenance scheduling



Emergency Services

Brigade Membership 2024-25

Boyanup	40
Capel	22
Elgin	43
Gelorup	24
Stirling	18
Total	147



Brigade memberships increased by about 20% with 147 members across five brigades.

Response Turnouts by Brigade and Incident Type

Type	Boyanup	Capel	Elgin	Gelorup	Stirling
Not an Incident	1	1	0	2	0
False Call – Good Intent	10	7	5	3	2
Fire – Bushfire (Large)	10	10	7	14	9
Fire – Bushfire – (Small)	9	14	6	16	7
Fire – Other/Rubbish/Vehicle	3	5	3	2	2
Fire – Structure	2	4	1	2	0
Hazardous Situation	1	1	0	0	0
Total	36	42	22	39	20



The Harewoods bushfire incident in Dalyellup (image above) that started in March 2024 continued to burn underground on DPLH land during the year. This fire was still active in July 2025 providing many challenges for both the Shire and DFES and officially becoming WA's longest running incident.

In January 2025, A grass fire in Elgin resulted in the burn-over of the Boyanup Light Tanker appliance in which thankfully only resulted in minor injuries to the 2 firefighters involved.

DFES continue to support the funding and investment to our Bush Fire Brigades through the distribution of the Emergency Services Levy (ESL) in the form of the Local Grants Scheme (LGGS). This funding has been important in providing volunteers with new appliances, equipment, personal protective clothing including the provision of full-face respirators for volunteers.

The highlight of the year was receiving the new 3.4U Gelorup appliance to replace the previous 2.4U appliance. With Gelorup's light tanker being replaced in 2022 and a new Station opened in December 2023, the Gelorup Brigade has contemporary vehicles operating from a modern facility providing the Shire of Capel enhanced capability to service the district.

Emergency Services Awards

DFES Murray Lang Bush Fire Service Award
– Jeff McDougall

The Murray Lang Bush Fire Service Award is presented to a volunteer who has gone above and beyond what is expected of them and made an exceptional contribution in the last 12 months.

In September 2024 the Gelorup Bushfire Brigade Fire Control Officer Jeff McDougall received the award for his contribution to the Bush Fire Service over the past year.

Bushfire Risk Management

The Western Australian Government has established the Mitigation Activity Fund Grants Program (MAFGP) to reduce bushfire hazards that present a considerable risk to assets throughout the State.

This program supports Local Governments with endorsed Bushfire Risk Management Plans to treat bushfire risk in their communities on State land that they manage and is a joint program with the Department of Fire and Emergency Services.

In 2024-25 the Shire of Capel was selected to be part of a pilot program providing funding over a three-year period with the total project providing 60 treatments over the three-year project totalling \$750,386.00

In 2024-25, 18 of these treatments were completed to the value of \$280,836.00 including installing fire access gates to protect our reserves, improving mitigation at the Capel and Boyanup cemeteries and weed management using both mechanical works and weed spraying to reduce invasive weeds in the reserves.



Treatment 28339 - Peppermint Grove Beach - Upgrade Fire Access Track



Treatment 28369 - Dempster Street, Gwindinup – Fire Access Gate



Before



After

Treatment 28005 – Dalz Drain



Before



After

Treatment 28355 – Ironstone Gully



Before

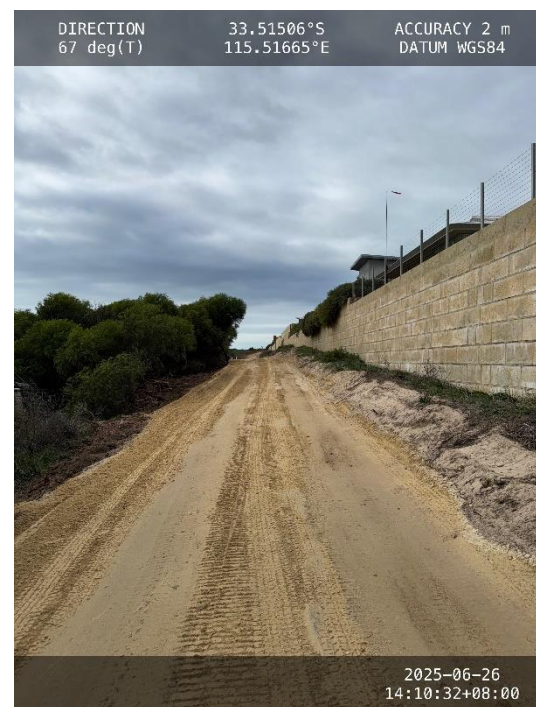


After

Treatment 7172 - Peppermint Grove Beach Track



Before



After

All West Australians Reducing Emergencies (AWARE) Funding

Through the AWARE funding from the State Government the Shire of Capel provided a Media and Critical and Communications training initiative across the region (from Waroona to Margaret River). The training providing the local government Chief Bush Fire Control Officers, Mayors and Shire Presidents as well as Shire Communication Officers an understanding of principles, concepts, processes, techniques and tools with a focus on key knowledge and skills that are essential to communicate effectively in a crisis response.

The training was extremely well received by the Elected Members and staff that attended over the 3-day workshops with very positive feedback received.

Ranger Services

Keeping Capel Safe and Connected: A Year in Ranger Services

Our Ranger Services team has been hard at work this year, ensuring our community remains safe, welcoming, and compliant with local laws and State regulations.

From caring for pets to protecting our natural spaces, here's what we've achieved together:

What We Do:

Rangers help manage everything from dogs, cats, and livestock to parking, off-road vehicles, littering, illegal camping, and abandoned vehicles. They're on the job 7 days a week for 10 hours a day, with extra hours for special operations alongside Police and the RSPCA. Plus, they're available 24/7 for urgent callouts.

By the Numbers:

- 1,315 service requests handled
- 3,200 beach and reserve patrols
- 900 parking patrols
- 550 camping patrols
- 750+ community interactions on issues like dogs off-lead
- 60+ after-hours callouts, mainly for livestock on roads and aggressive dogs

Education First:

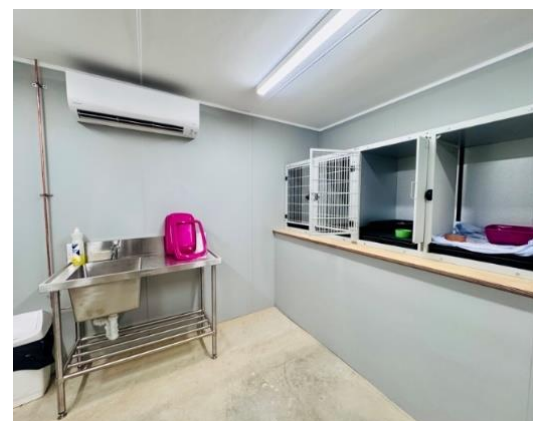
Rangers issued 82 infringements and 145 cautions, mostly for parking and dog-related matters. These low numbers show our commitment to education—Rangers regularly provide friendly advice and verbal cautions to help everyone understand the rules.

Caring for Animals:

- 28 dogs and 14 cats were impounded
- Thanks to partnerships with SAFE and BARRC, 100% of unclaimed pets were rehomed
- Sadly, 4 aggressive dogs were euthanized, and 10 feral cats were removed for community safety

Big Improvements:

We upgraded the Capel Pound with a climate-controlled cat room, eight raised pens, washing facilities, and storage. This means cats can now stay safe and comfortable locally, even during extreme weather.



Environmental Health



Mosquito Management

The total rainfall through 2024/2025 was slightly below average, and the distribution pattern meant that we had a significantly dryer month in September 2024 which allowed drying of sites earlier than usual. Five aerial larvicide treatments were carried out with a total of 556Ha of coastal wetland being treated using either Prosand s-Methoprene) or (Barmac) Bacillus thuringiensis israelensis (Bti). These seasonal conditions resulted in the lowest aerial treatment program since the inception of the helicopter program in Capel in 2010. Whilst mosquito numbers were low, Ross River virus (RRV) cases were notably consistent with the long-term mean.

The joint communications program continued to be delivered by Leschenault and Geographe CLAGs. An external marketing company was re-engaged to deliver fortnightly social media posts, with an advertising spend on Facebook and YouTube.

A three-month GWN television advertising campaign continued from September 2024 to December 2024. The reshoot of one television advertisement was finalised for use towards the end of the 2024/25 campaign and used for five weeks of WIN advertising in January 2025, funded directly by the Local Governments.

Other activities included:

- Shire Facebook posts related to treatments.
- Internal staff/councillor updates and councillor briefing.
- The electronic newsletter “Mozz-E-Mail” continued from July 2024 until November 2024. The newsletter provided trap data and information articles and was sent to group members signed up to a subscribers list specifically for mosquito management updates.

- Drone utilised for the monitoring of areas that are either inaccessible or difficult to cover on foot.
- A casual staff member was engaged to predominantly conduct larval surveillance and co-ordinate helicopter treatments.
- Busselton Caravan and Camping Show was jointly attended by Shire of Capel and City of Busselton Health Staff in September 2024 with interaction with approximately 300 people over two days.
- Several radio interviews were conducted with ABC Radio.



Health Surveillance, Applications and Customer Service

Food premises inspections were conducted under the *Food Act 2008* of the 160 currently registered food businesses. This includes routine, follow up and complaints and subsequent required reporting to the Department of Health.

The Health Officers assisted the Department of Health in the Local Health Authorities Analytical Committee (LHAAC) food sampling program with 11 samples submitted.

Other routine inspections were conducted of health premises including public buildings, lodging houses and the caravan park.

Domestic drinking water sampling is conducted upon request and the routine recreational water sampling program conducted.

Noise complaints were mainly related to stereo/music noise and domestic use of power tools and workshops.

The team is increasingly spending time assessing acoustic reports with 17 submitted in conjunction with development applications. For example, Coles, ALDI, Red Dot and Capel Marron Farm. The BORR roadworks continued to contribute to applications for out of hours noise management plan assessments.

The Environmental Health team contributed to a significant number of development application referrals mainly for food, onsite effluent and noise input. Similarly, referrals for building applications and all event applications. In addition to domestic onsite effluent disposal applications, one commercial system was referred to the Department of Health.

The Shire engaged a consultant to assist in the development of the 'Shire of Capel Public Health Plan' as required by the *Public Health Act*, this will be presented in draft form to Council in early 2026 for endorsement to advertise.



Community Development & Safety Strategic Projects

Ironstone Gully Falls Walk Interpretative Trail

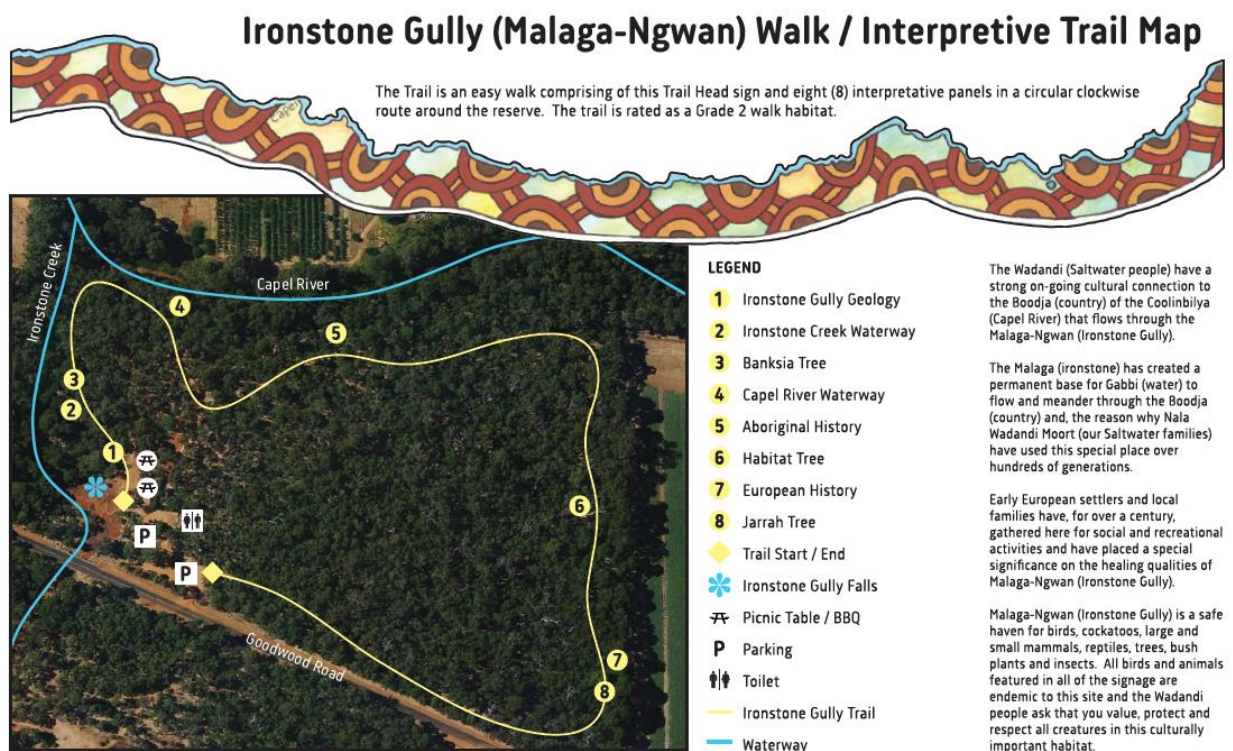
Capel's newest interpretive trail was officially launched at Malaga-Ngwan (Ironstone Gully Falls), offering visitors a culturally rich and scenic walking experience. The easy circular trail features a trailhead, and eight interpretive panels arranged in a clockwise loop around the reserve.

This project is the result of a meaningful collaboration between the Shire's Trails Management Group, the Undalup Association, and award-winning Aboriginal artist Sandra Hill. The joint venture led all aspects of the project—from research and story development highlighting the area's rich cultural heritage to the artistic design and sequencing of the panels that reflect the natural and cultural significance of the site.

At the trailhead unveiling, Shire President Cr. Doug Kitchen acknowledged Iluka Resources for their support and thanked key contributors including Jennifer Scott, Mal Kitchen, and Cr. Keiran Noonan—members of the Trails Management Group. He also extended appreciation to the Shire's Operations and Community Development teams for their support with panel development, installation, and event coordination.

Following the presentation, the winter rain gave way to sunshine just in time for the inaugural trail walk, led by Elder Dr. Wayne Webb and Sandra Hill. Rain droplets shimmered on the leaves as sunlight filtered through the tree canopy, creating a fittingly serene and symbolic start to the trail's journey.

Photo Below : Ironstone Gully Falls Walk Interpretative Trail head.



Establishment Trails Audit & Service Plan

Through the RFQ process the Shire of Capel engaged Tredwell Management Services to compile an infrastructure audit on eleven trails within the boundaries of Shire of Capel (8 of which are owned by Shire, 3 owned by DBCA). The trails audit served as a critical initial step in addressing information(signage) gaps, current trail infrastructure, hazard identification and recommendations for improvement. This report became the founding block for the bigger project, the Shire of Capel Trails Master Plan which was launched in November 2024. Findings from the Trails Master Plan will be published in the following year report.

Photo Below: Preston River Ramble -Boyanup



Dalyellup Multipurpose Community & Youth Centre (DMCYC)

In 2024–25, \$2,938,663.23 of the \$13,860,000 budget (**21% complete**) was invested in constructing the new Dalyellup Multipurpose Community and Youth Centre (DMCYC).

This landmark project has been made possible through generous funding of \$10.9 million from the WA Government and Lotterywest, complemented by a significant contribution from the Shire of Capel.

The centre is designed to serve a wide range of community needs, featuring dedicated spaces for youth engagement, digital technology and innovation, community events, a library and learning hub, and visitor and community services.

Once operational, the facility aims to deliver:

An inclusive and vibrant space that engages young people while supporting growing families and older adults, including areas for book clubs, creative workshops, and hobby groups.

Accessibility for all, regardless of age, gender, identity, culture, ability, income, or background.

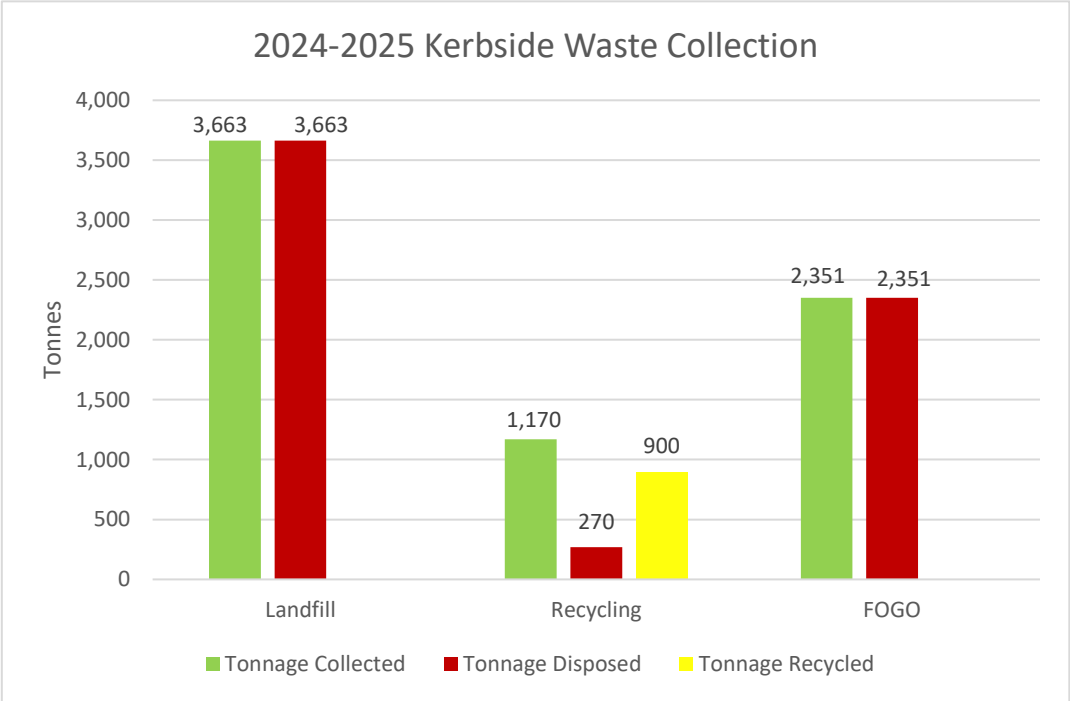
Opportunities for creativity and personal development, such as art, craft, and design skills, life-skills training, mental health and social services, and youth programs currently unmet in the region.



Photo above: DMCYC during construction in May 2025

Waste Services

The Annual Waste Data report for 2024-2025 was submitted to DWER for review. The total tonnage from kerbside collection is summarised in the graph below:



The total tonnage collected and either recycled or disposed of through the Transfer Station by waste type is summarised in the table below:

WASTE TYPE	TONNAGE	LIFECYCLE
GENERAL WASTE	921.3	LANDFILL
HYDROCARBON	4.6	RECYCLED
MATTRESS	16.1	RECYCLED
CARDBOARD	236.3	RECYCLED
CO-MINGLED	6.0	RECYCLED
GLASS	5.0	RECYCLED
WOOD	75.3	RECYCLED
RUBBLE	215.8	RECYCLED
STEEL INC WHITEGOODS	246.1	RECYCLED
TYRES	6.3	RECYCLED
E-WASTE	20.3	RECYCLED
OIL	10.1	RECYCLED
GREEN WASTE	540.1	RECYCLED
BATTERIES	2.6	RECYCLED

Natural Resource Management

Reserve Management – Levels of Service and Maintenance Contract

With more than 135 reserves covering almost 700 hectares, the Parks, Waste and Natural Environment team completed a Levels of Service analysis, to guide the efficient and sustainable management of the Shire's natural areas. The natural reserves include bushland, coastal areas, wetlands, riparian corridors and sites of ecological significance.

The framework supports recreational access while protecting ecological and biodiversity values. It applies to open space where public access is encouraged and formally managed, noting that other publicly accessible areas may fall outside the scope of this framework.

Three broad management categories have been established:

- **Level 3 – Annual inspection**
Low public use / high conservation or moderate use / low conservation areas
- **Level 2 – Biannual inspection**
Moderate public use and moderate to high conservation areas
- **Level 1 – Quarterly inspection**
High public use and moderate to high conservation areas

As a part of the Natural Reserve Management an external contractor has been engaged to undertake inspections, pathway and trail maintenance, vegetation management, litter removal, weed control, mulching and rehabilitation works on some priority reserves. Tranen has been contracted to undertake these reserve maintenance activities.

Volunteers, Community Service and Corrective Services

The Revive Five Mile Brook community group has been established to reconnect the Gelorup community through environmental restoration, with an early focus on the Sheoak Park within the Five Mile Brook catchment.

The first project commenced at Sheoak Park, where 400 native plants were installed to expand existing bushland adjacent to Bussell Highway. Species were selected to support and provide habitat to threatened fauna including the endangered Black Cockatoo and Western Ringtail Possum.

The Revive Five Mile Brook group, in partnership with the Capel Land Conservation District Committee (LCDC), successfully secured funding from Iluka to purchase an off-road trailer and watering and small spray unit. This equipment is now supporting ongoing on-ground restoration and maintenance activities, enabling volunteers to work more efficiently across challenging terrain.



The Shire continues to provide strong support to the LCDC, including regular attendance at monthly meetings and ongoing assistance with the management of Michael Tichbon Park.

This collaboration helps ensure coordinated restoration efforts, improved reserve health, and strengthened community stewardship.

The Shire has reestablished partnerships with the Department of Justice's Community Work Program and the Bunbury Regional Prison to support general reserve maintenance activities. Participants in the program have assisted with tasks such as vegetation management, litter collection, minor site clean-ups, pathway maintenance and general upkeep across selected reserves. This collaboration provides meaningful community-based work opportunities while delivering additional on-ground support for the Shire's reserve maintenance program.

Beach Monitoring, CHRMAP and Foreshore Management Plans

Consistent with the recommendations of the Capel to Leschenault Coastal Hazard Risk Management and Adaptation Plan (CHRMAP), the Shire has commenced development of Foreshore Management Plans for Peppermint Grove Beach and Dalyellup. These plans will guide future coastal planning, maintenance and adaptation, consistent with SPP 2.6, helping ensure coastal areas remain resilient, accessible and environmentally healthy.

The plans will:

- Help protect the coastline.
- Identify future planning and maintenance requirements.
- Enhance natural spaces.
- Support sustainable tourism and economic outcomes.

The Shire continues to participate in the Peron Naturaliste Partnership (PNP) monthly coastal monitoring program, capturing beach width, dune movement and photographic data at six sites. Monitoring data is analysed by UWA, along with CoastSnap citizen science imagery.

The Shire also participates in the award-winning Drone Monitoring Program, delivering high-resolution digital elevation data to assess sediment movement, shoreline change and responses to extreme weather and sea level rise across 20 coastal sites throughout the Southwest.



Image above: Peppermint Grove Beach CoastSnap

Coastal Management Works

Sand drift fencing was installed along the primary dune of the Peppermint Grove Beach Foreshore. This was installed to mitigate the ongoing sand accumulation issues within the playground, shelter and barbeque facilities. This had successfully reduced the amount of sand drift and has stabilised the dune. The area has now been mulched and planted out with plants to assist with stabilising the dune.

Contaminated Sites Management

The Shire continues to manage known contaminated and potentially contaminated sites to protect public health, environmental values and community assets. Current sites include the historic Boyanup Landfill, Capel Waste Transfer Station, East Road Sand Pit and Harewoods Reserve.

Specialist consultants were appointed to undertake Detailed Site Investigations, Construction Environmental Management Plans and Ongoing Site Management Plans.

Fenceline Clearing and Illegal Clearing

A fence line clearing information sheet and application forms were developed and are now live on the Shire's website. These processes were put in place to provide guidance and outline the requirements of the clearing of native vegetation for the construction of a fence line between private property and Shire reserves or road verges.

Installation Signage

The Works and Parks teams have commenced installing new signage at strategic entry points across several priority reserves. This initiative is designed to respond to the growing issues of illegal rubbish dumping, unauthorised firewood collection, and unauthorised vehicle access. The improved signage aims to clearly communicate permitted activities, increase community awareness, and support the Shire's broader efforts to protect environmental values and maintain the safety and amenity of these public spaces.

Arum Lily & Rabbit Management Partnership with Leschenault Biosecurity Group

The Shire of Capel in partnership with the Leschenault Biosecurity Group (LBG), and the environmental and natural resource management teams from the Shire of Harvey and the Cities of Bunbury and Busselton through the State Natural Resource Management (SNRM) funded program, undertook an Arum Lily control program on private properties. As part of the Four LGAs One Weed program, residents were provided with free herbicide, access to loan spray equipment, and on-ground support from contractors. The Shire of Capel also distributed herbicide to residents wishing to undertake Arum Lily control on their own properties.

In addition, the Shire of Capel has worked collaboratively with the Leschenault Biosecurity Group to facilitate the release of the calicivirus RHDV1-K5 for rabbit control. This included

the delivery of free community workshops to support residents in safely and effectively participating in virus release activities on private land.



Photo: Arum Lily Workshop in Peppermint Grove Beach

3. Prosperity

Foster a dynamic, diverse and strong local economy



Strategic Community Plan Achievements

- Economic Development Framework
- Involvement in the Lost and Found Festival
- Development of Dalyellup's town centre area with new business development
- Completion of the Agribusiness Precinct Business Case
- Continued support of 'Shop Local' promotional retail campaign



Development Services

The Shire of Capel's Development Services team is dedicated to maintaining the highest standards of transparent governance, sound decision-making, and regulatory compliance across Planning, Building, and Environmental Health. This commitment is reflected in their rigorous processes for evaluating development proposals, ensuring that every decision is made with clear, open communication and in strict adherence to established regulations and community standards. By prioritising transparency, the team fosters trust and accountability, while their adherence to regulatory frameworks guarantees that all development activities are conducted responsibly, safeguarding both the environment and the community's well-being. Through these efforts, the Shire of Capel strives to promote sustainable growth and a high quality of life for its residents.

The 2024-2025 Financial Year saw significant strategic gains for the Shire's Development Services, largely by reason of an established workforce and consolidated organisational structure. For the majority of the period, all services within the Department (Planning, Building, and Environmental Health) experienced a full complement of staff without positions remaining vacant for substantial periods of time. As such, a positive shift in operations was able to occur without the constant strains associated with an under-resourced section of the business.

Significant milestones achieved for the team within the 2024-2025 Financial Year include:

Planning Services:

The Planning Services have processed and determined a total of 314 development applications, subdivision referrals, and Section 40 liquor licenses. Of this total, 27 applications were for Short Term Rental Accommodation (STRA) as a result of the changes to the STRA regulation changes.

Adoption of three local development plans.

The Regional Development Assessment Panel approved a Childcare Premises in Dalyellup, with a value of \$2,400,000. The Regional Development Assessment Panel also considered two applications for Industry – Extractives within the Shire.

Council approved applications for a Reception Centre at the Capel Marron Farm and for an Aldi in Dalyellup.

Endorsed/ amended 12 Local Planning Policies as part of the overarching planning framework for the Shire's Development Services.

Extended the duration of 9 Structure Plans that were due to expire in October 2025.

Continuation of the review for the existing Dalyellup Developer Contribution Plan (DCP) and the boundaries associated with the contribution area. The Shire is obliged under the provisions of State Planning Policy 3.6 (SPP3.6) to review existing DCPs as part of its due diligence for approximating costs and accounting for fluctuations in market costs. A review and draft of the revisions was be presented to Council in late 2024. with further work to occur in 2025.

Building Services:

The Building Services have processed 746 building permit applications in the financial year.

Continuation of the Shire's Swimming Pool Inspection program, which caters for approximately 1300 pools to be inspected on a 4-yearly cycle.

Continuation of inspections for compliance and quality control for commercial development.

Processed numerous commercial building applications and occupancy permits, including but not limited to:

- Dalyellup Multipurpose Community and Youth Centre valued at \$13 483 580
- Boyanup IGA valued at \$1,442,495.00
- Woolworths internal fitout upgrades valued at \$ 2,370,863.00
- Coles Shopping Centre Dalyellup valued at \$ 26,954,820.00
- An agricultural farm building valued at \$ 2,850,000.00
- Dalyellup Lifestyle Village Club House valued at \$ 3,900,000.00

Economic Development & Tourism

Bunbury Geopraphe Tourism Partnership (BGTP)

The BGTP is a collaboration between the six Local Government Authorities of the City of Bunbury and the Shires of Capel, Dardanup, Harvey, Collie and Donnybrook-Balingup. The partnership is delivered by Lumenesse & Co through a Service Level Agreement with Australia's South West. Key objectives of the BGTP are to provide destination marketing for the Bunbury Geopraphe region.

Domestic and total spend cannot be reliably reported for the full financial year due to the change in methodology for measuring domestic tourism from January 2025 onwards. Domestic and total spend will once again be reportable when calendar year 2025 data is released in March 2026.

Based on statistics received prior to the change in methodology (September 2024), the Bunbury Geographe region had a positive three-year average growth in domestic visitation by 4.2%, and a positive three-year average growth in domestic nights by 4.6%.

The major four-month 'Quick Escapes' campaign generated 205 direct bookings, 635 visitor nights, and \$138,430 in visitor spend. Delivered by BGTP and Lumenesse & Co, the campaign aimed to drive short-stay visitation from Perth to the Bunbury Geographe region. It achieved over 3.15 million paid impressions and 38,496 website visits, increasing regional awareness and engagement.



Regional Economic Development (RED) Grants Program support

The Shire supported various local businesses to apply for Round 7 of the South West Development Commission's RED Grants Program. Lamb Chop Records, a renowned Gelorup music recording studio, received a \$100,000 RED Grant in October 2024 to expand into a multi-functional arts facility with an accommodation option for visiting artists. The project aims to attract more talent to the South West, boost the region's creative industries, and provide training opportunities for aspiring sound engineers.



Capel District Business Futures

On 17 October 2024, the Shire of Capel partnered with the Capel Chamber of Commerce to run a facilitated business workshop with the aim of determining how the Chamber could help businesses within the Shire. The evening then culminated in the Capel Chamber's 2024 AGM and a networking opportunity for all participants.

Economic Development Advisory Committee (EDAC)

The Shire of Capel's Economic Development Advisory Committee met in August and December 2024 to provide advice to the Shire of Capel in relation to the growth and development of the Shire's businesses and the local economy, as well as the generation of employment opportunities within the community.

Shop Local campaign

The Shire of Capel participated in the Bunbury Geographe Chamber of Commerce and Industry's (BGCCI) Shop Local campaign again in 2024 to showcase locally owned businesses and encourage customers to 'Shop Local'. The 2024 campaign comprised a digital radio and social media strategy with HitFm & Triple M and was free to the Shire's local businesses to participate.



Photo above: Local bakery

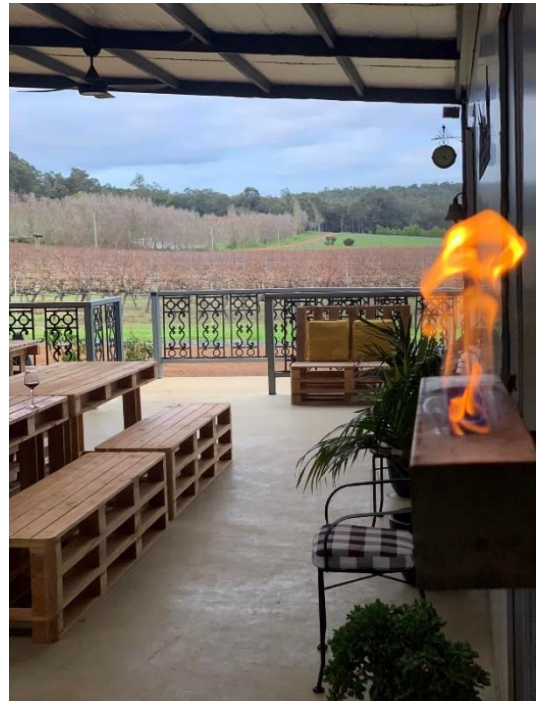


Photo above: Kellivale Estate

Bunbury Geographe Chamber of Commerce and Industry (BGCCI) and Capel Chamber of Commerce (Capel Chamber)

Regular meetings commenced between the Shire of Capel, BGCCI and the Capel Chamber to facilitate information sharing and business development opportunities for the Shire's business community.

Lost and Found 2024

The Lost and Found Festival 2024 was held throughout the Bunbury Geopraphe region from 10-13 October, encouraging visitation from the Perth and local tourism markets. The Shire of Capel participated in the Lost and Found Festival for the second time in 2024.

The festival saw 23 events held over the four-day festival, of which five events were sold out and 20% of tickets sold came from outside the Bunbury Geopraphe region.



Commercial and Business Christmas Sundowner

The Shire hosted a Commercial and Business Christmas Sundowner on 11 December 2024 at the Iluka Capel Library. The event provided local businesses with an update from the Shire on upcoming projects as well as the opportunity to network, share successes and wrap up the year.

4. Performance

Deliver good leadership, governance and decision making outcomes



Strategic Community Plan Achievements

- Procurement Framework and Policy Review
- Implementation of digital meeting rooms
- Adoption of Workforce Plan 2024 – 2028
- Development of Project Management Framework
- Development of an Asset Management Strategy



Freedom of Information

The Freedom of Information Act 1992 gives an applicant a legally enforceable right to access records held by both State and Local Government agencies, subject to exemptions.

We receive diverse and complex Freedom of Information (FOI) applications from a broad range of parties. We take a proactive approach to release information outside the scope of FOI - keeping in line with our strategic objective of open, transparent, and effective good governance. The up-to date information statement is available on our website at capel.wa.gov.au.

Freedom of Information Statistics 2015-2016 to 2024-2025

Financial Years	FOI Applications	Transfers	Completed	Withdrawn	Incomplete	Internal Review
2024/25	13	0	10	3	0	0
2023/24	3	0	0	0	0	0
2022/23	1	0	1	0	0	0
2021/22	9	0	9	0	0	0
2020/21	11	0	11	1	0	0
2019/20	10	0	10	0	0	0
2018/19	2	0	2	0	0	1
2017/18	4	0	4	0	0	0
2016/17	4	0	4	0	0	0
2015/16	2	0	2	0	0	0

Public Interest Disclosures:

The Public Interest Disclosure Act 2003 (PID) enables individuals to make disclosures about wrongdoings within the public sector without fear of reprisal. The legislation is commonly referred to as the 'whistle-blower' Act. Individuals can report present or proposed future wrongdoing by a public body when performing a public function to the Shire's Governance Officer or Human Resource and Payroll Officer.

The Shire of Capel received no PID applications in 2024-2025.

Conduct:

Our Code of Conduct applies to Councillors, committee members, elected member candidates and employees. It provides a set of guidelines, rules and a framework for decision making, actions and behaviours.

The Code of Conduct should be read in conjunction with the Local Government Act 1995, the Local Government (Rules of Conduct) Regulations 2007 and relevant sections of the Local Government (Administration) Regulations 1996.

Councillor Code of Conduct Complaints are managed through the Council in a confidential manner.

Register of certain complaints and minor breaches

Section 5.121 of the Local Government Act 1995 requires a local government to maintain a register of complaints that result in an action or a finding under section 5.110(2)(a) LG Act. An up-to-date register is available on our website at capel.wa.gov.au. There are five components of register - the LGSP references; LGSP Ref. No, Council Member Complained About, Person Making Complaint, Description of Finding of Minor Breach and Details of Actions Taken.

There were no Minor breach findings during the 2024-2025 Financial Year.

Elected Member Meeting Attendance Records:

	OCM	SCM	AEM	Audit	BFAC	CCASC	LEMC	EDAC
Cr Kitchen	8	2	1	3	3		1	
Cr Schiano	7	2				2		1
Cr Dillon	10	2	1	2	2		1	
Cr Fergusson	11	2	1			3		2
Cr McCleery	10	2	1	3		3		2
Cr Mogg	9	1	1	2		2		
Cr Noonan	11	2	1	1				1
Cr Sharp	8	2	1					
Cr Terrantroy	9	2	1	3				

2024/25 General Meeting of Electors was held on 24 February 2025.

Council Allowance

Councillors are paid an annual allowance in recognition of carrying out their civic and statutory duties, work on policy development and as spokespeople on community matters. Councillors incur expenses in the course of fulfilling their roles and are reimbursed for incurred expenses.

Meeting Expenses	\$152,202.96
Presidents Allowance	\$19,796
Deputy President Allowance	\$4,949
Travel Expenses	\$4399
Information Technology Allowance	\$21,112
Total	\$202,458.96

Enterprise Resource Planning (ERP)

Background:

The Shire's current core business system no longer effectively supports business operations and given the age of the system, will not be supported by the current ERP vendor into the future. Due to this, there's a need to replace it with a new system that can better support the Shire's internal operational needs whilst improving our service delivery to the community.

This is the ERP Project.

This project is embodiment of our strategic commitment to responsible governance, transparent service delivery, and continuous improvement.

Project History:

In 2021 the Shire commenced early stages of a significant Enterprise Resource Planning project with the guidance of a third party to determine understanding of the organisation's core business and community, so that we could select a solution of best fit.

The Shire published a Request for Tender (*RFT 24-08*) in July 2024 for the replacement of the incumbent ERP solution, receiving eight submissions.

By December 2024, the evaluation panel deemed that *Datacom Solutions AU Pty Ltd*, with their solution Datascape (and supporting third party packages), should be recommended for award of the Tender.

Project Timeline Overview:

The Shire's approach to this project was considered and allowed for the journey to be indirect but thorough.

It was important to the Shire that time was taken to perform a thorough analysis prior to procurement.

We needed to ensure that we procured an ERP package that suited our core business and is a trusted product within Western Australian Local Government.

Organisational Development

The Shire's Workforce Plan shapes, develops and contributes to organisational synergies framing the needs, expectations and aspirations of the current and future Shire of Capel community.

Employees by employment type (headcount)

Employment type headcount	Male	Female	Non-binary	Total
Full time	45	53	0	98
Part time	5	26	0	31
Casual	1	12	0	13
Total	51	91	0	142

Employees FTE

Employment type FTE	Male	Female	Non-binary	Total
Full time	45	53	0	98.0
Part time	3.4	15.9	0	19.3
Casual	0.7	3.7	0	4.4
Total	49.1	72.6	0.0	121.7

Salaries

Employee Salaries over \$130,000	
\$130,000 - \$139,999	
\$140,000 - \$149,999	
\$150,000 - \$159,999	
\$160,000 - \$169,999	
\$170,000 - \$179,999	
\$180,000 - \$189,999	2
\$190,000 - \$199,999	
\$200,000 - \$210,999	1

Work Health & Safety (WHS) Statistics

During the 2024–2025 reporting period, the organisation remained focused on maintaining a safe and healthy workplace across all operations and key projects.

There were three injuries resulting in lost time, all requiring at least one full day away from work. These incidents consisted of fall/trip, foreign body in eye, and body stressing.

Manual handling and ergonomic risks continue to be an ongoing area of focus for the organisation. The Shire actively utilises LGIS’s free early intervention physiotherapy program to assist employees in managing acute musculoskeletal aches and pains impacting their ability to perform their work. This program has been successful in addressing body stressing injuries without the employee having to claim workers compensation or resulting in lost time for the organisation.

In addition to this, the Shire provides manual handling training to address potential body stressing risks for workers undertaking higher risk tasks. Training focuses on safe work practices, task design, and the use of mechanical aids, and is reinforced through supervision and consultation. This approach supports injury prevention and contributes to strengthening the organisation’s overall safety culture.

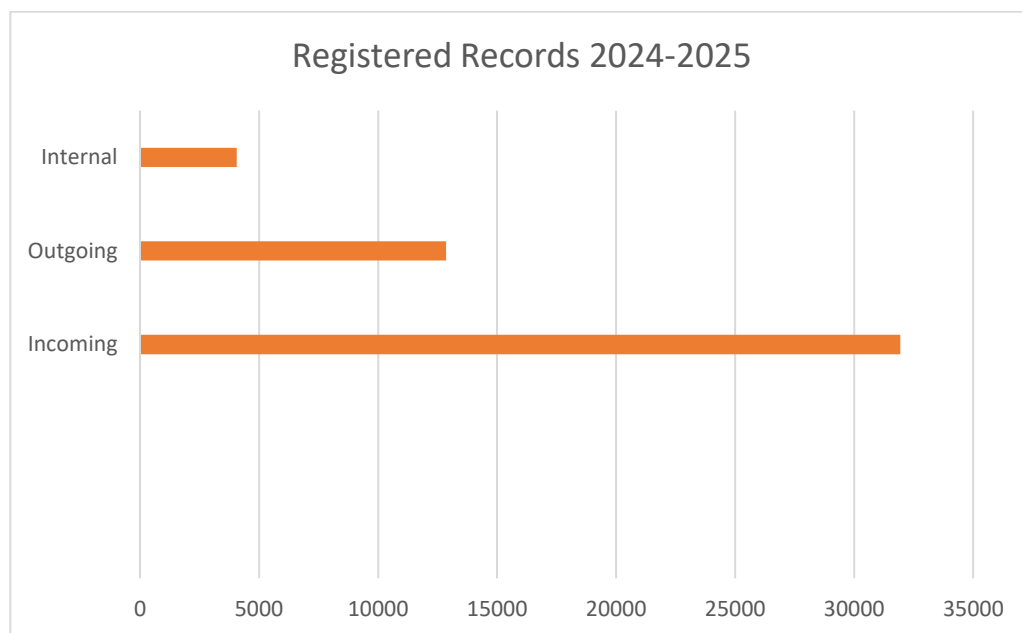
The Lost Time Injury Frequency Rate (LTIFR) for the period was 14.23, calculated in accordance with accepted industry methodology. This result is above the Public Administration and Safety industry benchmark of 11.1 (three-year average, WorkCover WA), reinforcing the need for continued improvement in injury prevention and risk control.

Injuries resulting in lost time (at least 1 full day)	3
Body Stressing Injuries	3
Hours Worked	210,861 (Employees only, not including labour hire or contractors)
Lost Time Injury Frequency Rate (LTIFR) LTIFR Formula – Number of lost time injuries FY 24/25 x 1,000,000 / 210861 hours worked FY 24/25	14.23
Public Administration & Safety Industry Benchmark 3 year average 2022/23 – 2024/25 (WorkCover WA)	11.1

Records

Local Governments are required to keep records, under the State Records Act 2000. A record is any form of information created, received, and maintained by a government agency or parliamentary department while conducting its business activities.

The number of records captured into the electronic document management system during 2024/25 was 31,937 Incoming records, 12,861 outgoing records and 4063 internal records. The below graph displays the breakdown. A total of 48,861 records.



Training

The Shire's onboarding process ensures new staff are inducted into the Records Management System. Records inductions are conducted face to face and outline staff responsibilities for record keeping. A total of 38 staff were inducted during 2024-2025 and refresher training for existing staff is run as required.

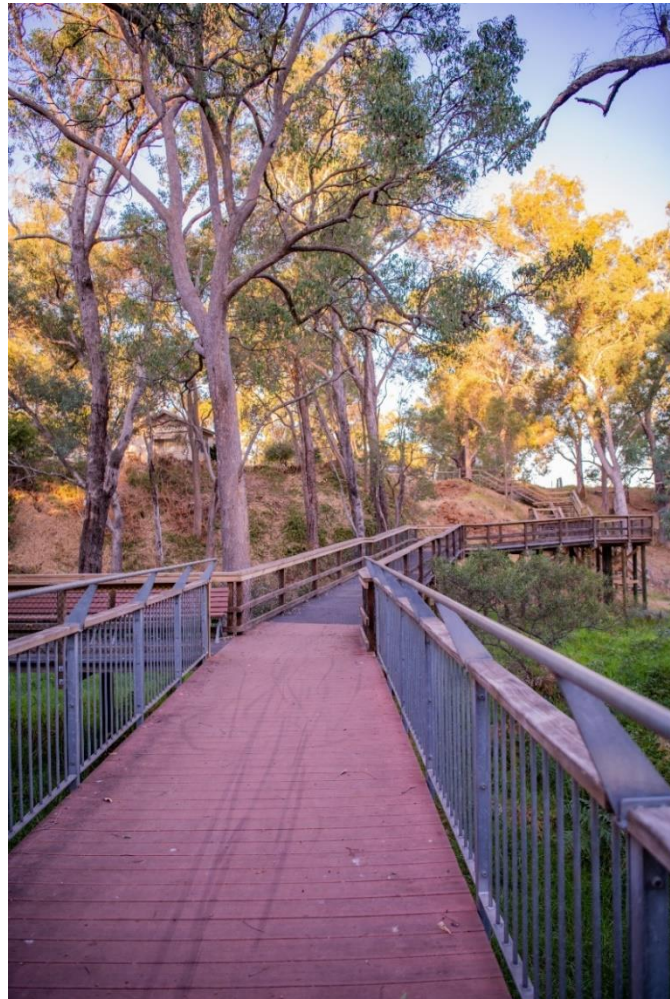
5. Places

Provide and maintain desirable infrastructure and facilities for our community



Strategic Community Plan Achievements

- Introduction of maintenance schedule for Shire assets
- Ongoing Asset Infrastructure Revaluation Project
- Local Planning Scheme 8 gazettal
- Agribusiness Precinct Project commenced in November 2024
- Erle Scott BMX track consultation
- Investment in Wi-Fi connectivity across the Shire's public building
- Development of Dalyellup Multipurpose Community and Youth Centre



Engineering & Works

As well as the usual annual programs for maintenance of roads, drainage footpaths and bridges, the Shire completed a number of significant capital infrastructure projects. These projects were funded by the Shire and various state and federal grants.

With Regional Road Group funding, 5.5km of works were completed on Boyanup Rd West.

With Roads to Recovery funding, works on Weld Rd and Capel Tutunup Rd were completed. Works on Barlee Rd were also completed with part funding from the Local Roads and Community Infrastructure grant.

In addition, The Shire also progressed design and other preparation works for future major works on Gavins Rd and Spurr St as well as other smaller projects.

The Engineering Team have been actively working on design revision, compliance adherence and general onsite inspections of the major developer works within each locality. This included liaising with MRWA on the Shire's connection infrastructure to the Bunbury Outer Ring Road (BORR).



Projects, Facilities & Assets

Facilities

Facilities is the business unit responsible for the scheduled and reactive maintenance for all the Shire's built form. In addition to this they also manage an annual allocation of Capital Works that sees renewal and upgrade works being done to this portfolio.



The following is a summary listing of this infrastructure:

Description:	Estimated Numbers listing:
Major Buildings	13
Minor Buildings	13
Ablutions	16
Houses	3
Beach staircases	4
Timber Shelters	5
Timber Staircases/boardwalks	14

2024-25 Capital Projects

Timber Structure Renewals:

Forrest Beach Replacement: This included the demolition of the old staircase and the installation of a brand-new timber staircase.



Before



After

North beach refurbishments Scope of works: Re-stabilisation of lower structure sections and associated remedial works. Lower two landings and lower two staircase.



Before



After

South beach refurbishments included repairs and remedial works to the upper lookout area of the southern beach access staircase. Repairing the damage that had been caused to the structure by erosion and the movement of adjacent concrete paths.



Before



After

Ablution Refurbishments:

Forrest Beach Replacement this project saw the old tin ablution block replaced with a singular timber and colourbond ablution. Part of this project also included a staircase installed down to the ablution and new retaining.



Before



After

Lions Park:

The works included full internal painting of walls, doors, and frames along with external painting of walls, doors, frames, flashings, fascia, trims, and penetrations. Carpentry works involved replacing all damaged timber fascia with new treated pine and installing two new corrugated steel roof sheets. Hardware upgrades included new non-locking lever handles and the replacement of corroded tap fixtures. Electrical works included installing motion-activated external lighting and replacing all existing lights with LED fittings.

Ironstone Gully Falls:

The works included internal painting and selective external painting, installation of a new door frame, solid core door, and hardware, and replacement of damaged external fascia with added timber and new laser sheeting for natural light.

Before



After



Roof timbers were cleaned, oiled, and re clad with continuous sheeting, with conduits added for future solar lighting and a solar light pole. Full floor tiling with skirting and correct falls was completed, all hardware was installed to specification, the facility was pressure cleaned, compliant signage was added, the old path was removed, and a new concrete path was constructed, including relocating two tree logs.

Pound Upgrade:

Cat Room works included the building of 5 x 4m room, building 2 stands for cat cages, installation of 4 cages on the two stands. Installation of 2 air conditioning units (one in the cat pound and one in the dog pound).



2024 Saw the implementation of Monday.com for the facilities team. This enables Facilities to track jobs, trends, ensure efficient task management.

Economic Development & Tourism

Agribusiness Project

The Shire awarded a contract to consultants Hatch to prepare Part B Agribusiness Precinct Business Case, detailed Master Planning and Staging, preparation of a Development Prospectus, Sale Yards Feasibility and Economic Analysis. The Shire of Capel Council previously supported the outcomes of the Part A Study being the Demand Opportunities and Site Identification.

The project commenced in November 2024 with the establishment of a Project Steering Group (PSG), chaired by the Shire of Capel's Chief Executive Officer, and an Industry Reference Group (IRG). The PSG included senior representatives from the Department of Primary Industries and Regional Development, Department of Planning, Lands and Heritage, Department of Biodiversity, Conservation and Attractions, Department of Water and Environmental Regulation, the South West Development Commission, and Regional Development Australia South West. This group ensured alignment with State and Federal government policy, regulatory frameworks and funding pathways. The IRG comprised representatives from across the agricultural value chain - including livestock producers, stock agents, processors, transport operators, agtech, grains, dairy, horticulture and food manufacturing sectors - and provided practical insight into industry needs, opportunities, and future growth drivers.

The project comprised 4 phases of work including Inception; Visioning and Development Prospectus; Concept Planning & Feasibility; and Business Case.

The Shire commenced advocating the agribusiness precinct project to State Government Ministers, once the Development Prospectus had been completed in December 2024.

The consultant completed the project in July 2025, and the final report was scheduled to be reported to Council in September 2025.

Community Development & Safety Strategic Projects

Capel Regional Equestrian Park (CREP) New Clubhouse Project

The Shire of Capel officially opened a new club facility at the Capel Regional Equestrian Park (CREP), a world-class, multi-use equestrian facility spanning 100 acres. Designed to host local, state, and international-level events, the park supports a wide range of disciplines, including Pony Club, Adult Riders, Polocrosse, Campdraft, and Horse Power (formerly Riding for the Disabled).

The upgraded facilities include new clubrooms, meeting spaces, kitchens, and ablution blocks, replacing structures that dated back to the 1970s and were no longer fit for purpose.

These upgrades were made possible through substantial funding contributions, including:

- A \$250,000 grant from the Department of Local Government, Sport and Cultural Industries.
- \$734,601 through the Local Roads and Community Infrastructure Program (LRCI).

The Shire of Capel's contributed toward procurement, project management, design, planning, and community development support.

Photo below: New CREP Clubhouse project in December 2025.



Parks and Gardens

The Parks and Gardens team is pleased to share the achievements and highlights for the 2024-25 financial year. This year, we focused on improving the quality of public spaces, enhancing tree planting initiatives, and maintaining our parklands to provide safe, enjoyable environments for the community.

This report reflects our commitment to maintaining and enhancing our parks and gardens, with a strong focus on community involvement, environmental care, and improving public amenities. We look forward to continuing this work into the coming year.

Peppermint Grove Beach

- **Street Tree Planting Program:** Processed 9 applications, resulting in the successful planting of 11 mature trees.
- **Vegetation Management:** Cleared vegetation along key beach access pathways, ensuring safer pedestrian access.
- **Water fountain upgrade:** Installed a high quality all accessible water fountain at the Peppermint Beach foreshore.

Boyanup

- Turf Maintenance Program: Conducted a comprehensive 12-month turf maintenance program at Boyanup Oval and the hockey field.
- Street Tree Pruning Program: Pruned 179 street and verge trees as part of our annual program.
- Street Tree Planting Program: Processed 3 applications, resulting in the planting of 6 mature trees.
- Shade Sail Installation – Installed Shade Sails over fitness equipment at Boyanup Oval.

Dalyellup

- Turf Maintenance Program: Undertook a 12-month turf maintenance program at Bunbury Baptist College and Ferndale Oval.
- Median Planting and Irrigation: Planted 2,500 new plants in medians along Dalyellup Boulevard and Maidment Parade.
- Street Tree Planting Program: Processed 94 applications, leading to the planting of 101 mature trees across various locations.
- Shade Sails Installation: Designed and installed new shade sails at the Baptist Oval Playground, and Sherwood Park.
- Playground Upgrade: Removed and replaced the playground at North Lake.
- Fitness equipment upgrade: Removed and replaced the fitness equipment at North Lake, Middle Lake and Fish Park
- Baptist Oval Cricket Net upgrade: Removed and replaced the Baptist Oval Cricket Nets.
- Aerators in Lakes: Installed the first of three aerators in the Dalyellup Lakes. This not only improves our irrigation water quality, it provides amenity for the park users.
- Mulching Program: Successfully mulched 900m² of verges and medians throughout Dalyellup.
- Murtin Park bore field: Removed our reliance on scheme water at Murtin park by installing a bore field and iron filter.

Capel

- Turf Maintenance Program: Continued our 12 month turf maintenance at Capel Recreation Ground to ensure premium playing conditions.
- Street Tree Pruning Program: Pruned 168 street and verge trees.
- Street Tree Planting Program: Processed 32 applications, resulting in the planting of 33 mature trees.

- Erle Scott perimeter fencing: Removed and replaced the perimeter bollard fencing at Erle Scott Park.
- Erle Scott BMX track consultation.

Gelorup

- New Playground: Engagement was undertaken with the community to build a scope for a new playground at Sheoak park to be delivered next year.
- Street Tree Planting Program: Processed 9 applications, resulting in the planting of 9 mature trees.



Shire-wide Initiatives

- Lawn Top-Dressing: Applied 10 cubic meters of lawn top-dressing to high-profile turf areas to eliminate divots and reduce trip hazards.
- Planting Initiative: Planted 2500 plants since June, along with 300 mature verge trees, to improve greenery across the Shire.
- Turf Management: Focused on enhancing turf quality through in-house application of soil wetters, broadleaf herbicides, lawn aeration, and premium fertilisers.
- Playground Compliance: Completed compliance checks on all 26 playgrounds across the Shire, with zero major compliance issues found, ensuring adherence to Australian safety standards.

- Playground Softfall cleaning program: Conducted the annual playground soft fall cleaning program to maintain safety standards.
- Groundwater monitoring: Improved and streamlined our compliance with ground water monitoring by fostering relationships with DWER and relevant consultants.
- Waterwise Council Gold Status: The Shire has been recognised this year as a gold status Waterwise council due to the way we manage our water assets.
- Park Maintenance Roster: Utilising our Public Open Space hierarchy to roster the regular maintenance and continuous improvement works across all public open spaces.
- Take 5 Safety Initiative: Notable increase in staff completion of Take 5 safety checks and daily equipment pre-starts.
- Shade Sail Program: Conducted the annual shade sail removal and reinstatement program to maintain safety and durability.
- Work experience for local student: The parks team welcomed a student from South West Community College for a work experience placement in term 2.

Street Tree Planting Program

In the past year, the Street Tree Programme has seen positive community engagement and notable progress across all areas in the Shire. The initiative aims to enhance urban green spaces by planting mature, endemic trees, fostering ecological sustainability, and improving the quality of life for residents.

Programme Highlights:

- Capel: Received 32 applications, resulting in the planting of 33 mature trees.
- Gelorup: Received 9 applications, with 9 mature trees planted.
- Peppermint Grove Beach: Received 9 applications, with 11 mature trees planted.
- Boyanup: Received 3 applications, with 6 mature trees planted.
- Dalyellup: Saw the highest level of engagement, receiving 94 applications and successfully planting 101 mature trees.

Conclusion

The success of the Street Tree Programme continues to grow, with increased community participation and the strategic planting of native trees. As we look forward to the next year, we remain committed to expanding our green infrastructure, with a focus on both enhancing biodiversity and supporting native wildlife. The engagement of residents has been vital to this effort, and we look forward to planting even more trees in the coming seasons.



6. Relationships

Effective communication, engagement and relationship development



Strategic Community Plan Achievements

- Continued development and enhancement of the Shire's digital platforms
- Delivery of Community Engagement Strategy
- Commencement of the Integrated Growth Framework and Plan
- Development of an Enterprise Resourcing Planning transition
- Continued investment in Organisational Leadership and Cultural Development



Customer Service

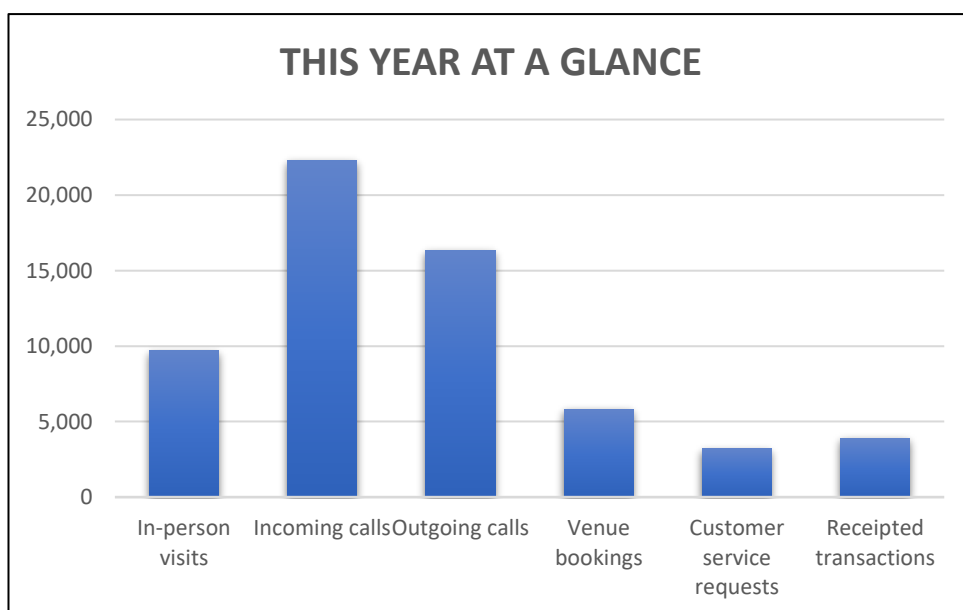
Year in Review

The Customer Service Team is the community's first point of contact, delivering friendly, professional support across all channels, face-to-face, over the phone, and through venue bookings and service requests. This year's review highlights activity, trends, and the team's impact on our community.

Key Highlights

- In-person visits: 9,709 – showing the ongoing importance of face-to-face service
- Telephone service: 22,289 incoming calls and 16,331 outgoing calls; peaks in October and March (land rates and animal registration periods)
- Venue bookings: 5,806 – consistent demand throughout the year
- Customer service requests: 1,959
- Receipted transactions: 3,908

Two clear peak service periods emerged: September–November and February–March, when customer demand and staff workload increased. tasks varied month to month, reflecting a mix of counter and administrative duties along with providing support to the business as a whole.



Service Across Channels

- Face-to-face: Vital for transactions, questions, and general support
- Phone: Remains the most popular contact method
- Other channels: Venue bookings and customer requests maintained steady activity

Team Impact

This year has highlighted the Customer Service Team's crucial role. Across every interaction, face-to-face, on the phone, or online, they have consistently provided friendly, efficient, and reliable service, ensuring that the community always feels heard, supported, and valued.

Communications

The 2024/2025 financial year has been another milestone period for the Communications team, marked by the successful launch of two major digital platforms that continue to elevate the Shire's online presence and strengthen our connection with the community.



Discover Capel

Building on the foundations of the redeveloped corporate website, this year saw the introduction of Discover Capel – the Shire's first dedicated destination website showcasing the region's natural beauty, attractions, businesses, trails, and cultural experiences.

Designed to inspire both locals and visitors, www.discovercapel.wa.gov.au acts as a central hub for tourism information, local stories, and itineraries that highlight the unique character of our towns.

Since its launch, Discover Capel has significantly increased destination-focused engagement, supporting local businesses and helping boost regional tourism.



Website Homepage Upgrades

To enhance our digital presence and improve accessibility for residents, the Shire's corporate website received a minor homepage upgrade during the year.

The previous image rotator was retired, making way for a new, purpose-designed banner area that highlights key information and improves navigation.

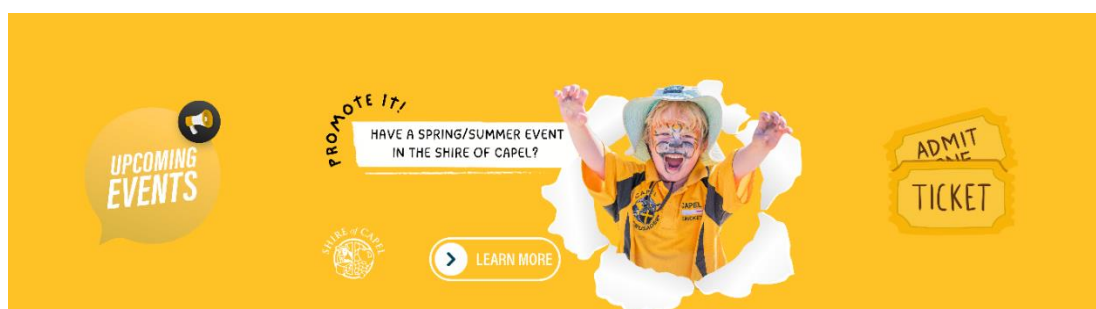
This refreshed section now features:

- Key dates and upcoming events
- Links to other Shire websites (including Capel Libraries and Discover Capel)
- Important community updates and announcements

Each banner graphic links directly to the relevant webpage, making it easier for residents to find the information they need quickly and intuitively.

This update aligns with our ongoing commitment to deliver user-friendly, engaging digital platforms that connect the community with the Shire's services and initiatives.

Community feedback is welcomed to help guide future homepage features and ensure the website continues to meet the needs of residents, businesses and visitors.



Communications statistics

Shire of Capel Website:

SOC Website				
	Webpage users	New users	Engaged Sessions	Views
Aug-24	6,122	5,105	9,110	22,819
Sep-24	6,722	5,722	9,969	22,277
Oct-24	7,007	5,851	11,105	23,493
Nov-24	6,416	5,322	9,689	20,837
Dec-24	6416	5322	9689	19,528
Jan-25	6689	5556	9946	25,228
Feb-25	7792	6324	12103	22,342
Mar-25	6824	5320	10716	21703
Apr-25	7600	6192	11901	26,629
May-25	6640	5109	10462	23482
Jun-25	6,250	5,189	9,606	20,763

Discover Capel Website:

Discover Capel Website				
	Webpage users	New users	Engaged Sessions	Views
Dec-24				
Jan-25				
Feb-25				
Mar-25				
Apr-25	Website Live Date: 20th May 2025			
May-25	276	277	259	1966
Jun-25	306	329	260	1,289

Shire of Capel Facebook:

Facebook SOC Page Followers Growth 2025		
Jul-24	5,245	40
Aug-24	5,279	34
Sep-24	5,318	102
Oct-24	5,420	102
Nov-24	5,522	34
Dec-24	5,556	40
Jan-25	5,595	39
Feb-25	5622	27
Mar-25	5666	44
Apr-25	5,715	49
May-25	5,778	63
Jun-25	5,855	77

Community Engagement

Integrated Growth Framework and Plan

The Shire awarded a contract to consultants Hatch to prepare an Integrated Growth Framework and Plan (IGFP) through a \$500,000 from the Federal Government's Housing Support Program. This grant aimed at streamlining planning activities and expediting development approvals to meet housing demands in the South West.

Outcomes of the project include growth readiness, informed planning, community cohesion, sustainable infrastructure and identifying and protecting the Shire's unique sense of place.

The project addresses past uneven growth in the Shire of Capel by creating a cohesive and sustainable development framework, ensuring that areas like Dalyellup, Boyanup, and Capel are ready for future growth and the unique character of each is preserved and maintained.

The IGFP was guided through this process via a Project Steering Group (PSG), chaired by the Shire of Capel's Chief Executive Officer. The PSG included senior representatives from the Department of Planning, Lands and Heritage (DPLH), Department of Biodiversity, Conservation and Attractions (DBCA), the South West Development Commission (SWDC), and Regional Development Australia South West (RDA SW), Gnaala Karla Booja, Karri Karrak. This group ensured alignment with State and Federal government policy, regulatory frameworks.

The IGFP was informed by an extensive community and stakeholder engagement process from late 2024 to mid 2025, including:

- Community Perception Survey, with 830 responses.
- Two community open days (Capel and Boyanup).
- Ten locality-based workshops.
- Youth focus groups.
- Engagement with Gnaala Karla Booja and Karri Karrak Traditional Owners over six days of dedicated workshops.
- State agency and stakeholder workshops.

The consultant completed the project in July 2025, the final suite of documents forming the Integrated Vision Framework, which together provide a comprehensive long-term plan for growth, development and investment across the Shire:

1. The Integrated Vision Framework establishes the overarching strategic vision and objectives, ensuring the Shire is “growth ready” while protecting cultural, environmental and local character values.
2. The Place Design Guide provides a place-based approach to ensure that growth is well-planned and respects the unique identity of each locality through the use of rural-to-urban transects or ‘character areas’.for Capel, Boyanup, Dalyellup, Gelorup, and Peppermint Grove Beach. It considers elements such as tree canopy presence, the authenticity of built form in reflecting a rural character, and the quality of public spaces in supporting social interaction and recreation.
3. The Masterplan Concepts translate the vision into high-level land use, movement, open space and design frameworks for Boyanup, Capel and Dalyellup. They guide future structure planning and provide indicative design principles based on transect zones and place-based design codes.
4. The Implementation Matrix provides the action plan, assigning responsibilities, enablers and priorities across

The suite of final reports was scheduled to be reported to Council in September 2025.

Annual Financial Statements and Financial Summary 2024-2025



\$32,629,375
Total Expenditure



\$18,709,075
Rates



\$3,470,314
Borrowings



\$15,656,478
Reserves
(Closing Balance)



8300
Rateable Properties



\$4,893,834
Fees & Charges
Generated Revenue



\$12,239,095
Grants
(Capital & Operating)

Guide to understanding the Financial Statements

The 2024-2025 financial statements show how the Shire of Capel has performed during the financial year and the overall position at the end of the financial year, 30 June 2024.

The financial statements are prepared in accordance with the Australian Accounting Standards as they apply to local government and in accordance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996. The financial statements must be certified by the Chief Executive Officer and Audited by an independent auditor appointed through the Office of Auditor General.

Financial statements

The financial statements consist of five financial reports explanatory notes supporting the reports and endorsement from the Chief Executive Officer and the independent auditor's report. The five financial reports are:

- Statement of Comprehensive Income by Nature or Type.
- Statement of Financial Position.
- Statement of Changes in Equity.
- Statement of Cash Flows.
- Statement of Financial Activity.

Statement of Comprehensive Income by Nature or Type

The Statement of Comprehensive Income measures the Council's performance over the year. The Statement of Comprehensive Income by Nature or Type provides a breakdown of the operating income and expenditure for the year, excluding the capital costs of buildings or assets. It lists the sources of revenue and expenditure incurred during the financial year in relation to the Council's operations. Expenses do include an item for depreciation which is the value of the assets used up during the year.

Statement of Financial Position

The Statement of Financial Position shows the assets that the Shire of Capel owns and its liabilities (money that the Council owes). It is further broken down into 'Current' and 'Non-current'. Current means those assets and liabilities that are expected to be recouped, consumed or settled within the next 12 months; and Non-current refers to those assets and liabilities that have an economic life extending beyond 12 months. The calculated difference between 'Assets' less 'Liabilities' is classified as 'Net Assets' or 'Equity'.

Statement of Changes in Equity

The Statement of Changes in Equity summarises the changes in the Council's equity for the year. A change in equity from the previous year may result from:

- A surplus or deficit from the year's operations.
- Use of money from, or transfer to, the Council's Reserve Accounts.
- A change in value or non-current assets following a revaluation of a class of assets.

Statement of Cash Flows

The Statement of Cash Flows summarises the Council's cash payments and receipts for the year, and the level of cash at hand at the end of the financial year. Cash in this statement refers to bank deposits and investments capable of being quickly converted to cash. Cash flow arises from operation activities, investing activities and financing activities.

Statement of Financial Activity

A statement showing the level of rates raised to finance the delivery of programs and any surplus/deficit at the end of the financial year. This Statement was formerly referred to as the Rate Setting Statement.

Notes to the Statements

The Notes to the Statements are an informative section of the report and enable the reader to understand the basis on which the values shown in the statements are established. The Notes also advise if there has been any change to the Accounting Standards, Policy or Legislation that has impacted on the preparation of the statements. Within the five Financial Statements, there is a 'Note' number column to indicate which Note the reader can refer to for additional information.

Statement by the Chief Executive Officer and Independent Auditor's Report

The Annual Financial Report and supporting notes require certification by the Chief Executive Officer under the Local Government Act 1995; as a written declaration that the Statements fairly present the Shire of Capel's financial position and performance in compliance with applicable accounting standards and relevant legislation.

The Independent Audit Report provides an external and independent opinion on the Financial Statements. It provides the reader with the scope of audit work undertaken and expressed an audit opinion formed on this basis. The audit opinion relates to the fairness aspects and the statutory compliance of the Financial Statements.

Annual Financial Report & Financial Summary 2024 – 2025



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Capel



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Capel

To the Council of the Shire of Capel

Opinion

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



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

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

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

A Lifestyle of Choice: Connecting Community, Culture and Country

Principal place of business:
31 Forrest Road
Capel, WA 6271

**SHIRE OF CAPEL
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 Capel 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 2 day of December 2025



Acting CEO

Gary Clark

Name of Acting CEO

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),24	18,709,075	18,556,997	15,986,070
Grants, subsidies and contributions	2(a)	3,560,787	1,482,887	3,607,744
Fees and charges	2(a)	4,893,834	4,502,387	4,343,147
Interest revenue	2(a)	1,416,523	1,151,708	1,164,508
Other revenue	2(a)	551,543	194,308	301,945
		29,131,762	25,888,287	25,403,414
Expenses				
Employee costs	2(b)	(12,815,870)	(13,260,011)	(10,568,995)
Materials and contracts		(11,488,909)	(14,031,112)	(9,166,132)
Utility charges		(743,445)	(713,609)	(709,104)
Depreciation		(6,611,124)	(6,271,840)	(6,223,188)
Finance costs	2(b)	(165,588)	(191,254)	(184,492)
Insurance		(282,196)	(280,784)	(280,548)
Other expenditure	2(b)	(506,001)	(489,419)	(453,236)
		(32,613,133)	(35,238,029)	(27,585,695)
		(3,481,371)	(9,349,742)	(2,182,281)
Capital grants, subsidies and contributions	2(a)	8,678,308	11,627,561	6,202,627
Profit on asset disposals		20,441	208,331	31,757
Loss on asset disposals		(16,241)	(197,184)	(113,343)
Fair value adjustments to financial assets at fair value through profit or loss	4	(2,664)	0	1,261
		8,679,844	11,638,708	6,122,302
Net result for the period		5,198,473	2,288,966	3,940,021
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	8,334,563
Total other comprehensive income for the period	16	0	0	8,334,563
Total comprehensive income for the period		5,198,473	2,288,966	12,274,584

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



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

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	26,524,259	25,520,460
Trade and other receivables	5	1,777,367	1,125,376
Inventories	6	6,786	13,714
Other assets	7	748,135	587,707
TOTAL CURRENT ASSETS		29,056,547	27,247,257
NON-CURRENT ASSETS			
Trade and other receivables	5	30,779	25,151
Other financial assets	4	84,715	87,378
Inventories	6	0	83,611
Property, plant and equipment	8	45,999,118	42,181,456
Infrastructure	9	203,097,387	199,566,421
Right-of-use assets	11(a)	137,135	147,443
TOTAL NON-CURRENT ASSETS		249,349,134	242,091,460
TOTAL ASSETS		278,405,681	269,338,717
CURRENT LIABILITIES			
Trade and other payables	12	7,395,018	4,442,412
Contract liabilities	13	3,111,028	114,300
Lease liabilities	11(b)	90,377	146,023
Borrowings	14	332,213	316,803
Employee related provisions	15	1,729,143	1,455,049
TOTAL CURRENT LIABILITIES		12,657,779	6,474,587
NON-CURRENT LIABILITIES			
Contract liabilities	13	480,742	2,494,692
Lease liabilities	11(b)	48,194	38,429
Borrowings	14	3,138,101	3,470,313
Employee related provisions	15	190,396	168,700
TOTAL NON-CURRENT LIABILITIES		3,857,433	6,172,134
TOTAL LIABILITIES		16,515,212	12,646,721
NET ASSETS		261,890,469	256,691,996
EQUITY			
Retained surplus		105,101,039	101,901,974
Reserve accounts	27	15,656,478	13,657,070
Revaluation surplus	16	141,132,952	141,132,952
TOTAL EQUITY		261,890,469	256,691,996

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



SHIRE OF CAPEL
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		97,644,371	13,974,652	132,798,389	244,417,412
Comprehensive income for the period					
Net result for the period		3,940,021	0	0	3,940,021
Other comprehensive income for the period	16	0	0	8,334,563	8,334,563
Total comprehensive income for the period		3,940,021	0	8,334,563	12,274,584
Transfers from reserve accounts	27	3,264,946	(3,264,946)	0	0
Transfers to reserve accounts	27	(2,947,364)	2,947,364	0	0
Balance as at 30 June 2024		101,901,974	13,657,070	141,132,952	256,691,996
Comprehensive income for the period					
Net result for the period		5,198,473	0	0	5,198,473
Total comprehensive income for the period		5,198,473	0	0	5,198,473
Transfers from reserve accounts	27	3,748,294	(3,748,294)	0	0
Transfers to reserve accounts	27	(5,747,702)	5,747,702	0	0
Balance as at 30 June 2025		105,101,039	15,656,478	141,132,952	261,890,469

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

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

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		18,714,974	15,846,032
Grants, subsidies and contributions		4,543,565	3,190,350
Fees and charges		4,903,516	4,461,290
Interest revenue		1,303,142	1,139,039
Goods and services tax received		1,964,898	1,442,334
Other revenue		551,543	301,945
		<u>31,981,638</u>	<u>26,380,990</u>
Payments			
Employee costs		(12,457,051)	(10,394,520)
Materials and contracts		(8,717,599)	(9,411,526)
Utility charges		(743,445)	(709,104)
Finance costs		(136,546)	(184,491)
Insurance paid		(282,196)	(280,548)
Goods and services tax paid		(2,500,541)	(1,441,042)
Other expenditure		(506,001)	(268,236)
		<u>(25,343,379)</u>	<u>(22,689,467)</u>
Net cash provided by operating activities		<u>6,638,259</u>	<u>3,691,523</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment		(5,179,224)	(3,489,734)
Payments for construction of infrastructure	9(a)	(8,443,532)	(4,040,106)
Proceeds from capital grants, subsidies and contributions		8,410,212	6,202,627
Proceeds from sale of property, plant & equipment		40,909	182,636
Net cash (used in) investing activities		<u>(5,171,635)</u>	<u>(1,144,577)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(316,802)	(302,151)
Payments for principal portion of lease liabilities	26(b)	(146,023)	(102,224)
Net cash (used in) financing activities		<u>(462,825)</u>	<u>(404,375)</u>
Net increase in cash held		<u>1,003,799</u>	<u>2,142,571</u>
Cash at beginning of year		25,520,460	23,377,889
Cash and cash equivalents at the end of the year		<u>26,524,259</u>	<u>25,520,460</u>

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

**SHIRE OF CAPEL
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	18,031,008	17,895,742	15,118,760
Rates excluding general rates	24	678,067	661,255	867,310
Grants, subsidies and contributions		3,560,787	1,482,887	3,607,744
Fees and charges		4,893,834	4,502,387	4,343,147
Interest revenue		1,416,523	1,151,708	1,164,508
Other revenue		551,543	194,308	301,945
Profit on asset disposals		20,441	208,331	31,757
Fair value adjustments to financial assets at fair value through profit or loss	4	(2,664)	0	1,261
		29,149,539	26,096,618	25,436,432
Expenditure from operating activities				
Employee costs		(12,815,870)	(13,260,011)	(10,568,995)
Materials and contracts		(11,488,909)	(14,031,112)	(9,166,132)
Utility charges		(743,445)	(713,609)	(709,104)
Depreciation		(6,611,124)	(6,271,840)	(6,223,188)
Finance costs		(165,588)	(191,254)	(184,492)
Insurance		(282,196)	(280,784)	(280,548)
Other expenditure		(506,001)	(489,419)	(453,236)
Loss on asset disposals		(16,241)	(197,184)	(113,343)
		(32,629,374)	(35,435,213)	(27,699,038)
Non-cash amounts excluded from operating activities	25(a)	4,695,317	6,260,693	6,659,817
Amount attributable to operating activities		1,215,482	(3,077,902)	4,397,211
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		8,678,308	11,627,561	6,202,627
Proceeds from disposal of assets		40,909	549,177	182,636
		8,719,217	12,176,738	6,385,263
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(100,142)	0	(61,176)
Acquisition of property, plant and equipment	8(a)	(5,447,320)	(10,256,186)	(3,489,734)
Acquisition of infrastructure	9(a)	(8,443,532)	(8,850,182)	(4,040,106)
		(13,990,994)	(19,106,368)	(7,591,016)
Non-cash amounts excluded from investing activities	25(b)	100,142	0	61,176
Amount attributable to investing activities		(5,171,635)	(6,929,630)	(1,144,577)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	26(b)	100,142	0	61,176
Transfers from reserve accounts	27	3,748,294	5,312,154	3,264,946
		3,848,436	5,312,154	3,326,122
Outflows from financing activities				
Repayment of borrowings	26(a)	(316,802)	(316,803)	(302,151)
Payments for principal portion of lease liabilities	26(b)	(146,023)	(149,265)	(102,224)
Transfers to reserve accounts	27	(5,747,702)	(2,752,065)	(2,947,364)
		(6,210,527)	(3,218,133)	(3,351,739)
Non-cash amounts excluded from financing activities	25(c)	(100,142)	0	(61,176)
Amount attributable to financing activities		(2,462,233)	2,094,021	(86,793)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(d)	7,576,997	7,908,861	4,411,156
Amount attributable to operating activities		1,215,482	(3,077,902)	4,397,211
Amount attributable to investing activities		(5,171,635)	(6,929,630)	(1,144,577)
Amount attributable to financing activities		(2,462,233)	2,094,021	(86,793)
Surplus or deficit after imposition of general rates	25(d)	1,158,611	(4,650)	7,576,997

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

SHIRE OF CAPEL
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF CAPEL
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 Capel 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 are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

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

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

SHIRE OF CAPEL
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
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	After inspection complete based on a 4 year cycle
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - property hire and entry	Use of trails and facilities	Single point in time	In full in advance	Refund if event cancelled in 5 days	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in arrears for claimable event	None	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	18,709,075	0	18,709,075
Grants, subsidies and contributions	3,560,787	0	0	0	3,560,787
Fees and charges	4,893,834	0	0	0	4,893,834
Interest revenue	0	0	160,411	1,256,112	1,416,523
Other revenue	0	0	0	551,543	551,543
Capital grants, subsidies and contributions	0	6,004,192	0	2,674,116	8,678,308
Total	8,454,621	6,004,192	18,869,486	4,481,771	37,810,070

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	15,986,070	0	15,986,070
Grants, subsidies and contributions	3,607,744	0	0	0	3,607,744
Fees and charges	4,343,147	0	0	0	4,343,147
Interest revenue	0	0	91,564	1,072,944	1,164,508
Other revenue	0	0	0	301,945	301,945
Capital grants, subsidies and contributions	0	4,233,977	0	1,968,650	6,202,627
Total	7,950,891	4,233,977	16,077,634	3,343,539	31,606,041

SHIRE OF CAPEL
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 \$
Assets and services acquired below fair value		
Contributed assets - fire truck	268,096	538,672
	268,096	538,672
Interest revenue		
Interest on reserve account	575,301	715,375
Trade and other receivables overdue interest	160,411	91,564
Other interest revenue	680,811	357,569
	1,416,523	1,164,508

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	43,234	40,500
- Other services – grant acquittals	19,330	3,100
	62,564	43,600
Employee Costs		
Employee benefit costs	11,099,289	8,852,078
Other employee costs	1,716,581	1,716,917
	12,815,870	10,568,995
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	165,588	184,492
	165,588	184,492
Other expenditure		
Sundry expenses	506,001	453,236
	506,001	453,236

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	8,746,751	11,511,835
Term deposits	17,777,508	14,008,625
Total cash and cash equivalents	26,524,259	25,520,460
Held as		
- Unrestricted cash and cash equivalents	5,126,039	7,949,181
- Restricted cash and cash equivalents	17 21,398,220	17,571,279
	26,524,259	25,520,460

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2025	2024
	\$	\$
Non-current assets		
Financial assets at amortised cost	25,000	25,000
Financial assets at fair value through profit or loss	59,715	62,378
	84,715	87,378
Financial assets at amortised cost		
Shares in Donnybrook Capel District Community Financial Services Limited	25,000	25,000
	25,000	25,000
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	62,379	61,117
Movement attributable to fair value increment	(2,664)	1,261
Units in Local Government House Trust - closing balance	59,715	62,378

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 CAPEL
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	995,600	957,187
Trade receivables	271,888	168,189
ATO receivable	509,879	0
	1,777,367	1,125,376
Non-current		
Rates and statutory receivables	30,779	25,151
	30,779	25,151

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	271,888	168,189	260,863
Total trade and other receivables from contracts with customers	271,888	168,189	260,863

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	6,786	13,714
	6,786	13,714
Non-current		
Land held for resale		
Cost of acquisition	0	83,611
	0	83,611
The following movements in inventories occurred during the year:		
Balance at beginning of year	97,325	292,340
Inventories expensed during the year	(273,378)	(382,804)
Additions to inventory	182,839	187,789
Balance at end of year	6,786	97,325

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

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

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

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

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

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

2025	2024
\$	\$
238,500	232,433
509,635	355,274
748,135	587,707

MATERIAL ACCOUNTING POLICIES

Other current assets

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

SHIRE OF CAPEL
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	Work in progress	Total property	Furniture and equipment	Plant and equipment	
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		6,610,500	20,451,008	6,610,500	20,451,008	0	27,061,508	540,558	4,271,194	31,873,260
Additions		0	2,057,893	0	2,057,893	30,476	2,088,369	95,022	1,306,343	3,489,734
Disposals		0	0	0	0	0	0	0	(230,746)	(230,746)
Revaluation increments / (decrements) transferred to revaluation surplus		(4,079,500)	12,414,064	(4,079,500)	12,414,064	0	8,334,564	0	0	8,334,564
Depreciation		0	(526,375)	0	(526,375)	0	(526,375)	(145,760)	(613,221)	(1,285,356)
Balance at 30 June 2024		2,531,000	34,396,590	2,531,000	34,396,590	30,476	36,958,066	489,820	4,733,570	42,181,456
Comprises:										
Gross balance amount at 30 June 2024		2,531,000	51,495,823	2,531,000	51,495,823	30,476	54,057,299	1,413,196	9,025,723	64,496,218
Accumulated depreciation at 30 June 2024		0	(17,099,233)	0	(17,099,233)	0	(17,099,233)	(923,376)	(4,292,153)	(22,314,762)
Balance at 30 June 2024	8(b)	2,531,000	34,396,590	2,531,000	34,396,590	30,476	36,958,066	489,820	4,733,570	42,181,456
Additions*		0	1,012,066	0	1,012,066	3,348,672	4,360,738	305,211	781,371	5,447,320
Disposals		0	0	0	0	0	0	(4,490)	(32,219)	(36,709)
Depreciation		0	(749,026)	0	(749,026)	0	(749,026)	(156,801)	(687,122)	(1,592,949)
Balance at 30 June 2025		2,531,000	34,659,630	2,531,000	34,659,630	3,379,148	40,569,778	633,740	4,795,600	45,999,118
Comprises:										
Gross balance amount at 30 June 2025		2,531,000	52,507,890	2,531,000	52,507,890	3,379,148	58,418,038	1,677,147	9,603,194	69,698,379
Accumulated depreciation at 30 June 2025		0	(17,848,260)	0	(17,848,260)	0	(17,848,260)	(1,043,407)	(4,807,594)	(23,699,261)
Balance at 30 June 2025	8(b)	2,531,000	34,659,630	2,531,000	34,659,630	3,379,148	40,569,778	633,740	4,795,600	45,999,118

* Asset additions included non-cash additions. Refer to note 25(b)

**SHIRE OF CAPEL
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 land		2,531,000	2,531,000	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2024	Available sales evidence from industry sources
Total land	8(a)	2,531,000	2,531,000					
Buildings - non specialised		34,659,630	34,396,590	3	Cost approach using current replacement cost	Independent registered valuers	June 2024	Construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	8(a)	34,659,630	34,396,590					

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 property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

SHIRE OF CAPEL
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 - bridges	Infrastructure - carparks	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks, ovals and other	Work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	107,785,405	13,767,966	2,079,075	11,227,467	51,004,552	14,517,676	0	200,382,141
Additions	2,932,099	0	0	322,269	302,009	404,136	79,593	4,040,106
(Disposals)	0	0	0	0	0	(33,475)	0	(33,475)
Depreciation	(2,618,536)	(110,100)	(52,112)	(303,390)	(960,614)	(777,599)	0	(4,822,351)
Balance at 30 June 2024	108,098,968	13,657,866	2,026,963	11,246,346	50,345,947	14,110,738	79,593	199,566,421
Comprises:								
Gross balance at 30 June 2024	138,964,719	17,408,723	2,760,935	16,100,661	76,034,475	20,130,257	79,593	271,479,363
Accumulated depreciation at 30 June 2024	(30,865,751)	(3,750,857)	(733,972)	(4,854,315)	(25,688,528)	(6,019,519)	0	(71,912,942)
Balance at 30 June 2024	108,098,968	13,657,866	2,026,963	11,246,346	50,345,947	14,110,738	79,593	199,566,421
Additions	6,250,318	0	0	179,673	659,721	1,353,820	0	8,443,532
Depreciation	(2,677,540)	(110,099)	(51,583)	(309,447)	(964,157)	(796,153)	0	(4,908,979)
Transfers	27,995	0	14,880	4,350	6,341	22,440	(79,593)	(3,587)
Balance at 30 June 2025	111,699,741	13,547,767	1,990,260	11,120,922	50,047,852	14,690,845	0	203,097,387
Comprises:								
Gross balance at 30 June 2025	145,243,031	17,408,723	2,775,815	16,284,684	76,700,536	21,506,516	0	279,919,305
Accumulated depreciation at 30 June 2025	(33,543,290)	(3,860,956)	(785,555)	(5,163,762)	(26,652,684)	(6,815,671)	0	(76,821,918)
Balance at 30 June 2025	111,699,741	13,547,767	1,990,260	11,120,922	50,047,852	14,690,845	0	203,097,387

SHIRE OF CAPEL
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	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - bridges	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - carparks	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks, ovals and other	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.
During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF CAPEL
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	20 to 80 years
Furniture and equipment	3 to 20 years
Plant and equipment	2 to 50 years
Infrastructure - roads	15 to 45 years
Other infrastructure - bridges	27 to 100 years
Other infrastructure - carpark	18 to 45 years
Other infrastructure - footpaths	40 to 50 years
Other infrastructure - drainage	70 to 85 years
Other infrastructure - parks, ovals and other	4 to 46 years

**SHIRE OF CAPEL
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 CAPEL
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	Right-of-use assets - plant and equipment	Right-of-use assets - furniture and equipment	Total right-of-use assets
	\$	\$	\$	\$
Balance at 1 July 2023	115,269	84,989	1,209	201,464
Additions	0	0	61,176	61,176
Gain / (loss) on disposals	0	0	(1,209)	(1,209)
Depreciation	(57,635)	(47,461)	(8,892)	(113,988)
Balance at 30 June 2024	57,634	37,528	52,284	147,443
Gross balance amount at 30 June 2024	345,947	141,979	61,176	549,102
Accumulated depreciation at 30 June 2024	(288,467)	(104,451)	(8,892)	(401,810)
Balance at 30 June 2024	57,631	37,528	52,284	147,443
Additions	100,142	0	0	100,142
Depreciation	(57,631)	(37,528)	(15,291)	(110,450)
Balance at 30 June 2025	100,142	0	36,993	137,135
Gross balance amount at 30 June 2025	100,142	0	61,176	161,318
Accumulated depreciation at 30 June 2025	0	0	(24,183)	(24,183)
Balance at 30 June 2025	100,142	0	36,993	137,135

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		(110,450)	(113,988)
Finance charge on lease liabilities	26(b)	(6,195)	(9,347)
Total amount recognised in the statement of comprehensive income		(116,645)	(123,335)
Total cash outflow from leases		(152,218)	(111,571)
(b) Lease liabilities			
Current		90,377	146,023
Non-current		48,194	38,429
	26(b)	138,571	184,452

The Shire has one lease relating to Furniture and Equipment (Photocopiers). The original lease term is 4 years. The remaining term on the lease is 1 year and 5 months. There is no option to extend the lease.

The Shire has one lease relating to Buildings (Dalyellup Library). The original lease term is 2 years, with an option to terminate the lease early on or after the 1st year. The Shire intends to exercise its option to terminate the lease early upon completion of the new Library construction.

Refer to Note 26(b) for details of lease liabilities.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights of the leased assets recognised in the financial statements revert to the lessor in the event of default.

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.

Details of individual lease liabilities required by regulations are provided at Note 26(b).

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

12. TRADE AND OTHER PAYABLES

Current

	2025	2024
	\$	\$
Sundry creditors	4,068,332	2,052,382
Prepaid rates	801,108	751,168
Accrued payroll liabilities	339,010	261,885
ATO payable	0	39,860
Bonds and deposits held	2,149,972	1,305,217
Accrued interest on loans	29,042	31,900
ESL Liability (Levied)	7,554	0
	7,395,018	4,442,412

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

13. OTHER LIABILITIES

Current

Contract liabilities

Non-current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$3,591,770 (2024: \$2,608,992)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Expected satisfaction of contract liabilities

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

2025	2024
\$	\$
3,111,028	114,300
3,111,028	114,300
480,742	2,494,692
480,742	2,494,692
2,608,992	2,760,978
1,097,078	290,004
(114,300)	(441,990)
3,591,770	2,608,992
3,111,028	114,300
0	380,207
59,246	0
141,934	59,246
279,562	141,934
0	1,913,305
3,591,770	2,608,992

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

**SHIRE OF CAPEL
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		332,213	3,138,101	3,470,314	316,803	3,470,313	3,787,116
Total secured borrowings	26(a)	332,213	3,138,101	3,470,314	316,803	3,470,313	3,787,116

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 CAPEL
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

Other employee leave provisions

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
	744,359	579,972
	711,366	654,111
	98,527	67,388
	1,554,252	1,301,471
	174,891	153,578
	174,891	153,578
	1,729,143	1,455,049
	167,504	152,956
	167,504	152,956
	22,892	15,744
	22,892	15,744
	190,396	168,700
	1,919,539	1,623,749

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 CAPEL
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	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land	1,983,624	1,983,624	6,063,124	(4,079,500)	1,983,624
Revaluation surplus - Buildings	23,387,044	23,387,044	10,972,981	12,414,063	23,387,044
Revaluation surplus - Furniture and equipment	18,040	18,040	18,040	0	18,040
Revaluation surplus - Plant and equipment	563,989	563,989	563,989	0	563,989
Revaluation surplus - Infrastructure - roads	58,034,646	58,034,646	58,034,646	0	58,034,646
Revaluation surplus - Infrastructure - bridges	9,833,419	9,833,419	9,833,419	0	9,833,419
Revaluation surplus - Infrastructure - carpark	1,016,114	1,016,114	1,016,114	0	1,016,114
Revaluation surplus - Infrastructure - footpaths	5,290,408	5,290,408	5,290,408	0	5,290,408
Revaluation surplus - Infrastructure - drainage	35,664,006	35,664,006	35,664,006	0	35,664,006
Revaluation surplus - Infrastructure - parks, ovals and other	5,341,662	5,341,662	5,341,662	0	5,341,662
	141,132,952	141,132,952	132,798,389	8,334,563	141,132,952

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	21,398,220	17,571,279
		21,398,220	17,571,279
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	15,656,478	13,657,070
Contract liabilities	13	3,591,770	2,608,992
Bonds and deposits held	12	2,149,972	1,305,217
Total restricted financial assets		21,398,220	17,571,279

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

Credit standby arrangements

Credit card limit	10,000	10,000
Credit card balance at balance date	5,700	7,076
Total amount of credit unused	15,700	17,076

Loan facilities

Loan facilities - current	332,213	316,803
Loan facilities - non-current	3,138,101	3,470,313
Total facilities in use at balance date	3,470,314	3,787,116

Unused loan facilities at balance date

NIL NIL

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

19. CONTINGENT LIABILITIES

The Shire did not have any contingent liabilities as at 30 June 2024 and 30 June 2025.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	8,972,363	749,582
	8,972,363	749,582
Payable:		
- not later than one year	8,972,363	749,582

Capital commitments at the end of the reporting period are represented by the following projects:

- Buildings - Dalyellup Community Centre roof restoration
- Buildings - Dalyellup Library and Youth Hub
- Parks - Beach Staircase
- Infrastructure - Roads

Capital commitments at the end of the previous reporting period are represented by the following projects:

- Buildings - Capel regional equestrian centre clubroom upgrade
- Buildings - Capel dog pound facility upgrade
- Parks - Boyanup oval lighting upgrade
- Plant and equipment - vehicles
- Infrastructure - drainage
- Infrastructure - Roberts Road
- Infrastructure - Salter Road
- Infrastructure - Mallokup Road
- Infrastructure - Lakes Road

SHIRE OF CAPEL
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	19,796	19,796	19,035
President's meeting attendance fees	24,682	24,682	23,733
President's annual allowance for ICT expenses	3,640	3,640	3,500
President's travel and accommodation expenses	0	489	0
	48,118	48,608	46,268
Deputy President's annual allowance	4,949	4,949	4,759
Deputy President's meeting attendance fees	15,940	15,940	15,327
Deputy President's annual allowance for ICT expenses	2,184	2,184	2,100
Deputy President's travel and accommodation expenses	306	489	0
	23,379	23,562	22,186
All other council member's meeting attendance fees	111,581	107,596	103,457
All other council member's annual allowance for ICT expenses	15,288	14,742	14,175
All other council member's travel and accommodation expenses	2,589	3,421	5,066
	129,458	125,759	122,698
21(b)	200,955	197,929	191,152

(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	605,768	602,688
Post-employment benefits	143,553	91,257
Employee - other long-term benefits	74,543	59,395
Council member costs	200,955	191,152
21(a)	1,024,819	944,492

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 CAPEL
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FOR THE YEAR ENDED 30 JUNE 2025**

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

There were no related party transactions during the year.

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

**SHIRE OF CAPEL
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 were no events after balance date that require disclosure.

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

24. RATING INFORMATION

(a) General rates

		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 TYPE	Basis of valuation										
Rate description											
1 Residential, including Mixed Use F	Gross rental valuation	0.08250	2,357	55,964,240	4,617,050	13,808	4,630,858	4,645,747	74,095	4,719,842	2,975,397
2 Residential Vacant	Gross rental valuation	0.08250	22	546,300	45,070	2,316	47,386	48,263	0	48,263	60,687
3 Urban Development, including Mix	Gross rental valuation	0.08250	3,720	93,345,720	7,701,022	26,705	7,727,727	7,613,376	0	7,613,376	5,457,323
4 Urban Development Vacant	Gross rental valuation	0.08250	164	246,000	20,295	135,831	156,126	31,268	0	31,268	67,244
5 Commercial, Commercial Service	Gross rental valuation	0.09408	44	2,631,920	247,611	(1,344)	246,267	118,802	0	118,802	92,832
6 District Centre	Gross rental valuation	0.09408	8	425,450	38,855	2,237	41,092	30,595	0	30,595	25,444
7 Light Industry	Gross rental valuation	0.09408	36	1,637,320	154,039	(1,449)	152,590	156,495	0	156,495	105,774
8 Mixed Use Residential - Commmerc	Gross rental valuation	0.09408	33	5,443,760	512,149	25,562	537,711	551,117	0	551,117	525,119
9 Mixed Use Residential - Commmerc	Gross rental valuation	0.09408	2	350,000	32,928	0	32,928	135,947	0	135,947	138,270
12 Rural Residential	Gross rental valuation	0.08000	526	13,742,000	1,099,360	869	1,100,229	1,021,331	0	1,021,331	812,643
10 Rural General Industry and Rese	Unimproved valuation	0.00559	15	11,175,000	62,457	0	62,457	38,346	0	38,346	32,883
11 Rural	Unimproved valuation	0.00559	584	382,794,000	2,139,822	(3,629)	2,136,193	2,163,345	0	2,163,345	1,819,736
Total general rates			7,511	568,301,710	16,670,658	200,906	16,871,564	16,554,632	74,095	16,628,727	12,113,352
Minimum payment											
1 Residential, including Mixed Use F	Gross rental valuation	1,470	70	9,543,240	102,900	0	102,900	76,440	29,400	105,840	1,059,630
2 Residential Vacant	Gross rental valuation	1,470	156	1,573,470	229,320	0	229,320	301,350	0	301,350	288,860
3 Urban Development, including Mix	Gross rental valuation	1,470	82	6,823,350	120,540	0	120,540	23,520	0	23,520	803,660
4 Urban Development Vacant	Gross rental valuation	1,470	155	1,283,430	227,850	0	227,850	388,080	0	388,080	307,450
5 Commercial, Commercial Service	Gross rental valuation	1,470	5	101,608	7,350	0	7,350	4,410	0	4,410	12,870
6 District Centre	Gross rental valuation	1,470	4	214,900	5,880	0	5,880	19,110	0	19,110	10,010
7 Light Industry	Gross rental valuation	1,470	3	108,110	4,410	0	4,410	5,880	0	5,880	10,010
8 Mixed Use Residential - Commmerc	Gross rental valuation	1,470	0	166,380	0	0	0	0	0	0	1,430
9 Mixed Use Residential - Commmerc	Gross rental valuation	1,470	0	19,300	0	0	0	2,940	0	2,940	2,860
12 Rural Residential	Gross rental valuation	1,470	75	675,110	110,250	0	110,250	66,150	0	66,150	64,350
10 Rural General Industry and Rese	Unimproved valuation	1,470	3	624,000	4,410	0	4,410	4,410	0	4,410	7,150
11 Rural	Unimproved valuation	1,470	236	37,061,752	346,920	0	346,920	346,920	0	346,920	437,580
Total minimum payments			789	58,194,650	1,159,830	0	1,159,830	1,239,210	29,400	1,268,610	3,005,860
Total general rates and minimum payments			8,300	626,496,360	17,830,488	200,906	18,031,394	17,793,842	103,495	17,897,337	15,119,212
Specified area rates											
Maintenance of Dalyellup Parks, Gardens, Structures and Toilets		0.0071	4,009	186,691,440	667,874	10,193	678,067	650,328	10,927	661,255	867,310
Discounts							0			(1,000)	0
Concessions							(386)			(595)	(452)
Total rates							18,709,075			18,556,997	15,986,070
(b) Rates related information											
Rates instalment interest							44,496				45,111
Rates overdue interest							114,856				91,564

SHIRE OF CAPEL
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25. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(20,441)	(208,331)	(31,757)
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,664	0	(1,261)
Add: Loss on disposal of assets		16,241	197,184	113,343
Add: Depreciation	10(a)	6,611,124	6,271,840	6,223,188
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(5,628)	0	(4,940)
Employee benefit provisions		21,696	0	540
Contract liabilities		(2,013,950)	0	175,704
Land held for resale		83,611	0	185,000
Non-cash amounts excluded from operating activities		4,695,317	6,260,693	6,659,817
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Property, plant and equipment received for substantially less than fair value	8(a)	(268,096)	0	0
Non cash capital grants, subsidies and contributions		268,096	0	0
Right of use assets received - non cash	11(a)	100,142	0	61,176
Non-cash amounts excluded from investing activities		100,142	0	61,176
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to financing activities				
Non cash proceeds from new leases	26(b)	(100,142)	0	(61,176)
Non-cash amounts excluded from financing activities		(100,142)	0	(61,176)
(d) 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	(15,656,478)	(10,769,535)	(13,657,070)
Less: Financial assets at amortised cost				
Less: Current assets not expected to be received at end of year				
- Deferred debtors	6	(6,269)	9,423	(1,429)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	332,213	0	316,803
- Current portion of lease liabilities	11(b)	90,377	0	146,023
Total adjustments to net current assets		(15,240,157)	(10,760,112)	(13,195,673)
Net current assets used in the Statement of financial activity				
Total current assets		29,056,547	16,403,850	27,247,257
Less: Total current liabilities		(12,657,779)	(5,648,388)	(6,474,587)
Less: Total adjustments to net current assets		(15,240,157)	(10,760,112)	(13,195,673)
Surplus or deficit after imposition of general rates		1,158,611	(4,650)	7,576,997

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26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Borrowings

		Actual							Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Purpose	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Council Administration Office Upgrade		1,589,754	0	(105,621)	1,484,133	0	(109,877)	1,374,256	1,378,513	0	(108,107)	1,270,406
PGB Community Centre		35,923	0	(11,236)	24,687	0	(11,959)	12,728	13,451	0	(11,959)	1,492
Capel Community Centre		188,563	0	(42,673)	145,890	0	(45,522)	100,368	103,216	0	(45,522)	57,694
Capel Community Centre		137,416	0	(23,753)	113,663	0	(25,487)	88,176	89,889	0	(25,487)	64,402
Capel Recreation Grounds Hard Courts		672,897	0	(30,090)	642,807	0	(31,737)	611,070	612,717	0	(31,737)	580,980
Capel Civic Precinct - Stages 1 & 2		1,464,714	0	(88,778)	1,375,936	0	(92,220)	1,283,716	1,240,041	0	(93,991)	1,146,051
Total		4,089,267	0	(302,151)	3,787,116	0	(316,802)	3,470,314	3,437,828	0	(316,803)	3,121,025
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			
							\$	\$	\$			
Council Administration Office Upgrade		76	WATC	3.99%	16/06/2035		(57,946)	(67,994)	(59,788)			
PGB Community Centre		63	WATC	6.34%	13/05/2026		(1,278)	(1,490)	(1,793)			
Capel Community Centre		64	WATC	6.57%	29/05/2027		(8,574)	(9,733)	(10,588)			
Capel Community Centre		65	WATC	7.17%	8/03/2028		(7,126)	(7,916)	(6,329)			
Capel Recreation Grounds Hard Courts		75	WATC	5.40%	30/06/2038		(34,464)	(38,649)	(35,638)			
Capel Civic Precinct - Stages 1 & 2		89	WATC	3.84%	7/01/2036		(50,063)	(59,278)	(54,629)			
Total							(159,451)	(185,060)	(168,765)			
Total finance cost payments							(159,451)	(185,060)	(168,765)			

* WA Treasury Corporation

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26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024
		\$	\$	\$	\$	\$	\$	\$	\$
Wide Format Printer		947	0	(947)	0	0	0	0	0
Dalyellup Library Lease		120,594	0	(59,609)	60,985	100,142	(60,985)	100,142	60,985
Toro Groundmaster 3300 Rough Mower		27,833	0	(10,500)	17,333	0	(17,333)	0	17,332
Toro Groundmaster 4000D		76,126	0	(22,996)	53,130	0	(53,130)	0	53,131
Photocopier - Administration Main Office (Ha		0	13,614	(1,819)	11,795	0	(3,243)	8,552	12,516
Photocopier - Administration Main Office (Ph		0	13,614	(1,819)	11,795	0	(3,243)	8,552	12,516
Photocopier - Planning		0	7,544	(1,007)	6,537	0	(1,799)	4,738	6,936
Photocopier - Capel Library		0	3,989	(533)	3,456	0	(950)	2,506	3,666
Photocopier - Dalyellup Library		0	3,989	(533)	3,456	0	(950)	2,506	3,666
Photocopier - Boyanup Library		0	3,989	(533)	3,456	0	(950)	2,506	3,666
Photocopier - Customer service		0	3,902	(521)	3,381	0	(930)	2,451	3,588
Photocopier - Works Depot		0	7,717	(1,030)	6,687	0	(1,839)	4,848	7,099
Wide Format 36" Multifunctional Printer/Scan		0	2,818	(377)	2,441	0	(671)	1,770	2,592
Total lease liabilities	11(b)	225,500	61,176	(102,224)	184,452	100,142	(146,023)	138,571	187,694

Lease finance cost payments

Purpose	Institution	Interest rate	Date final payment is due	Actual interest for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual interest for year ending 30 June 2024	Lease term
				\$	\$	\$	
Wide Format Printer	DLL	2.20%	31/03/2024	0	0	(11)	60 months
Dalyellup Library Lease	Lease Equity	2.30%	30/06/2025	(757)	(757)	(2,134)	84 months
Toro Groundmaster 3300 Rough Mower	DLL	4.65%	30/10/2024	(245)	(245)	(1,054)	36 months
Toro Groundmaster 4000D	DLL	6.95%	30/06/2025	(2,833)	(2,833)	(4,443)	36 months
Photocopier - Administration Main Office (Hallway)	Fin Rent	5.20%	30/11/2027	(525)	(525)	(379)	48 months
Photocopier - Administration Main Office (Photocopier Roo	Fin Rent	5.20%	30/11/2027	(525)	(525)	(379)	48 months
Photocopier - Planning	Fin Rent	5.20%	30/11/2027	(291)	(291)	(211)	48 months
Photocopier - Capel Library	Fin Rent	5.20%	30/11/2027	(154)	(154)	(111)	48 months
Photocopier - Dalyellup Library	Fin Rent	5.20%	30/11/2027	(154)	(154)	(111)	48 months
Photocopier - Boyanup Library	Fin Rent	5.20%	30/11/2027	(154)	(154)	(111)	48 months
Photocopier - Customer service	Fin Rent	5.20%	30/11/2027	(150)	(150)	(109)	48 months
Photocopier - Works Depot	Fin Rent	5.20%	30/11/2027	(298)	(298)	(216)	48 months
Wide Format 36" Multifunctional Printer/Scanner	Fin Rent	5.20%	30/11/2027	(109)	(109)	(78)	48 months
Total finance cost payments				(6,195)	(6,194)	(9,347)	

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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 legislation/agreement												
(a) Specified area rate dalyellup reserve	1,105,877	748,882	(1,088,591)	766,168	890,964	714,207	(647,535)	957,636	904,904	924,526	(723,553)	1,105,877
(b) Dalyellup community facilities reserve	1,177,087	0	0	1,177,087	1,177,087	0	0	1,177,087	1,177,087	0	0	1,177,087
(c) Dalyellup infrastructure (millenium) reserve	127,745	0	0	127,745	127,745	0	0	127,745	127,745	0	0	127,745
(d) Capel community facilities reserve	120,146	0	0	120,146	120,146	0	0	120,146	120,146	0	0	120,146
(e) Town planning scheme 3 reserve	187,756	0	0	187,756	187,756	0	0	187,756	187,756	0	0	187,756
(f) Infrastructure development reserve	1,054,613	108,551	0	1,163,164	1,057,224	58,041	0	1,115,265	991,897	62,716	0	1,054,613
	3,773,224	857,433	(1,088,591)	3,542,066	3,560,922	772,248	(647,535)	3,685,635	3,509,535	987,242	(723,553)	3,773,224
Restricted by council												
(g) Leave reserve	808,739	702,255	0	1,510,994	810,741	44,510	(518,288)	336,963	760,645	48,094	0	808,739
(h) Waste management reserve	1,873,467	107,177	(589,478)	1,391,166	1,892,212	114,557	(842,179)	1,164,590	1,957,708	223,783	(308,024)	1,873,467
(i) Plant replacement reserve	649,280	529,300	(472,365)	706,215	697,347	565,945	(1,102,699)	160,593	688,668	545,646	(585,034)	649,280
(j) Infrastructure asset reserve	3,048,895	174,420	(804,961)	2,418,354	3,056,436	159,510	(804,961)	2,410,985	2,867,582	181,313	0	3,048,895
(k) Building reserve	842,454	48,196	0	890,650	670,848	49,112	(223,705)	496,255	839,277	53,068	(49,891)	842,454
(l) Furniture and equipment reserve	550,066	31,467	0	581,533	551,424	30,270	(445,000)	136,694	517,355	32,711	0	550,066
(m) Property value revaluations reserve	72,825	16,085	0	88,910	72,998	16,085	0	89,083	274,894	17,382	(219,451)	72,825
(n) Mosquito management reserve	53,339	42,288	0	95,627	53,470	10,025	0	63,495	50,167	3,172	0	53,339
(o) Climate change, adaption and sustainability r	55,229	28,159	(4,000)	79,388	53,804	29,102	(4,000)	78,906	28,493	29,236	(2,500)	55,229
(p) Carried over projects reserve	746,799	1,836,866	(746,799)	1,836,866	723,787	0	(723,787)	0	1,232,198	746,799	(1,232,198)	746,799
(q) Strategic initiatives reserve	855,415	430,165	0	1,285,580	857,486	115,022	0	972,508	940,258	59,452	(144,295)	855,415
(r) Contaminated sites reserve	327,338	93,726	0	421,064	328,149	93,016	0	421,165	307,872	19,466	0	327,338
(s) Waste infrastructure reserve	0	758,412	0	758,412	0	749,118	0	749,118	0	0	0	0
(t) Mosquito Contiguous Local Action Group He	0	30,506	0	30,506	0	3,545	0	3,545	0	0	0	0
(u) Geographe Mosquito Management Group Re	0	61,247	(42,100)	19,147	0	0	0	0	0	0	0	0
	9,883,846	4,890,269	(2,659,703)	12,114,412	9,768,702	1,979,817	(4,664,619)	7,083,900	10,465,117	1,960,122	(2,541,393)	9,883,846
	13,657,070	5,747,702	(3,748,294)	15,656,478	13,329,624	2,752,065	(5,312,154)	10,769,535	13,974,652	2,947,364	(3,264,946)	13,657,070

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

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

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
(a) Specified area rate dalyellup reserve	Used to maintain parks, gardens and public open space in Dalyellup.
(b) Dalyellup community facilities reserve	Used to fund community facilities in Dalyellup.
(c) Dalyellup infrastructure (millenium) reserve	Used to fund capital projects within Dalyellup.
(d) Capel community facilities reserve	Used to fund development of facilities in Capel.
(e) Town planning scheme 3 reserve	Used to fund drainage and related infrastructure works for TPS 3 Amendments.
(f) Infrastructure development reserve	Used to fund infrastructure works associated with development.
Restricted by council	
(g) Leave reserve	Used to fund leave entitlements for redundancy, retirement, leave transfers to other local governments and leave entitlements paid each year.
(h) Waste management reserve	Used to maintain transfer sites, refuse sites, waste collection & disposal services within the Shire & waste site rehabilitation & regional waste services.
(i) Plant replacement reserve	Used for the replacement of plant, equipment and motor vehicles.
(j) Infrastructure asset reserve	Used for the preservation of roads, bridges and drainage infrastructure.
(k) Building reserve	Used for the construction of and additions to Council buildings.
(l) Furniture and equipment reserve	Used for the purchase of major items of office equipment.
(m) Property value revaluations reserve	Used to fund the three yearly revaluation of GRV properties.
(n) Mosquito management reserve	Used to fund mosquito control activities.
(o) Climate change, adaption and sustainability r	Used to fund the organisation's climate change and sustainability priorities.
(p) Carried over projects reserve	Used to preserve the future use unexpected capital, project and other funds.
(q) Strategic initiatives reserve	Used to collect municipal funds to fund future new asset purchases or services and strategic projects of either a capital or operating nature.
(r) Contaminated sites reserve	Used to fund remediation of contaminated sites.
(s) Waste infrastructure reserve	Used to fund waste services capital expenditure
(t) Mosquito Contiguous Local Action Group He	Used to manage funds for Contiguous Local Authority Group CLAG Health Department 10% of grant
(u) Geographe Mosquito Management Group R€	Used to manage funds for Contiguous Local Authority Group CLAG general funds

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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 of public open space	882,127	113,666	0	995,793
ESL Levy	2,217	1,709,986	(1,704,649)	7,554
Unclaimed monies	738	1,373	(1,663)	448
	885,082	1,825,025	(1,706,312)	1,003,795



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