



Shire of  
**Perenjori**  
Embrace Opportunity

Shire of Perenjori – Ordinary Council Meeting

# AGENDA

Thursday 18 December 2025



## NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Council Member,

The next Ordinary Meeting of the Shire of Perenjori will be held on Thursday, 18 December 2025 in the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 3.00 pm.

A handwritten signature in black ink, appearing to read 'C. Strugnell', is positioned above the printed name.

Clinton Strugnell

**CHIEF EXECUTIVE OFFICER**

Date: 12 December 2025



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## Council Roles

### **Advocacy:**

When Council advocates on its own behalf or on behalf of its community to another level of government / body / agency.

### **Executive/Strategic:**

The substantial direction setting and oversight role of the Council e.g. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

### **Legislative:**

Includes adopting local laws, town planning schemes and policies.

### **Review:**

When Council reviews decisions made by Officers.

### **Quasi-Judicial:**

When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.

Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g.: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

## Disclaimer

"Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

## Shire of Perenjori

Agenda for the Shire of Perenjori Ordinary Meeting of Council to be held on Thursday, 18 December 2025, at the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 3.00 pm.

### **1. Declaration of Opening/Acknowledgement of Traditional Custodians/Audio Recording:**

The Shire President to declare the meeting open and welcome those in attendance.

In accordance with r.14I of the *Local Government (Administration) Regulations 1996*, this meeting will be recorded and made publicly available on the Shire's website, with publication of meeting minutes.

#### **Acknowledgement of Traditional Custodians: -**

As per the Shire of Perenjori Policy (N° 1021) we wish to acknowledge the traditional owners of the land upon which the Shire of Perenjori is situated and to demonstrate respect for the original custodians.

***I respectfully acknowledge the past and present traditional owners of the land on which we are meeting, the Badimia people. It is a privilege to be standing on Badimia country.***

### **2. Opening Prayer/Acknowledgement of Pioneers:**

The Shire President to read the opening prayer.

#### **Acknowledgement of Pioneers;**

***I acknowledge the pioneers who settled this country, developed the land and turned it into the productive country we know today.***

### **3. Disclaimer Reading:**

As printed.

### **4. Record of Attendance/Apologies/Leave of Absence:**

#### **4.1 ATTENDANCE:**

Elected Members:

Staff:

Distinguished Visitors:

Members of The Public:

Leave of Absence:

Apologies:



**5. Public Question Time:**

**5.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE:**

Insert Response

**5.2 QUESTIONS WITHOUT NOTICE:**

Insert Question

**6. Applications for Leave of Absence:**

**6.1 APPLICATION/S FOR LEAVE OF ABSENCE:**

**OFFICER RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**That \_\_\_\_\_ be granted leave of absence for the meeting of \_\_\_\_\_**

**Motion put and carried / lost**

**For:**

**Against:**

**7. Confirmation of Minutes of Previous Meetings:**

**7.1 ORDINARY COUNCIL MEETING HELD ON 27 NOVEMBER 2025**

**OFFICER RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**That the Minutes of the Ordinary Meeting of Council held on 27 November 2025, be confirmed as true and correct subject to no / the following corrections.**

**Motion put and carried / lost**

**For:**

**Against:**

[Next Item](#)

**8. Announcements by Presiding Member Without Discussion:**

**9. Petitions/Deputations/Presentations:**

**10. Announcements of Matters for Which Meeting May Be Closed:**

**11. Declaration of Interest:**

“Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.”

## 12. Finance:

### 12.1 MONTHLY FINANCIAL REPORT – 30 NOVEMBER 2025

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM 0082
<b>Report Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Simple Majority
<b>Author:</b>	Ally Bryant – Finance Manager
<b>Responsible Officer:</b>	Clinton Strugnell – Chief Executive Officer
<b>Attachments:</b>	<a href="#">12.1.1 - Monthly Statement of Financial Activity for 30 November 2025</a>

#### Summary

This item recommends that Council receives the Financial Activity Statements for the periods ending 30 November 2025.

#### Background

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires local governments to prepare a Monthly Statement of Financial Activity.

Recent changes to the Regulations require a focus on reporting and variance analysis by nature and type rather than by program. The Shire's reports have historically been prepared by both nature and type and program with the variance analysis done by program. All reports for 2025-26 to date have been prepared by both nature and type and program, but with the variance analysis being done by nature and type in compliance with the revised Regulations.

#### Statutory Environment

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires local governments to prepare a Monthly Statement of Financial Activity.

#### Policy Implications

Nil

#### Consultation

Nil

#### Financial Implications

Shown in the attached data.

#### Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.  
Strategic Objectives

4.6. The organisation, assets and finances of the Shire are managed responsibly

#### Officer Comment

The opening surplus for the year after the Audit finalisation of the 2024-25 financial statements is \$3,010,531. As previously advised, this surplus is notionally deceiving as the State Government transferred 50% of its 2025-26 financial assistance grants (totalling \$1.570m) to the Shire in June 2025.

Operating revenue YTD is \$5,711,537 over budget by \$71,363

Operating expenditure YTD is \$5,013,877 under budget by \$277,697

Key variances between the YTD budget and actuals are explained in the attached report on pages 2-3.

It is to be noted that the June financials are not yet completed as depreciation, allocations and accruals have not yet been finalised for the end of financial year. June financials remain open until the finalisation of the year end audit.



**OFFICER RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**That the Monthly Financial Report to 30 November 2025 as attached be received.**

**Motion put and carried / lost**

**For:**

**Against:**

[Next Item](#)

# **SHIRE OF PERENJORI**

## **MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)  
For The Period Ended 30 November 2025**

***LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***

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#### ***Statements required by regulation***

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**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Variance
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	10	3,660,293	3,664,998	<b>3,700,580</b>	35,582	0.97%	▲	Discount lower than budgeted
Grants, subsidies and contributions	13	1,945,949	1,128,019	<b>1,108,700</b>	(19,319)	(1.71%)	▼	FAGS lower than budgeted
Fees and charges		1,115,091	463,828	<b>569,866</b>	106,038	22.86%	▲	Caravan Park over YTD Budget by 43k Planning fees up by 16k Standpipe Water up by 50k
Interest revenue		97,650	40,989	<b>51,088</b>	10,099	24.64%	▲	Interest better than expected budget
Other revenue		568,140	272,185	<b>237,701</b>	(34,484)	(12.67%)	▼	Terra income below budget 21k
Profit on asset disposals	6	70,155	70,155	<b>43,602</b>	(26,553)	(37.85%)	▼	Timing of disposals
		<b>7,457,278</b>	<b>5,640,174</b>	<b>5,711,537</b>	71,363	1.27%		
<b>Expenditure from operating activities</b>								
Employee costs		(3,667,695)	(1,641,399)	<b>(1,457,734)</b>	183,665	11.19%	▲	Timing
Materials and contracts		(2,680,006)	(1,067,634)	<b>(893,435)</b>	174,199	16.32%	▲	Timing
Utility charges		(418,373)	(208,452)	<b>(140,245)</b>	68,207	32.72%	▲	Timing
Depreciation		(4,775,680)	(1,989,760)	<b>(1,987,302)</b>	2,458	0.12%		
Finance costs		(183,462)	(91,183)	<b>(91,232)</b>	(49)	(0.05%)		
Insurance		(209,132)	(205,734)	<b>(224,641)</b>	(18,907)	(9.19%)	▼	Adjustment from LCIS for 24/25 year
Other expenditure		(200,603)	(87,412)	<b>(110,185)</b>	(22,773)	(26.05%)	▼	Timing
Loss on asset disposals	6	0	0	<b>(109,103)</b>	(109,103)	0.00%	▼	Old Depot Sheds caused unbudgeted loss
		<b>(12,134,951)</b>	<b>(5,291,574)</b>	<b>(5,013,877)</b>	277,697	5.25%		
Non-cash amounts excluded from operating activities	ote 2(l)	4,705,525	1,919,605	<b>2,052,803</b>	133,198	6.94%	▲	
<b>Amount attributable to operating activities</b>		<b>27,852</b>	<b>2,268,205</b>	<b>2,750,463</b>	482,258	21.26%		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	2,523,973	153,995	<b>289,047</b>	135,052	87.70%	▲	
Proceeds from disposal of assets	6	246,850	68,000	<b>150,105</b>	82,105	120.74%	▲	
		<b>2,770,823</b>	<b>221,995</b>	<b>439,152</b>	217,157	97.82%		
<b>Outflows from investing activities</b>								
Payments for property, plant and equipment	5	(1,712,560)	(1,017,700)	<b>(796,801)</b>	220,899	21.71%	▲	
Payments for construction of infrastructure	5	(3,877,355)	(1,452,543)	<b>(734,247)</b>	718,296	49.45%	▲	Timing Refer to note 5
		<b>(5,589,915)</b>	<b>(2,470,243)</b>	<b>(1,531,047)</b>	939,196	38.02%		
<b>Amount attributable to investing activities</b>		<b>(2,819,092)</b>	<b>(2,248,248)</b>	<b>(1,091,895)</b>	1,156,353	51.43%		



**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Supplemental Information	Adopted Budget Estimates \$ (a)	YTD Budget Estimates \$ (b)	YTD Actual \$ (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Variance
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	4	862,034	0	0	0	0.00%		
		<b>862,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>		
<b>Outflows from financing activities</b>								
Repayment of borrowings	11	(130,693)	(64,467)	(64,467)	0	0.00%		
Transfer to reserves	4	(960,778)	0	(4,640)	(4,640)	0.00%		Interest Transferred
		<b>(1,091,471)</b>	<b>(64,467)</b>	<b>(69,107)</b>	<b>(4,640)</b>	<b>(7.20%)</b>		
<b>Amount attributable to financing activities</b>		<b>(229,437)</b>	<b>(64,467)</b>	<b>(69,107)</b>	<b>(4,640)</b>	<b>(7.20%)</b>		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Surplus or deficit at the start of the financial year		3,020,677	3,020,677	3,010,531	(10,146)	(0.34%)	▼	
Amount attributable to operating activities		27,852	2,268,205	2,750,463	482,258	21.26%	▲	
Amount attributable to investing activities		(2,819,092)	(2,248,248)	(1,091,895)	1,156,353	51.43%	▲	
Amount attributable to financing activities		(229,437)	(64,467)	(69,107)	(4,640)	(7.20%)		
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>2,976,167</b>	<b>4,599,995</b>	<b>1,623,828</b>		▲	

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF PERENJORI**  
**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %
<b>OPERATING ACTIVITIES</b>						
<b>Income excluding grants, subsidies and contributions</b>						
Governance	10	2,200	905	1,152	247	27.29%
General purpose funding - other		3,904,886	3,768,055	3,793,731	25,676	0.68%
Law, order and public safety	13	208,486	89,195	44,633	(44,562)	(49.96%)
Health		724	0	236	236	0.00%
Housing		347,813	146,542	134,331	(12,211)	(8.33%)
Community amenities		47,550	42,489	58,236	15,747	37.06%
Recreation and culture	6	73,200	30,490	41,244	10,754	35.27%
Transport		148,010	73,360	47,497	(25,863)	(35.25%)
Economic services		654,120	272,535	368,666	96,131	35.27%
Other property and services		193,995	88,379	112,250	23,871	27.01%
		<b>5,581,484</b>	<b>4,512,155</b>	<b>4,602,838</b>	<b>90,683</b>	<b>2.01%</b>
<b>Grants, subsidies and contributions</b>						
Governance		0	0	0	0	0.00%
General purpose funding - other		1,570,156	785,076	736,935	(48,141)	(6.13%)
Law, order and public safety		92,990	46,495	18,529	(27,966)	(60.15%)
Health		0	0	0	0	0.00%
Education and welfare		0	0	15,794	15,794	0.00%
Housing		0	0	87,870	87,870	0.00%
Community amenities		12,000	0	17,759	17,759	0.00%
Recreation and culture		249,166	0	56,479	56,479	0.00%
Transport		2,545,610	450,443	464,381	13,938	3.09%
Economic services		0	0	0	0	0.00%
Other property and services		0	0	0	0	0.00%
		<b>4,469,922</b>	<b>1,282,014</b>	<b>1,397,747</b>	<b>115,733</b>	<b>9.03%</b>
<b>Expenditure from operating activities (including depreciation)</b>						
Governance		(612,167)	(318,418)	(170,157)	148,261	46.56%
General purpose funding		(187,013)	(77,387)	(85,676)	(8,289)	(10.71%)
Law, order and public safety		(508,134)	(230,743)	(205,962)	24,781	10.74%
Health		(260,567)	(110,197)	(72,386)	37,811	34.31%
Education and welfare		(147,569)	(62,645)	(60,147)	2,498	3.99%
Housing		(607,786)	(278,237)	(249,345)	28,892	10.38%
Community amenities		(876,089)	(366,355)	(374,218)	(7,863)	(2.15%)
Recreation and culture		(1,883,187)	(831,352)	(734,751)	96,601	11.62%
Transport		(5,419,305)	(2,271,987)	(2,260,307)	11,680	0.51%
Economic services	6	(1,372,221)	(577,328)	(520,041)	57,287	9.92%
Other property and services		(260,913)	(166,925)	(280,888)	(113,963)	(68.27%)
		<b>(12,134,951)</b>	<b>(5,291,574)</b>	<b>(5,013,878)</b>	<b>277,696</b>	<b>5.25%</b>
Net Operating Result		(2,083,545)	502,595	986,707		

**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Supplementary Information	30 November 2025	30 June 2025
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	7,282,689	6,029,770
Trade and other receivables		611,200	344,756
Inventories	8	62,031	62,116
<b>TOTAL CURRENT ASSETS</b>		<b>7,955,920</b>	<b>6,436,642</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets		79,620	79,620
Inventories		104,000	104,000
Property, plant and equipment		27,157,629	26,968,562
Infrastructure		146,436,715	147,297,641
<b>TOTAL NON-CURRENT ASSETS</b>		<b>173,777,964</b>	<b>174,449,823</b>
<b>TOTAL ASSETS</b>		<b>181,733,884</b>	<b>180,886,465</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	286,215	801,100
Other liabilities	12	596,988	156,929
Borrowings	11	66,226	130,693
Employee related provisions	12	282,237	282,237
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,231,666</b>	<b>1,370,959</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	3,037,901	3,037,901
Employee related provisions		90,350	90,350
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,128,251</b>	<b>3,128,251</b>
<b>TOTAL LIABILITIES</b>		<b>4,359,917</b>	<b>4,499,210</b>
<b>NET ASSETS</b>		<b>177,373,967</b>	<b>176,387,255</b>
<b>EQUITY</b>			
Retained surplus		26,924,288	25,942,216
Reserve accounts	4	2,472,722	2,468,082
Revaluation surplus		147,976,957	147,976,957
<b>TOTAL EQUITY</b>		<b>177,373,967</b>	<b>176,387,255</b>

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

**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 15 to these financial statements.

**Judgements and estimates**

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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICIES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 November 2025

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Closing	Last Year Closing	Year to Date
(a) Net current assets used in the Statement of Financial Activity	Information	30 June 2026	30 June 2025	30 November 2025
<b>Current assets</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	3	3,107,833	6,029,770	7,282,689
Trade and other receivables		338,633	344,756	611,200
Inventories	8	62,116	62,116	62,031
		3,508,582	6,436,642	7,955,920
<b>Less: current liabilities</b>				
Trade and other payables	9	(518,222)	(801,100)	(286,215)
Other liabilities	12	(168,780)	(156,929)	(596,988)
Borrowings	11	130,693	(130,693)	(66,226)
Employee related provisions	12	(254,754)	(282,237)	(282,237)
		(811,063)	(1,370,959)	(1,231,666)
<b>Net current assets</b>		<b>2,697,519</b>	<b>5,065,683</b>	<b>6,724,254</b>
<b>Less: Total adjustments to net current assets</b>	note 2(i)	(2,697,519)	(2,055,152)	(2,124,259)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>3,010,531</b>	<b>4,599,995</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(70,155)	(70,155)	(43,602)
Add: Loss on asset disposals	6	0	0	109,103
Add: Depreciation		4,775,680	1,989,760	1,987,302
<b>Total non-cash amounts excluded from operating activities</b>		<b>4,705,525</b>	<b>1,919,605</b>	<b>2,052,803</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Closing	Last Year Closing	Year to Date
		30-Jun-26	30 June 2025	30 November 2025
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	4	(2,566,826)	(2,468,082)	(2,472,722)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(130,693)	130,693	66,226
- Current portion of employee benefit provisions	4	0	282,237	282,237
<b>Total adjustments to net current assets</b>	note 2(i)	<b>(2,697,519)</b>	<b>(2,055,152)</b>	<b>(2,124,259)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF PERENJORI**  
**SUPPLEMENTARY INFORMATION**  
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SHIRE OF PERENJORI  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.02 M	\$3.02 M	\$3.01 M	(\$0.01 M)
Closing	\$0.00 M	\$2.98 M	\$4.60 M	\$1.62 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$7.28 M	% of total		\$0.29 M	% Outstanding		\$0.33 M	% Collected
Unrestricted Cash	\$4.81 M	66.0%	Trade Payables	\$0.16 M		Rates Receivable	\$0.28 M	92.6%
Restricted Cash	\$2.47 M	34.0%	0 to 30 Days		8.0%	Trade Receivable	\$0.33 M	% Outstanding
			Over 30 Days		92.1%	Over 30 Days		47.7%
			Over 90 Days		26.8%	Over 90 Days		31.3%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	\$2.27 M	\$2.75 M	\$0.48 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$3.70 M	% Variance	YTD Actual	\$1.11 M	% Variance	YTD Actual	\$0.57 M	% Variance
YTD Budget	\$3.66 M	1.0%	YTD Budget	\$1.13 M	(1.7%)	YTD Budget	\$0.46 M	22.9%

Refer to 10 - Rate Revenue

Refer to 13 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.82 M)	(\$2.25 M)	(\$1.09 M)	\$1.16 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.15 M	%	YTD Actual	\$0.73 M	% Spent	YTD Actual	\$0.29 M	% Received
Adopted Budget	\$0.25 M	(39.2%)	Adopted Budget	\$3.88 M	(81.1%)	Adopted Budget	\$2.52 M	(88.5%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.23 M)	(\$0.06 M)	(\$0.07 M)	(\$0.00 M)

Refer to Statement of Financial Activity

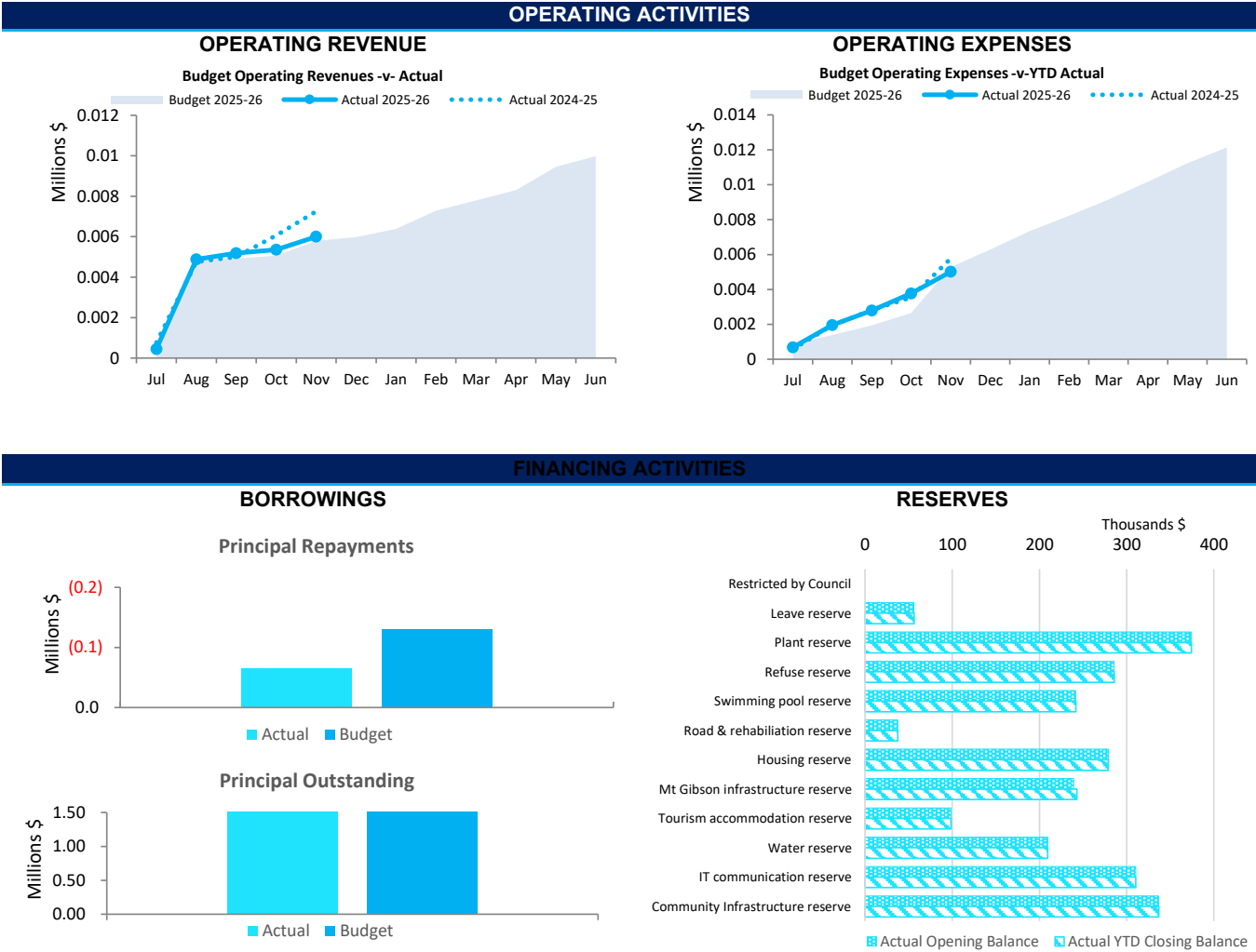
Borrowings		Reserves	
Principal repayments	(\$0.06 M)	Reserves balance	\$2.47 M
Interest expense	(\$0.09 M)	Interest earned	\$0.00 M
Principal due	\$3.10 M		

Refer to 11 - Borrowings

Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL



**SHIRE OF PERENJORI**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Total as per the Financial Statements			Actual Bank Balance	Institution	Interest Rate	Maturity Date
		Unrestricted	Restricted	Cash				
		\$	\$	\$	\$			
<b>Cash on hand</b>								
NAB Municipal Account	Cash and cash equivalents	177,519		177,519	177,490	Bank	0.00%	On Hand
Till Float	Cash and cash equivalents	150		150	150	Bank	0.00%	On Hand
NAB Municipal Telenet Saver Account	Cash and cash equivalents	4,632,298		4,632,298	4,632,298	Bank	1.35%	On Hand
Reserve Funds - Restricted Cash		0	2,472,722	2,472,722				
- Reserve Bank Account 4721	Cash and cash equivalents	0			30,332	Bank	3.50%	On Call
- Mt Gibson Mining Reserve Account 6682	Cash and cash equivalents	0			242,950	Bank	3.50%	On Call
- Reserve Term Deposit 0289	Cash and cash equivalents	0			2,200,000	Bank	4.10%	02/01/2026
<b>Total</b>		<b>4,809,967</b>	<b>2,472,722</b>	<b>7,282,689</b>	<b>7,283,220</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,809,967	2,472,722	7,282,689	7,283,220			
		<b>4,809,967</b>	<b>2,472,722</b>	<b>7,282,689</b>	<b>7,283,220</b>			

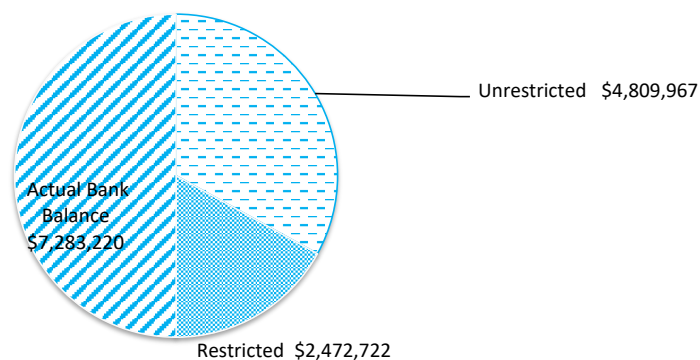
**KEY INFORMATION**

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 net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**SHIRE OF PERENJORI**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Leave reserve	56,117	1,007	0	0	57,124	56,117	24	0	0	56,141
Plant reserve	374,092	6,714	561,778	(130,000)	812,584	374,092	156	0	0	374,248
Refuse reserve	285,613	5,126	0	(50,000)	240,739	285,613	120	0	0	285,733
Swimming pool reserve	241,603	4,336	100,000	(323,334)	22,605	241,603	101	0	0	241,704
Road & rehabilitation reserve	37,437	672	0	0	38,109	37,437	15	0	0	37,452
Housing reserve	278,972	5,006	110,000	0	393,978	278,972	117	0	0	279,089
Mt Gibson infrastructure reserve	239,243	5,000	0	(175,275)	68,968	239,243	3,707	0	0	242,950
Tourism accommodation reserve	98,521	1,768	0	(40,000)	60,289	98,521	41	0	0	98,562
Water reserve	209,384	3,758	0	0	213,142	209,384	88	0	0	209,472
IT communication reserve	310,405	5,571	0	(113,425)	202,551	310,405	130	0	0	310,535
Community Infrastructure reserve	336,695	6,042	144,000	(30,000)	456,737	336,695	141	0	0	336,836
	<b>2,468,082</b>	<b>45,000</b>	<b>915,778</b>	<b>(862,034)</b>	<b>2,566,826</b>	<b>2,468,082</b>	<b>4,640</b>	<b>0</b>	<b>0</b>	<b>2,472,722</b>



## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	20,000	0	0	0
Buildings	804,775	662,775	524,735	(138,040)
Furniture & equipment	53,425	53,425	0	(53,425)
Plant & equipment	834,360	301,500	272,066	(29,434)
<b>Acquisition of property, plant and equipment</b>	<b>1,712,560</b>	<b>1,017,700</b>	<b>796,801</b>	<b>(220,899)</b>
Roads	2,999,447	1,184,635	513,026	(671,609)
Footpaths	31,000	31,000	31,500	500
Other	846,908	236,908	189,721	(47,187)
<b>Acquisition of infrastructure</b>	<b>3,877,355</b>	<b>1,452,543</b>	<b>734,247</b>	<b>(1,160,095)</b>
<b>Total capital acquisitions</b>	<b>5,589,915</b>	<b>2,470,243</b>	<b>1,531,047</b>	<b>(1,380,994)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	2,523,973	153,995	289,047	135,052
Other (disposals & C/Fwd)	246,850	68,000	150,105	82,105
Reserve accounts				
Plant reserve	130,000	0	0	0
Refuse reserve	50,000	0	0	0
Swimming pool reserve	323,334	0	0	0
Mt Gibson infrastructure reserve	175,275	0	0	0
Tourism accommodation reserve	40,000	0	0	0
IT communication reserve	113,425	0	0	0
Community Infrastructure reserve	30,000	0	0	0
Contribution - operations	1,957,058	2,248,248	1,091,895	(1,156,353)
<b>Capital funding total</b>	<b>5,589,915</b>	<b>2,470,243</b>	<b>1,531,047</b>	<b>(939,196)</b>

### SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 *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.

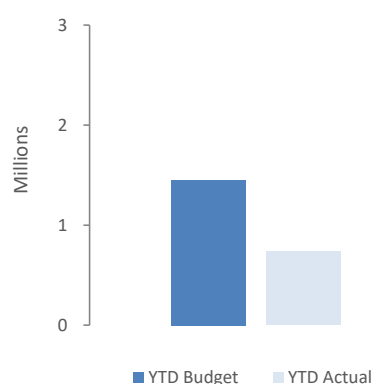
#### Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

Payments for Capital Acquisitions

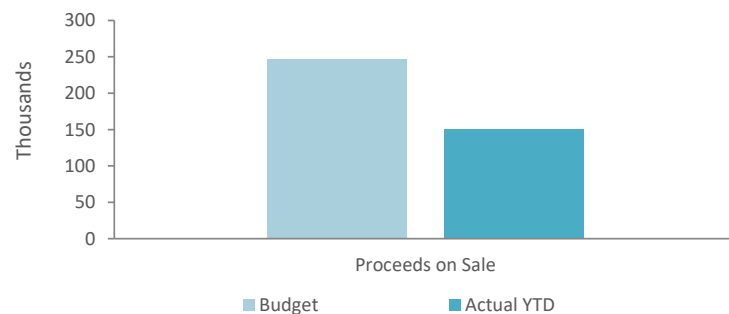


5 CAPITAL ACQUISITIONS - DETAILED

Job - Account	Job/Account Description	Asset Class	Type	Program	Original Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
BC30	Unit 2 and 3 137 Crossing St Flooring & Bathrooms	Buildings	Economic Services	Upgrade	40,000	40,000	6,107	33,893	
HC34	Units 11 A&B Livingstone Patios	Buildings	Housing	Upgrade	14,000	-	-	-	
HC35	4 John St Ensuite Renovation	Buildings	Housing	Upgrade	8,000	8,000	-	8,000	
BC36	Depot Lean Too Shed and Dome Shelter	Buildings	Transport	New	33,000	-	6,326	(6,326)	
BC31	Post Office mail room extension	Buildings	Community Amenities	Upgrade	15,000	15,000	-	15,000	
BC32	Latham Community Centre Amenities upgrade	Buildings	Recreation and Culture	Upgrade	70,000	70,000	93,510	(23,510)	Completed
I015	Water Bore and Tank DFES CWSP Funded	Infrastructure - Other	Law, Order & Public Sa	New	57,990	57,990	9,239	48,751	
BC33	Disabled Access Pavilion	Buildings	Recreation and Culture	Upgrade	8,000	8,000	-	8,000	
BC34	Sports Club House Renovations	Buildings	Recreation and Culture	Upgrade	60,000	60,000	6,754	53,246	
BC35	Gym Access Control System	Buildings	Recreation and Culture	Upgrade	9,000	9,000	390	8,610	
I014	Swimming Pool Liner and Bowl repairs	Infrastructure - Other	Recreation and Culture	Upgrade	500,000	-	-	-	
FE10	New EPR/Finance System Implementation	Furniture and Equipment	Governance	New	53,425	53,425	-	53,425	
I013	Oval Plumbing and Electrical	Infrastructure - Other	Recreation and Culture	Upgrade	35,000	35,000	45,356	(10,356)	
I010	Pump Track	Infrastructure - Other	Recreation and Culture	New	-	-	-	-	
<b>Unfinished Projects from 24/25 Budget</b>									
HC32	House 3x2 Lot 358 3 Hirshauer Rd	Buildings	Housing	New	300,000	300,000	285,973	14,027	
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	128,918	128,918	135,126	(6,208)	Completed
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000	-	-	-	
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000	-	-	-	
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	15,000	15,000	-	15,000	
BC29	Supermarket	Buildings	Community Amenities	New	175,275	80,275	44,144	36,131	
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000	-	-	-	
BC01	Perenjori Pavilion Upgrade	Buildings	Recreation and Culture	Upgrade	72,500	72,500	8,487	64,013	
CP34	EV Charging Station	Plant & Equipment	Transport	New	8,500	8,500	8,001	499	
HC31	Unit 1&2 , 42 Russell St, Perenjori	Buildings	Housing	New	-	-	73,043	(73,043)	
<b>Road Program</b>									
RRG166	Coorow Latham Rd SLK 5.1-16.31	Infrastructure - Roads	Transport	Renewal	450,000	187,500	3,478	184,023	
RRG049	Syson Rd SLK0.00-6.00	Infrastructure - Roads	Transport	Renewal	458,753	191,135	147,814	43,321	
RRG049A	Syson Rd SLK 2.84-4.00	Infrastructure - Roads	Transport	Renewal	427,000	177,915	-	177,915	
RRG018	Wanarra Rd SLK 2.82-5.55	Infrastructure - Roads	Transport	Renewal	410,500	171,040	-	171,040	
R2R051	Bunjil North East Rd SLK 4.55-9.5	Infrastructure - Roads	Transport	Renewal	275,903	114,950	15,360	99,590	
R2R040	Spencer Rd SLK 33.75-36.28 17.32-21.21	Infrastructure - Roads	Transport	Renewal	375,822	156,575	159,832	(3,257)	
R2R017	Rabbit Proof Fence Rd SLK 24.23-27.52	Infrastructure - Roads	Transport	Renewal	271,354	113,055	108,565	4,490	
R2R124	Timmings St Reseal	Infrastructure - Roads	Transport	Upgrade	14,500	6,040	-	6,040	
R2R085	Rayner Rd SLK .39-3.46	Infrastructure - Roads	Transport	Upgrade	57,809	24,080	64,913	(40,833)	
R2R163	England Cres SLK 0.03-0.17	Infrastructure - Roads	Transport	Upgrade	14,700	6,125	-	6,125	
MWF047	Boundary Road - Retention	Infrastructure - Roads	Transport	Upgrade	106,998	-	5,000	(5,000)	
MWF009	Hill Rd - Retention	Infrastructure - Roads	Transport	Upgrade	7,397	-	-	-	
MWF039	Morawa South Rd - Retention	Infrastructure - Roads	Transport	Upgrade	41,779	-	-	-	
FP01	Fowler St Footpath Repairs	Infrastructure - Roads	Transport	Upgrade	31,000	31,000	31,500	(500)	Completed
R2R094	Syson/Oversby SLK 33.11-37.16	Infrastructure - Roads	Transport	Upgrade	86,932	36,220	8,064	28,156	
<b>Plant replacement program</b>									
04259	CEO Vehicle	Plant & Equipment	Administration	Renewal	65,000	65,000	61,354	3,646	Completed
CP54	Generator Aged Units 24 Kva	Plant & Equipment	Housing	New	24,000	24,000	-	24,000	
CP43	Mechanics Truck	Plant & Equipment	Transport	New	130,000	-	-	-	
CP44	Triton ute single cab	Plant & Equipment	Transport	Renewal	35,860	-	36,399	(36,399)	Completed
CP45	Triton ute single cab with tipping body	Plant & Equipment	Transport	Renewal	42,000	42,000	36,399	5,601	Completed
CP46	Ride on Mower	Plant & Equipment	Transport	Renewal	22,000	-	-	-	
CP47	New Construction Truck	Plant & Equipment	Transport	Renewal	130,000	-	-	-	
CP48	Town mower tractor	Plant & Equipment	Transport	Renewal	100,000	-	-	-	
CP49	Tri Axle Float Refurbish	Plant & Equipment	Transport	Upgrade	50,000	-	-	-	
CP50	Tandem box Trailer	Plant & Equipment	Transport	New	5,000	-	-	-	
CP51	New Latham community Bus	Plant & Equipment	Transport	New	60,000	-	-	-	
CP52	22 Seater Bus	Plant & Equipment	Transport	New	147,000	147,000	129,913	17,087	Completed
CP53	Generator Depot 20Kva	Plant & Equipment	Transport	New	15,000	15,000	-	15,000	
					5,589,915	2,470,243	1,531,047	939,196	

6 DISPOSAL OF ASSETS

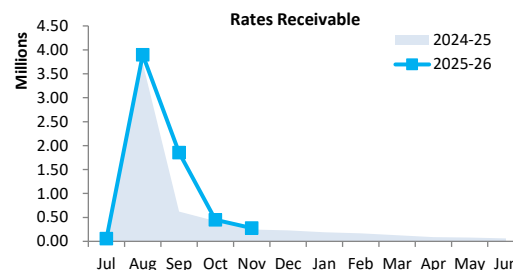
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Buildings</b>									
B1412	Old Depot Maintenance Shed		0	0	0	19,396	1,364	0	(18,033)
B1413	Old Depot Truck Shelter		0	0	0	11,462	909	0	(10,552)
B1414	Old Depot Main Shed		0	0	0	67,887	1,818	0	(66,069)
<b>Plant and equipment</b>									
PE324	Ford Everset		45,000	0	0	49,906	42,364	0	(7,542)
PE307	Toyota Corolla		23,000	0	0	19,729	18,388	0	(1,340)
PE017	Triton Ute 2020		9,000	0	0	0	0	0	0
PE026	Triton Ute 2020		9,000	0	0	0	0	0	0
PE024	Mechanics Truck		45,000	0	0	0	0	0	0
	John Deere Rideon Mower		800	0	0	0	0	0	0
PE177	New Holland Tractor 2011		15,000	0	0	0	0	0	0
PE219	Hino Construction Truck		35,000	0	0	0	0	0	0
PE12	Latham Bus Coaster		15,000	0	0	0	0	0	0
PE004	Perenjori Bus Rosa		20,000	0	0	0	0	0	0
PE145	UD Truck		30,000	0	0	0	0	0	0
	Box Trailer		50	0	0	0	0	0	0
PE214	Howard Porter Water Tanker		0	0	0	8,003	51,606	43,602	0
PE010	UD Truck		0	0	0	39,223	33,657	0	(5,566)
		<b>176,695</b>	<b>246,850</b>	<b>70,155</b>	<b>0</b>	<b>215,606</b>	<b>150,105</b>	<b>43,602</b>	<b>(109,102)</b>



## 7 RECEIVABLES

### Rates receivable

	30 Jun 2025	30 Nov 2025
Opening arrears previous years	\$ 60,386	\$ 60,386
Levied this year		3,700,580
Less - collections to date	(0)	(3,483,328)
Gross rates collectable	<b>60,386</b>	<b>277,638</b>
<b>Net rates collectable</b>	<b>60,386</b>	<b>277,638</b>
% Collected	0.0%	92.6%



### Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,443)	175,915	40,030	14,749	104,310	333,562
Percentage	(0.4%)	52.7%	12.0%	4.4%	31.3%	
<b>Balance per trial balance</b>						
Sundry debtors						333,562
GST receivable						0
<b>Total receivables general outstanding</b>						<b>333,562</b>

Amounts shown above include GST (where applicable)

### KEY INFORMATION

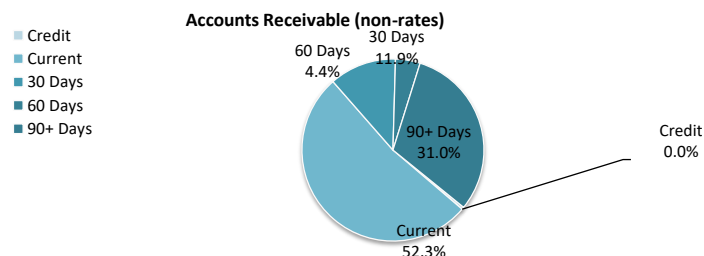
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

### 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.



**SHIRE OF PERENJORI  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
Other current assets	\$	\$	\$	\$
<b>Inventory</b>				
Stock inventories	62,116	0	(85)	62,031
<b>Total other current assets</b>	<b>62,116</b>	<b>0</b>	<b>(85)</b>	<b>62,031</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Inventory**

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

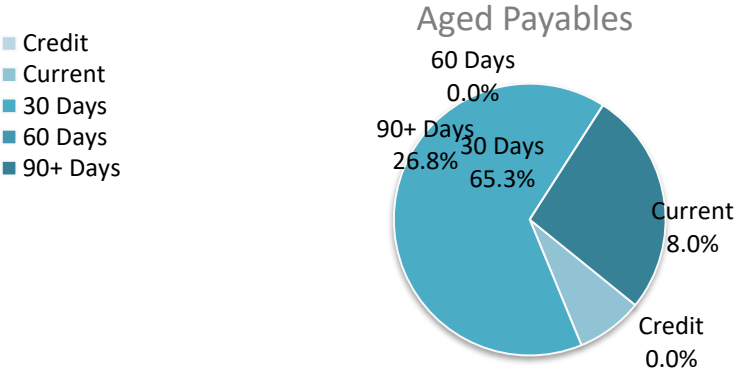
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	53	434	0	178	665
Percentage	0.0%	8.0%	65.3%	0.0%	26.8%	
<b>Balance per trial balance</b>						
Payables, current	0	156,237	0	0	0	156,237
ATO liabilities	0	13,679	0	0	0	13,679
Prepaid rates	0	26,339	0	0	0	26,339
Licencing	0	33,255	0	0	0	33,255
Accrued loan interest	0	56,705	0	0	0	56,705
<b>Total payables general outstanding</b>						<b>286,215</b>
<b>Amounts shown above include GST (where applicable)</b>						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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 normally 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.



## 10 RATE REVENUE

### General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Townsite	0.079231	106	1,468,481	116,349	0	116,349	116,349	0	116,349
Mining	0.111540	1	2,835,000	316,216	(12,000)	304,216	316,216	0	316,216
<b>Unimproved value</b>									
Rural	0.010646	260	228,922,684	2,437,111	0	2,437,111	2,435,656	(95)	2,435,561
Mining	0.280090	41	3,122,478	874,575	0	874,575	874,575	(814)	873,761
Exploration	0.211055	32	287,387	60,654	(1,835)	58,819	61,100	(3,927)	57,173
<b>Sub-Total</b>		<b>440</b>	<b>236,636,030</b>	<b>3,804,905</b>	<b>(13,835)</b>	<b>3,791,070</b>	<b>3,803,896</b>	<b>(4,836)</b>	<b>3,799,060</b>
<b>Minimum payment</b>	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
Townsite	442	33	36,039	14,586	0	14,586	14,586	0	14,586
Mining	442	1	20	442	0	442	442	0	442
<b>Unimproved value</b>									
Rural	442	12	139,940	5,304	0	5,304	7,072	0	7,072
Mining	442	5	2,899	2,210	0	2,210	2,210	0	2,210
Exploration	442	25	27,626	11,050	0	11,050	10,608	0	10,608
<b>Sub-total</b>		<b>76</b>	<b>206,524</b>	<b>33,592</b>	<b>0</b>	<b>33,592</b>	<b>34,918</b>	<b>0</b>	<b>34,918</b>
Discount						(191,912)			(160,668)
<b>Amount from general rates</b>						<b>3,632,750</b>			<b>3,673,310</b>
Ex-gratia rates						27,543	27,270		27,270
<b>Total general rates</b>						<b>3,660,293</b>			<b>3,700,580</b>

## 11 BORROWINGS

### Repayments - borrowings

Information on borrowings Particulars		Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
John Street Subdivision	98		98,059	0	0	(14,976)	(30,474)	83,083	67,585	(3,833)	(6,554)
Council Housing	99		970,535	0	0	(15,307)	(31,010)	955,228	939,525	(28,538)	(56,578)
Supermarket	104		1,500,000	0	0	(10,401)	(21,079)	1,489,599	1,478,921	(44,040)	(89,693)
Council House 3x2	105		600,000	0	0	(23,783)	(48,130)	576,217	551,870	(14,820)	(30,637)
<b>Total</b>			<b>3,168,594</b>	<b>0</b>	<b>0</b>	<b>(64,467)</b>	<b>(130,693)</b>	<b>3,104,127</b>	<b>3,037,901</b>	<b>(91,232)</b>	<b>(183,462)</b>
Current borrowings			130,693					66,226			
Non-current borrowings			3,037,901					3,037,901			
			<b>3,168,594</b>					<b>3,104,127</b>			

All debenture repayments were financed by general purpose revenue.

### KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.



## 12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2025
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		147,553	0	571,600	(131,541)	587,612
Capital grant/contributions liabilities		9,376	0	0	0	9,376
<b>Total other liabilities</b>		156,929	0	571,600	(131,541)	596,988
<b>Employee Related Provisions</b>						
Employee provisions		282,237	0	0	0	282,237
<b>Total Provisions</b>		282,237	0	0	0	282,237
<b>Total other current liabilities</b>		<b>439,166</b>	<b>0</b>	<b>571,600</b>	<b>(131,541)</b>	<b>879,225</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

### KEY INFORMATION

#### Provisions

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

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

#### Employee Related Provisions

##### 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 calculation of net current assets.

##### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

#### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

#### Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF PERENJORI  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
		Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
		1 July 2025	Liability	Liability	30 Nov 2025	Liability	Budget	Budget	Revenue
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>									
DFES Operating Grant	Law, Order & Public Safety	0	0	0	0	0	35,000	17,500	12,769
Direct Grant	Transport	0	0	0	0	0	325,443	325,443	325,443
Grants Commission Grant	General purpose funding	0	0	0	0	0	919,251	459,624	445,932
Untied Road Grant	General purpose funding	0	0	0	0	0	650,905	325,452	291,004
Doantion Bush Telegraph Committee	General purpose funding	9,376	0	0	9,376	9,376	0	0	0
Volunteers & Seniors Grants	Community Services	0	0	0	0	0	12,000	0	12,750
Main Roads Street Lighting Subsidy	Transport	0	0	0	0	0	3,350	0	0
Youth Grant	Education	0	0	0	0	0	0	0	15,794
Western Power Contribution	Community Services	0	0	0	0	0	0	0	5,009
		<b>9,376</b>	<b>0</b>	<b>0</b>	<b>9,376</b>	<b>9,376</b>	<b>1,945,949</b>	<b>1,128,019</b>	<b>1,108,700</b>

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue		
		Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget	YTD	YTD Revenue
		1 July 2025		(As revenue)	30 Nov 2025	Revenue	Budget	Actual
		\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Department of Industry (Evacuation Centre Grant)	General Purpose Funding	0	0	0	0	0	0	0
Grant Income - DWER	Law, Order & Public Safety	0	0	0	0	57,990	28,995	5,760
Housing capital grant	Housing	0	0	0	0	0	0	87,870
Regional Road Group Funding	Transport	0	463,334	(120,000)	343,334	1,158,334	125,000	123,477
Roads To Recovery Funding	Transport	75,081	0	0	75,081	942,819	0	8,064
Mid West Secondary Grain Freight Network Grant	Transport	0	108,266	0	108,266	115,664	0	7,397
Lottery West Grant	Recreation and Culture	72,472	0	0	72,472	72,500	0	56,479
Deparment Sport and Rec	Recreation and Culture	0	0	0	0	176,666	0	0
		<b>147,553</b>	<b>571,600</b>	<b>(120,000)</b>	<b>599,153</b>	<b>2,523,973</b>	<b>153,995</b>	<b>289,047</b>

## 12.2 SCHEDULE OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2025

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM 0082
<b>Report Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Simple Majority
<b>Author:</b>	Gypsie Douglas – Finance Officer
<b>Responsible Officer:</b>	Ally Bryant – Finance Manager
<b>Attachments:</b>	<a href="#">12.2.1 – Accounts for Payment November 2025</a> <a href="#">12.2.2 – Corporate Credit Card Statement &amp; Breakdown</a>

### Summary

Council is presented the list of payments made from the Municipal, Trust and Reserve Accounts under delegation since the last Ordinary Council Meeting.

### Background

Council delegates authority to the Chief Executive Officer annually:

To make payments from Trust, Reserve and Municipal Fund;

- To purchase goods and services to a value of not more than \$250,000;

### Legal Compliance

*Local Government Act 1995*

S6.5. Accounts and records

Local Government (Financial Management) Regulations 1996

R11. Payments, procedures for making etc.

R12. Payments from municipal fund or trust fund, restrictions on making

(1) A payment may only be made from the municipal fund or the trust fund —

(a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or

(b) otherwise, if the payment is authorised in advance by a resolution of the council.

(2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

S13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —

(a) for each account which requires council authorisation in that month —

(i) the payee's name; and

(ii) the amount of the payment; and

(iii) sufficient information to identify the transaction; and

(b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under sub-regulation (1) or (2) is to be —

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

### Policy Implications

Nil

### Council Policy Compliance

Payments are checked to ensure compliance with Council's Purchasing Policy Number 4007 – Procurement Policy.

### Financial Implications

All payments are made in accordance with the adopted annual budget.

### Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

### Consultation

Clinton Strugnell – Chief Executive Officer

Ally Bryant – Finance Manager

### Officer Comment

Accounts paid for the month ending 30 November 2025

Municipal Account	
EFT 19383 – 19534	\$560,457.30
Direct Debits	\$217,581.27
Cheques	\$0.00
Corporate MasterCard	\$5,141.38
Bank Fees	\$469.40
<b>Total</b>	<b>\$783,649.35</b>

Trust Account – Mt Gibson Public Benefit Funds	
EFT – Transfer to another account (Close Term Deposit)	\$0.00
Cheques	\$0.00
Bank Fees	\$0.00
<b>Total</b>	<b>\$0.00</b>

Totalling **\$783,649.35** from *Municipal* and *Trust Accounts* for the month ending **30 November 2025**.

### OFFICER RECOMMENDATION

#### Council Resolution Number:

Moved:                      Seconded:

**That the cheques and electronic payments as per the attached schedules of accounts for payment totaling \$783,649.35 (Seven hundred and eighty-three thousand, six hundred and forty-nine dollars and thirty-five cents) be accepted.**

**Motion put and carried / lost**

**For:**

**Against:**

[Next Item](#)

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
491	28/11/2025	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		229.48
491	28/11/2025	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		147.96
491	28/11/2025	FEE GST - BANK FEES WITH GST	BPAY CHARGES	M		58.96
491	28/11/2025	BANK FEES - BANK FEES NO GST	ACCOUNT FEE	M		33.00
EFT19535	06/11/2025	GERALDTON TOYOTA	2025 Toyota Hilux Workmate x 2 – 1ITP129 & 1ITP130	M		80,009.44
EFT19536	14/11/2025	AFGRI EQUIPMENT PTY LTD	Filter element - PJ1503	M		119.91
EFT19537	14/11/2025	ALL DECOR	Supply & install vinyl to B/R x 2, passage, lounge & kitchen includes travel - Unit 2 North Rd. Supply & install versulux sheeting to subfloor & remove tiles & grind – Unit 3 North Rd.	M		10,395.00
EFT19538	14/11/2025	AMPAC DEBT RECOVERY	Commissions for October 25 - C/Park	M		55.00
EFT19539	14/11/2025	APPLIED SATELLITE TECHNOLOGY AUSTRALIA PTY LTD	Monthly subscription & AST service fee - November 25	M		92.00
EFT19540	14/11/2025	AQUATIC SERVICES WA PTY LTD	Recirculation pump discharge repair (burst pipe) - Pool	M		5,608.71
EFT19541	14/11/2025	AUSTRALIA POST	Monthly Postage Expenses - October 25	M		93.42
EFT19542	14/11/2025	AVON WASTE	Waste Removal - October 25	M		3,807.00
EFT19543	14/11/2025	BARDFIELD ENGINEERING	AFL Junior Goal posts & lockable in-ground sleeves & caps x 4 - Oval	M		5,280.00
EFT19544	14/11/2025	BOB WADDELL & ASSOCIATES PTY LTD	Rates Services - w/e 31/10/25 & 09/11/2025	M		1,276.00
EFT19545	14/11/2025	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF Levy - Project No 24/03 Supermarket	M		6,613.38
EFT19546	14/11/2025	CANINE CONTROL	Ranger Services - 27/10/25 & 03/11/25	M		1,870.80

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT19547	14/11/2025	CORSIGN WA	Bulk signage order - Roads	M		10,099.10
EFT19548	14/11/2025	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	2025/26 ESL - Various properties	M		2,255.00
EFT19549	14/11/2025	GH COUNTRY COURIER	Freight – Westrac & Think water	M		103.62
EFT19550	14/11/2025	GREAT SOUTHERN FUEL	Grease x 20 - Depot	M		191.84
EFT19551	14/11/2025	HERSEY'S SAFETY PTY LTD	Bag of rags, dust masks, earmuffs, lens wipes, gloves, magic trees, dry graphite, blades, lube plus freight - Depot	M		1,217.24
EFT19552	14/11/2025	IKONYX MEDICAL SERVICES PTY LTD	Medical Practice Support Retainer - November 25	M		2,291.66
EFT19553	14/11/2025	INDEPENDENT RURAL PTY LTD	Hardware & Garden Supplies – November 25	M		1,011.48
EFT19554	14/11/2025	INTEGRATED ICT	Monthly subscriptions – October 2025	M		9,404.25
EFT19555	14/11/2025	J'S HARDWARE & GIFTS	Hardware & Garden Supplies - October 25	M		1,564.85
EFT19556	14/11/2025	JOHN MORRIS T/A CATUA LAKE	Installed new solar pump - Caron Dam	M		3,300.00
EFT19557	14/11/2025	KINGS WA PTY LTD	Maintenance Grading on various roads - October 25. Haulage of 25T of sand from Geraldton to Perenjori	M		19,201.88
EFT19558	14/11/2025	MCINTOSH & SONS	Service kit & Freight & wiper arm - PJ4775	M		1,397.70
EFT19559	14/11/2025	MCLEODS LAWYERS	Deed of Gift Agreement: Lot 16 (No. 47) Russell Street, Perenjori: Stubbs-Mills	M		788.60
EFT19560	14/11/2025	MIDWEST DIESEL PTY LTD	Repairs to Town Fogger & Grader - PJ1530 & PJ1599	M		533.94
EFT19561	14/11/2025	MIDWEST WINDSCREENS PTY LTD	Supply & fit door glass - PJ1530	M		3,367.10
EFT19562	14/11/2025	NOVUS AUTOGLASS MIDWEST AND TINT-A-CAR GERALDTON - INGHAM WAY PTY LTD	Supply & fit new windscreen - PJ1527	M		1,270.00
EFT19563	14/11/2025	O'BRIEN SMASH REPAIRS	Excess for Insurance Claim - PJ1526	M		600.00

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT19564	14/11/2025	OAKSTAR ASSET PTY LTD	Wet Hire of CAT Dozer to push 2 new pits including Mob/Demob & Escort vehicle - PJ Tip	M		4,867.50
EFT19565	14/11/2025	ON HOLD ONLINE	Monthly On Hold Messages - October 25	M		77.00
EFT19566	14/11/2025	PEMJAY PTY LTD	Vegetation management 05-10/11/25 - Bunjil Northeast Rd	M		16,896.00
EFT19567	14/11/2025	PERENJORI HOTEL	Accommodation 29/10/2025 - Pool Maintenance Guy	M		100.00
EFT19568	14/11/2025	PERENJORI PRIMARY SCHOOL	Donation to End of Yearbook Prizes 2025	M		350.00
EFT19569	14/11/2025	PJC SERVICES & CO PLUMBING & GAS	Supply & install new aerator to ATV module – PECC. Replace hot & cold relief cleaners on HWS – C/Park	M		1,993.14
EFT19570	14/11/2025	REPCO AUTO PARTS	Service kit - PJ1565. Globe – PJ1549	M		131.45
EFT19571	14/11/2025	RJ & LJ KING	Strip & fit tube - PJ1585. Tyres - PJ1524	M		495.00
EFT19572	14/11/2025	SINCH MESSAGEMEDIA	Monthly Messaging Service - October 25	M		268.58
EFT19573	14/11/2025	SUPAGAS	Monthly Gas Bottle Rental (LPG 45) - C/Park & Medical Centre	M		482.40
EFT19574	14/11/2025	TEAM GLOBAL EXPRESS PTY LTD	Freight - Corsign, David Gray, E & MJ Rosher, State Library, Westrac & Winc	M		692.00
EFT19575	14/11/2025	THINK WATER MID WEST	Joiner x 3 - Oval	M		260.45
EFT19576	14/11/2025	WINC AUSTRALIA PTY LIMITED	2026 Diary - Admin	M		59.39
EFT19577	14/11/2025	ZED ELECT	Connect & test generator for scheduled power outage on 22/10/25 - Supermarket	M		2,092.20
EFT19578	21/11/2025	MODULAR WA (MODULARIS PTY LTD)	Provisional Sums - Lot 358 (3) Hirshauer Rd, Perenjori	M		101,769.00
EFT19579	21/11/2025	NEXIA PERTH AUDIT SERVICES PTY LTD	LRCI Phase 3 & 4 FY25 Acquittal & R2R Acquittal FY25	M		5,830.00
EFT19580	21/11/2025	ST JOHN AMBULANCE WESTERN	Annual first aid & defib servicing - Various locations	M		3,935.67



**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
		AUSTRALIA				
EFT19581	28/11/2025	ALCOLIZER TECHNOLOGY	Upgrade Alcohol Tester plus freight - OHS	M		748.00
EFT19582	28/11/2025	ALONGSIDE BUILDING SOLUTIONS	Amenities upgrade for Latham Community Centre - Final Payment. Concrete plumbing duct void in ablution blocks – Latham Community Centre	M		41,426.00
EFT19583	28/11/2025	ASTROTOURISM WA PTY LTD	Astrotourism Towns Membership - 25/26	M		3,850.00
EFT19584	28/11/2025	BLUEHILL COURIERS	Freight - Sigma Chemicals	M		330.00
EFT19585	28/11/2025	BOB WADDELL & ASSOCIATES PTY LTD	Rates services w/e 23/11/25	M		440.00
EFT19586	28/11/2025	BRADFORD AIR	Supply & install new Daikin indoor fan motors for rooms 1-8 & 12-17 - C/Park Village. Supply & fit new pads, fan motor, water inlet solenoid to evap cooler – 24 Livingstone St. Repair condenser fins – Pool. Replace broken louvres on split systems in living area – 19 Hesford St. Repair ice machine (2 visits) – Depot	M		6,975.33
EFT19587	28/11/2025	CANINE CONTROL	Ranger services - 18/11/25	M		935.40
EFT19588	28/11/2025	CENTRAL REGIONAL TAFE	Training - Outside Staff	M		1,931.04
EFT19589	28/11/2025	DAKOTA CURTIN	Refund Candidate Deposit	M		100.00
EFT19590	28/11/2025	DGL WAREHOUSING & DISTRIBUTION PTY LTD	Freight - Sigma Chemicals	M		145.13
EFT19591	28/11/2025	DRING & CO	Cr Meeting Attendance Fees - 2nd Qtr. Refund Candidate Deposit & Travel	M		2,180.05
EFT19592	28/11/2025	GERALDTON TROPHY CENTRE	Honour board plaque & desk name plate - Councillors	M		98.00
EFT19593	28/11/2025	GH COUNTRY COURIER	Freight - Totally Workwear & Westrac	M		135.96
EFT19594	28/11/2025	GRAND TOYOTA	2025 Toyota Coaster Bus - 1IUB960	M		142,876.58
EFT19595	28/11/2025	GRANTS EMPIRE	Development of Regional Housing Support Fund Application &	M		3,630.00

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
			Business Case - First instalment			
EFT19596	28/11/2025	INDEPENDENT RURAL PTY LTD	Hardware & Garden Supplies – November 25	M		1,797.28
EFT19597	28/11/2025	INTEGRATED ICT	Annual Adobe Licensing - EA	M		277.45
EFT19598	28/11/2025	IQTECH SOLUTIONS	Toners - Depot	M		762.30
EFT19599	28/11/2025	JOHN MORRIS T/A CATUA LAKE	Supervision by ADIA certified driller R3 on bores drilled (Bore Certification) - Barrett & Chappell Rd	M		3,300.00
EFT19600	28/11/2025	KOMATSU	Elements, cartridge, coolant kit, oil sample kit, filter, O-ring, Cartridge, evaporator – PJ1530	M		1,545.11
EFT19601	28/11/2025	LESLIE DEREK HEPWORTH	Refund of Candidate Deposit	M		100.00
EFT19602	28/11/2025	MICHAEL LUPARDO T/A ALLGLO PAINTING CONTRACTORS	Paint exterior walls, gutters, facias, under eaves - 11A Livingstone St. Grout tiles, repair painting to walls, tile base of vanity in bathroom – 3 Livingstone St. Paint exterior walls, gutters, facias, under eaves – 11B Livingstone St	M		9,200.00
EFT19603	28/11/2025	MIDWEST DIESEL PTY LTD	Service & repairs - PJ4775, Regas aircon - PJ1563, Fix low power fault - PJ1577, 1000hr Service - PJ1524 1000hr service – PJ1530	M		5,197.61
EFT19604	28/11/2025	MOODY L & K PTY LTD T/A GERALDTON LOCK & KEY	Restricted entrance set & lockset door saver - PJ Hall. Cut keys - C/Park & Admin	M		921.90
EFT19605	28/11/2025	PEMCO DIESEL EARTHMOVING REPAIR SPECIALISTS	PTO engagement switch & valve - PJ1527. Mirror – PJ1549	M		372.12
EFT19606	28/11/2025	PERENJORI HOTEL	Various drinks - Volunteers Dinner 31/10/25 & Staff Christmas Party	M		1,711.00
EFT19607	28/11/2025	PETER EGAN CARPENTRY	Repair roof leak - Daycare Centre. Re-instate tie down brackets - Depot. Replace kitchen cupboard hinges – 23 Hesford St. Install soft close to doors – Oval toilets. Repair gate to playground & bowling green – Sports Club. Foot operated door stop fitted on front doors – Hall. Install plaque niche wall – PJ Cemetery. Install Starlink receiver – Medical Centre	M		8,420.50

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT19608	28/11/2025	PETES TRAILER DELIVERIES	Freight - Batavia Furniture & Mitchell & Brown	M		120.00
EFT19609	28/11/2025	PJC SERVICES & CO PLUMBING & GAS	Supply & install new mixer - 8A John St	M		350.00
EFT19610	28/11/2025	RJ & LJ KING	Tyre - PJ1525. Strip & fit – PJ1559. Battery – PJ1530	M		756.80
EFT19611	28/11/2025	ST JOHN AMBULANCE WESTERN AUSTRALIA	Country kit sales & servicing including travel - OHS	M		1,095.60
EFT19612	28/11/2025	TEAM GLOBAL EXPRESS PTY LTD	Freight – Global Truck, Maxi Parts, Westrac, Winc	M		303.32
EFT19613	28/11/2025	TOTALLY WORKWEAR	Staff uniforms - Admin & Depot	M		1,830.19
EFT19614	28/11/2025	WESTRAC PTY LTD	500hr Service Kit - PJ1524. Bracket & mirror – PJ1502	M		1,698.82
EFT19615	28/11/2025	WINC AUSTRALIA PTY LIMITED	Meter charges 20/10/25-17/11/25 (M6010) & (6004)	M		777.11
DD15641.1	04/11/2025	AWARE SUPER	Payroll deductions	M		9,155.59
DD15641.2	04/11/2025	UNISUPER	Superannuation contributions	M		327.26
DD15641.3	04/11/2025	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		481.32
DD15641.4	04/11/2025	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		1,192.20
DD15641.5	04/11/2025	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		778.84
DD15641.6	04/11/2025	EXPAND EXTRA SUPER	Superannuation contributions	M		489.48
DD15641.7	04/11/2025	AUSTRALIAN SUPER	Superannuation contributions	M		3,738.32
DD15641.8	04/11/2025	MERCER SUPER TRUST	Superannuation contributions	M		688.01
DD15641.9	04/11/2025	HOST PLUS SUPER	Superannuation contributions	M		422.53
DD15648.1	05/11/2025	WATER CORPORATION	Water usage 12/08/25-14/10/25 - Buildings & Gardens	M		42,427.71

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
DD15648.2	03/11/2025	WESTNET	Monthly Internet Charge for Museum & Library - October 25	M		73.95
DD15648.3	05/11/2025	RMS (Aust) P/L	RMS Online Fees - October 25	M		73.70
DD15648.4	03/11/2025	NODE ONE	N1 Business Fibre - November 25	M		1,100.00
DD15648.5	05/11/2025	SYNERGY	Electricity usage 18/09/25-15/10/25 - C/Park Village	M		2,742.17
DD15655.1	06/11/2025	SYNERGY	Electricity usage 17/09/25-16/10/25 - Pool	M		1,561.45
DD15655.2	10/11/2025	TELSTRA CORPORATION LIMITED	Main Account to 15/10/25	M		2,885.19
DD15655.3	11/11/2025	RMS (Aust) P/L	RMS Cloud & Support - November 25	M		508.20
DD15655.4	07/11/2025	Fleetcare Pty Ltd	CESM Ford Ranger - October 25	M		3,829.63
DD15655.5	12/11/2025	SYNERGY	Electricity usage 23/08/25-22/10/25 - Buildings, Housing, Gardens	M		8,424.83
DD15657.1	18/11/2025	AWARE SUPER	Payroll deductions	M		8,891.12
DD15657.2	18/11/2025	UNISUPER	Superannuation contributions	M		319.68
DD15657.3	18/11/2025	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		319.69
DD15657.4	18/11/2025	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		1,192.20
DD15657.5	18/11/2025	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		794.09
DD15657.6	18/11/2025	EXPAND EXTRA SUPER	Superannuation contributions	M		489.48
DD15657.7	18/11/2025	AUSTRALIAN SUPER	Superannuation contributions	M		3,543.65
DD15657.8	18/11/2025	MERCER SUPER TRUST	Superannuation contributions	M		688.01

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for Month Ended 30 November 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15657.9	18/11/2025	HOST PLUS SUPER	Superannuation contributions	M		422.53
DD15666.1	10/11/2025	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 99A Interest payment - Shire Housing	M		40,439.00
DD15668.1	13/11/2025	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 105 Interest payment - Shire Housing 3x2 Loan	M		38,039.26
DD15671.1	24/11/2025	NAB CREDIT CARD	Credit Card purchases 30/09/25-28/10/25	M		5,141.38
DD15671.2	17/11/2025	WATER CORPORATION	Water usage 12/08/25-14/10/25 - 3 Hirshauer Rd	M		22.57
DD15671.3	13/11/2025	SYNERGY	Electricity usage 26/08/25-23/10/25 - Latham Community Centre, Oval, FM Tower, Incubator 1 & Airstrip	M		1,089.53
DD15671.4	18/11/2025	SYNERGY	Electricity usage 26/08/25-28/10/25 - Latham Hall	M		132.59
DD15671.5	27/11/2025	SYNERGY	Electricity usage 23/06/25-20/10/25 - Supermarket	M		6,907.24
DD15671.6	24/11/2025	SYNERGY	Electricity usage 25/09/25-24/10/25 - Streetlights	M		2,252.06
DD15672.1	14/11/2025	REFUEL AUSTRALIA	Fuel Card Purchases for October 2025	M		30,450.17
DD15641.10	04/11/2025	AMP SUPER FUND	Superannuation contributions	M		344.01
DD15657.10	18/11/2025	AMP SUPER FUND	Superannuation contributions	M		344.01
TOTAL						783,649.35



Statement for

**NAB Low Rate Business Card**

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001  
Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday  
Fax 1300 363 658  
Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)



053/2815  
SHIRE OF PERENJORI  
PO BOX 22  
PERENJORI WA 6620

RECEIVED 09 DEC 2025

RECEIVED 09 DEC 2025

Statement Period 29 October 2025 to 28 November 2025  
Company Account No: 4336 8799 1062 5536  
Facility Limit: \$22,000

**Your Account Summary**

Balance from previous statement	\$5,141.38 DR
Payments and other credits	\$5,141.38 CR
Purchases, cash advances and other debits	\$6,800.55 DR
Interest and other charges	\$0.00
<b>Closing Balance</b>	<b>\$6,800.55 DR</b>

Monthly payment - due by **23 December 2025** \$170.01  
**Total minimum payment** \$170.01

**YOUR DIRECT DEBIT PAYMENT OF \$6,800.55 WILL BE  
CHARGED TO ACCOUNT 000086643- 0000975069649 ON  
23/12/2025 AS PER OUR AGREEMENT.**

see reverse for transaction details

Transaction record for: **Billing account**

Date	Amount A\$	Details	Reference
24 Nov 2025	\$5,141.38 CR	DIRECT DEBIT PAYMENT	74336875325
Total for this Period:	\$5,141.38 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Low Rate Business Card account. Phone 13 10 12, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Low Rate Business Card account using NAB Internet Banking at nab.com.au



NAB ATM: Transfer funds from your linked NAB accounts to your NAB Credit Card account. You must have a Personal Identification Number (PIN)



Billers Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in “Your Account Summary” section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4336-8757-3662-2061	MS NOLA LEANNE COMER	\$5,000	\$0.00	\$4,843.93	\$0.00	\$4,843.93
4336-8757-3662-3853	RICHARD LAWRENCE RYA	\$2,000	\$0.00	\$895.30	\$0.00	\$895.30
4336-8757-3670-8001	MR CLINTON PETER STR	\$15,000	\$0.00	\$1,061.32	\$0.00	\$1,061.32
4336-8799-1062-5536	BILLING ACCOUNT	\$0	\$5,141.38 CR	\$0.00	\$0.00	\$5,141.38 CR
			\$5,141.38 CR	\$6,800.55 DR	\$0.00	\$1,659.17 DR

Transaction type

Purchase

Annual percentage rate

13.250%

Daily percentage rate

0.03630%



Statement for

## NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

RECEIVED 09 DEC 2025

### Cardholder Details

Cardholder Name: MS NOLA LEANNE COMERFORD  
Account No: 4336 8757 3662 2061  
Statement Period: 29 October 2025 to 28 November 2025  
Cardholder Limit: \$5,000

### Transaction record for: MS NOLA LEANNE COMERFORD

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
3 Nov 2025	\$11.90	BUNNINGS 308000 GERALDTON					74940525304
3 Nov 2025	\$90.00	Garmin Eastern Creek					74071915305
5 Nov 2025	\$1.49	APPLE.COM/BILL SYDNEY					74564455308
5 Nov 2025	\$1,411.04	Crown Towers Perth Burswood					74773885308
5 Nov 2025	\$1,183.46	Crown Towers Perth Burswood					74773885308
5 Nov 2025	\$227.59	Crown Towers Perth Burswood					74773885308
10 Nov 2025	\$39.45	Crown Towers Perth Burswood					74773885311
13 Nov 2025	\$25.00	SQ *DAPHNE'S TIMELESS TREPerenjori					74064145316
14 Nov 2025	\$438.00	BUNNINGS GROUP LTD HAWTHORN EAST					74940525316
14 Nov 2025	\$438.00	BUNNINGS GROUP LTD HAWTHORN EAST					74940525316
28 Nov 2025	\$978.00	FANTASTIC FURNITURE CHULLORA					74564455331
Total for this period	\$4,843.93		Totals				

### Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: \_\_\_\_\_ Date: \_\_\_\_\_





Statement for

## NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

### Cardholder Details

RECEIVED 03 DEC 2025

Cardholder Name: RICHARD LAWRENCE RYAN  
Account No: 4336 8757 3662 3853  
Statement Period: 29 October 2025 to 28 November 2025  
Cardholder Limit: \$2,000

### Transaction record for: RICHARD LAWRENCE RYAN

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
3 Nov 2025	\$25.00	SQ *DAPHNE'S TIMELESS TREMorawa					74064145304
3 Nov 2025	\$110.00	WWW.FORD.COM.AU RICHMOND					74201335305
6 Nov 2025	\$12.00	MURCHISON OASIS MURCHISON					74564725309
20 Nov 2025	\$561.30	OUTDOOR 4WD Geraldton Geraldton					74249235323
21 Nov 2025	\$150.00	HELEN ANNE WILLIAMS CUE					74466025324
26 Nov 2025	\$23.00	SQ *DAPHNE'S TIMELESS TREPerenjori					74064145329
26 Nov 2025	\$14.00	IGA PERENJORI PERENJORI					74564455329
<b>Total for this period</b>	<b>\$895.30</b>		<b>Totals</b>				

### Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: \_\_\_\_\_ Date: \_\_\_\_\_



Statement for

## NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

### Cardholder Details

Cardholder Name: MR CLINTON PETER STRUGNELL  
Account No: 4336 8757 3670 8001  
Statement Period: 29 October 2025 to 28 November 2025  
Cardholder Limit: \$15,000

RECEIVED 09 DEC 2025

### Transaction record for: MR CLINTON PETER STRUGNELL

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
31 Oct 2025	\$104.00	SQ *DAPHNE'S TIMELESS TREPerenjori					74064145303
3 Nov 2025	\$300.00	SQ *DAPHNE'S TIMELESS TREPerenjori					74064145304
14 Nov 2025	\$119.00	STARLINK INTERNET Sydney					74773885317
24 Nov 2025	\$417.00	STARLINK INTERNET Sydney					74773885324
28 Nov 2025	\$40.78	THE PERENJORI HOTEL PERENJORI					74564725331
28 Nov 2025	\$80.54	THE PERENJORI HOTEL PERENJORI					74564725331
Total for this period	\$1,061.32		Totals				

### Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Shire of Perenjori**  
**CREDIT CARD SUMMARY ONLY**  
**NATIONAL AUSTRALIA BANK**

**Corporate Mastercard - 29 October 2025 to 28 November 2025 - Nola Comerford - MCCS**

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
3/11/2025	Bunnings	Chemical ID feed line markings - Pool	MCCS	\$ 11.90
3/11/2025	Garmin	Monthly GPS with SOS capability for Graders - Lone worker safety	MIS	\$ 90.00
5/11/2025	Apple	iCloud Storage for MCCS mobile	MCCS	\$ 1.49
5/11/2025	Crown Towers Perth	LG Professionals WA Conference - Accommodation for Nola	MCCS	\$ 1,411.04
5/11/2025	Crown Towers Perth	LG Professionals WA Conference - Accommodation for Ally	MCCS	\$ 1,183.46
5/11/2025	Crown Towers Perth	LG Professionals WA Conference - Parking for Ally	MCCS	\$ 227.59
10/11/2025	Crown Towers Perth	LG Professionals WA Conference - Meal for Ally	MCCS	\$ 39.45
13/11/2025	Daphnes Timeless Treats	Plate of sandwiches - New Staff morning tea	CSO	\$ 25.00
14/11/2025	Bunnings	Gazebo for Australia Day	CDO	\$ 438.00
14/11/2025	Bunnings	Gazebo for Australia Day	CDO	\$ 438.00
28/11/2025	Fantastic Furniture	Dining chair x 5 & sofa - Unit 2 North Rd	MCCS	\$ 978.00
<b>MCCS Corporate Credit Card Purchases for 29 October 2025 to 28 November 2025</b>				<b>\$ 4,843.93</b>

**Corporate Mastercard - 29 October 2025 to 28 November 2025 - Richard Ryan - CESM**

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
3/11/2025	Daphnes Timeless Treats	Meals	CESM	\$ 25.00
3/11/2025	Ford	Nav update for CESM vehicle	CESM	\$ 110.00
6/11/2025	Murchison Oasis	Meals	CESM	\$ 12.00
20/11/2025	Outdoor 4WD Geraldton	Volunteer storage of PPC & PPE	CESM	\$ 561.30
21/11/2025	Helen Anne Williams	Accommodation for Cue Parliament Meeting	CESM	\$ 150.00
26/11/2025	Daphnes Timeless Treats	Lunch	CESM	\$ 23.00
26/11/2025	IGA Perenjori	Windex & cloths	CESM	\$ 14.00
<b>CESM Corporate Credit Card Purchases for 29 October 2025 to 28 November 2025</b>				<b>\$ 895.30</b>

**Corporate Mastercard - 29 October 2025 to 28 November 2025 - Clinton Strugnell - CEO**

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
31/10/2025	Daphnes Timeless Treats	Morning tea & refreshments for WA Grant Commission	CSO	\$ 104.00
3/11/2025	Daphnes Timeless Treats	Lunch & refreshments for RRG North Midlands Sub Group	CSO	\$ 300.00
14/11/2025	Starlink	Internet for Medical Centre	MCCS	\$ 119.00
24/11/2025	Starlink	Internet for C/Park, 2 & 4 John St	MCCS	\$ 417.00
28/11/2025	The Perenjori Hotel	Wine for Council	EA	\$ 40.78
28/11/2025	The Perenjori Hotel	Beer for Council	EA	\$ 80.54
<b>CESM Corporate Credit Card Purchases for 29 October 2025 to 28 November 2025</b>				<b>\$ 1,061.32</b>

<b>Total Payments of Corporate Credit Card</b>	<b>\$ 6,800.55</b>
--	--------------------

<b>Interest &amp; Other Charges</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 6,800.55</b>

### 12.3 AMENDMENT TO FEES & CHARGES – NORTH ROAD UNITS

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM 0559, ADM 0560, ADM 0561
<b>Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Absolute Majority
<b>Author:</b>	Nola Comerford – Manager Corporate and Community Services
<b>Responsible Officer:</b>	Clinton Strugnell – Chief Executive Officer
<b>Attachments:</b>	Nil

#### Summary

Council is requested to consider adopting amended Fees & Charges for housing units located at 71 North Rd, Perenjori.

#### Background

Saltbush Contracting currently utilise a Council-owned accommodation unit on the North Road for management, which is administered through the Perenjori Caravan Park. The haulage company was originally allocated Unit 3 but relocated to Unit 1 to allow renovation works to proceed. Following completion of these works, Saltbush is continuing to reside in Unit 1 and has requested a short-term lease of the renovated unit to provide accommodation for two of their truck drivers.

In the 2025/26 Fees & Charges Schedule, Unit 3 is listed in the Caravan Park fees at \$689 (six hundred and eighty nine dollars) per week. This fee includes weekly servicing by the cleaning crew.

Also listed in the Fees & Charges Schedule are weekly housing rental fees of \$228 (two hundred and twenty eight dollars) for Unit 1 and Unit 2.

Now that Saltbush are renting two of the three units, it is recommended to apply both of the weekly rental fees for all three units in the Fees & Charges Schedule to enable them to be rented either through the Caravan Park which would include a weekly cleaning service or rented privately and administered through the Shire's Administration Office.

#### Statutory Environment

*Local Government Act 1995*

#### 2.7. Role of council

*(1) The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.*

#### 6.19. Local government to give notice of fees and charges

*If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —*

*(a) its intention to do so; and*

*(b) the date from which it is proposed the fees or charges will be imposed.*

#### Policy Implications

Nil

#### Consultation

Clinton Strugnell – Chief Executive Officer

Ally Bryant – Finance Manager

Gage Adams – Caravan Park Manager

#### Financial Implications

An increase in Caravan Park income through rental fees for 3/71 North Road.

#### Strategic Community Plan

Goal 3: A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings.

3.1. Opportunities are maximised to promote economic growth and local development.

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

**Officer Comment**

Fees and Charges are endorsed by Council within the annual budget each financial year. However, subsequent to the fees and charges being adopted, haulage contractor, Saltbush Contracting, have been required to relocate to allow for renovations, and have also requested the lease of another unit on a temporary basis.

Given that these three units are adjacent to the Caravan Park and therefore convenient to lease to contractors on request for either temporary or a permanent basis, it is recommended that the weekly rental fee of \$689 be applied to all units. It is also recommended that a weekly housing rental fee of \$228 be applied to all units in the event of renting to a private individual.

**OFFICER RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**That Council:**

1. **Endorse a weekly rental fee of \$689 (six hundred and eighty nine dollars) for accommodation units located at 71 North Road, Perenjori, where rented as a component of the Perenjori Caravan Park.**
2. **Endorse a weekly private rental fee of \$228 (two hundred and twenty eight dollars) for accommodation units located at 71 North Road, Perenjori, where rented to private individuals and administered through the Shire's Administration Office.**
3. **Requests the Chief Executive Officer to give local public notice of a new Fee and Charge for the 2025/26 financial year.**

**Motion put and carried / lost by Absolute Majority**

**For:**

**Against:**

[Next Item](#)

### **13. Community Development and Services:**

#### **13.1 QUARTERLY REPORT – COUNCIL PLAN**

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM 0618
<b>Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Simple Majority
<b>Author:</b>	Nola Comerford – Manager Corporate and Community Services
<b>Responsible Officer:</b>	Clinton Strugnell – Chief Executive Officer
<b>Attachments:</b>	<a href="#">13.1.1 – Quarterly Report – Council Plan</a>

#### **Summary**

For Council to consider endorsement of the Strategic Community Plan/Corporate Business Plan (Council Plan) quarterly report.

#### **Background**

Council reviewed the Strategic Community Plan and Corporate Business Plan (Council Plan) at the June 2025 Ordinary Council Meeting.

Section 5.56(1) of the *Local Government Act 1995* requires all local governments to have a plan for the future of the district, and under the Local Government (Administration) Regulations 1996, all local governments are required to have adopted two key documents – a Strategic Community Plan and a Corporate Business Plan. Together these documents drive the development of the local government's budget.

The Integrated Planning and Reporting Framework and Operational Guidelines (2016) issued by the Department of Local Government, Sport and Cultural Industries (DLGSC), which guide the Strategic Community Plan and Corporate Business Plan process, require that regular monitoring and reporting of these plans are undertaken. Quarterly updates form part of this key reporting process.

#### **Statutory Environment**

*Local Government Act 1995 s5.56:*

5.56 Planning for the future

(1) A local government is to plan for the future of the district.

(2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

*Local Government (Administration) Regulations 1996*

(3) A local government is to review the current strategic community plan for its district at least once every 4 years.

#### **Policy Implications**

Nil

#### **Consultation**

Clinton Strugnell – Chief Executive Officer

Marty Noordhof – Manager Infrastructure Services

Ally Bryant – Finance Manager

Adim Hajat – Community Development Officer

#### **Financial Implications**

The cost of projects and actions contained within the Quarterly Report are as per the Annual Budget 2025/26.

#### **Strategic Community Plan**

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

**Officer Comment**

The Quarterly Report is designed to provide information on the progress and milestones of key goals in the Council Plan 2022-2032.

**OFFICER RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**That Council receives the achievements against the actions in the Quarterly Council Plan for the period ending 31 December 2025.**

**Motion put and carried / lost**

**For:**

**Against:**

[Next Item](#)





**Perenjori**  
Embrace Opportunity

# QUARTERLY REPORT

OCTOBER–DECEMBER 2025





# Our Social Highlights

## Skate Clinic

A free, interactive skate workshop for all ages was held in November as part of funding received through the Department of Local Government, Sport and Cultural Industry's Community Place Based Grants program



## Volunteer's Dinner

Funded by the Department of Communities and supported by Independent Rural and Karara Mining, an October dinner celebrated the invaluable contributions of local volunteers who keep our clubs, community groups, emergency services, and recreational activities thriving.



## Bike Week

The Shire supported the Perenjori CRC at a Bike Week event, sponsored by Geraldton Bikes. Prizes, giveaways and a group town ride were highlights of the day.





## Performance against the 2023-2033 Council Plan

### STRATEGIC DIRECTION for the Shire of Perenjori

*The strategic direction for the plan is driven by the community. It covers the things that the Shire is directly responsible for, as well as things that others are responsible for (such as Federal or State Government, industry, or other stakeholders).*



### VISION

*Our community is strong and growing.*

*We create our own future with imagination and energy.*

*We are proud of this place we call home and welcome visitors to share in its outstanding natural beauty.*





# Other Progress



## Goal 1 - Social

An inclusive community and a great place to live for all ages and stages of life.

### Strategic Objectives

**The community is active and has access to a range of sport and recreation facilities.**

- Free use of Gym for community members.
- Oval renovations undertaken.
- Continuation of upgrades to the Perenjori Pavilion.
- Aquatic Centre opened for the season on 29 October.
- Annual turf maintenance undertaken on the town oval and hockey field.

**Community life is enhanced and nurtured with well supported clubs, community groups, and essential volunteer-based services.**

- Employee support for St John Ambulance volunteer response.
- Annual Volunteers' Dinner held at the Perenjori Pavilion.
- Budget support for Perenjori Sports Club in house renovations.
- Budget support for a new bowling green at the Latham Golf and Bowling Club.

**The community is accessible for and inclusive of people with disability.**

- A community event held as part of the International Day of Persons with Disabilities.
- Inclusion in the 2025/26 Budget for improved disabled access at the Perenjori Pavilion.

**Early childhood services are provided in support of workforce participation and educational outcomes.**

- Two furnished houses provided for REED staff members.
- Ongoing building and grounds maintenance for early learning centre.
- Regular Storytime reading with early learning centre children.
- Participated in Halloween Walk with Perenjori children.

**Young people are engaged in pro-social activity and civic life.**

- Shire support for school holiday events held by Blue Light.
- Skate Clinic held as part of a youth engagement project.

**Gaps in medical, allied health services, and other community services are filled where possible to meet the needs of the local population.**

- Visiting Physiotherapist located in Council building.
- Visiting Chiropractor located in Council building.
- Ongoing assistance to Perenjori Medical Centre.
- Discussions held with Pharmacist to introduce pharmacy supplies in a Council building.

# Goal 1...continued

## Strategic Objectives

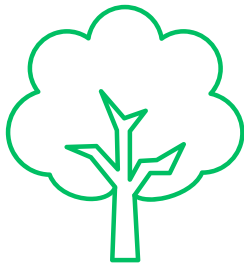
### **Seniors are valued and supported to age in place.**

- Ongoing support for weekly seniors' morning tea at the Lodge.
- Ongoing advocacy for Home and Community Care services.
- Annual Senior's Christmas Lunch held at the Perenjori Pavilion.

### **Emergency management and associated community liaison and education activities are undertaken to protect the community and minimise harm from disasters.**

- Local Emergency Management Committee meetings held quarterly.
- Ongoing Volunteer Bushfire Brigade inductions undertaken to comply with new WHS Act.
- Updates to burning season periods are provided to the public.
- Pre-harvest training undertaken by Community Emergency Services Manager (CESM).
- Works assistance in clearing debris from main road following road traffic accident.
- Annual townsite fire hazard checks undertaken and notification of breaches sent to residents.
- SMS Harvest and Vehicle Movement Ban messages published to community as requested by DFES and Bush Fire Brigade.





## Goal 2 - Natural & Built Environment

Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.

### Strategic Objectives

#### **Public health, safety and amenity standards are upheld.**

- Provision of housing for two Police officers.
- GPS systems installed in graders to provide lone worker safety.
- Ablution renovations undertaken at the Latham Community Centre.

#### **Land use and building regulations are designed and administered to meet the current and future needs of the community.**

- A buy-back offer has been extended to Lot 160 England Crescent as per Council Budget and Council resolution.
- Monthly EHO visits to the Shire to assist the community in environmental health compliance.
- Completion of a new 3x2 residence in the Perenjori townsite.
- A funding application is being prepared for submission for the construction of two 2x1 residences.

#### **The Shire's buildings and leases are administered to an appropriate standard for the benefit of the community according to their need and use.**

- Annual housing inspections undertaken by external provider.
- Building maintenance schedule is ongoing.
- Scope of works sourced for relining of Aquatic Centre pool bowl.
- Bathroom renovations completed at Latham Community Centre.
- Financial support for Perenjori Sports Club house renovation.
- Council resolved unanimously to advertise the Latham Hall for freehold purchase.
- Tenants of three Council-owned residences invited to submit offers for purchase of houses.

#### **Local Aboriginal and non-Aboriginal stories, structures and places of interest are acknowledged, preserved and promoted as appropriate.**

- Townscape planning underway for Indigenous Interpretive site.
- Consultation with Indigenous leaders in cultural appropriate plantings for above.

#### **Waste management services are provided efficiently and sustainably.**

- Weekly disposal service with licensed waste provider.
- Regular maintenance at waste disposal sites.
- Budget allocation included in 25/26 Budget for upgrades to the Latham Tip.
- Two new pits constructed at the Perenjori Tip.
- Latham Tip pushed up.
- Request for Quote advertising published for the provision of kerbside general waste collection.

#### **Roads, footpaths and drainage are appropriately managed according to their need and use.**

- Maintenance carried out in line with the sealed roads program.
- Unsealed roads maintained regularly by fleet of graders.
- Regular street sweeping undertaken.
- Scope of works for sealed roads program developed and advertised for tender.

#### **Parks, gardens, street trees and reserves are appropriately managed according to their need and use.**

- Ongoing weed spraying program throughout townsites.

#### **The provision of cemeteries reflects community needs, heritage values, and a peaceful natural environment.**

- Budget provision made for installation of Niche Wall at the Latham Cemetery, and design/planning underway.



## Goal 3 - Economic

A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings.

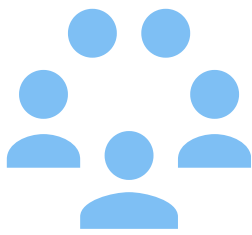
### Strategic Objectives

#### **Opportunities are maximised to promote economic growth and local development.**

- Ongoing support for new supermarket.
- Partnered with LG Professionals in a local government career campaign initiative.
- Construction of new 3 x 2 residence completed.
- Working with Pharmacist to provide a Council-owned facility to open a Chemist two days per week.

#### **Visitors are welcomed and well-catered for.**

- Promotion of Astrotourism through social media updates.
- Subscription to annual Astrotourism Towns membership.



## Goal 4 - Governance & Leadership

A strong and diverse Council working closely with the proactive and involved community.

### Strategic Objectives

#### **The community is well-informed and engaged.**

- Regular social media and website posts of roadworks, events and projects.
- Flyers installed on notice boards throughout town advising of Council happenings, events, projects and general information.
- The Bush Telegraph utilised as an online/hardcopy tool to inform the community.
- Members of the public are able to ask questions on any matter affecting the Shire in time set aside for this purpose at meetings of the Council.

#### **The Shire listens to and works closely with the community and its decision-making is transparent and accountable.**

- Council Meeting Agendas and Minutes published on Shire website.

#### **The Shire advocates and partners effectively on behalf of the community.**

- Relationship building with mining corporations.

#### **The Shire works proactively with the Traditional Owners regarding sites and other matters of significance to the Badimia people.**

- Ongoing consultation and cooperative facilitation of Aboriginal Interpretive site with local Badimia elders.

#### **People receive a high standard of customer service in their dealings with the Shire.**

- Staff training schedule implemented to provide best practice delivery to the community.
- Job Descriptions updated as required.

#### **The organisation, assets and finances of the Shire are managed responsibly.**

- Capital works program undertaken in accordance with Council Budget.
- Compliance Audit Return adopted by Council and submitted to the Department of Local Government, Sport and Culture Industries.
- A successful Audit undertaken using external contractors.

# Capital Expenditure - 2025/26

Job	Description	Budget	Status
HC32	3x2 House - 3 Hirshauer Rd	\$300,000	Completed
I009	Latham Bowls Green	\$128,918	Completed
I008	Latham Refuse Site	\$50,000	Pending
I012	Radio Broadcasting	\$60,000	Pending
I011	Niche Wall Latham Cemetery	\$15,000	Pending
BC29	Supermarket	\$75,275	Completed
LA01	Purchase of Industrial Land	\$20,000	In progress
BC01	Pavilion Upgrade	\$72,500	In progress
CP34	EV Charging Station	\$8500	In progress
BC30	Units 2 & 3 North Rd Renovations	\$40,000	Completed
HC34	11A & 11B Livingstone St Patios	\$14,000	Pending
BC36	Depot Lean-To Shed and Dome Shelter	\$33,000	Pending
BC31	Post Office Mail Room Extension	\$15,000	Pending
BC32	Latham Community Centre Amenities Upgrade	\$70,000	Completed



## Capital Expenditure - 2025/26 Cont.

Job	Description	Budget	Status
I015	Water Bore and Tank	\$57,990	In progress
BC33	Disabled Access Pavilion	\$8,000	Pending
BC34	Sports Club House Renovations	\$60,000	In progress
BC35	Gym Access Control System	\$9,000	In progress
I014	Swimming Pool Liner Repaint	\$500,000	Pending
FE10	EPR/Finance System Implementation	\$53,425	In progress
I013	Oval Plumbing and Electrical Upgrades	\$35,000	In progress

## Capital Expenditure - 2025/26 Cont.

### Road Program

Job	Description	Budget	Status
RRG166	Coorow Latham Rd SLK 5.1-16.31	\$450,000	Pending
RRG049	Syson Rd SLK 0.00-6.00	\$458,752	Scheduled for Dec/Jan
RRG049A	Syson Rd SLK 2.84-4.00	\$427,000	RFT Pending
RRG018	Wanarra Rd SLK 2.82-5.55	\$410,500	RFT Pending
R2R051	Bunjil North East Rd SLK 4.55-9.5	\$275,903	In progress
R2R040	Spencer Rd SLK 33.75-46.28 17.32-21.21	\$375,822	In progress
R2R017	Rabbit Proof Fence Rd SLK 24.23-27.52	\$271,354	In progress
R2R124	Timmings St Reseal	\$14,500	RFT Pending
R2R085	Rayner Rd SLK .39-3.46	\$57,810	Completed
R2R163	England Cres SLK 0.03-0.17	\$14,700	RFT Pending
MWF047	Boundary Rd - Retention	\$7,397	Scheduled for April retention
MWF039	Morawa South Rd - Retention	\$41,779	Scheduled for April retention
FP01	Fowler St Footpath Repairs	\$31,000	Completed
R2R094	Syson/Oversby SLK 33.11-37.16	\$86,932	In progress

## Capital Expenditure - 2025/26 Cont.

### Plant Replacement Program

Job	Description	Budget	Status
04259	CEO Vehicle	\$65,000	Completed
CP43	Mechanics Truck	\$130,000	Pending delivery
CP44	Triton Ute single cab	\$35,860	Completed
CP45	Triton ute single cab tipping	\$42,000	Completed
CP46	Ride-on mower	\$22,000	Pending delivery
CP47	Construction truck	\$130,000	RFQ Pending
CP48	Town tractor mower	\$100,000	Completed
CP49	Tri-axle float refurbish	\$50,000	In progress
CP50	Tandem box trailer	\$5,000	Pending
CP51	Latham Community Bus	\$60,000	Pending
CP52	22-seater bus	\$147,000	Completed
CP53	Depot generator 20Kva	\$15,000	Pending
CP54	Aged Units generator 24Kva	\$24,000	Pending

# Major Projects and Capital Works Highlights

## COMPLETED

### Latham Community Centre Ablutions Renovations

Contractors have completed renovations to the Latham Community Centre ablutions, providing a much-needed facelift and repairing ongoing water issues.



## COMPLETED

### Barrett Rd Water Project

As part of the Community Water Supplies Partnerships program, bore drilling, solar pump and water tanks have been installed on Barrett Rd to provide an emergency water source in the event of bushfire emergencies.



## **14. Infrastructure Services:**

### **14.1 ADVERTISEMENT OF RFQ01-2025.26 – KERBSIDE GENERAL WASTE COLLECTION SERVICES**

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM
<b>Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Simple Majority
<b>Author:</b>	Bianca Plug – Governance Officer
<b>Responsible Officer:</b>	Clinton Strugnell – Chief Executive Officer
<b>Attachments:</b>	<a href="#">14.1.1 - RFQ01-2025.26 Kerbside General Waste Collection Services</a>

#### **Summary**

The purpose of this report is to seek Council approval to proceed with the public advertisement of Request for Quote (RFQ01-2025.26) for Kerbside General Waste Collection Services.

#### **Background**

The Shire's current waste collection contract is due to expire in January 2026, and a new contract is required to ensure the continued provision of kerbside general waste collection services across the townsites of Perenjori and Latham. This Request for Quotation (RFQ) seeks suitably qualified contractors to provide consistent, reliable, and environmentally compliant waste collection and disposal services for residential, commercial, and public areas within the Shire.

The Shire provides weekly kerbside general waste collection for approximately:

- 130 residential premises.
- 88 commercial and industrial premises; and
- 12 public bins located throughout townsites and public areas.

Collected waste is transported to the Perenjori Landfill.

#### **Statutory Environment**

*Local Government Act 1995*

*Local Government (Functions and General) Regulations 1996 – Part 4 (Division 2 – Quotations for Goods and Services)*

#### **Consultation**

Clinton Strugnell – Chief Executive Officer

Marty Noordhof – Manager Infrastructure Services

#### **Financial Implications**

Funding for waste collection services has been provided for within the 2025-26 Annual Budget

#### **Strategic Community Plan**

Goal 2: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed

2.5. Waste management services are provided efficiently and sustainably

#### **Officer Comment**

The proposed RFQ documentation outlines the following service requirements:

- Weekly kerbside collection and disposal of general waste across residential, commercial, and public locations;
- Compliance with all environmental and occupational health regulations;
- Provision of enclosed collection vehicles and appropriate labour, plant, and materials;
- Monthly reporting and invoicing to the Shire; and
- Minimum insurance coverage of \$20 million public liability and valid workers' compensation.

The RFQ provides for two possible variations from the Shires current kerbside contract. The first possible variation is that the RFQ requires two kerbside costs to be lodged. A price for all kerbside waste to be disposed

at the Perenjori Waste Facility is required, as well as a price for all kerbside waste to be disposed at a location determined by the contractor outside of the Shire of Perenjori.

The second possible variation is that the RFQ requires the provision of a cost to supply and collect business and community cardboard bins and dispose of that cardboard outside of the Shire.

These variations are aimed at extending the life of the Perenjori Waste Facility and addressing the high cost of the Shires current cardboard collection service.

The RFQ has been prepared in accordance with the relevant legislation and WALGA's recommended RFQ template. Following the close of submissions, responses will be evaluated against the approved compliance, qualitative, and price criteria to determine the most advantageous outcome to the Shire.

A subsequent report will be presented to Council for endorsement of the preferred contractor once the evaluation process has been completed.

#### **OFFICER RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**That Council:**

- 1. Approves the invitation of quotations for RFQ03-2025.26 Kerbside General Waste Collection Services in accordance with the *Local Government (Functions and General) Regulations 1996*;**

**AND**

- 2. Notes that a further report will be presented to Council upon completion of the evaluation process, seeking approval to award the contract.**

**Motion put and carried / lost**

**For:**

**Against:**

[Next Item](#)



## Request for Quotation

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<b>Request for Quotation:</b>	<i>Kerbside General Waste Collection Services</i>
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<b>Deadline:</b>	<i>4:00 PM (AWST), Wednesday 28 January 2026</i>
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<b>Address for Delivery:</b>	<i>Responses are to be lodged electronically to: <a href="mailto:tenders@perenjori.wa.gov.au">tenders@perenjori.wa.gov.au</a></i>
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<b>RFQ Number:</b>	<i>RFQ01-2025.26</i>
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# 1 Conditions of Responding

## 1.1 Contract Requirements in Brief

The Shire of Perenjori is seeking quotations from suitably qualified contractors for the **provision of kerbside general waste collection services** within the Townsites of Perenjori and Latham.

The services required under the contract include:

- **Residential premises** – weekly collection and removal of general household waste from approximately **130 residential carts**.
- **Commercial and industrial premises** – weekly collection and removal of general waste from approximately **88 carts** servicing commercial, industrial, recreational, and other locations within the Shire.
- **Public areas** – weekly collection and removal of general waste from approximately **12 street and public bins**.
- **Cardboard Collection** – monthly collection of cardboard. This service should be costed separately from kerbside services and should itemize all travel, pickup and bin rental charges. All cardboard is required to be transported and disposed of outside of the Shire of Perenjori. The contractor is responsible for all costs, approvals and compliance relating to cardboard disposal.
- **Transport and disposal** – this RFQ requires the provision of costs for two transport and disposal options. Option 1 – the transport to and disposal of all waste at the Perenjori Landfill site. Option 2 – the transport to and disposal of all waste at a site outside of the Shire of Perenjori chosen by the contractor. The contractor is responsible for all costs, approvals and compliance relating to this site.
- **Service standards** – services to be carried out between 6.00am and 6.00pm on collection days, with due diligence and in a hygienic manner, in accordance with all relevant laws and environmental health requirements.
- **Vehicles and plant** – contractor to provide and maintain suitable enclosed collection vehicles, with regular cleaning and disinfection, and provide all labour, fuel, and materials at their own cost.
- **Reporting and administration** – monthly invoicing with detailed service records, prompt reporting of incidents or breaches of legislation, and cooperation with Shire officers regarding inspections.
- **Insurance** – minimum \$20 million public liability and valid workers' compensation coverage.

The proposed contract will be for an initial term of 2 years, with an option for the Shire to extend by up to 1 year at the Shire's discretion.

## 1.2 Definitions

Below is a summary of some of the important defined terms used in this Request:

**Contractor:** Means the person or persons, corporation or corporations who's Response is accepted by the Principal, and includes the executors or administrators, successors and assignments of such person or persons, corporation or corporations.

**Deadline:** The Deadline shown on the front cover of this Request for lodgement of your Submission.

**General Conditions of Contract:** Means the General Conditions of Contract for the Provision of Kerbside General Waste Collection Services.

**Offer:** Your Offer to be selected to supply the Requirements.

**Principal:** The Shire of Perenjori

**Response:** Completed Offer, response to Selection Criteria and Attachments.

**Requirement:** The Goods and/or Services requested by the Principal.

**Request or RFQ or Request for Quotation:** This document.

### 1.3 Contact Persons

Respondents should not rely on any information provided by any person other than the person listed below:

<b>Name:</b>	Clinton Strugnell
<b>Telephone:</b>	08 9973 0100
<b>Email:</b>	<a href="mailto:ceo@perenjori.wa.gov.au">ceo@perenjori.wa.gov.au</a>

### 1.4 Briefing/Site Inspection

A formal site inspection is not applicable for this Request for Quotation.

However, respondents may request a meeting with the Chief Executive Officer, Clinton Strugnell, to discuss the requirements of the RFQ if further clarification is needed. Any such meetings will be by appointment only.

### 1.5 Selection Criteria

The Contract may be awarded to a Sole Respondent who best demonstrates the ability to provide quality products and or services at a competitive price.

The quoted prices will be assessed together with the qualitative and compliance criteria to determine the most advantageous outcome to the principal.

The Principal has adopted the best value for money approach to this Request. This means that, although price is considered, the Response containing the lowest price will not necessarily be accepted, nor will the offer ranked the highest on the Qualitative Criteria.

A scoring system will be usual as part of the assessment of the Qualitative Criteria. Unless otherwise stated, a Response which provides all the information requested will be assessed as satisfactory.

The extent to which the Respondent demonstrates greater satisfaction of each of these criteria will result in a greater score. The aggregate score of each Response will be used as one of the factors in the final assessment of the Qualitative Criteria and in the overall assessment of value for money.

## **1.6 Compliance Criteria**

The compliance requirements for this Request for Quotation will be stipulated in the General Conditions Contract.

## **1.7 Qualitative Criteria**

In determining the most advantageous Response, the Evaluation Panel will score each Response against the Qualitative Criteria as detailed within section 4.2.2 of this document. Each criterion will be weighted to indicate the relative degree of importance that the Principal places on the technical aspects of the goods or services being purchased.

Note: It is essential that Respondents address each Qualitative Criterion.

Information that you provide addressing each Qualitative Criterion will be point scored by the Evaluation Panel.

Failure to provide the specified information may result in elimination from the evaluation process or a low score.

## **1.8 Value Considerations**

### **Non-Weighted Price Criteria**

The non-weighted cost method is used where functional considerations such as capacity, quality and adaptability are seen to be crucial to the outcome of the contract. The evaluation panel will make a series of value judgements based on the capability of the Respondents to complete the Requirements and a number of factors will be considered including:

- a) the qualitative ranking of each Respondent; and

- b) the pricing submitted by each Respondent.

Once the tenders have been ranked, the Evaluation Panel will make a value judgement as to the cost affordability, qualitative ranking and risk of each Response, in order to determine the Response which is most advantageous to the Principal.

The quoted price will be considered along with related factors affecting the total cost to the Principal (eg the lifetime operating costs of goods or the Principal's contract management costs may also be considered in assessing the best value for money outcome).

### **1.8.1 Price Basis**

#### **Fixed Prices**

All prices for Services offered under this Request are to be fixed for the term of the Contract. Quoted prices must include Goods and Services Tax (GST).

Unless otherwise indicated, prices tendered must include all costs associated with the delivery of services, including fuel, labour, levies, duties, taxes, charges, overheads and profit. Any charge not stated in the Response, as being additional will not be allowed as a charge for any transaction under any resultant Contract.

## **1.9 Principal's Policies That May Affect Selection**

Nil

## **1.10 Lodgement of Response and Delivery Method**

The Response must be lodged by the Deadline. The Deadline for this Request for Quote is 4.00 pm AWST, Wednesday, 28 January 2025.

The Response is to be:

- a) placed in a sealed envelope clearly endorsed with the RFQ number and title as shown on the front cover of this Request; and
- b) delivered by hand and placed in the Tender Box at the Shire of Perenjori Administration Office, 56 Fowler Street, Perenjori WA 6620 (by the Respondent or the Respondent's private agent) or sent through the mail to the Chief Executive Officer Po Box 22, Perenjori WA 6620.
- c) Electronic mail Submissions will be accepted by emailing the Submission to [tenders@perenjori.wa.gov.au](mailto:tenders@perenjori.wa.gov.au).

## **1.11 Rejection of Responses**

A Response will be rejected without consideration of its merits in the event that:

- a) it is not submitted before the Deadline; or

- b) it is not submitted at the place specified in the Request for Quotation; or
- c) it may be rejected if it fails to comply with any other requirements of the Request for Quote; or
- d) the Respondent does not submit an Offer form which has been completed and signed together with all the required Attachments.

No web links or hyperlinks will be considered as part of any submission.

## **1.12 Acceptance of Responses**

Unless otherwise stated in this Request, Responses may be for all or part of the Requirements and may be accepted by the Principal either wholly or in part. The Principal is not bound to accept the lowest Response and may reject any or all Responses submitted.

## **1.13 Response Validity Period**

All Responses will remain valid and open for acceptance for a minimum period of ninety (90) days from the Deadline.

## **1.14 Precedence of documents**

In the event of there being any conflict or inconsistency between the Terms and Conditions herein and those in the General Conditions of Contract, the Terms and Conditions appearing in this Request will have precedence.

## **1.15 Alterations**

The Respondent must not alter or add to the Request documents unless required by these General Conditions of Responding.

The Principal will issue an addendum to all registered Respondents where matters of significance make it necessary to amend the issued Request for Quote documents before the Deadline.

## **1.16 Ownership of Responses**

All documents, materials, articles and information submitted by the Respondent as part of or in support of a Response shall become upon submission the absolute property of the Principal and will not be returned to the Respondent at the conclusion of the Response Process PROVIDED that the Respondent shall be entitled to retain copyright and other intellectual property rights therein, unless otherwise provided by the Contract.

## **1.17 Canvassing of Officers**

If a Respondent, whether personally or by agent, canvasses any of the Principal's Commissioners or Councillors (as the case may be) or Officers with a view to influencing the

acceptance of any Respondent, then regardless of such canvassing having any influence on the acceptance of such Submission, the Principal may at its discretion omit the Respondent from consideration.

### **1.18 Identity of the Respondent**

The identity of the Respondent and Contractor is fundamental to the Principal. The Respondent shall be the person, persons, corporation or corporations named as the Respondent in Part 3 of this Request. Upon acceptance of the Response, the Respondent will become the Contractor.

## 2 Specification

### 2.1 Scope of Work

The services required under the contract include:

- **Residential premises** – weekly collection and removal of general household waste from approximately **130 residential carts**.
- **Commercial and industrial premises** – weekly collection and removal of general waste from approximately **88 carts** servicing commercial, industrial, recreational, and other locations within the Shire.
- **Public areas** – weekly collection and removal of general waste from approximately **12 street and public bins**.
- **Cardboard Collection** – monthly collection of cardboard. This service should be costed separately from kerbside services and should itemize all travel, pickup and bin rental charges. All cardboard is required to be transported and disposed of outside of the Shire of Perenjori. The contractor is responsible for all costs, approvals and compliance relating to cardboard disposal.
- **Transport and disposal** – this RFQ requires the provision of costs for two transport and disposal options. Option 1 – the transport to and disposal of all waste at the Perenjori Landfill site. Option 2 – the transport to and disposal of all waste at a site outside of the Shire of Perenjori chosen by the contractor. The contractor is responsible for all costs, approvals and compliance relating to this site.
- **Service standards** – services to be carried out between 6.00am and 6.00pm on collection days, with due diligence and in a hygienic manner, in accordance with all relevant laws and environmental health requirements.
- **Vehicles and plant** – contractor to provide and maintain suitable enclosed collection vehicles, with regular cleaning and disinfection, and provide all labour, fuel, and materials at their own cost.
- **Reporting and administration** – monthly invoicing with detailed service records, prompt reporting of incidents or breaches of legislation, and cooperation with Shire officers regarding inspections.
- **Insurance** – minimum \$20 million public liability and valid workers' compensation coverage.

### **3    General Conditions of Contract**

The General Conditions of Contract for this RFQ are the Shire of Perenjori's standard conditions for waste collection service contracts.

These conditions are available to Respondents upon request and will be issued to the successful Respondent at the time of award.



## **4 Respondent's Offer**

### **4.1 Offer Form**

The Chief Executive Officer  
*Shire of Perenjori*  
56 Fowler Street, Perenjori WA 6620

I/We (Registered Entity Name): \_\_\_\_\_  
(BLOCK LETTERS)

of: \_\_\_\_\_  
(REGISTERED STREET ADDRESS)

ABN \_\_\_\_\_ ACN (if any) \_\_\_\_\_

Telephone No: \_\_\_\_\_ Facsimile No: \_\_\_\_\_

E-mail: \_\_\_\_\_

#### **In response to Request for Quotation (RFQ01-2025.26) Kerbside General Waste Collection Services.**

I/We agree that I am/We are bound by, and will comply with this Request and its associated schedules, attachments, all in accordance with the Conditions contained in this Request signed and completed.

The responded price is valid up to ninety (90) calendar days from the date of the RFQ closing.

I/We agree that there will be no cost payable by the Principal towards the preparation or submission of this Response irrespective of its outcome.

The consideration is as provided under the schedule of rates of prices in the prescribed format and submitted with this RFQ.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Signature of authorised signatory of Respondent: \_\_\_\_\_

Name of authorised signatory (BLOCK LETTERS): \_\_\_\_\_

Position: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Authorised signatory Postal address: \_\_\_\_\_

Email Address: \_\_\_\_\_

## 4.2 Selection Criteria

### 4.2.1 Compliance Criteria

The compliance requirements for this Request for Quotation will be stipulated in the General Conditions Contract.

### 4.2.2 Qualitative Criteria

Before responding to the following Qualitative Criteria, Respondents must note the following:

- a) All information relevant to your answers to each criterion are to be contained within your Response;
- b) Respondents are to assume that the Evaluation Panel has no previous knowledge of your organisation, its activities or experience;
- c) Respondents are to provide full details for any claims, statements or examples used to address the Qualitative Criteria; and
- d) Respondents are to address each issue outlined within a Qualitative Criterion.

<p><b>A. Relevant Experience</b></p> <p>Describe your experience in completing/supplying similar Requirements. Respondents must, as a minimum, address the following information in an attachment and label it “<b>Relevant Experience</b>”:</p> <p><i>(Below are some suggested criteria only. These should be reviewed for relevance to the Goods and/or Services being sought)</i></p>	<p><b>Weighting</b></p> <p><b>30%</b></p>	
<ol style="list-style-type: none"> <li>a) <i>Provide details of similar work.</i></li> <li>b) <i>Provide scope of the Respondent's involvement including details of outcomes.</i></li> <li>c) <i>Demonstrate sound judgement and discretion.</i></li> <li>d) <i>Provide details of issues that arose during the project and how these were managed.</i></li> <li>e) <i>Demonstrate competency and proven track record of achieving outcomes.</i></li> </ol>	<p><b>“Relevant Experience”</b></p>	<p><b>Tick if attached</b></p> <p><input type="checkbox"/></p>

<p><b>B. Key Personnel Skills and Experience</b></p> <p>Respondents should provide as a minimum information of proposed personnel to be allocated to this project, such as:</p> <p><i>(Below are some suggested criteria only. These should be reviewed for relevance to the Goods and/or Services being sought)</i></p>	<p><b>Weighting</b></p> <p><b>20%</b></p>	
<p>a) <i>Their role in the performance of the Contract.</i></p> <p>b) <i>Curriculum vitae.</i></p> <p>c) <i>Membership to any professional or business associations.</i></p> <p>d) <i>Qualifications, with particular emphasis on experience of personnel in projects of a similar requirement.</i></p> <p>e) <i>Any additional information.</i></p>	<p><b>“Key Personnel”</b></p>	<p><b>Tick if attached</b></p> <p><input type="checkbox"/></p>
<p>Supply any other relevant details in an attachment and label it <b>“Key Personnel Skills and Experience”</b>.</p>		

<p><b>C. Respondent’s Resources</b></p> <p>Respondents should demonstrate their ability to supply and sustain the necessary:</p> <p><i>(Below are some suggested criteria only. These should be reviewed for relevance to the Goods and/or Services being sought)</i></p>	<p><b>Weighting</b></p> <p><b>20%</b></p>	
<p>a) <i>Plant, equipment and materials.</i></p> <p>b) <i>Any contingency measures or backup of resources including personnel (where applicable).</i></p>	<p><b>“Respondent’s Resources”</b></p>	<p><b>Tick if attached</b></p> <p><input type="checkbox"/></p>
<p>As a minimum, Respondents should provide a current commitment schedule and plant/equipment schedule in an attachment and label it <b>“Respondent’s Resources”</b>.</p>		
<p><b>D. Demonstrated Understanding</b></p> <p>Respondents should detail the process they intend to use to achieve the Requirements of the Specification.</p>	<p><b>Weighting</b></p> <p><b>30%</b></p>	

**Part 4 COMPLETE AND RETURN THIS PART**

Areas you may wish to cover include:

*(Below are some suggested criteria only. These should be reviewed for relevance to the Goods and/or Services being sought)*

- a) A project schedule/timeline (where applicable).
- b) The process for the delivery of the Goods/Services.
- c) Training processes (if required).
- d) Demonstrated understanding of the Scope of Work.

**“Demonstrated Understanding”**

**Tick if attached**

☐

Supply details and provide an outline of your proposed methodology in an attachment labelled **“Demonstrated Understanding”**.

### 4.3 Price Information

Respondents must complete the following “Price Schedule”. Before completing the Price Schedule, Respondents should ensure they have read this entire Request for Quotation.

#### 4.3.1 Price Basis

Option A

Are you prepared to offer a fixed price?

**Yes / No**

Option B

Do you agree to the Price Variation Mechanism below?

Consumer Price Index variation

**Yes / No**

If No, please indicate how your proposed Price Variation Mechanism differs from the one outlined above. Supply details and label it **“Price Variation Mechanism”**.

**“Price Variation Mechanism”**

**Tick if attached**

☐

### 4.3.2 Price Schedule

#### Schedule of Rates – Services

No	Service Description	Tender Unit	Estimated Usage*	Price Tendered (ex GST)	GST	Price Tendered (inc GST)
1	Option 1 – the transport to and disposal of all waste at the Perenjori Landfill site.	Per bin per week	235 bins/week  (Including domestic, commercial and Street bins)			
2	Option 2 – the transport to and disposal of all waste at a site outside of the Shire of Perenjori chosen by the contractor.	Per bin per week	235 bins/week  (Including domestic, commercial and Street bins)			
3	Option 3 – The transport to and disposal of cardboard to a site outside of the Shire of Perenjori chosen by the contractor	Monthly Service	Rental of cardboard bin  Pick-up cost of cardboard bin  Travel cost for service			

\*The Principal offers no guarantee of quantities of the products required.

**15. Governance:**

**15.1 AUDIT FOR THE YEAR ENDED 30 JUNE 2025 – OFFICE OF THE AUDITOR GENERAL**

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM 0339
<b>Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Absolute Majority
<b>Author:</b>	Ally Bryant – Finance Manager
<b>Responsible Officer:</b>	Clinton Strugnell – Chief Executive Officer
<b>Attachments:</b>	<a href="#">15.1.1 – Findings Identified During the Final Audit 30 June 2025</a>
	<a href="#">15.1.2 – Closing Independent Auditor's Report 2025</a>
	<a href="#">15.1.3 – Signed Financial Statements 30 June 2025</a>
	<a href="#">15.1.4 – OAG Letter CEO</a>
	<a href="#">15.1.5 – OAG Letter Shire President</a>

**Summary**

This report presents the closing Audit Reports for the 2024/25 financial year from the Office of the Auditor General.

**Background**

Audits are conducted annually and are presented to the Audit Committee prior to consideration by Council.

The Audit Committee plays an important role in advising Council on the conduct of the audit to ensure the proper financial management of the organisation.

The administration has the opportunity to highlight any corrective action proposed to be taken to address any identified shortcomings, with the requirements to report to the Audit Committee with a recommendation to Council to acknowledge the report and the action taken to correct the matters raised and report to the Auditor General the actions implemented.

**Statutory Environment**

*Local Government Act 1995*

7.12A. Duties of local government with respect to audits

(4) A local government must –

- (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

**Financial Implications**

Nil

**Strategic Community Plan**

Goal 4: A strong and diverse Council working closely with the proactive and involved community

4.1. The community is well-informed and engaged

4.6. The organisation, assets and finances of the Shire are managed responsibly

**Consultation**

Clinton Strugnell – Chief Executive Officer

Ally Bryant – Finance Manager

Auditor General's Office

Nexia Australia

**Officer Comment**

The Audit has been completed and the findings identified in the Auditor's Management Letter.

The Auditor General's Report highlights 1 finding that has been identified in the Auditor's Management Letter.

The manner in which the administration plans to address the issue raised in the Auditor General's Report and the Auditor's Management Comment are in the attached Auditor's Management Letter.

**COMMITTEE RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**The Audit Committee recommends that Council:**

- 1. Accepts the Auditor's Financial Report for the financial year ending 30 June 2025.**
- 2. Notes the finding identified in the Auditor's Management Letter and the Officers response to the issue raised.**
- 3. Notes the opinions expressed in the Independent Auditor's Report and the Officers responses to the issue raised.**
- 4. That a copy of the finalised Audit Committee Minutes be presented to the Minister and Auditor General.**

**Motion put and carried / lost by Absolute Majority**

**For:**

**Against:**

[Next Item](#)

## SHIRE OF PERENJORI

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Insufficient assessment of contaminated sites for rehabilitation provision	No		✓		

**Key to ratings**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor** - Those findings that are not of primary concern but still warrant action being taken.



**SHIRE OF PERENJORI****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Insufficient assessment of contaminated sites for rehabilitation provision****Finding**

The Shire of Perenjori has in compliance with Section 11 of the *Contaminated Sites Act 2003* identified the following sites as potentially being contaminated:

- Shire of Perenjori Works Depot;
- Perenjori Landfill Site – Lot 10635 on Crown Reserve 26189 Perenjori – Carnamah Road;
- Perenjori Landfill Site – Lot 10591 on Crown Reserve 26189 Perenjori – Carnamah Road; and
- Former Bunjil Landfill Site – Corner Griffith Road and Old Perth Road (Landgate PIN 572636).

During the final audit, it was noted that Management has not undertaken a sufficiently comprehensive assessment of the Shire's landfill sites and other potentially contaminated sites to determine whether a reliable estimate of the rehabilitation provision can be made as at 30 June 2025.

Note 19 to the financial statements currently discloses that, until the Shire conducts an investigation to establish the presence and extent of any contamination, assesses the associated environmental risks, and consults with the Department of Water and Environmental Regulation (DWER) to confirm the need for and criteria of any required remediation, it is unable to accurately quantify the clean-up liability for its landfill sites and potentially contaminated sites.

**Rating:** Moderate (PY:NIL)

**Implication**

The absence of an adequate investigation means a reliable estimate for the rehabilitation provision cannot be established, increasing the risk of material misstatement in the financial statements.

**Recommendation**

Management should perform a thorough assessment of all contaminated sites, to ensure that a reliable and supportable rehabilitation provision is recorded in the financial statements.

**SHIRE OF PERENJORI**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

**Management comment**

*Management acknowledges that the Shire of Perenjori has identified four potential contaminated sites in accordance with the provisions of the Contaminated Sites Act 2003. Management further acknowledges that the lack of a detailed assessment of those sites has resulted in the Shire of Perenjori being unable to make a reliable and accurate provision for the rehabilitation of these sites.*

*It is proposed that Management will seek Council approval to use funds from the Waste Reserve to contract an appropriately qualified person to provide a reliable estimate of the cost of rehabilitation. This estimate will be used to establish an accurate provision for rehabilitation of the four sites.*

**Responsible person:** Clinton Strugnell  
**Completion date:** May 2026



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2025

Shire of Perenjori

To the Council of the Shire of Perenjori

### Opinion

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

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

In my opinion, the financial report:

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

### Basis for opinion

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

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

### Other information

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

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

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

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

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

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

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

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

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

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

## **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Perenjori for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

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

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

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

The Shire of Perenjori will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:  
56 Fowler Street  
Perenjori WA 6620

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

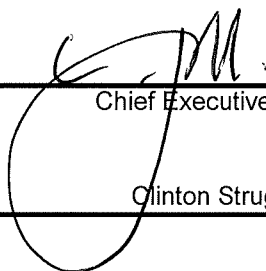
*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The accompanying financial report of the Shire of Perenjori 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<sup>nd</sup> day of December 2025

  
\_\_\_\_\_  
Chief Executive Officer  
  
\_\_\_\_\_  
Clinton Strugnell



Nexia Perth Audit Services Pty Ltd

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

	NOTE	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),24	3,471,008	3,441,290	3,239,524
Grants, subsidies and contributions	2(a)	2,321,312	761,033	2,956,836
Fees and charges	2(a)	1,306,640	969,267	974,424
Interest revenue	2(a)	238,919	141,800	212,468
Other revenue	2(a)	1,915,838	2,807,579	487,257
		9,253,717	8,120,969	7,870,509
<b>Expenses</b>				
Employee costs	2(b)	(3,356,048)	(3,574,760)	(3,344,406)
Materials and contracts		(3,359,253)	(4,699,209)	(2,749,115)
Utility charges		(456,230)	(392,725)	(376,540)
Depreciation		(5,115,512)	(5,391,127)	(5,291,604)
Finance costs	2(b)	(110,668)	(66,784)	(17,087)
Insurance		(193,345)	(193,475)	(200,641)
Other expenditure	2(b)	(207,662)	(222,158)	(436,319)
		(12,798,718)	(14,540,238)	(12,415,712)
		(3,545,001)	(6,419,269)	(4,545,203)
Capital grants, subsidies and contributions	2(a)	6,675,660	5,660,979	2,433,902
Profit on asset disposals		40,700	2,500	137,349
Loss on asset disposals		(43,936)	(35,875)	(45,939)
Fair value adjustments to financial assets at fair value through profit or loss	4	(3,551)	0	1,681
		6,668,873	5,627,604	2,526,993
<b>Net result for the period</b>		<b>3,123,872</b>	<b>(791,665)</b>	<b>(2,018,210)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income/(loss) for the period</b>		<b>3,123,872</b>	<b>(791,665)</b>	<b>(2,018,210)</b>

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

Nexia Perth Audit Services Pty Ltd



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

	NOTE	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,029,770	7,297,146
Trade and other receivables	5	344,756	610,460
Inventories	6	62,116	84,036
Other assets	7	0	8,534
<b>TOTAL CURRENT ASSETS</b>		<b>6,436,642</b>	<b>8,000,176</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	4	79,620	83,171
Inventories	6	104,000	104,000
Property, plant and equipment	8	26,968,562	22,863,428
Infrastructure	9	147,297,641	145,350,633
<b>TOTAL NON-CURRENT ASSETS</b>		<b>174,449,823</b>	<b>168,401,232</b>
<b>TOTAL ASSETS</b>		<b>180,886,465</b>	<b>176,401,408</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	801,100	638,381
Other liabilities	12	156,929	1,054,446
Borrowings	13	130,693	57,921
Employee related provisions	14	282,237	254,754
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,370,959</b>	<b>2,005,502</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	3,037,901	1,068,594
Employee related provisions	14	90,350	63,929
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,128,251</b>	<b>1,132,523</b>
<b>TOTAL LIABILITIES</b>		<b>4,499,210</b>	<b>3,138,025</b>
<b>NET ASSETS</b>		<b>176,387,255</b>	<b>173,263,383</b>
<b>EQUITY</b>			
Retained surplus		25,942,217	22,149,489
Reserve accounts	27	2,468,082	3,136,938
Revaluation surplus	15	147,976,956	147,976,956
<b>TOTAL EQUITY</b>		<b>176,387,255</b>	<b>173,263,383</b>

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

Nexia Perth Audit Services Pty Ltd

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

	<b>NOTE</b>	<b>RETAINED SURPLUS</b>	<b>RESERVE ACCOUNTS</b>	<b>REVALUATION SURPLUS</b>	<b>TOTAL EQUITY</b>
		\$	\$	\$	\$
<b>Balance as at 1 July 2023</b>		<b>23,820,959</b>	<b>3,483,678</b>	<b>147,976,956</b>	<b>175,281,593</b>
Comprehensive income for the period					
Net result for the period		(2,018,210)	0	0	(2,018,210)
Total comprehensive income for the period		(2,018,210)	0	0	(2,018,210)
Transfers from reserve accounts	27	673,216	(673,216)	0	0
Transfers to reserve accounts	27	(326,476)	326,476	0	0
<b>Balance as at 30 June 2024</b>		<b>22,149,489</b>	<b>3,136,938</b>	<b>147,976,956</b>	<b>173,263,383</b>
Comprehensive income for the period					
Net result for the period		3,123,872	0	0	3,123,872
Total comprehensive loss for the period		3,123,872	0	0	3,123,872
Transfers from reserve accounts	27	1,640,644	(1,640,644)	0	0
Transfers to reserve accounts	27	(971,788)	971,788	0	0
<b>Balance as at 30 June 2025</b>		<b>25,942,217</b>	<b>2,468,082</b>	<b>147,976,956</b>	<b>176,387,255</b>

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

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

	NOTE	2025 Actual \$	2024 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		3,474,394	3,148,086
Grants, subsidies and contributions		2,497,252	3,454,417
Fees and charges		1,306,640	974,424
Interest revenue		238,919	212,468
Goods and services tax received		252,393	236,215
Other revenue		1,893,265	464,684
		9,662,863	8,490,294
<b>Payments</b>			
Employee costs		(3,306,061)	(3,323,060)
Materials and contracts		(2,416,787)	(3,051,589)
Utility charges		(456,230)	(376,540)
Finance costs		(110,668)	(17,087)
Insurance paid		(193,345)	(200,641)
Goods and services tax paid		(892,951)	(967,740)
Other expenditure		(207,662)	(436,319)
		(7,583,704)	(8,372,976)
<b>Net cash provided by (used in) operating activities</b>		2,079,159	117,318
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(5,348,717)	(2,786,670)
Payments for construction of infrastructure	9(a)	(5,894,873)	(2,603,084)
Capital grants, subsidies and contributions		5,782,278	3,308,075
Proceeds from sale of property, plant & equipment		72,700	501,523
<b>Net cash provided by (used in) investing activities</b>		(5,388,612)	(1,580,156)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(57,921)	(43,791)
Proceeds from new borrowings	26(a)	2,100,000	1,000,000
<b>Net cash provided by (used in) financing activities</b>		2,042,079	956,209
<b>Net (decrease) increase in cash held</b>		(1,267,374)	(506,629)
Cash at beginning of year		7,297,146	7,803,775
<b>Cash and cash equivalents at the end of the year</b>		6,029,772	7,297,146

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

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

	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	3,443,512	3,413,747	3,211,981
Rates excluding general rates	24	27,496	27,543	27,543
Grants, subsidies and contributions		2,321,312	761,033	2,956,836
Fees and charges		1,306,640	969,267	974,424
Interest revenue		238,919	141,800	212,468
Other revenue		1,915,838	2,807,579	487,257
Profit on asset disposals		40,700	2,500	137,349
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	1,681
		9,294,417	8,123,469	8,009,539
<b>Expenditure from operating activities</b>				
Employee costs		(3,356,048)	(3,574,760)	(3,344,406)
Materials and contracts		(3,359,253)	(4,699,209)	(2,749,115)
Utility charges		(456,230)	(392,725)	(376,540)
Depreciation		(5,115,512)	(5,391,127)	(5,291,604)
Finance costs		(110,668)	(66,784)	(17,087)
Insurance		(193,345)	(193,475)	(200,641)
Other expenditure		(207,662)	(222,158)	(436,319)
Loss on asset disposals		(43,936)	(35,875)	(45,939)
Fair value adjustments to financial assets at fair value through profit or loss	4	(3,551)	0	0
		(12,846,205)	(14,576,113)	(12,461,651)
Non-cash amounts excluded from operating activities	25(a)	5,176,203	5,424,502	5,197,013
<b>Amount attributable to operating activities</b>		1,624,415	(1,028,142)	744,901
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		6,675,660	5,660,979	2,433,902
Proceeds from disposal of assets		72,700	151,300	501,523
		6,748,360	5,812,279	2,935,425
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(5,348,717)	(5,780,769)	(2,786,670)
Purchase and construction of infrastructure	9(a)	(5,894,873)	(5,259,721)	(2,603,084)
		(11,243,590)	(11,040,490)	(5,389,754)
<b>Amount attributable to investing activities</b>		(4,495,230)	(5,228,211)	(2,454,329)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	26(a)	2,100,000	2,000,000	1,000,000
Transfers from reserve accounts	27	1,640,644	1,954,214	673,216
		3,740,644	3,954,214	1,673,216
<b>Outflows from financing activities</b>				
Repayment of borrowings	26(a)	(57,921)	(57,921)	(43,791)
Transfers to reserve accounts	27	(971,788)	(767,898)	(326,476)
		(1,029,709)	(825,819)	(370,267)
<b>Amount attributable to financing activities</b>		2,710,935	3,128,395	1,302,949
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	25(b)	3,170,411	3,127,958	3,576,890
Amount attributable to operating activities		1,624,415	(1,028,142)	744,901
Amount attributable to investing activities		(4,495,230)	(5,228,211)	(2,454,329)
Amount attributable to financing activities		2,710,935	3,128,395	1,302,949
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>3,010,531</b>	<b>0</b>	<b>3,170,411</b>

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

**SHIRE OF PERENJORI**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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# SHIRE OF PERENJORI

## 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 Country which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

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

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

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

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

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

##### Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - Note 8
  - Infrastructure - Note 9
  - Expected credit losses on financial assets - Note 5
  - Measurement of employee benefits - Note 14
  - Measurement of provisions - Note 14

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 33 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 PERENJORI**  
**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
Grant Contracts with Customers	Community events, minor facilities, research, design, planning evaluation and reporting	Over Time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligations if project not complete	Output method based on project milestones and or completion date matched to performance obligations as inputs are shared.
Grants subsidies or contributions for the construction of non financial assets	Construction or acquisition of recognised non-financial assets to be controlled by the Local Government	Over Time	Fixed term transfer of funds based on agreed milestones and reporting	Contract obligations if project not complete	Output method based on project milestones and or completion date matched to performance obligations as inputs are shared.
Grants subsidies or contributions with no contractual commitments	General appropriations with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and Charges - Memberships	Gym and pool membership	Over Time	In full in advance	Refund for unused portion of application	Output method over months matched to access rights
Fees and Charges - For other goods and services	Cemetery services and private works	Single point in time	In full in advance	None	Output method based on provision of service or completion of works
Other Revenue - Commissions	Commission for licensing	Single point in time, over time	Payment in full on sale	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.

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

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

**Revenue Recognition**

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**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	3,471,008	0	3,471,008
Grants, subsidies and contributions	417,400	0	0	1,903,912	2,321,312
Fees and charges	1,306,640	0	0	0	1,306,640
Interest revenue	0	0	0	238,919	238,919
Other revenue	1,915,838	0	0	0	1,915,838
Capital grants, subsidies and contributions	0	6,675,660	0	0	6,675,660
<b>Total</b>	<b>3,639,878</b>	<b>6,675,660</b>	<b>3,471,008</b>	<b>2,142,831</b>	<b>15,929,377</b>

**For the year ended 30 June 2024**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	3,239,524	0	3,239,524
Grants, subsidies and contributions	336,654	0	0	2,620,182	2,956,836
Fees and charges	974,424	0	0	0	974,424
Interest revenue	0	0	0	212,468	212,468
Other revenue	487,257	0	0	0	487,257
Capital grants, subsidies and contributions	0	2,433,902	0	0	2,433,902
<b>Total</b>	<b>1,798,335</b>	<b>2,433,902</b>	<b>3,239,524</b>	<b>2,832,650</b>	<b>10,304,411</b>

<b>Note</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Interest revenue</b>		
Interest on reserve account funds	140,013	146,373
Trade and other receivables overdue interest	9,102	8,176
Other interest revenue	89,804	57,919
	<b>238,919</b>	<b>212,468</b>
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$0.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	1,404	1,290
The 2025 original budget estimate in relation to: Charges on instalment plan was \$0.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	50,200	38,590
- Other services – grant acquittals	4,600	2,670
	<b>54,800</b>	<b>41,260</b>
<b>Employee Costs</b>		
Employee benefit costs	3,115,939	3,129,617
Other employee costs	240,109	214,789
	<b>3,356,048</b>	<b>3,344,406</b>
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	110,668	17,087
	<b>110,668</b>	<b>17,087</b>
<b>Other expenditure</b>		
Sundry expenses	207,662	436,319
	<b>207,662</b>	<b>436,319</b>



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

**3. CASH AND CASH EQUIVALENTS**

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

Held as

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

Note	2025	2024
	\$	\$
	6,029,770	4,160,208
	0	3,136,938
	6,029,770	7,297,146
	3,404,759	3,105,762
16	2,625,011	4,191,384
	6,029,770	7,297,146

**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 Shire 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 and for which no liability has been recognised.

**4. OTHER FINANCIAL ASSETS**

**Non-current assets**

Financial assets at fair value through profit or loss

**Financial assets at fair value through profit or loss**

Units in Local Government House Trust - opening balance  
Movement attributable to fair value increment  
Units in Local Government House Trust - closing balance

2025	2024
\$	\$
79,620	83,171
79,620	83,171
83,171	81,490
(3,551)	1,681
79,620	83,171

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

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

**Financial assets at fair value through profit or loss**

The Shire has elected to classify 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 PERENJORI**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**5. TRADE AND OTHER RECEIVABLES**

Note	2025	2024
	\$	\$
<b>Current</b>		
Rates and statutory receivables	63,386	74,228
Trade receivables	284,370	405,724
Contract assets	0	58,719
GST receivable	0	74,789
Allowance for credit losses of rates and statutory receivables	(1,200)	(1,200)
Allowance for credit losses of trade receivables	(1,800)	(1,800)
	344,756	610,460

**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	284,370	405,724	217,908
Allowance for credit losses of trade receivables	(1,800)	(1,800)	(1,800)
Total trade and other receivables from contracts with customers	282,570	403,924	216,108

**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 as part of the ordinary course of business.

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

**6. INVENTORIES**

Note	2025	2024
	\$	\$
<b>Current</b>		
Fuel and materials	62,116	84,036
	62,116	84,036
<b>Non-current</b>		
Land held for resale		
Cost of acquisition	104,000	104,000
	104,000	104,000
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	188,036	240,308
Inventories expensed during the year	(147,912)	(179,922)
Additions to inventory	125,992	127,650
<b>Balance at end of year</b>	166,116	188,036

**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 council's intentions to release for sale.

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Accrued income	0	8,534
	0	8,534

**MATERIAL ACCOUNTING POLICIES**  
**Other current assets**  
 Other non-financial assets includes accrued income which represents amounts owed but not yet received for services provided during that period.

**SHIRE OF PERENJORI**  
**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.

	Land	Buildings - non- specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
<b>Balance at 1 July 2023</b>	608,000	18,325,153	18,933,153	9,947	2,886,472	21,829,572
Additions	0	1,926,519	1,926,519	25,935	834,216	2,786,670
Disposals	0	0	0	0	(410,113)	(410,113)
Depreciation	0	(776,586)	(776,586)	(4,022)	(565,706)	(1,346,314)
Transfers		(12,177)	(12,177)	12,177	3,613	3,613
<b>Balance at 30 June 2024</b>	608,000	19,462,909	20,070,909	44,037	2,748,482	22,863,428
<b>Comprises:</b>						
Gross balance amount at 30 June 2024	608,000	20,969,712	21,577,712	159,269	5,468,536	27,205,517
Accumulated depreciation at 30 June 2024	0	(1,506,803)	(1,506,803)	(115,232)	(2,720,054)	(4,342,089)
<b>Balance at 30 June 2024</b>	608,000	19,462,909	20,070,909	44,037	2,748,482	22,863,428
Additions	0	4,570,657	4,570,657	39,435	738,625	5,348,717
Disposals	0	0	0	0	(36,999)	(36,999)
Depreciation	0	(694,646)	(694,646)	(6,450)	(505,488)	(1,206,584)
<b>Balance at 30 June 2025</b>	608,000	23,338,920	23,946,920	77,022	2,944,620	26,968,562
<b>Comprises:</b>						
Gross balance amount at 30 June 2025	608,000	25,540,369	26,148,369	198,704	5,874,389	32,221,462
Accumulated depreciation at 30 June 2025	0	(2,201,449)	(2,201,449)	(121,682)	(2,929,769)	(5,252,900)
<b>Balance at 30 June 2025</b>	608,000	23,338,920	23,946,920	77,022	2,944,620	26,968,562

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

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

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar items (Net revaluation method).	Independent Valuation	June 2022	Price per hectare/market borrowing rate.
Buildings - non-specialised	3	Market approach using recent observable market data for similar items (Net revaluation method).	Independent Valuation	June 2022	Improvements to buildings using construction costs and current conditions, residual values and remaining useful life.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
<b>(ii) Cost</b>					
Furniture and equipment		N/A	Cost	N/A	N/A
Plant and equipment		N/A	Cost	N/A	N/A

**SHIRE OF PERENJORI**  
**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	Other infrastructure - Footpaths	Other Infrastructure - Parks and Ovals	Other infrastructure - Airfield	Other Infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	139,587,065	662,976	4,309,424	835,456	1,301,531	146,696,452
Additions	2,186,638	70,790	0	0	345,656	2,603,084
Depreciation	(3,442,305)	(27,183)	(322,583)	(23,144)	(130,075)	(3,945,290)
Transfers	(3,613)	0	0	0	0	(3,613)
<b>Balance at 30 June 2024</b>	138,327,785	706,583	3,986,841	812,312	1,517,112	145,350,633
<b>Comprises:</b>						
Gross balance at 30 June 2024	223,234,716	1,090,753	4,639,281	858,600	1,764,411	231,587,761
Accumulated depreciation at 30 June 2024	(84,906,931)	(384,170)	(652,440)	(46,288)	(247,299)	(86,237,128)
<b>Balance at 30 June 2024</b>	138,327,785	706,583	3,986,841	812,312	1,517,112	145,350,633
Additions	5,841,863	0	0	0	53,010	5,894,873
(Disposals)	0	0	(13,956)	0	(24,981)	(38,937)
Depreciation	(3,467,486)	(26,535)	(268,214)	(23,327)	(123,366)	(3,908,928)
Transfers	0	51,131	0	0	(51,131)	0
<b>Balance at 30 June 2025</b>	140,702,162	731,179	3,704,671	788,985	1,370,644	147,297,641
<b>Comprises:</b>						
Gross balance at 30 June 2025	229,076,579	1,141,884	4,614,881	858,600	1,730,290	237,422,234
Accumulated depreciation at 30 June 2025	(88,374,417)	(410,705)	(910,210)	(69,615)	(359,646)	(90,124,593)
<b>Balance at 30 June 2025</b>	140,702,162	731,179	3,704,671	788,985	1,370,644	147,297,641

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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	3	Cost approach using depreciated replacement costs (Gross revaluation method).	Independent Valuation	June 2023	Construction costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Footpaths</b>	3	Cost approach using depreciated replacement costs (Gross revaluation method).	Independent Valuation	June 2023	Construction costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Airfield</b>	3	Cost approach using depreciated replacement costs (Net revaluation method).	Independent Valuation	June 2022	Construction costs/purchase costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Parks &amp; Ovals</b>	3	Cost approach using depreciated replacement costs (Net revaluation method).	Independent Valuation	June 2022	Construction costs/purchase costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Other</b>	3	Cost approach using depreciated replacement costs (Net revaluation method).	Independent Valuation	June 2022	Construction costs/purchase costs and current conditions residual values and remaining useful life assessment 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.

The significant increases in the value of infrastructure assets as a result of the 2023 revaluation of roads and footpaths reflect a significant increase in replacement costs for these assets since the prior revaluation. Costs of construction have significantly increased in recent years as a result of prevailing economic conditions.



**SHIRE OF PERENJORI**  
**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:

<b>Asset Class</b>	<b>Useful life</b>
Buildings	25 to 50 years
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 - 65 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	50 years
Sewerage piping	not depreciated
Water supply piping and drainage systems	not depreciated
Airfield & Other Infrastructure	10-50 years
Parks & Ovals	10-50 years

**SHIRE OF PERENJORI**  
**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.

**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 for the purposes 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 at 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.
- (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 *AASB136 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 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 PERENJORI**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 Licencing  
 Accrued Interest on loans

2025	2024
\$	\$
654,837	525,909
23,856	31,312
64,337	68,254
1,365	1,639
56,705	11,267
801,100	638,381

**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 PERENJORI**  
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**12. OTHER LIABILITIES**

**Current**

Contract liabilities  
Capital grant/contributions 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 Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance  
Additions  
Revenue from capital grant/contributions held as a liability at the start of the period

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year

	2025	2024
	\$	\$
Contract liabilities	9,376	13,511
Capital grant/contributions liabilities	147,553	1,040,935
	156,929	1,054,446
Opening balance	13,511	0
Additions	9,376	13,511
Revenue from contracts with customers included as a contract liability at the start of the period	(13,511)	0
	9,376	13,511
Opening balance	1,040,935	166,762
Additions	(1,934,317)	1,536,519
Revenue from capital grant/contributions held as a liability at the start of the period	1,040,935	(662,346)
	147,553	1,040,935
Less than 1 year	147,553	1,040,935
	147,553	1,040,935

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

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

**13. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		130,693	3,037,901	3,168,594	57,921	1,068,594	1,126,515
<b>Total secured borrowings</b>	26(a)	130,693	3,037,901	3,168,594	57,921	1,068,594	1,126,515

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

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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 PERENJORI**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**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
	\$	\$
Annual leave	193,448	189,500
Long service leave	50,491	54,218
	243,939	243,718
Employment on-costs	38,298	11,036
	38,298	11,036
<b>Total current employee related provisions</b>	<b>282,237</b>	<b>254,754</b>
Long service leave	78,090	53,704
	78,090	53,704
Employment on-costs	12,260	10,225
	12,260	10,225
<b>Total non-current employee related provisions</b>	<b>90,350</b>	<b>63,929</b>
<b>Total employee related provisions</b>	<b>372,587</b>	<b>318,683</b>

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

**15. REVALUATION SURPLUS**

	<b>2025 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2025 Closing Balance</b>	<b>2024 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2024 Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land - freehold land	246	0	246	246	0	246
Revaluation surplus - Buildings - non-specialised	10,715,871	0	10,715,871	10,715,871	0	10,715,871
Revaluation surplus - Plant and equipment	1,173,390	0	1,173,390	1,173,390	0	1,173,390
Revaluation surplus - Infrastructure - Roads	130,735,935	0	130,735,935	130,735,935	0	130,735,935
Revaluation surplus - Other infrastructure - Footpaths	275,086	0	275,086	275,086	0	275,086
Revaluation surplus - Other Infrastructure - Parks and Ovals	3,212,738	0	3,212,738	3,212,738	0	3,212,738
Revaluation surplus - Other infrastructure - Airfield	1,186,671	0	1,186,671	1,186,671	0	1,186,671
Revaluation surplus - Other Infrastructure - Other	677,019	0	677,019	677,019	0	677,019
	<b>147,976,956</b>	<b>0</b>	<b>147,976,956</b>	<b>147,976,956</b>	<b>0</b>	<b>147,976,956</b>

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

**16. RESTRICTIONS OVER FINANCIAL ASSETS**

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

- Cash and cash equivalents	3	2,625,011	4,191,384
		2,625,011	4,191,384

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

Restricted reserve accounts	27	2,468,082	3,136,938
Contract liabilities	12	9,376	13,511
Capital grant liabilities	12	147,553	1,040,935
<b>Total restricted financial assets</b>		2,625,011	4,191,384

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

Credit card limit	22,000	20,000
Credit card balance at balance date	(3,549)	(5,529)
<b>Total amount of credit unused</b>	18,451	14,471

**Loan facilities**

Loan facilities - current	130,693	57,921
Loan facilities - non-current	3,037,901	1,068,594
<b>Total facilities in use at balance date</b>	3,168,594	1,126,515

<b>Unused loan facilities at balance date</b>	0	0
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# SHIRE OF PERENJORI

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE YEAR ENDED 30 JUNE 2025

#### 18. CONTINGENT LIABILITIES

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

##### Landfill Sites

The Shire operates the Latham and Perenjori landfill sites under licences issued in terms of Part V of the Environmental Protection Act 1986. Both landfill sites are categorised as Class II putrescible landfill sites in terms of Schedule 1, Category 64 of the Environmental Protection Regulations 1987. The Shire's focus is maintaining the site in accordance with licensing conditions.

##### Contaminated Sites

The Shire of Perenjori has in compliance with Section 11 of the *Contaminated Sites Act 2003* identified the following sites as potentially being contaminated:

- Shire of Perenjori Works Depot
- Perenjori Landfill Site – Lot 10635 on Crown Reserve 26189 Perenjori – Carnamah Road
- Perenjori Landfill Site – Lot 10591 on Crown Reserve 26189 Perenjori – Carnamah Road
- Former Bunjil Landfill Site – Corner Griffith Road and Old Perth Road (Landgate PIN 572636)

Each of the abovementioned sites are Crown Reserves for which the Shire of Perenjori holds management orders. The Shire of Perenjori is responsible for the ongoing management of the sites as well as rehabilitation obligations as of 30 June 2025.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environmental Regulation (DWER) the need and criteria for remediation, the Shire is unable to accurately quantify the clean up liability for its landfill sites and potentially contaminated sites. The Shire is continuing to monitor the site and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with DWER guidelines.

#### 19. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	659,637	3,122,828
	659,637	3,122,828
Payable:		
- not later than one year	659,637	3,122,828

The capital expenditure projects outstanding at the end of the current reporting period represent road improvements and the construction of a supermarket.

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

**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
President's annual allowance		21,710	21,710	20,875
President's meeting attendance fees		5,285	5,285	5,563
President's ICT expenses		183	305	594
President's travel and accommodation expenses		376	1,214	677
Deputy President's annual allowance		5,427	5,427	5,219
Deputy President's meeting attendance fees		7,715	7,715	11,126
Deputy President's ICT expenses		183	305	594
Deputy President's travel and accommodation expenses		238	1,214	782
All other council member's meeting attendance fees		38,572	38,575	36,606
All other council member's ICT expenses		671	1,525	2,971
All other council member's travel and accommodation expenses		2,116	6,070	3,879
	20(a)	82,476	89,345	88,886
		<b>2025</b>		<b>2024</b>
Short-term employee benefits		611,031		573,872
Post-employment benefits		81,160		75,680
Employee - other long-term benefits		18,757		61,901
Council member costs	20(a)	82,476		88,886
		793,424		800,339

*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.

**Transactions with related parties**

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	0	3,444
Purchase of goods and services	500	3,424

**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 entity, directly or indirectly, including any council member, are considered key management personnel.

*ii. Other Related Parties*

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

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

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

**21. JOINT ARRANGEMENTS**

**Share of joint operations**

The Shire of Perenjori has a joint arrangement with the Housing Authority for the provision of four (4) family houses and two (2) aged care units. The assets reflect capital works carried out by the Shire. All revenue and expenditure, as well as the Shire's share of assets of the joint arrangement are recognised in the Shire's financial statements.

**Statement of Financial Position**

	<b>2025 Actual</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>
Buildings - non specialised	559,500	559,500
Less: accumulated depreciation	(63,117)	(22,097)
<b>Total assets</b>	<b>496,383</b>	<b>537,403</b>

**MATERIAL ACCOUNTING POLICIES**

**Joint operations**

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF PERENJORI  
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**

The Shire has recently constructed a new shop that was tenanted in July 2025. Revenue received from the leasing of this building will be recognised in the 2025-26 Financial Report.

With the exception of the new shop, there have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2025 or which would require a separate disclosure.

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

**23. OTHER MATERIAL ACCOUNTING POLICIES**

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

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

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

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

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

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

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

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

AASB 13 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 PERENJORI  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

24. RATING INFORMATION

(a) General Rates

RATE TYPE				2024/25 Actual Rateable Value*	2024/25 Actual Rate Revenue	2024/25 Actual Interim Rates	2024/25 Actual Back Rates	2024/25 Actual Total Revenue	2024/25 Budget Rate Revenue	2024/25 Budget Interim Rate	2024/25 Budget Total Revenue	2023/24 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$		\$	\$	\$	\$	\$
Townsite	Gross rental valuation	0.076182	107	1,469,294	111,872	(11,433)	1,070	101,509	113,377	0	113,377	106,063
Mining	Gross rental valuation	0.10724	1	2,835,000	304,025	0	0	304,025	304,025	0	304,025	289,647
Rural	Unimproved valuation	0.012152	260	192,801,000	2,342,918	0	0	2,342,918	2,343,702	0	2,343,702	2,232,005
Mining	Unimproved valuation	0.295015	41	2,849,358	840,603	0	0	840,603	840,603	0	840,603	801,599
Exploration	Unimproved valuation	0.179321	27	331,398	58,324	0	0	58,324	59,046	0	59,046	56,269
<b>Total general rates</b>			436	200,286,050	3,657,742	(11,433)	1,070	3,647,379	3,660,753	0	3,660,753	3,485,583
<b>Minimum payment</b>		<b>Minimum Payment \$</b>										
Townsite	Gross rental valuation	408	32		13,056	0	0	13,056	11,424	0	11,424	12,448
Mining	Gross rental valuation	408	1		408	0	0	408	408	0	408	389
Rural	Unimproved valuation	408	13		5,304	0	0	5,304	4,488	0	4,488	4,624
Mining	Unimproved valuation	408	5		2,040	0	0	2,040	2,040	0	2,040	6,499
Exploration	Unimproved valuation	408	30		12,240	0	0	12,240	11,424	0	11,424	20,299
<b>Total minimum payments</b>			81	0	33,048	0	0	33,048	29,784	0	29,784	44,259
<b>Total general rates and minimum payments</b>		<b>Rate in</b>	517	200,286,050	3,690,790	(11,433)	1,070	3,680,427	3,690,537	0	3,690,537	3,529,842
<b>Ex-gratia Rates</b>												
Ex-gratia Rates			0	0	0	0	0	27,496	27,543	0	27,543	27,543
<b>Total amount raised from rates (excluding general rates)</b>			0	0	0	0	0	27,496	27,543	0	27,543	27,543
Discounts								(236,915)	(276,790)		(276,790)	(317,861)
<b>Total Rates</b>								3,471,008	3,441,290	0	3,441,290	3,239,524

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

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

**25. DETERMINATION OF SURPLUS OR DEFICIT**

Note	2024/25			
	2024/25 (30 June 2025 Carried Forward)	Budget (30 June 2025 Carried Forward)	2024/25 (1 July 2024 Brought Forward)	2023/24 (30 June 2024 Carried Forward)
	\$	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	(40,700)	(2,500)	(137,349)	(137,349)
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,551	0	(1,681)	(1,681)
Add: Loss on disposal of assets	43,936	35,875	45,939	45,939
Add: Depreciation	5,115,512	5,391,127	5,291,604	5,291,604
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	53,904	0	(1,500)	(1,500)
<b>Non-cash amounts excluded from operating activities</b>	<b>5,176,203</b>	<b>5,424,502</b>	<b>5,197,013</b>	<b>5,197,013</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	27 (2,468,082)	(1,950,622)	(3,136,938)	(3,136,938)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 130,693	2,000,000	57,921	57,921
- Employee benefit provisions	282,237	233,540	254,754	254,754
<b>Total adjustments to net current assets</b>	<b>(2,055,152)</b>	<b>282,918</b>	<b>(2,824,263)</b>	<b>(2,824,263)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets	6,436,642	2,639,215	8,000,176	8,000,176
Less: Total current liabilities	(1,370,959)	(2,922,133)	(2,005,502)	(2,005,502)
Less: Total adjustments to net current assets	(2,055,152)	282,918	(2,824,263)	(2,824,263)
<b>Surplus or deficit after imposition of general rates</b>	<b>3,010,531</b>	<b>0</b>	<b>3,170,411</b>	<b>3,170,411</b>

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		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		Repayments During 2024-25	Principal at 30 June 2025
		Principal at 1 July 2023	New Loans During 2023-24						Principal at 1 July 2024	New Loans During 2024-25		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CHA Housing		17,219	0	(17,219)	0	0	0	0	0	0	0	0
John Street - Subdivision		153,087	0	(26,572)	126,515	0	(28,456)	98,059	126,515	0	(28,456)	98,059
House Loan 2 x 3x2		0	1,000,000	0	1,000,000	0	(29,465)	970,535	1,000,000	0	(29,465)	970,535
Supermarket Development		0	0	0	0	1,500,000	0	1,500,000	0	800,000	0	800,000
New Loan Housing		0	0	0	0	600,000	0	600,000	0	1,200,000	0	1,200,000
<b>Total</b>		170,306	1,000,000	(43,791)	1,126,515	2,100,000	(57,921)	3,168,594	1,126,515	2,000,000	(57,921)	3,068,594

Borrowing Finance Cost Payments

Purpose	Note	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
CHA Housing		96	WATC *	6.44%	2/02/2024	\$ 0	\$ 0	\$ (836)
John Street - Subdivision		98	WATC *	6.97%	20/01/2028	(12,326)	(8,450)	(10,215)
House Loan 2 x 3x2		99	WATC *	5.18%	10/05/2044	(62,590)	(58,334)	0
Supermarket Development		104	WATC *	5.30%	3/02/2045	0	0	0
New Loan Housing		105	WATC *	4.75%	14/05/2035	0	0	0
<b>Total</b>						(74,916)	(66,784)	(11,051)
<b>Total Finance Cost Payments</b>						(74,916)	(66,784)	(11,051)

\* WA Treasury Corporation

(b) New Borrowings - 2024/25

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
					\$	\$	\$	\$		
Supermarket Development	WATC *	Debenture	20	5.30%	1,500,000	800,000	1,500,000	800,000	1,282,117	1,282,117
New Loan Housing	WATC *	Debenture	10	4.75%	600,000	1,200,000	600,000	600,000	160,785	160,785
					2,100,000	2,000,000	2,100,000	1,400,000	1,442,902	1,442,902

\* WA Treasury Corporation



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

**27. RESERVE ACCOUNTS**

	2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 Actual Closing Balance	2025 Budget Opening Balance	2025 Budget Transfer to	2025 Budget Transfer (from)	2025 Budget Closing Balance	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
(a) Leave reserve	75,054	4,677	(23,614)	56,117	75,054	2,255	(23,614)	53,695	85,545	3,895	(14,386)	75,054
(b) Plant reserve	403,638	220,454	(250,000)	374,092	403,638	209,057	(250,000)	362,695	593,196	210,442	(400,000)	403,638
(c) Refuse reserve	177,740	107,873	0	285,613	177,740	103,690	0	281,430	227,137	9,433	(58,830)	177,740
(d) Swimming Pool reserve	134,688	106,915	0	241,603	134,688	103,362	0	238,050	129,693	4,995	0	134,688
(e) Road & Rehabilitation reserve	35,567	1,870	0	37,437	35,567	902	0	36,469	34,018	1,549	0	35,567
(f) Housing reserve	264,726	14,246	0	278,972	264,726	6,560	0	271,286	444,485	20,241	(200,000)	264,726
(g) Mt Gibson Infrastructure reserve	1,539,326	57,847	(1,357,930)	239,243	1,539,326	49,000	(1,550,000)	38,326	1,483,275	56,051	0	1,539,326
(h) Tourism Accommodation reserve	93,669	4,852	0	98,521	93,669	2,378	0	96,047	90,678	2,991	0	93,669
(i) Water reserve	199,086	10,298	0	209,384	199,086	5,002	0	204,088	191,503	7,583	0	199,086
(j) IT Communication reserve	213,444	106,061	(9,100)	310,405	213,444	105,330	(130,600)	188,174	204,148	9,296	0	213,444
(k) Community Infrastructure Reserve	0	336,695	0	336,695	0	180,362	0	180,362	0	0	0	0
	3,136,938	971,788	(1,640,644)	2,468,082	3,136,938	767,898	(1,954,214)	1,950,622	3,483,678	326,476	(673,216)	3,136,938
	3,136,938	971,788	(1,640,644)	2,468,082	3,136,938	767,898	(1,954,214)	1,950,622	3,483,678	326,476	(673,216)	3,136,938

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:

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by legislation/agreement</b>	
(a) Leave reserve	To be used to -: fund long service leave requirements.
(b) Plant reserve	To be used for -: purchase of major plant.
(c) Refuse reserve	To be used for -: future landfill sites.
(d) Swimming Pool reserve	To be used for -: refurbishment and upgrade swimming pool facilities.
(e) Road & Rehabilitation reserve	To be used for -: roads, gravel and airport infrastructure.
(f) Housing reserve	To be used for -: maintenance, upgrade and additional housing requirements.
(g) Mt Gibson Infrastructure reserve	To be used for -: supporting the acquisition, restoration, extension or improvement of infrastructure assets limited to public buildings, recreational facilities, parks and gardens, power supply, water supply, land drainage or roads as per agreement.
(h) Tourism Accommodation reserve	To be used for -: costs associated with the caravan park.
(i) Water reserve	To be used for -: increasing and maintaining all aspects of water capacity within the Shire.
(j) IT Communication reserve	To be used for -: IT costs associated with future requirements.
(k) Community Infrastructure Reserve	To be used for -: purpose of acquisition, restoration, extension and improvement of community infrastructure owned by or located within the Shire.

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

**28. TRUST FUNDS**

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

	1 July 2024	Amounts Received	Amounts Paid	30 June 2025
	\$	\$	\$	\$
Mount Gibson Public Benefit Fund	276,889	4,836	(281,165)	560
	276,889	4,836	(281,165)	560



Our Ref: 7954-002

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Mr Clinton Strugnell  
Chief Executive Officer  
Shire of Perenjori

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

**Tel:** 08 6557 7500  
**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Email: [ceo@perenjori.wa.gov.au](mailto:ceo@perenjori.wa.gov.au)

Dear Mr Strugnell

## **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025**

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

### **Management control issues**

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date the financial statements submitted by your entity and considered to be of audit ready quality is 30 September 2025. This date will be reported in our local government sector audit results report to be tabled in Parliament. I am providing this date for completeness of our Office's procedural fairness process.

If you have any queries in relation to this date, please contact me on 6557 7551 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely

Suraj Karki  
Assistant Director  
Financial Audit  
4 December 2025

Attach



Our Ref: 7954-002

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Cr Jude Sutherland  
President  
Shire of Perenjori

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

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**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Email: [crsutherland@perenjori.wa.gov.au](mailto:crsutherland@perenjori.wa.gov.au)

Dear President

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

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the CEO and the Minister for Local Government, as required by the Act.

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If you have any queries in relation to this date, please contact me on 6557 7551 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours faithfully

Suraj Karki  
Assistant Director  
Financial Audit  
4 December 2025

Attach

## 15.2 ACCEPTANCE AND ADOPTION OF ANNUAL REPORT – 2024/25

Applicant:	Shire of Perenjori
File:	ADM 0339
Date:	18 December 2025
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Bianca Plug – Governance Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	<a href="#">15.2.1 – Annual Report 2024/25</a>

### Summary

The Annual Report 2024/25 is attached for Council adoption.

### Background

An Annual Report is required to be produced every year after the audit has been completed and upon receipt of the Audit Report.

The Annual Report is prepared in accordance with Section 5.53 of the Local Government Act, 1995 and includes:

- A report from the Shire President;
- A report from the CEO;
- The Annual Financial Report;
- The Auditor's Report;
- Disability Report;
- Complaints Report;
- Information on payments to employees;
- Information on statistics and other payments (in relation to Councillors);
- An overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or continue in the next financial year;
- Freedom of Information Act 1992 – information as required;
- State Records Act 2000 – information in relation to record keeping systems; and
- National Competition Policy Report.

Advice has been received from the Financial Auditors advising that the Auditor's Report has been finalised.

### Statutory Environment

Local Government Act, 1995.

*Section 5.27(1) states: A general meeting of electors of a district is to be once every financial year.*

*Section 5.27(2) states: A general meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report for the previous financial year.*

*Section 5.29(1) states: The CEO is to convene an elector's meeting by giving –*

*(a) at least 14 days local public notice; and*

*(b) each council member at least 14 days' notice of the date, time, place and purpose of the meeting.*

Acceptance of annual reports 5.54.

*(1) Subject to subsection (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after the financial year.*

*(2) If the auditor's report is not available in time for the annual report to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than two months after the auditor's report becomes available.*

Notice of annual reports 5.55.

*The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.*

### **Policy Implications**

Nil

### **Consultation**

Clinton Strugnell – Chief Executive Officer

Jude Sutherland - Shire President

Ally Bryant - Finance Manager

Nola Comerford – Manager Corporate and Community Services

Marty Noordhof – Manager Infrastructure Services

### **Financial Implications**

Nil

### **Strategic Community Plan**

Goal 4: A strong and diverse Council working closely with the proactive and involved community

4.1. The community is well-informed and engaged

4.6. The organisation, assets and finances of the Shire are managed responsibly

### **Officer Comment**

The Annual Report provides the opportunity for the Shire to summarise to the community the achievements of the Local Government and provide the community with an opportunity to review the outcome of the annual audit.

It is to be noted that the Annual Electors Meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report for the previous financial year.

### **COMMITTEE RECOMMENDATION**

#### **Council Resolution Number:**

**Moved:**

**Seconded:**

**The Audit Committee recommends that Council:**

- 1. Accept the 2024/25 Annual Report containing the Annual Financial Report and Auditor's Report and the Auditor's Report for the financial year ending 30 June 2025.**
- 2. Adopt the 2024/25 Annual Report, containing the Annual Financial Report and the Auditor's Report for the financial year ending 30 June 2025.**
- 3. Confirm the date for the Annual Electors Meeting to be held on Thursday, 12 February 2026, commencing at 5.00pm at the Perenjori Pavilion and authorise the statutory advertising.**

**Motion put and carried / lost by Absolute Majority**

**For:**

**Against:**

[Next Item](#)





# SHIRE OF PERENJORI **ANNUAL REPORT**

2024-25



# Table of Contents

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# General Information

Population.....	629
Distance from Perth.....	354 km
Number of Electors.....	279
Area.....	8,200 sq km
Towns.....	Perenjori, Latham
Libraries.....	Perenjori, Latham
Primary Schools.....	Perenjori
Length of Sealed Road.....	278.35 km
Length of Unsealed Road.....	1323.493 km
Rates Income.....	\$3,471,008
Total Revenue.....	\$15,929,377



**Shire of Perenjori Administration Building**

The Shire of Perenjori Administration Office is located at 56 Fowler Street, Perenjori 6620 and is open Monday-Friday from 8am-4pm.

PO Box 22, Perenjori WA 6620

Telephone: (08) 99730100

Email: [reception@perenjori.wa.gov.au](mailto:reception@perenjori.wa.gov.au)

# Elected Members

Elections are normally held biannually in October and subject to electoral procedures as governed by the *Local Government Act 1995*. Voting at Council elections is not compulsory, however participation by residents in elections is important for the effectiveness of local government. Residents not included on the State electoral roll should contact the Australian Electoral Commission. You do not need to be a ratepayer to be on the electoral roll and to vote in Council elections.

Council Meetings are generally held on the third or fourth Thursday of every month (excluding January) and are open to the public. Meeting agendas, minutes and other documents are available on the Shire website and Perenjori Shire office. An Annual Meeting of Electors is held each financial year for which notice is published in the local "Bush Telegraph", the Shire of Perenjori Website and Community Notice Boards.

The Elected Members for the 2024-25 financial year were as follows:



**Jude Sutherland**  
**Shire President**  
Term 2023-2027



**Daniel Bradford**  
**Deputy President**  
Term 2023-2027



**Andrew Fraser**  
**Councillor**  
Term 2023-2027



**Brian Campbell**  
**Councillor**  
Term 2023-2027



**Dael Sparkman**  
**Councillor**  
Term 2021-2025



**Leslie Hepworth**  
**Councillor**  
Term 2021-2025



**Colin Bryant**  
**Councillor**  
Term 2021-2025

On the 18 October 2025 an Ordinary Election was held, as a result, three (3) Councillors were appointed (Cr Leslie Hepworth, Cr Dakota Curtin and Cr Roger Dring) for a term of four years, expiring in 2029.



# Shire President's Report

It's a pleasure to once again present my Presidents Report for the Shire of Perenjori for the 2024-25 financial year. The residents and ratepayers of the Shire of Perenjori can be guaranteed that the Shire remains in a secure financial position with significant reserves and will continue to invest in our community infrastructure as required.

We are very fortunate to live where we live, our biggest asset are the people who live here, the Shire will continue to improve our liveability and increase services to encourage more people to stay and re-locate to the area. We have much to offer and will continue to embrace every opportunity.

We have again achieved and completed some large projects during the year, the most obvious achievement this year has been the build of the Supermarket, it has been completed on time and looks amazing as it stands proudly in the main street. We are looking forward to the Grand Opening soon.

The significant improvements to the administration and governance of the organisation has again been recognised by the Office of the Auditor General for the second year in a row. Only 11 councils have been recognised for two consecutive years. The report acknowledges the Shires performance across a number of criteria including a clear opinion, the timely preparation and certification of statements for audit, high quality financial report and working papers, and maintenance of good financial and governance management controls. Thank you and congratulations to all staff, particularly our finance team.

Our extensive road maintenance program alongside the completion of the Midwest Secondary Freight Network has meant that it has been a busy year for staff and contractors. We have completed all budgeted road projects which is quite an achievement, I would like to acknowledge our works crew who have worked incredibly hard to make sure all works have been completed on time to a high standard.

Council continues to be actively engaged with mining companies within the region.

We continue to advocate for the use of the rail system to alleviate the pressure on the road system.

We acknowledge that this has been a very slow process and would like to see more positive progress in the next 12 months. I thank the community for their patience as we work together to achieve better outcomes.

The Shire of Perenjori invested and supported many events throughout the year including:

- Arts & Culture - Tour of Small Halls, Zap Circus, Market Days and Women of the Hinterland.
- Events - Senior Citizens Luncheon, Volunteers Dinner, Harmony Week, Australia Day, Off Road Car Rally and of course the ANZAC Day Service with the retelling of our War Heroes stories.

It takes a lot of time to organise and co-ordinate these events, and we are very fortunate to have our wonderful Community Development Officer who is constantly looking for events for the community, please support these events when you can!!

The Shire of Perenjori is a Gold Sponsor for the Perenjori Agricultural Show which was an outstanding family event, this event is renowned throughout the region and provides a day of fun and a chance for people to connect with family and friends.

The Shire of Perenjori is a Sponsor of the Carnamah-Perenjori Football Club, Netball, Hockey Club along with all other sporting clubs within the Shire, all benefiting from the free use of our sporting facilities, we believe this is a vital way the Shire can support the community, to get involved in these sporting groups and be a part of what makes our region a great place to live.

We have seen some consistency within the Management and staff at the Perenjori Early Childcare Centre which is managed by REED. This has improved and consolidated this vital service for our families within the region and is a great asset within the Shire.

# Shire President's Report

In the Shire of Perenjori we have the ability to attract many contractors to stay in our area, simply because we offer a varied range of excellent accommodation, (private and public) this then fuels the local economy as they need food, fuel, good & services while they stay in our area. Recommendations travel fast through these stakeholders and demand for good accommodation is strong, backed up by our local businesses supplying other vital services.

The area certainly has been thriving over these past 12 months and along with the completion of the Red Emu Motel and the new addition of the family undercover garden area at the Perenjori Hotel, both supported through the Regional Economic Development Grants, the community has benefited from this increased activity. These grants are available for private enterprises to advance their businesses and it would be great to see other local businesses apply and benefit from this funding and expand their operations into the future.

I would sincerely like to thank Shire Councillors and staff for their commitment and support throughout the year and who continually put our community first. I would like to thank our CEO Paul Anderson for his tenure at the Shire of Perenjori and wish him and Wendy all the very best in their retirement. Paul's vision was to progress the Shire of Perenjori and he has certainly done that and I would like to thank him for his determination to achieve this outcome in a reasonably short timeframe.

Lastly, I would like to thank Cr Les Hepworth, Deputy President for his endless support, conversations and assistance throughout the year and to all my fellow councillors for their continued strength, support and sense of humour. It's a commitment that is not taken lightly and I thank you all for your time and effort throughout the year.

**Jude Sutherland**  
**Shire President**



**Perenjori Supermarket**

# Chief Executive Officer's Report

It is with a sense of pride that I present the annual report for the 2024/25 financial year for the Shire of Perenjori. It has been a pleasure to return to the Shire of Perenjori and assist the council and community to achieve a positive difference in the Governance and delivery of council services to the community.

The 2024/25 financial year again built on the improvements from prior years and further consolidated the Shire improvements to the organization's operations and was again very productive with a significant number of major capital works projects being completed and legacy issues being addressed.

The performance of the Shire against the council's strategic plan has been reported to the council on a quarterly basis and is further detailed in this document. The list of achievements and progress towards the community-driven strategic goals is quite extensive and the significant achievement of the council and the Shire staff in achieving these outcomes is to be commended.

This has again been achieved with an ethos of continuous improvement in the financial management of the organisation and greater accountability during the 2024/25 financial year. This has resulted in maintaining the robust and accountable surplus position. These surplus funds will be allocated to council reserves for future projects and vehicles and major plant purchases.

The 10 Year Road Program to guide council's construction and maintenance of roadworks was reviewed, which has assisted in the application for external funding to undertake the works as opportunities arise. The Shire has an extensive network of roads with diverse maintenance regimes. The bitumen seal network is a major component comprising of over 271 km which, due to varying degrees of age and maintenance, will require substantial funding in future years and the road program can assist planning these works.

The council also reviewed, and adopted, a 10 Year Plant Replacement Program to ensure the standard of the plant is maintained and can be relied upon to deliver services to the community.

The introduction of an online asset management system has also significantly streamlined our maintenance systems and reporting.

This has assisted in the management and establishment of a coordinated works program for the majority of our assets and has been very beneficial in ensuring the ongoing maintenance of the Shires built asset.

This should ensure these works are programmed, included in future budgets, and undertaken to ensure councils buildings and infrastructure are maintained to an acceptable standard.

The Shire's Community Development team has continued to provide an elevated level of community engagement and delivered numerous valued, and well supported, events. It is very encouraging to see the level of community engagement and the support that all community groups contribute to the social and community wellbeing of all residents within the Shire of Perenjori.

The Shire employees are to be commended and have again worked diligently throughout the year to finalise the majority of the capital works projects that were budgeted for in the 2024/25 year, along with maintaining the level of service and delivery of the many and varied services a rural Local government has to undertake.

The Shire has had to contend with and overcome ongoing challenges throughout the 2024/25 year including the vagaries of weather which have provided much needed relief to the community but highlighted challenges with road construction and maintenance.

Overall, the Shire has been extremely busy and productive in addressing numerous issues in relation to finance, governance, and staffing. In Local Government these issues are usually complex, however they must be addressed to ensure that the shire complies with the many legislative and Human resources requirements that impact upon Local Governments.

I have thoroughly enjoyed my brief but very busy time working with and assisting the Shire Councillors, community, and key stakeholders in achieving the community's long term economic, social and sustainability objectives, and providing stable accountable organisation that delivers efficient and effective services to the community.

**Paul Anderson**  
**Chief Executive Officer**

# Finance & Administration

## Overall Financial Position

The Shire of Perenjori's financial position has remained stable during the 2024-25 financial year, with a surplus of \$3.011 million remaining after the imposition of general rates in the statement of financial activity.

Cash balances at year end are strong with \$3.405 million in operating cash balances held and \$2.625 million in reserve funds held for prescribed future activities.

## Revenue

Key revenue sources, as detailed in the Statement of Comprehensive Income, include:

- Rates received were \$3.444 million, an increase of 7.2% on 2023-24. Discount taken up for early payment of rates was \$0.237 million, this was a 25% decrease from the 2023-24 year.
- Operating grants, subsidies and contributions were \$2.321 million, a decrease of \$0.636 million on 2023-24. The operating grants includes \$1.570 million in government financial assistance grants for 2025-26 received in June 2025. Notwithstanding these grants were provided by government in advance to subsidise operating costs, as there are no specific performance obligations attached to these grants, they are recognised as revenue when received.
- Non-operating grants received for capital construction were \$6.676 million, compared with \$2.434 million in 2023-24. These grants include those received under the Roads to Recovery, Regional Roads Group and Local Community Roads and Infrastructure and Mid-West Secondary Grain Freight Network programs which vary from year to year. These fund specific capital expenditure programs.
- Other revenue items including fees and charges, interest earnings and sundry revenue items totalled \$3.461 million, an increase of \$1.787 million on 2023-24.

## Operating Expenditure

These costs, as detailed in the Statement of Comprehensive Income, have increased by \$0.385 million, an increase of 3%. Key movements include:

- Increase in Materials & Contracts of \$0.610 million due to a joint Road Project with Shire of Morawa.
- Increase in Finance Costs of \$0.094 million due to an increase in Loans taken out for Housing and Supermarket development.



## Capital Expenditure

Investment in the Shire's assets was \$11.244 million, an increase of \$5.854 million on 2023-24. Roads being our biggest expense with \$5.842 million being dedicated to road upgrades, \$0.739 million on plant replacement and \$4.571 million on buildings which included the building of the Perenjori Supermarket.

## Total Debt

Loans are in place with the Western Australian Treasury Corporation. The Shire took out two new loans during the 2024-25 year for \$0.600 million for building of a 3x2 House and \$1.500 million for the building of the Supermarket resulting in a closing principal balance of \$3.169 million owing at 30 June 2025.

## Cash Backed Reserves

These reserves are held to fund specific activities in the future. There are eleven reserves currently in place totalling \$2.468 million, 2024-25 saw a transfer to the reserves of interest \$0.140 million and transfers from reserves of \$1.641 million and transfer to reserves to \$0.832 million.



# Infrastructure Services

## Road Network Maintenance and Capital Works 2024–25

The Shire of Perenjori covers an area of over 8,200 square kilometres and maintains an extensive road network consisting of approximately 278 km of sealed roads and more than 1,300 km of unsealed roads. Given the scale of this network, a continuous and substantial program of maintenance and upgrades is essential to ensure safety and reliability.

During the 2024-25 Financial year, the Shire undertook a significant capital and renewal works program on its road network, with the total value of completed projects exceeding \$7 million. These works are detailed in the following table:

Capital Works Program 2024-2025		
Unsealed Roads	Works Completed	Distance (Km)
Syson Road	Reform/Resheet/Install additional drainage	4.78
Oversby North Road	Reform/Resheet/Reinstate Drainage	3.84
Grant Road	Reform/Resheet/Install additional drainage	4.47
Hill Road	Reform/Resheet/Reinstate Drainage	4.03
Lochada Road	Reform/Resheet/Reinstate Drainage	3.2
Bowgada Road	Return from Bitumen to gravel	1.63
Sealed Roads	Works Completed	Distance (Km)
Carnamah Perenjori Road	Reseal and Line mark	2.00
Warriedar Coppermine Road	Reseal	1.90
Iona Rd	Reseal	0.20
Crossing Street	Mill and lay asphalt	0.81
Rabbit Proof fence road	Reseal sealed apron	0.12
Morawa Sth Road	Road widening to 8 meter sealed pavement	5.64
Hill Road	Road widening to 8 meter sealed pavement	0.78
Boundary Road	Road widening to 8 meter sealed pavement	15.60

In addition to these capital works, the Shire also completed routine road maintenance activities, including maintenance grading, signage replacement and guidepost renewal.

To further enhance road safety and visibility, approximately 30 km of verge maintenance and pruning was carried out during the year.

# Infrastructure Services

A major undertaking during the reporting period was the Midwest Secondary Grain Freight Network Project, which involved road widening and repairs to Boundary Road, Hill Road, and Morawa South Road. This project, conducted between September and March, was ultimately successful, although not without its challenges. An unusually late and condensed rainfall period caused additional pavement damage, which had not been anticipated in the original scope of works.

## Parks, Gardens and Townsites

Throughout the year, the Parks and Gardens team has continued to maintain the town's public spaces to a high standard, helping ensure they remain welcoming for both the community and visitors. Their ongoing efforts reflect a strong sense of pride in the local environment. In addition to routine maintenance, works have included tree and stump removal, management of pedestrian hazards, and general upkeep of gardens and tourist sites. A recent targeted tree management campaign was carried out within the Perenjori townsite, particularly around powerlines, improving both safety and the town's appearance. A similar campaign is planned for Latham later in the year.

## Building Maintenance & Housing

Throughout the year, the Shire has continued its proactive campaign to improve the standard of its housing stock and conduct scheduled annual building inspections. These inspections have identified a number of issues—many of which have been rectified immediately, with others incorporated into the maintenance plan for the upcoming financial year.

Major housing and building projects completed during the period include:

- Refastening roofing, bathroom repairs, and verandah restoration at 19 Hesford Street
- Full renovation of Unit 1, North Road, addressing sagging flooring that had compromised waterproofing and led to water ingress
- Replacement of anticon and refastening roof sheeting at 24 Livingstone street.
- Ceiling replacement at the Museum area of the Tourist Centre
- Septic tank replacement and electrical rectification works at the Caravan Park and Medical centre.

In addition to these larger projects, the Shire has successfully completed hundreds of minor maintenance tasks over the past year. As this work progresses, the list of outstanding repairs continues to shorten, and the projected cost of remaining works is steadily decreasing.

## Plant & Equipment Disposals

The Shire disposed of the following assets during the period:

- 2 x Mitsubishi Triton Utes

## Acquisitions

The Shire acquired the following assets during the period.

- 1 x Freightliner Cascadia (road train rated)
- 2 x Ford Rangers
- 1 x Shermac Water Cart
- 1 x Multi-Tyre Grader Roller Attachment



Perenjori Works Crew

The Freightliner Cascadia has significantly enhanced the Shire's capacity to cart gravel for resheeting projects, contributing to more cost-effective and efficient delivery of the unsealed road maintenance program. Additionally, the Shermac Water Cart offers increased operational flexibility, with the capability to draught water directly from tanks or dams without the need for separate pumping equipment or additional personnel to manage its transport.

## Staffing

Staff training has been progressing well, with a significant majority of personnel receiving on-the-job training and workplace assessments across a variety of plant and equipment. This initiative was made possible through a valuable partnership with Central Regional TAFE.

Over the course of the year, staffing turnover has been moderate. Contributing factors include staff moving on to other opportunities, retirements due to medical reasons, and natural attrition. Despite these changes, the onboarding of new staff has ensured that overall personnel levels have remained relatively stable throughout the year.

## Workshop

The MEX program, implemented last year, has proven to be an effective tool for recording and executing maintenance tasks across all Shire assets. It has also provided significant value in estimating programmed maintenance costs with increased accuracy.

# Community Development

## Festival of Small Halls

The Festival of Small Halls brings top folk and acoustic artists to intimate venues across Australia, offering communities a unique live music experience. This year's lineup at the Perenjori Hall featured Jed Parsons and Alana Wilkinson, delivering heartfelt performances that turned the night into a celebration of original music and community connection..

## Volunteers Dinner

The annual Volunteers Dinner celebrated the dedication of over 100 volunteers who support vital services in Perenjori and Latham. Guests enjoyed an acoustic performance by Perth musician Robert Graham and a Malay-inspired finger food menu. The event was proudly supported by local businesses, including Karara Mining Ltd and Independent Rural Perenjori, along with community organisations and residents.



## Seniors Luncheon

The Shire's Seniors Luncheon was held in the Masonic Lodge on 7 November to celebrate WA Seniors Week 2024. The event was attended by representatives from the Council, WA Country Health Service staff, NDIS provider and local key stakeholders from Perenjori. The event was designed to thank the seniors for their commitment to the community.

## Incorporating Aboriginal Culture in Design

Council is integrating Aboriginal artworks into townscape designs, including a mural on the Telstra Building that depicts Badimia Country's flora and fauna.

This initiative is part of the Perenjori Townscape Plan, which includes nine projects aimed at enhancing the town's visual appeal and creating functional spaces for locals and visitors. Badimia Elders have played a key role in guiding and supporting these efforts. One major project is the Aboriginal Interpretive Space at Fowler Street and Oversby Road, designed to celebrate Aboriginal history and culture while acknowledging traditional owners.

## Seniors Morning Tea Weekly Gatherings

The Shire and Perenjori CRC have been continuing with the Thursday morning tea for seniors at the Masonic Lodge. There are the regular seniors and more than often members of the community pop in for the morning gathering. It is a welcoming atmosphere, friendly company, and a variety of treats.

The weekly morning tea is a time to come together to reduce the social isolation and maintain connections.

## Latham Hall Community Survey

A community survey on the future of Latham Hall was conducted between 12 August to 13 September. The survey results provide valuable insights into the needs, options, and opinions of residents in relation to the building.

## Tree Planting at the Village Green

The Townscape Committee organised a tree planting day at the Village Green early this year. The community and staff successfully carried out the planting with additional native trees. The tree planting initiative will see an increase of trees and shrubs along the main street of Perenjori.

The Shire intends to continue the tree-planting phases in Perenjori and Latham with assistance from the Townscape Committee.



Village Green Tree Planting



# Community Development

## Exhibitions and Activations

The Shire of Perenjori in conjunction with the North Midlands Project brought the Women of the Hinterland exhibition to the Perenjori Town Hall. Renowned photographer Martine Perret spent time in residence with North Midlands Project across parts of Amangu, Badimia, Wajarri, Widi and Yued country between 2021 and 2024. The installation included 18 portraits of extraordinary women. Showcasing their strengths, spirituality, storytelling, and connection to the Midwest.

## Funding for our Projects

The Shire of Perenjori continues to investigate and seek external funding to carry out initiatives aligned with the Strategic Plan, Corporate Business Plan, Disability and Inclusion Plan and Perenjori Townscape Plan. The following funding applications were submitted in 2024:



Organisation	Amount Requested	Project Description	Amount Approved
Department of Communities Attraction and Retention Packages for Regional Child Care Workers	\$25,000	Provide incentives to Early Childhood Educators to rural areas	Pending
Towns Team Movement	\$100,000	Aboriginal Interpretive Space	Pending
Department of Communities Aged Friendly Community Funding	\$13,650	LIFE PROGRAM (Lifestyle, Independence, Fitness & Education)	Approved
COTA Western Australia	\$1,000	WA Seniors Week	Approved
National Australia Day Council Australia Day Celebrations	\$10,000	Australia Day 2025	Approved



Perenjori Tourist Bureau

# Governance

## National Competition Policy

The National Competition Policy statement requires Local Governments to include in the Annual Report, ongoing statements on the following:

- Competitive neutrality – to remove benefits (and costs) that accrue to government business as a result of their public ownership.
- Structural reform – local government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.
- Legislative review – to review legislation that restricts competition.

## Competitive Neutrality

There are several tests to apply that assist in determining if there is a “significant business enterprise”:

- Does the activity receive revenue from external sources that exceeds \$200,000 per annum? This threshold excludes grant income, internal charges and statutory fees.
- Would the benefits to be realised from the implementation of competitive neutrality exceed the costs?

## Structural Reform of Public Monopolies

The Shire of Perenjori is not classified as a natural monopoly, nor does it conduct any business activities that could be classed as public monopolies. Therefore, the principle of structural monopolies does not apply to the Shire of Perenjori.

## Legislation Review

The Shire has a portfolio of local laws (previously known as by-laws), which may or not conflict with the Competition Principles Agreement. The Shire of Perenjori is undertaking a review of its local laws in the 2024/25 financial year and will repeal inappropriate provisions and adopt new local laws where necessary.

The Shire also has an obligation under the *Local Government Act 1995* to review its Local Laws every eight years. A review of the Local Laws was conducted in 2023/24.

## Freedom of Information

Access to information and documents may be provided to members of the community in accordance with the Freedom of Information Act 1992. The Shire of Perenjori is committed to complying with the requirements of this legislation.

An Information Statement, which outlines the Shire’s functions, decision-making processes, and the types of documents held, is available on the Shire’s website, along with Freedom of Information (FOI) application forms.

The Chief Executive Officer is the designated FOI Coordinator for the Shire. Any formal request for access to documents not otherwise publicly available may be submitted through the FOI Coordinator.

Between 1 July 2024 and 30 June 2025, the Shire received one Freedom of Information request.

## Disability Access & Inclusion Plan

The Shire of Perenjori is committed to facilitating the inclusion of people with disabilities through the improvement of access to its information facilities and services. Towards this goal, the Shire adopted its first Disability Access and Inclusion Plan (DAIP) in 1996, which is reviewed annually, to address the access barriers within the community.

Since the adoption of the DAIP, the Shire has implemented many initiatives and made significant progress towards better access. This includes but is not limited to the following:

- Installation of footpaths with disability ramps and upgraded curbing;
- Maintaining public toilets including disabled toilets;
- Priority parking in the main street;
- Access ramps and automatically opening doors and sliding doors into major public buildings;
- Documents are available on request in alternative formats, for example large print, and published on the Council’s website;
- Council events are held at venues with ramps or sliding doors that are easily accessible to all members of the public including the disabled and elderly.

The Disability Access and Inclusion Plan 2022-27 was reviewed and endorsed at the Ordinary Meeting of Council held on the 18 August 2022, and subsequently submitted to the Minister for Disability Services for review.

On an annual basis, the Shire of Perenjori submits a DAIP Progress Report to the Department of Communities. At the Ordinary Meeting of Council held on 19 June 2024, Council endorsed the DAIP Progress Report for 2024-25.

# Governance

## Report on Complaints Made Against Councillors

Section 5.53(2)(hb) of the *Local Government Act 1995* requires disclosure of entries made in the register of complaints against Councillor's for the year.

For 2024-25 there were no complaints lodged of any breaches of the *Local Government Act 1995*.

## Elected Members & Officer Compliance Statistics

The *Local Government (Administration) Regulations 1996* Part 5 – Annual reports and planning, regulation 19B (1) and (2) was amended as of the 7 November 2020 and now requires the following statistics to be included in the Annual Report:

### Regulation – 19B (2) (a) & (b) and Prescribed Information for Payments to Employees

Section 5.53(3)(g) of the *Local Government Act 1995* requires disclosure of information as prescribed in relation to a salary of \$130,000 or more made to employees. Shire employees entitled to an annual salary of \$130,000 or more during the 2024/25 financial year were:

Salary Range	Number of Employees
\$130,000 to \$139,999	0
\$140,000 to \$149,999	0
\$150,000 to \$159,999	0
\$160,000 to \$169,999	0
\$170,000 to \$179,999	0
\$180,000 to \$189,999	0
\$190,000 to \$199,999	0
\$200,000 to \$209,999	0
\$210,000 and above	1



### Regulation - 19B (2) (c)

Elected Member Allowances 2023/24 for Standards Panel costs for hearing a complaint regarding one of its council members, and any amount that the Standards Panel orders to be reimbursed, is nil.

### Regulation - 19B (2) (d)

Any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year 2024/25 was nil.

### Regulation - 19B (2) (e)

The total remuneration package for the Chief Executive Officer paid in 2024/25 is \$281,819.00. Remuneration is defined as salary, allowances, fees, enrolments and benefits (whether in money or not).

# Governance

## Regulation – 19B (2) (f)

### Elected Member Meeting Attendance Register - 2024/25

Councillors & Meeting Dates	Cr Sutherland	Cr Hepworth	Cr Bradford	Cr Bryant	Cr Campbell	Cr Fraser	Cr Sparkman
25 July 2024 - OCM	✓	✓	✓	✓	✓	✓	✓
29 August 2024 - OCM	✓	✓	✓	LA	✓	✓	✓
5 September 2024 - SCM	✓	✓	✓	✓	✓	A	A
19 September 2024 - OCM	✓	LA	✓	✓	✓	A	✓
24 October 2024 - OCM	A	✓	✓	✓	A	✓	✓
21 November 2024 - OCM	✓	✓	✓	✓	✓	✓	✓
19 December 2024 - ACM	✓	✓	✓	✓	✓	✓	✓
19 December 2024 - OCM	✓	✓	✓	✓	✓	✓	✓
January 2025	-	-	-	-	-	-	-
20 February 2025 - OCM	✓	✓	✓	✓	✓	✓	✓
20 March 2025 - ACM	✓	A	✓	✓	✓	✓	✓
20 March 2025 - OCM	✓	A	✓	✓	✓	✓	✓
16 April 2025 - OCM	✓	✓	✓	✓	✓	A	✓
15 May 2025 - SCM	✓	✓	✓	✓	✓	✓	✓
22 May 2025 - SCM	✓	✓	✓	✓	✓	✓	✓
22 May 2025 - OCM	✓	✓	✓	✓	✓	✓	✓
19 June 2025 - OCM	✓	LA	✓	✓	✓	✓	✓



Attended

LA

Leave of Absence (Approved)

A

Apology

E

Electronic Attendance

-

No Meeting



# Governance

## Regulation – 29C (2) (d)

The name of each Elected Member who lodged a Primary or Annual Return for the 2024/25 financial year.

Councillor	Annual Return Completed	Primary Return Completed
Cr Bradford	29 Aug 2024	N/A
Cr Bryant	26 July 2024	N/A
Cr Campbell	29 Aug 2024	N/A
Cr Fraser	25 July 2024	N/A
Cr Hepworth	14 Aug 2024	N/A
Cr Sparkman	7 Aug 2024	N/A
Cr Sutherland	25 July 2024	N/A

## Local Government Act 1995 Section 5.127 – Report on Training

S5.127 (1) A local government must prepare a report for each financial year on the training completed by Elected Members in the financial year.

## Elected Member Training Attendance 2024/25

Councillor	Course	Completion Date	Location	Provider	Cost
Cr Sutherland	The Role of Mayors and Presidents	27 Aug 2024	Perth	WALGA	\$434.50
Cr Sutherland	WALGA Local Government Convention	10 Oct 2024	Perth Convention & Exhibition Centre	WALGA	\$2,151.80
Cr Hepworth	WALGA Local Government Convention	10 Oct 2024	Perth Convention & Exhibition Centre	WALGA	\$2,041.80
Cr Bradford	WALGA Local Government Convention	10 Oct 2024	Perth Convention & Exhibition Centre	WALGA	\$2,041.80
Cr Sparkman	WALGA Local Government Convention	10 Oct 2024	Perth Convention & Exhibition Centre	WALGA	\$2,041.80
Cr Fraser	WALGA Local Government Convention	10 Oct 2024	Perth Convention & Exhibition Centre	WALGA	\$1,723.80
Cr Bryant	WALGA Local Government Convention	10 Oct 2024	Perth Convention & Exhibition Centre	WALGA	\$2,041.80
Cr Bryant	CEO Recruitment	3 Apr 2025	Perenjori Pavilion	WALGA	\$535.68
Cr Fraser	CEO Recruitment	3 Apr 2025	Perenjori Pavilion	WALGA	\$535.68
Cr Sutherland	CEO Recruitment	3 Apr 2025	Perenjori Pavilion	WALGA	\$535.68
Cr Hepworth	CEO Recruitment	3 Apr 2025	Perenjori Pavilion	WALGA	\$535.68



# Governance

## Elected Member Remuneration 2024/25

Elected Member	President Allowance	Deputy President Allowance	Annual Meeting Attendance Allowance	Mileage Expenses	Other Approved Expenses	Total Amount
Cr Jude Sutherland	\$21,710.00	-	\$5,284.50	\$376.21	-	<b>\$27,370.71</b>
Cr Leslie Hepworth	-	\$5,427.00	\$7,714.50	\$237.61	-	<b>\$13,379.11</b>
Cr Andrew Fraser	-	-	\$7,714.50	\$56.70	-	<b>\$7,771.20</b>
Cr Colin Bryant	-	-	\$7,714.50	\$1,009.90	-	<b>\$8,724.40</b>
Cr Daniel Bradford	-	-	\$7,714.50	\$960.39	-	<b>\$8,674.89</b>
Cr Dael Sparkman	-	-	\$7,714.50	\$89.11	-	<b>\$7,803.61</b>
Cr Brian Campbell	-	-	\$7,714.50	\$0.00	-	<b>\$7,714.50</b>



**2024 Elected Members**

# Strategic Community Plan 2024-25

Section 5.53 (e) of the *Local Government Act 1995* requires that the Annual Report has an overview of the Strategic Community Plan for the Shire made in accordance with section 5.56 of the *Local Government Act 1995*, including major initiatives that are proposed to commence or to continue in the next financial year.

Principal Objective	Outcomes, Strategies and Achievements
<p><b>Goal 1:</b> <i>An inclusive community and a great place to live for all ages and stages of life.</i></p>	<p><b>1.1 The community is active and has access to a range of sport and recreation facilities.</b></p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Free use of Gym for community members.</li> <li>• Access to the Perenjori Aquatic Centre is free for all users.</li> <li>• The Aquatic Centre hosted the Perenjori Primary School Swimming Faction Carnival.</li> <li>• Ongoing maintenance of sports oval and hockey field for upcoming winter sports season.</li> <li>• Successful funding application for upgrades to the Perenjori Pavilion.</li> <li>• Coordination of Fervor event.</li> <li>• Presented a photography exhibition, Women in the Hinterland, in the Perenjori Town Hall.</li> <li>• Facilitated a performance by Zap Circus at the Perenjori Town Hall.</li> <li>• Provision of travelling show, the Festival of Small Halls, presented to the community at a subsidised cost.</li> </ul> <p><b>1.2 Community life is enhanced and nurtured with well supported clubs, community groups and essential volunteer-based services.</b></p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Employee support for St John Ambulance volunteer response.</li> <li>• Upgrade to equipment in Perenjori Bushfire Brigade Shed.</li> <li>• Council endorsed financial support as a Gold Member for the 2025 Agricultural Show.</li> <li>• Community Emergency Services Manager (CESM) conducted pre-harvest bushfire training.</li> <li>• Council selected Citizen of the Year Awards from submitted nominations.</li> <li>• Local volunteers attended a Council-funded dinner at the Pavilion in recognition of their efforts in the community.</li> <li>• Council endorsed a Community Development Action Plan submitted by local Community Builders.</li> <li>• Production and distribution of fire emergency guidelines for volunteers.</li> </ul> <p><b>1.3 The community is accessible for and inclusive of people with disability.</b></p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Disability access audit scheduled.</li> <li>• Disability Access &amp; Inclusion Plan report submitted to Council for endorsement.</li> <li>• Officers attended a Disability and Inclusion Access Plan (DAIP) webinar.</li> <li>• Sourced quote for installation of disabled access ramp at Arts &amp; Crafts Centre.</li> </ul>

# Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<b>Goal 1:</b> <b>An inclusive community and a great place to live for all ages and stages of life.</b>	<p>1.4 Early childhood services are provided in support of workforce participation and educational outcomes.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Assisted with onboarding of early educators for Regional Early Education &amp; Development (REED).</li> <li>Two furnished houses provided for REED staff members.</li> <li>Sourced funding for attraction and retainment of regional childcare workers through the Department of Communities.</li> </ul>
	<p>1.5 Young people are engaged in pro-social activity and civic life.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Perenjori Primary School student leaders invited to attend a Council Meeting.</li> <li>Shire support for school holiday event held by Blue Light.</li> <li>Coordinated an Easter Bunny visit to the Perenjori Primary School and an Easter egg hunt for local young people at the Perenjori Pavilion.</li> <li>Sponsored a young community member with resources required for leadership program.</li> <li>Supported a Halloween Walk coordinated by the Perenjori Community Resource Centre.</li> <li>Supported the CRC Community Christmas Party.</li> <li>Sponsored an award at the Perenjori Primary School Presentation Night.</li> <li>Coordinated with Perenjori Primary School to be involved in 'Flanno for a Farmer' day to raise awareness of mental health in the farming community.</li> <li>Supported Father's Day event at Perenjori Primary School.</li> <li>Facilitated a school visit by visiting performers, 'Zap Circus'.</li> <li>Engaged Perenjori Primary School in the WA State Library 'Find a Feather' initiative.</li> </ul>
	<p>1.6 Gaps in medical, allied health services, and other community services are filled where possible to meet the needs of the local population.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Visiting Physiotherapist located in Council building.</li> <li>Ongoing assistance to Perenjori Medical Centre including annual subscription to Medical Director software.</li> <li>Facilitated a quarterly Well Women's Clinic.</li> <li>Provided support for Perenjori Community Resource Centre with instigation of the Staying in Place aged care program.</li> </ul>
	<p>1.7 Seniors are valued and supported to age in place.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Ongoing support for weekly seniors' morning tea at the Lodge.</li> <li>Ongoing advocacy for Home and Community Care services.</li> <li>Funding sourced to provide a 6-month social and strength-building program for seniors.</li> </ul>

# Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<p><b>Goal 1:</b> <i>An inclusive community and a great place to live for all ages and stages of life.</i></p>	<ul style="list-style-type: none"> <li>• Personal Trainer conducted fitness activities at the Seniors' morning tea and an introduction to strength building at the Perenjori Gym.</li> <li>• Physiotherapist provided sessions on aging and exercise.</li> <li>• Seniors' outing to Dongara.</li> <li>• Easter Bunny visit to Seniors' morning tea.</li> <li>• Wellness Expo to celebrate end of seniors' fitness and health program.</li> <li>• Aquafit program commenced at the Perenjori Aquatic Centre.</li> <li>• A Seniors Lunch held for Seniors Week.</li> <li>• Provision of personal mobile alarms for Council Aged Housing tenants.</li> </ul> <p>1.8 Emergency management and associated community liaison and education activities are undertaken to protect the community and minimise harm from disasters.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Local Emergency Management Committee meetings held quarterly.</li> <li>• A Bushfire Brigade pre harvest get-together and training opportunity held at Perenjori Bushfire Brigade shed.</li> <li>• Ongoing Volunteer Bushfire Brigade inductions undertaken to comply with new WHS Act.</li> <li>• Updates to burning season periods are provided to the public.</li> <li>• Support and participation in emergency services drill.</li> <li>• Volunteer Firefighting booklet created and distributed to the public.</li> </ul>
<p><b>Goal 2:</b> <i>Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</i></p>	<p>2.1 Public health, safety and amenity standards are upheld</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Provision of housing for two Police officers.</li> <li>• Staff completed training in traffic management.</li> <li>• Numerous fire hazard reduction private works undertaken.</li> <li>• Presentation to Council and management from Western Power who updated on status of stand-alone power systems, Perenjori Micro Grid, power poles and mobile high-voltage injection unit.</li> <li>• Onboarded a new Environmental Health Officer, working remotely and also onsite one day a month or as required.</li> <li>• First Aid kits and defibrillators in public buildings were serviced by St John Ambulance.</li> <li>• Elected Member, Cr Hepworth, nominated to represent the Shire of Perenjori on the Midwest District Health Advisory Council.</li> <li>• Facilitated a WA Country Health Service 'Community Café' as an opportunity for the community to voice their concerns and opinions on health services.</li> <li>• Instigated 'Owl Friendly' principles and practices by utilising and promoting the use of safer rodenticide alternatives.</li> <li>• Auschem training undertaken by staff members.</li> </ul> <p>2.2 Land use and building regulations are designed and administered to meet the current and future needs of the community.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• A buy-back offer has been extended to Lot 160 England Crescent as per Council Budget and Council resolution.</li> <li>• Monthly EHO visits to the Shire to assist the community in environmental health compliance.</li> </ul>

# Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<b>Goal 2:</b> <b>Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</b>	<p>2.3 The Shire's buildings and leases are administered to an appropriate standard for the benefit of the community according to their need and use.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Annual housing inspections undertaken by external provider.</li> <li>• Building maintenance schedule is ongoing.</li> <li>• Draft Lease Agreement prepared for the Latham Golf &amp; Bowling Club.</li> <li>• Quotes obtained for relining of Aquatic Centre pool bowl.</li> <li>• Liaising with Perenjori Sports Club to administer a current Lease Agreement.</li> <li>• Annual residual current device (RCD) inspections undertaken on Council buildings.</li> <li>• Annual air-conditioner inspections undertaken on Council buildings.</li> <li>• Annual pest control undertaken on Council buildings.</li> </ul>
	<p>2.4 Local Aboriginal and non-Aboriginal stories, structures and places of interest are acknowledged, preserved and promoted as appropriate.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Meeting held with indigenous representatives and Aboriginal Corporation to determine support for indigenous tourism proposal.</li> <li>• Townscape planning underway for Indigenous Interpretive site.</li> <li>• Renovation of Museum ceilings including Shire assistance in relocating contents of the building prior to work commencing.</li> <li>• Funding application submitted for installation of an interpretive indigenous garden.</li> <li>• Aboriginal flagpole installed and a flag-raising ceremony held with local indigenous community members.</li> </ul>
	<p>2.5 Waste management services are provided efficiently and sustainably.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Weekly disposal service with licensed waste provider.</li> <li>• Regular maintenance at waste disposal sites.</li> <li>• Budget allocation included in 24/25 Budget for upgrades to the Latham Tip.</li> <li>• New cell in use at Perenjori Tip.</li> <li>• A request for disbursement of tyres and scrap steel has been processed for the Latham Tip.</li> <li>• Gate installed at Perenjori Tip.</li> </ul>
	<p>2.6 Roads, footpaths and drainage are appropriately managed according to their need and use.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Maintenance carried out in line with the sealed roads program.</li> <li>• Unsealed roads maintained regularly by fleet of graders.</li> <li>• 2024-25 sealed pavement repair works completed in accordance with Budget.</li> <li>• Completion of Mid-West Secondary Grain Freight Network program.</li> </ul>



# Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<p><b>Goal 2:</b>  <i>Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</i></p>	<p>2.7 Parks, gardens, street trees and reserves are appropriately managed according to their need and use.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Ongoing weed spraying program throughout townsites.</li> <li>• Townscape Committee meeting minutes and plans presented to Council for endorsement.</li> </ul> <p>2.8 The provision of cemeteries reflects community needs, heritage values, and a peaceful natural environment.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Budget provision made for installation of Niche Wall at the Latham Cemetery, and design/planning underway.</li> </ul>
<p><b>Goal 3:</b>  <i>A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings.</i></p>	<p>3.1 Opportunities are maximised to promote economic growth and local development.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Construction of a new supermarket is completed, pending power installation.</li> <li>• Partnered with LG Professionals in a local government career campaign initiative.</li> <li>• Extension to road use agreement for mining corporation.</li> <li>• Lease agreement entered into with local mechanic using an industrial incubator.</li> <li>• Council endorsed a Sub-Lease Agreement between the Perenjori Community Resource Centre and Daphne's Timeless Treats.</li> <li>• Council approved a request from Co-operative Bulk Handling for temporary accommodation at Latham Receiving Point during harvest.</li> <li>• A preferred contractor was appointed to design and construct two x 3 bedroom, 2 bathroom dwellings for the purpose of Police housing.</li> </ul> <p>3.2 Visitors are welcomed and well-catered for.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Promotion of Astrotourism through public events and social media updates.</li> <li>• Support for annual Off-Road Racing championship.</li> <li>• Annual membership subscription to Australia's Golden Outback.</li> <li>• Upgrades to Caravan Park Chalets including new flooring, internal painting, and upgrades to showers.</li> <li>• Shire Staff hours allocated to working in Tourism Centre to provide assistance during wildflower season.</li> <li>• Tourism Centre and Museum Open Day coordinated by CDO in collaboration with CRC Manager and Tourism Centre committee.</li> <li>• Three Shire staff members attended a tourism familiarisation day along with representatives from the Tourism Centre committee.</li> </ul>

# Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<p><b>Goal 4:</b>  <b>A strong and diverse Council working closely with the proactive and involved community.</b></p>	<p>4.1. The community is well-informed and engaged.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Regular social media and website posts of roadworks, events and projects.</li> <li>Flyers installed on notice boards throughout town advising of Council happenings, events, projects and general information.</li> <li>The Bush Telegraph utilised as an online/hardcopy tool to inform the community.</li> <li>Members of the public are able to ask questions on any matter affecting the Shire in time set aside for this purpose at meetings of the Council.</li> </ul> <p>4.2. The Shire listens to and works closely with the community and its decision-making is transparent and accountable.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Council Meeting Agendas and Minutes published on Shire website.</li> <li>The Annual General Meeting (Elector's Meeting) was held in Latham at which the 2023/24 Annual Report was presented to the public.</li> <li>A public meeting was held to discuss the future of the Latham Hall.</li> </ul> <p>4.3. The Shire advocates and partners effectively on behalf of the community.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Consultation with Cooperative Bulk Handling in regard to upgrades to the Perenjori North Receiving Point.</li> <li>Relationship building with mining corporations.</li> <li>Facilitated a Telstra technician to assess connectivity on farmland within the shire.</li> <li>Facilitated an information session by WA Police on staffing of the Perenjori Police Station.</li> <li>A 'Community Café' information session was held with WA Country Health Service (WACHS).</li> </ul> <p>4.4. The Shire works proactively with the Traditional Owners regarding sites and other matters of significance to the Badimia people.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>Ongoing consultation and cooperative facilitation of Aboriginal Interpretive site with local Badimia elders.</li> <li>Correspondence between Shire and Southern Yamatji Group regarding Townscape Project for Aboriginal Interpretive site.</li> </ul>

# Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<p><b>Goal 4:</b>  <b>A strong and diverse Council working closely with the proactive and involved community.</b></p>	<p>4.5. People receive a high standard of customer service in their dealings with the Shire.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Staff training schedule implemented to provide best practice delivery to the community.</li> <li>• Job Descriptions updated as required.</li> <li>• Annual Performance Reviews undertaken.</li> <li>• Library software upgrade completed.</li> <li>• Psychosocial Hazard training undertaken by managing staff.</li> <li>• 3-month and 6-month probationary reviews conducted for new staff members.</li> <li>• A successful Department of Transport audit was undertaken.</li> <li>• Mental Health First Aid training undertaken by staff members.</li> </ul> <p>4.6. The organisation, assets and finances of the Shire are managed responsibly.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> <li>• Capital works program undertaken in accordance with Council Budget.</li> <li>• Chief Executive Officer contract extended for 6 months.</li> <li>• Annual Audit was undertaken and adopted by Council along with the 2023/24 Annual Report.</li> <li>• Budget Review conducted in February 2025.</li> <li>• Compliance Audit Return adopted by Council and submitted to the Department of Local Government, Sport and Culture Industries.</li> <li>• Business Continuity Response Plan reviewed and endorsed by Council.</li> <li>• Strategic Community Plan/Corporate Business Plan reviewed and endorsed by Council.</li> <li>• Annual Freedom of Information Statement reviewed and endorsed by Council.</li> <li>• Successful migration of accounts to new banking provider.</li> </ul>



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

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

The Shire of Perenjori will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:  
56 Fowler Street  
Perenjori WA 6620

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

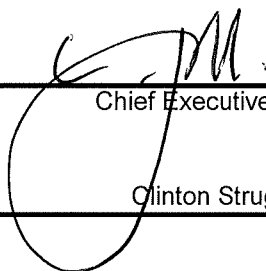
*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The accompanying financial report of the Shire of Perenjori 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<sup>nd</sup> day of December 2025

  
\_\_\_\_\_  
Chief Executive Officer  
  
\_\_\_\_\_  
Clinton Strugnell



Nexia Perth Audit Services Pty Ltd

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

	NOTE	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),24	3,471,008	3,441,290	3,239,524
Grants, subsidies and contributions	2(a)	2,321,312	761,033	2,956,836
Fees and charges	2(a)	1,306,640	969,267	974,424
Interest revenue	2(a)	238,919	141,800	212,468
Other revenue	2(a)	1,915,838	2,807,579	487,257
		9,253,717	8,120,969	7,870,509
<b>Expenses</b>				
Employee costs	2(b)	(3,356,048)	(3,574,760)	(3,344,406)
Materials and contracts		(3,359,253)	(4,699,209)	(2,749,115)
Utility charges		(456,230)	(392,725)	(376,540)
Depreciation		(5,115,512)	(5,391,127)	(5,291,604)
Finance costs	2(b)	(110,668)	(66,784)	(17,087)
Insurance		(193,345)	(193,475)	(200,641)
Other expenditure	2(b)	(207,662)	(222,158)	(436,319)
		(12,798,718)	(14,540,238)	(12,415,712)
		(3,545,001)	(6,419,269)	(4,545,203)
Capital grants, subsidies and contributions	2(a)	6,675,660	5,660,979	2,433,902
Profit on asset disposals		40,700	2,500	137,349
Loss on asset disposals		(43,936)	(35,875)	(45,939)
Fair value adjustments to financial assets at fair value through profit or loss	4	(3,551)	0	1,681
		6,668,873	5,627,604	2,526,993
<b>Net result for the period</b>		<b>3,123,872</b>	<b>(791,665)</b>	<b>(2,018,210)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income/(loss) for the period</b>		<b>3,123,872</b>	<b>(791,665)</b>	<b>(2,018,210)</b>

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

Nexia Perth Audit Services Pty Ltd

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

	NOTE	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,029,770	7,297,146
Trade and other receivables	5	344,756	610,460
Inventories	6	62,116	84,036
Other assets	7	0	8,534
<b>TOTAL CURRENT ASSETS</b>		<b>6,436,642</b>	<b>8,000,176</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	4	79,620	83,171
Inventories	6	104,000	104,000
Property, plant and equipment	8	26,968,562	22,863,428
Infrastructure	9	147,297,641	145,350,633
<b>TOTAL NON-CURRENT ASSETS</b>		<b>174,449,823</b>	<b>168,401,232</b>
<b>TOTAL ASSETS</b>		<b>180,886,465</b>	<b>176,401,408</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	801,100	638,381
Other liabilities	12	156,929	1,054,446
Borrowings	13	130,693	57,921
Employee related provisions	14	282,237	254,754
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,370,959</b>	<b>2,005,502</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	3,037,901	1,068,594
Employee related provisions	14	90,350	63,929
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,128,251</b>	<b>1,132,523</b>
<b>TOTAL LIABILITIES</b>		<b>4,499,210</b>	<b>3,138,025</b>
<b>NET ASSETS</b>		<b>176,387,255</b>	<b>173,263,383</b>
<b>EQUITY</b>			
Retained surplus		25,942,217	22,149,489
Reserve accounts	27	2,468,082	3,136,938
Revaluation surplus	15	147,976,956	147,976,956
<b>TOTAL EQUITY</b>		<b>176,387,255</b>	<b>173,263,383</b>

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

Nexia Perth Audit Services Pty Ltd

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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2023</b>		<b>23,820,959</b>	<b>3,483,678</b>	<b>147,976,956</b>	<b>175,281,593</b>
Comprehensive income for the period					
Net result for the period		(2,018,210)	0	0	(2,018,210)
Total comprehensive income for the period		(2,018,210)	0	0	(2,018,210)
Transfers from reserve accounts	27	673,216	(673,216)	0	0
Transfers to reserve accounts	27	(326,476)	326,476	0	0
<b>Balance as at 30 June 2024</b>		<b>22,149,489</b>	<b>3,136,938</b>	<b>147,976,956</b>	<b>173,263,383</b>
Comprehensive income for the period					
Net result for the period		3,123,872	0	0	3,123,872
Total comprehensive loss for the period		3,123,872	0	0	3,123,872
Transfers from reserve accounts	27	1,640,644	(1,640,644)	0	0
Transfers to reserve accounts	27	(971,788)	971,788	0	0
<b>Balance as at 30 June 2025</b>		<b>25,942,217</b>	<b>2,468,082</b>	<b>147,976,956</b>	<b>176,387,255</b>

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

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

	NOTE	2025 Actual \$	2024 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		3,474,394	3,148,086
Grants, subsidies and contributions		2,497,252	3,454,417
Fees and charges		1,306,640	974,424
Interest revenue		238,919	212,468
Goods and services tax received		252,393	236,215
Other revenue		1,893,265	464,684
		9,662,863	8,490,294
<b>Payments</b>			
Employee costs		(3,306,061)	(3,323,060)
Materials and contracts		(2,416,787)	(3,051,589)
Utility charges		(456,230)	(376,540)
Finance costs		(110,668)	(17,087)
Insurance paid		(193,345)	(200,641)
Goods and services tax paid		(892,951)	(967,740)
Other expenditure		(207,662)	(436,319)
		(7,583,704)	(8,372,976)
<b>Net cash provided by (used in) operating activities</b>		2,079,159	117,318
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(5,348,717)	(2,786,670)
Payments for construction of infrastructure	9(a)	(5,894,873)	(2,603,084)
Capital grants, subsidies and contributions		5,782,278	3,308,075
Proceeds from sale of property, plant & equipment		72,700	501,523
<b>Net cash provided by (used in) investing activities</b>		(5,388,612)	(1,580,156)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(57,921)	(43,791)
Proceeds from new borrowings	26(a)	2,100,000	1,000,000
<b>Net cash provided by (used in) financing activities</b>		2,042,079	956,209
<b>Net (decrease) increase in cash held</b>		(1,267,374)	(506,629)
Cash at beginning of year		7,297,146	7,803,775
<b>Cash and cash equivalents at the end of the year</b>		6,029,772	7,297,146

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

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

	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	3,443,512	3,413,747	3,211,981
Rates excluding general rates	24	27,496	27,543	27,543
Grants, subsidies and contributions		2,321,312	761,033	2,956,836
Fees and charges		1,306,640	969,267	974,424
Interest revenue		238,919	141,800	212,468
Other revenue		1,915,838	2,807,579	487,257
Profit on asset disposals		40,700	2,500	137,349
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	1,681
		9,294,417	8,123,469	8,009,539
<b>Expenditure from operating activities</b>				
Employee costs		(3,356,048)	(3,574,760)	(3,344,406)
Materials and contracts		(3,359,253)	(4,699,209)	(2,749,115)
Utility charges		(456,230)	(392,725)	(376,540)
Depreciation		(5,115,512)	(5,391,127)	(5,291,604)
Finance costs		(110,668)	(66,784)	(17,087)
Insurance		(193,345)	(193,475)	(200,641)
Other expenditure		(207,662)	(222,158)	(436,319)
Loss on asset disposals		(43,936)	(35,875)	(45,939)
Fair value adjustments to financial assets at fair value through profit or loss	4	(3,551)	0	0
		(12,846,205)	(14,576,113)	(12,461,651)
Non-cash amounts excluded from operating activities	25(a)	5,176,203	5,424,502	5,197,013
<b>Amount attributable to operating activities</b>		1,624,415	(1,028,142)	744,901
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		6,675,660	5,660,979	2,433,902
Proceeds from disposal of assets		72,700	151,300	501,523
		6,748,360	5,812,279	2,935,425
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(5,348,717)	(5,780,769)	(2,786,670)
Purchase and construction of infrastructure	9(a)	(5,894,873)	(5,259,721)	(2,603,084)
		(11,243,590)	(11,040,490)	(5,389,754)
<b>Amount attributable to investing activities</b>		(4,495,230)	(5,228,211)	(2,454,329)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	26(a)	2,100,000	2,000,000	1,000,000
Transfers from reserve accounts	27	1,640,644	1,954,214	673,216
		3,740,644	3,954,214	1,673,216
<b>Outflows from financing activities</b>				
Repayment of borrowings	26(a)	(57,921)	(57,921)	(43,791)
Transfers to reserve accounts	27	(971,788)	(767,898)	(326,476)
		(1,029,709)	(825,819)	(370,267)
<b>Amount attributable to financing activities</b>		2,710,935	3,128,395	1,302,949
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	25(b)	3,170,411	3,127,958	3,576,890
Amount attributable to operating activities		1,624,415	(1,028,142)	744,901
Amount attributable to investing activities		(4,495,230)	(5,228,211)	(2,454,329)
Amount attributable to financing activities		2,710,935	3,128,395	1,302,949
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>3,010,531</b>	<b>0</b>	<b>3,170,411</b>

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

**SHIRE OF PERENJORI**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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# SHIRE OF PERENJORI

## 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 Country which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

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

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

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

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

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

##### Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - Note 8
  - Infrastructure - Note 9
  - Expected credit losses on financial assets - Note 5
  - Measurement of employee benefits - Note 14
  - Measurement of provisions - Note 14

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 33 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 PERENJORI**  
**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
Grant Contracts with Customers	Community events, minor facilities, research, design, planning evaluation and reporting	Over Time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligations if project not complete	Output method based on project milestones and or completion date matched to performance obligations as inputs are shared.
Grants subsidies or contributions for the construction of non financial assets	Construction or acquisition of recognised non-financial assets to be controlled by the Local Government	Over Time	Fixed term transfer of funds based on agreed milestones and reporting	Contract obligations if project not complete	Output method based on project milestones and or completion date matched to performance obligations as inputs are shared.
Grants subsidies or contributions with no contractual commitments	General appropriations with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and Charges - Memberships	Gym and pool membership	Over Time	In full in advance	Refund for unused portion of application	Output method over months matched to access rights
Fees and Charges - For other goods and services	Cemetery services and private works	Single point in time	In full in advance	None	Output method based on provision of service or completion of works
Other Revenue - Commissions	Commission for licensing	Single point in time, over time	Payment in full on sale	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.

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

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

**Revenue Recognition**

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**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	3,471,008	0	3,471,008
Grants, subsidies and contributions	417,400	0	0	1,903,912	2,321,312
Fees and charges	1,306,640	0	0	0	1,306,640
Interest revenue	0	0	0	238,919	238,919
Other revenue	1,915,838	0	0	0	1,915,838
Capital grants, subsidies and contributions	0	6,675,660	0	0	6,675,660
<b>Total</b>	<b>3,639,878</b>	<b>6,675,660</b>	<b>3,471,008</b>	<b>2,142,831</b>	<b>15,929,377</b>

**For the year ended 30 June 2024**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	3,239,524	0	3,239,524
Grants, subsidies and contributions	336,654	0	0	2,620,182	2,956,836
Fees and charges	974,424	0	0	0	974,424
Interest revenue	0	0	0	212,468	212,468
Other revenue	487,257	0	0	0	487,257
Capital grants, subsidies and contributions	0	2,433,902	0	0	2,433,902
<b>Total</b>	<b>1,798,335</b>	<b>2,433,902</b>	<b>3,239,524</b>	<b>2,832,650</b>	<b>10,304,411</b>

<b>Note</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Interest revenue</b>		
Interest on reserve account funds	140,013	146,373
Trade and other receivables overdue interest	9,102	8,176
Other interest revenue	89,804	57,919
	<b>238,919</b>	<b>212,468</b>
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$0.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	1,404	1,290
The 2025 original budget estimate in relation to: Charges on instalment plan was \$0.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	50,200	38,590
- Other services – grant acquittals	4,600	2,670
	<b>54,800</b>	<b>41,260</b>
<b>Employee Costs</b>		
Employee benefit costs	3,115,939	3,129,617
Other employee costs	240,109	214,789
	<b>3,356,048</b>	<b>3,344,406</b>
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	110,668	17,087
	<b>110,668</b>	<b>17,087</b>
<b>Other expenditure</b>		
Sundry expenses	207,662	436,319
	<b>207,662</b>	<b>436,319</b>

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

**3. CASH AND CASH EQUIVALENTS**

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

Held as  
- Unrestricted cash and cash equivalents  
- Restricted cash and cash equivalents

Note	2025	2024
	\$	\$
	6,029,770	4,160,208
	0	3,136,938
	6,029,770	7,297,146
	3,404,759	3,105,762
16	2,625,011	4,191,384
	6,029,770	7,297,146

**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 Shire 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 and for which no liability has been recognised.

**4. OTHER FINANCIAL ASSETS**

**Non-current assets**

Financial assets at fair value through profit or loss

**Financial assets at fair value through profit or loss**

Units in Local Government House Trust - opening balance  
Movement attributable to fair value increment  
Units in Local Government House Trust - closing balance

2025	2024
\$	\$
79,620	83,171
79,620	83,171
83,171	81,490
(3,551)	1,681
79,620	83,171

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

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

**Financial assets at fair value through profit or loss**

The Shire has elected to classify 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 PERENJORI**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**5. TRADE AND OTHER RECEIVABLES**

Note	2025	2024
	\$	\$
<b>Current</b>		
Rates and statutory receivables	63,386	74,228
Trade receivables	284,370	405,724
Contract assets	0	58,719
GST receivable	0	74,789
Allowance for credit losses of rates and statutory receivables	(1,200)	(1,200)
Allowance for credit losses of trade receivables	(1,800)	(1,800)
	344,756	610,460

**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	284,370	405,724	217,908
Allowance for credit losses of trade receivables	(1,800)	(1,800)	(1,800)
Total trade and other receivables from contracts with customers	282,570	403,924	216,108

**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 as part of the ordinary course of business.

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

**6. INVENTORIES**

Note	2025	2024
	\$	\$
<b>Current</b>		
Fuel and materials	62,116	84,036
	62,116	84,036
<b>Non-current</b>		
Land held for resale		
Cost of acquisition	104,000	104,000
	104,000	104,000
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	188,036	240,308
Inventories expensed during the year	(147,912)	(179,922)
Additions to inventory	125,992	127,650
<b>Balance at end of year</b>	166,116	188,036

**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 council's intentions to release for sale.

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Accrued income	0	8,534
	0	8,534

**MATERIAL ACCOUNTING POLICIES**  
**Other current assets**  
 Other non-financial assets includes accrued income which represents amounts owed but not yet received for services provided during that period.

**SHIRE OF PERENJORI**  
**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.

	Land	Buildings - non- specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
<b>Balance at 1 July 2023</b>	608,000	18,325,153	18,933,153	9,947	2,886,472	21,829,572
Additions	0	1,926,519	1,926,519	25,935	834,216	2,786,670
Disposals	0	0	0	0	(410,113)	(410,113)
Depreciation	0	(776,586)	(776,586)	(4,022)	(565,706)	(1,346,314)
Transfers		(12,177)	(12,177)	12,177	3,613	3,613
<b>Balance at 30 June 2024</b>	608,000	19,462,909	20,070,909	44,037	2,748,482	22,863,428
<b>Comprises:</b>						
Gross balance amount at 30 June 2024	608,000	20,969,712	21,577,712	159,269	5,468,536	27,205,517
Accumulated depreciation at 30 June 2024	0	(1,506,803)	(1,506,803)	(115,232)	(2,720,054)	(4,342,089)
<b>Balance at 30 June 2024</b>	608,000	19,462,909	20,070,909	44,037	2,748,482	22,863,428
Additions	0	4,570,657	4,570,657	39,435	738,625	5,348,717
Disposals	0	0	0	0	(36,999)	(36,999)
Depreciation	0	(694,646)	(694,646)	(6,450)	(505,488)	(1,206,584)
<b>Balance at 30 June 2025</b>	608,000	23,338,920	23,946,920	77,022	2,944,620	26,968,562
<b>Comprises:</b>						
Gross balance amount at 30 June 2025	608,000	25,540,369	26,148,369	198,704	5,874,389	32,221,462
Accumulated depreciation at 30 June 2025	0	(2,201,449)	(2,201,449)	(121,682)	(2,929,769)	(5,252,900)
<b>Balance at 30 June 2025</b>	608,000	23,338,920	23,946,920	77,022	2,944,620	26,968,562



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

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

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar items (Net revaluation method).	Independent Valuation	June 2022	Price per hectare/market borrowing rate.
Buildings - non-specialised	3	Market approach using recent observable market data for similar items (Net revaluation method).	Independent Valuation	June 2022	Improvements to buildings using construction costs and current conditions, residual values and remaining useful life.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
<b>(ii) Cost</b>					
Furniture and equipment		N/A	Cost	N/A	N/A
Plant and equipment		N/A	Cost	N/A	N/A

**SHIRE OF PERENJORI**  
**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	Other infrastructure - Footpaths	Other Infrastructure - Parks and Ovals	Other infrastructure - Airfield	Other Infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	139,587,065	662,976	4,309,424	835,456	1,301,531	146,696,452
Additions	2,186,638	70,790	0	0	345,656	2,603,084
Depreciation	(3,442,305)	(27,183)	(322,583)	(23,144)	(130,075)	(3,945,290)
Transfers	(3,613)	0	0	0	0	(3,613)
<b>Balance at 30 June 2024</b>	138,327,785	706,583	3,986,841	812,312	1,517,112	145,350,633
<b>Comprises:</b>						
Gross balance at 30 June 2024	223,234,716	1,090,753	4,639,281	858,600	1,764,411	231,587,761
Accumulated depreciation at 30 June 2024	(84,906,931)	(384,170)	(652,440)	(46,288)	(247,299)	(86,237,128)
<b>Balance at 30 June 2024</b>	138,327,785	706,583	3,986,841	812,312	1,517,112	145,350,633
Additions	5,841,863	0	0	0	53,010	5,894,873
(Disposals)	0	0	(13,956)	0	(24,981)	(38,937)
Depreciation	(3,467,486)	(26,535)	(268,214)	(23,327)	(123,366)	(3,908,928)
Transfers	0	51,131	0	0	(51,131)	0
<b>Balance at 30 June 2025</b>	140,702,162	731,179	3,704,671	788,985	1,370,644	147,297,641
<b>Comprises:</b>						
Gross balance at 30 June 2025	229,076,579	1,141,884	4,614,881	858,600	1,730,290	237,422,234
Accumulated depreciation at 30 June 2025	(88,374,417)	(410,705)	(910,210)	(69,615)	(359,646)	(90,124,593)
<b>Balance at 30 June 2025</b>	140,702,162	731,179	3,704,671	788,985	1,370,644	147,297,641

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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	3	Cost approach using depreciated replacement costs (Gross revaluation method).	Independent Valuation	June 2023	Construction costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Footpaths</b>	3	Cost approach using depreciated replacement costs (Gross revaluation method).	Independent Valuation	June 2023	Construction costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Airfield</b>	3	Cost approach using depreciated replacement costs (Net revaluation method).	Independent Valuation	June 2022	Construction costs/purchase costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Parks &amp; Ovals</b>	3	Cost approach using depreciated replacement costs (Net revaluation method).	Independent Valuation	June 2022	Construction costs/purchase costs and current conditions residual values and remaining useful life assessment inputs.
<b>Other infrastructure - Other</b>	3	Cost approach using depreciated replacement costs (Net revaluation method).	Independent Valuation	June 2022	Construction costs/purchase costs and current conditions residual values and remaining useful life assessment 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.

The significant increases in the value of infrastructure assets as a result of the 2023 revaluation of roads and footpaths reflect a significant increase in replacement costs for these assets since the prior revaluation. Costs of construction have significantly increased in recent years as a result of prevailing economic conditions.

**SHIRE OF PERENJORI**  
**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:

<b>Asset Class</b>	<b>Useful life</b>
Buildings	25 to 50 years
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 - 65 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	50 years
Sewerage piping	not depreciated
Water supply piping and drainage systems	not depreciated
Airfield & Other Infrastructure	10-50 years
Parks & Ovals	10-50 years

**SHIRE OF PERENJORI**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**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 for the purposes 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 at 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.
- (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 *AASB136 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 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 PERENJORI**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 Licencing  
 Accrued Interest on loans

2025	2024
\$	\$
654,837	525,909
23,856	31,312
64,337	68,254
1,365	1,639
56,705	11,267
801,100	638,381

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

**12. OTHER LIABILITIES**

**Current**

Contract liabilities  
Capital grant/contributions 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 Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance  
Additions  
Revenue from capital grant/contributions held as a liability at the start of the period

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year

	2025	2024
	\$	\$
Contract liabilities	9,376	13,511
Capital grant/contributions liabilities	147,553	1,040,935
	156,929	1,054,446
Opening balance	13,511	0
Additions	9,376	13,511
Revenue from contracts with customers included as a contract liability at the start of the period	(13,511)	0
	9,376	13,511
Opening balance	1,040,935	166,762
Additions	(1,934,317)	1,536,519
Revenue from capital grant/contributions held as a liability at the start of the period	1,040,935	(662,346)
	147,553	1,040,935
Less than 1 year	147,553	1,040,935
	147,553	1,040,935

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

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

**13. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		130,693	3,037,901	3,168,594	57,921	1,068,594	1,126,515
<b>Total secured borrowings</b>	26(a)	130,693	3,037,901	3,168,594	57,921	1,068,594	1,126,515

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

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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 PERENJORI**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**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
	\$	\$
Annual leave	193,448	189,500
Long service leave	50,491	54,218
	243,939	243,718
Employment on-costs	38,298	11,036
	38,298	11,036
<b>Total current employee related provisions</b>	<b>282,237</b>	<b>254,754</b>
Long service leave	78,090	53,704
	78,090	53,704
Employment on-costs	12,260	10,225
	12,260	10,225
<b>Total non-current employee related provisions</b>	<b>90,350</b>	<b>63,929</b>
<b>Total employee related provisions</b>	<b>372,587</b>	<b>318,683</b>

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

**15. REVALUATION SURPLUS**

	<b>2025 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2025 Closing Balance</b>	<b>2024 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2024 Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land - freehold land	246	0	246	246	0	246
Revaluation surplus - Buildings - non-specialised	10,715,871	0	10,715,871	10,715,871	0	10,715,871
Revaluation surplus - Plant and equipment	1,173,390	0	1,173,390	1,173,390	0	1,173,390
Revaluation surplus - Infrastructure - Roads	130,735,935	0	130,735,935	130,735,935	0	130,735,935
Revaluation surplus - Other infrastructure - Footpaths	275,086	0	275,086	275,086	0	275,086
Revaluation surplus - Other Infrastructure - Parks and Ovals	3,212,738	0	3,212,738	3,212,738	0	3,212,738
Revaluation surplus - Other infrastructure - Airfield	1,186,671	0	1,186,671	1,186,671	0	1,186,671
Revaluation surplus - Other Infrastructure - Other	677,019	0	677,019	677,019	0	677,019
	<b>147,976,956</b>	<b>0</b>	<b>147,976,956</b>	<b>147,976,956</b>	<b>0</b>	<b>147,976,956</b>

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

**16. RESTRICTIONS OVER FINANCIAL ASSETS**

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

- Cash and cash equivalents	3	2,625,011	4,191,384
		2,625,011	4,191,384

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

Restricted reserve accounts	27	2,468,082	3,136,938
Contract liabilities	12	9,376	13,511
Capital grant liabilities	12	147,553	1,040,935
<b>Total restricted financial assets</b>		2,625,011	4,191,384

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

Credit card limit	22,000	20,000
Credit card balance at balance date	(3,549)	(5,529)
<b>Total amount of credit unused</b>	18,451	14,471

**Loan facilities**

Loan facilities - current	130,693	57,921
Loan facilities - non-current	3,037,901	1,068,594
<b>Total facilities in use at balance date</b>	3,168,594	1,126,515

<b>Unused loan facilities at balance date</b>	0	0
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# SHIRE OF PERENJORI

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE YEAR ENDED 30 JUNE 2025

#### 18. CONTINGENT LIABILITIES

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

##### Landfill Sites

The Shire operates the Latham and Perenjori landfill sites under licences issued in terms of Part V of the Environmental Protection Act 1986. Both landfill sites are categorised as Class II putrescible landfill sites in terms of Schedule 1, Category 64 of the Environmental Protection Regulations 1987. The Shire's focus is maintaining the site in accordance with licensing conditions.

##### Contaminated Sites

The Shire of Perenjori has in compliance with Section 11 of the *Contaminated Sites Act 2003* identified the following sites as potentially being contaminated:

- Shire of Perenjori Works Depot
- Perenjori Landfill Site – Lot 10635 on Crown Reserve 26189 Perenjori – Carnamah Road
- Perenjori Landfill Site – Lot 10591 on Crown Reserve 26189 Perenjori – Carnamah Road
- Former Bunjil Landfill Site – Corner Griffith Road and Old Perth Road (Landgate PIN 572636)

Each of the abovementioned sites are Crown Reserves for which the Shire of Perenjori holds management orders. The Shire of Perenjori is responsible for the ongoing management of the sites as well as rehabilitation obligations as of 30 June 2025.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environmental Regulation (DWER) the need and criteria for remediation, the Shire is unable to accurately quantify the clean up liability for its landfill sites and potentially contaminated sites. The Shire is continuing to monitor the site and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with DWER guidelines.

#### 19. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	659,637	3,122,828
	659,637	3,122,828
Payable:		
- not later than one year	659,637	3,122,828

The capital expenditure projects outstanding at the end of the current reporting period represent road improvements and the construction of a supermarket.

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

**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
President's annual allowance		21,710	21,710	20,875
President's meeting attendance fees		5,285	5,285	5,563
President's ICT expenses		183	305	594
President's travel and accommodation expenses		376	1,214	677
Deputy President's annual allowance		5,427	5,427	5,219
Deputy President's meeting attendance fees		7,715	7,715	11,126
Deputy President's ICT expenses		183	305	594
Deputy President's travel and accommodation expenses		238	1,214	782
All other council member's meeting attendance fees		38,572	38,575	36,606
All other council member's ICT expenses		671	1,525	2,971
All other council member's travel and accommodation expenses		2,116	6,070	3,879
	20(a)	82,476	89,345	88,886
		<b>2025</b>		<b>2024</b>
Short-term employee benefits		611,031		573,872
Post-employment benefits		81,160		75,680
Employee - other long-term benefits		18,757		61,901
Council member costs	20(a)	82,476		88,886
		793,424		800,339

*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.

**Transactions with related parties**

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	0	3,444
Purchase of goods and services	500	3,424

**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 entity, directly or indirectly, including any council member, are considered key management personnel.

*ii. Other Related Parties*

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

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

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

21. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Perenjori has a joint arrangement with the Housing Authority for the provision of four (4) family houses and two (2) aged care units. The assets reflect capital works carried out by the Shire. All revenue and expenditure, as well as the Shire's share of assets of the joint arrangement are recognised in the Shire's financial statements.

Statement of Financial Position

	2025 Actual	2024 Actual
	\$	\$
Buildings - non specialised	559,500	559,500
Less: accumulated depreciation	(63,117)	(22,097)
<b>Total assets</b>	<b>496,383</b>	<b>537,403</b>

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF PERENJORI  
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**

The Shire has recently constructed a new shop that was tenanted in July 2025. Revenue received from the leasing of this building will be recognised in the 2025-26 Financial Report.

With the exception of the new shop, there have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2025 or which would require a separate disclosure.

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

**23. OTHER MATERIAL ACCOUNTING POLICIES**

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

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

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

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

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

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

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

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

AASB 13 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 PERENJORI  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

24. RATING INFORMATION

(a) General Rates

RATE TYPE				2024/25	2024/25	2024/25	2024/25	2024/25		2024/25	2024/25	2024/25	2023/24
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue		Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$		\$		\$	\$	\$	\$
Townsite	Gross rental valuation	0.076182	107	1,469,294	111,872	(11,433)	1,070	101,509		113,377	0	113,377	106,063
Mining	Gross rental valuation	0.10724	1	2,835,000	304,025	0	0	304,025		304,025	0	304,025	289,647
Rural	Unimproved valuation	0.012152	260	192,801,000	2,342,918	0	0	2,342,918		2,343,702	0	2,343,702	2,232,005
Mining	Unimproved valuation	0.295015	41	2,849,358	840,603	0	0	840,603		840,603	0	840,603	801,599
Exploration	Unimproved valuation	0.179321	27	331,398	58,324	0	0	58,324		59,046	0	59,046	56,269
<b>Total general rates</b>			436	200,286,050	3,657,742	(11,433)	1,070	3,647,379		3,660,753	0	3,660,753	3,485,583
<b>Minimum payment</b>		<b>Minimum Payment \$</b>											
Townsite	Gross rental valuation	408	32		13,056	0	0	13,056		11,424	0	11,424	12,448
Mining	Gross rental valuation	408	1		408	0	0	408		408	0	408	389
Rural	Unimproved valuation	408	13		5,304	0	0	5,304		4,488	0	4,488	4,624
Mining	Unimproved valuation	408	5		2,040	0	0	2,040		2,040	0	2,040	6,499
Exploration	Unimproved valuation	408	30		12,240	0	0	12,240		11,424	0	11,424	20,299
<b>Total minimum payments</b>			81	0	33,048	0	0	33,048		29,784	0	29,784	44,259
<b>Total general rates and minimum payments</b>		<b>Rate in</b>	517	200,286,050	3,690,790	(11,433)	1,070	3,680,427		3,690,537	0	3,690,537	3,529,842
<b>Ex-gratia Rates</b>													
Ex-gratia Rates			0	0	0	0	0	27,496		27,543	0	27,543	27,543
<b>Total amount raised from rates (excluding general rates)</b>			0	0	0	0	0	27,496		27,543	0	27,543	27,543
Discounts								(236,915)		(276,790)		(276,790)	(317,861)
<b>Total Rates</b>								3,471,008		3,441,290	0	3,441,290	3,239,524

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

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

**25. DETERMINATION OF SURPLUS OR DEFICIT**

Note	2024/25			
	2024/25 (30 June 2025 Carried Forward)	Budget (30 June 2025 Carried Forward)	2024/25 (1 July 2024 Brought Forward)	2023/24 (30 June 2024 Carried Forward)
	\$	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	(40,700)	(2,500)	(137,349)	(137,349)
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,551	0	(1,681)	(1,681)
Add: Loss on disposal of assets	43,936	35,875	45,939	45,939
Add: Depreciation	5,115,512	5,391,127	5,291,604	5,291,604
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	53,904	0	(1,500)	(1,500)
<b>Non-cash amounts excluded from operating activities</b>	<b>5,176,203</b>	<b>5,424,502</b>	<b>5,197,013</b>	<b>5,197,013</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	27 (2,468,082)	(1,950,622)	(3,136,938)	(3,136,938)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 130,693	2,000,000	57,921	57,921
- Employee benefit provisions	282,237	233,540	254,754	254,754
<b>Total adjustments to net current assets</b>	<b>(2,055,152)</b>	<b>282,918</b>	<b>(2,824,263)</b>	<b>(2,824,263)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets	6,436,642	2,639,215	8,000,176	8,000,176
Less: Total current liabilities	(1,370,959)	(2,922,133)	(2,005,502)	(2,005,502)
Less: Total adjustments to net current assets	(2,055,152)	282,918	(2,824,263)	(2,824,263)
<b>Surplus or deficit after imposition of general rates</b>	<b>3,010,531</b>	<b>0</b>	<b>3,170,411</b>	<b>3,170,411</b>

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal				Principal			Principal			
		Principal at	New Loans	Repayments	Principal at 30	New Loans	Repayments	Principal at	Principal at 1	New Loans	Repayments	Principal at
		1 July 2023	During 2023-24	During 2023-24	June 2024	During 2024-25	During 2024-25	30 June 2025	July 2024	During 2024-25	During 2024-25	30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CHA Housing		17,219	0	(17,219)	0	0	0	0	0	0	0	0
John Street - Subdivision		153,087	0	(26,572)	126,515	0	(28,456)	98,059	126,515	0	(28,456)	98,059
House Loan 2 x 3x2		0	1,000,000	0	1,000,000	0	(29,465)	970,535	1,000,000	0	(29,465)	970,535
Supermarket Development		0	0	0	0	1,500,000	0	1,500,000	0	800,000	0	800,000
New Loan Housing		0	0	0	0	600,000		600,000	0	1,200,000		1,200,000
<b>Total</b>		170,306	1,000,000	(43,791)	1,126,515	2,100,000	(57,921)	3,168,594	1,126,515	2,000,000	(57,921)	3,068,594

Borrowing Finance Cost Payments

Purpose	Note	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
CHA Housing		96	WATC *	6.44%	2/02/2024	\$ 0	\$ 0	\$ (836)
John Street - Subdivision		98	WATC *	6.97%	20/01/2028	(12,326)	(8,450)	(10,215)
House Loan 2 x 3x2		99	WATC *	5.18%	10/05/2044	(62,590)	(58,334)	0
Supermarket Development		104	WATC *	5.30%	3/02/2045	0	0	0
New Loan Housing		105	WATC *	4.75%	14/05/2035	0	0	0
<b>Total</b>						(74,916)	(66,784)	(11,051)
<b>Total Finance Cost Payments</b>						(74,916)	(66,784)	(11,051)

\* WA Treasury Corporation

(b) New Borrowings - 2024/25

Particulars/Purpose	Institution	Loan Type	Term Years	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
				Interest Rate	2025 Actual	2025 Budget	2025 Actual		
				%	\$	\$	\$	\$	\$
Supermarket Development	WATC *	Debenture	20	5.30%	1,500,000	800,000	1,500,000	800,000	1,282,117
New Loan Housing	WATC *	Debenture	10	4.75%	600,000	1,200,000	600,000	600,000	160,785
					2,100,000	2,000,000	2,100,000	1,400,000	1,442,902

\* WA Treasury Corporation

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

**27. RESERVE ACCOUNTS**

	2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 Actual Closing Balance	2025 Budget Opening Balance	2025 Budget Transfer to	2025 Budget Transfer (from)	2025 Budget Closing Balance	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
(a) Leave reserve	75,054	4,677	(23,614)	56,117	75,054	2,255	(23,614)	53,695	85,545	3,895	(14,386)	75,054
(b) Plant reserve	403,638	220,454	(250,000)	374,092	403,638	209,057	(250,000)	362,695	593,196	210,442	(400,000)	403,638
(c) Refuse reserve	177,740	107,873	0	285,613	177,740	103,690	0	281,430	227,137	9,433	(58,830)	177,740
(d) Swimming Pool reserve	134,688	106,915	0	241,603	134,688	103,362	0	238,050	129,693	4,995	0	134,688
(e) Road & Rehabilitation reserve	35,567	1,870	0	37,437	35,567	902	0	36,469	34,018	1,549	0	35,567
(f) Housing reserve	264,726	14,246	0	278,972	264,726	6,560	0	271,286	444,485	20,241	(200,000)	264,726
(g) Mt Gibson Infrastructure reserve	1,539,326	57,847	(1,357,930)	239,243	1,539,326	49,000	(1,550,000)	38,326	1,483,275	56,051	0	1,539,326
(h) Tourism Accommodation reserve	93,669	4,852	0	98,521	93,669	2,378	0	96,047	90,678	2,991	0	93,669
(i) Water reserve	199,086	10,298	0	209,384	199,086	5,002	0	204,088	191,503	7,583	0	199,086
(j) IT Communication reserve	213,444	106,061	(9,100)	310,405	213,444	105,330	(130,600)	188,174	204,148	9,296	0	213,444
(k) Community Infrastructure Reserve	0	336,695	0	336,695	0	180,362	0	180,362	0	0	0	0
	3,136,938	971,788	(1,640,644)	2,468,082	3,136,938	767,898	(1,954,214)	1,950,622	3,483,678	326,476	(673,216)	3,136,938
	3,136,938	971,788	(1,640,644)	2,468,082	3,136,938	767,898	(1,954,214)	1,950,622	3,483,678	326,476	(673,216)	3,136,938

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:

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by legislation/agreement</b>	
(a) Leave reserve	To be used to -: fund long service leave requirements.
(b) Plant reserve	To be used for -: purchase of major plant.
(c) Refuse reserve	To be used for -: future landfill sites.
(d) Swimming Pool reserve	To be used for -: refurbishment and upgrade swimming pool facilities.
(e) Road & Rehabilitation reserve	To be used for -: roads, gravel and airport infrastructure.
(f) Housing reserve	To be used for -: maintenance, upgrade and additional housing requirements.
(g) Mt Gibson Infrastructure reserve	To be used for -: supporting the acquisition, restoration, extension or improvement of infrastructure assets limited to public buildings, recreational facilities, parks and gardens, power supply, water supply, land drainage or roads as per agreement.
(h) Tourism Accommodation reserve	To be used for -: costs associated with the caravan park.
(i) Water reserve	To be used for -: increasing and maintaining all aspects of water capacity within the Shire.
(j) IT Communication reserve	To be used for -: IT costs associated with future requirements.
(k) Community Infrastructure Reserve	To be used for -: purpose of acquisition, restoration, extension and improvement of community infrastructure owned by or located within the Shire.

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

**28. TRUST FUNDS**

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

	1 July 2024	Amounts Received	Amounts Paid	30 June 2025
	\$	\$	\$	\$
Mount Gibson Public Benefit Fund	276,889	4,836	(281,165)	560
	276,889	4,836	(281,165)	560



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2025

Shire of Perenjori

To the Council of the Shire of Perenjori

### Opinion

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

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

In my opinion, the financial report:

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

### Basis for opinion

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

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

### Other information

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

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

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

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

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

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

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

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

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

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

## **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Perenjori for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

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



### 15.3 TERRA MINING ROAD USER & CONTRIBUTION AGREEMENT

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM 0901
<b>Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Simple Majority
<b>Author:</b>	Clinton Strugnell – Chief Executive Officer
<b>Responsible Officer:</b>	Clinton Strugnell – Chief Executive Officer
<b>Attachments:</b>	<a href="#">15.3.1 – Terra Mining Request Letter</a> <a href="#">15.3.2 – Terra Mining Road User Agreement</a>

#### Summary

For Council to consider a request for the extension of the Terra Mining Road User Agreement for a period of six months to June 30, 2026.

#### Background

In December 2023 the Shire of Perenjori entered into a 12-month Road User Agreement with Terra Mining to allow the carting of bulk magnetite iron ore from the Extension Hill mine site to the Perenjori townsite. The agreement provided for Terra Mining to use Wanarra East Road, Wanarra Road and Perenjori – Rothsay Road whilst meeting the associated maintenance costs of those roads.

At the time of entering into the initial agreement Terra Mining advised of their intent to secure access to the Perenjori rail siding and transport product via train from Perenjori to the Geraldton port. To date Terra Mining have not been able to secure access to the rail siding and have been transporting magnetite via truck to the Geraldton port under a Community Goods Vehicle License (CVGL) issued by the Minister for Transport.

The Road User Agreement has been subject to three further extensions and is due to expire on December 31, 2025.

At the Ordinary Meeting of Council held on 22 May 2025, the most recent extension was approved.

Moved: Bradford

Seconded: Campbell

That Council resolve to:

1. Approve the amendment to the existing Road User, Contribution and Upgrade Agreement to include the route to the Karara minesite and approve the extension to the agreement for a period of 6 months to 30 December 2025, to allow time for Terra Mining additional time to secure an arrangement with a rail provider.
2. Prior to authorising the use of RAV10 Quads on the proposed route to the Karara minesite, Terra Mining be required to commission an engineer's report to the Council's satisfaction on the roads suitability, capability and improvements to be undertaken, with any improvements and modifications being undertaken at Terra Mining's cost prior to the utilisation of RAV10 rated vehicles.

Motion put and carried 7/0

For: Cr Sutherland, Cr Hepworth, Cr Sparkman, Cr Bryant, Cr Bradford, Cr Fraser, Cr Campbell

Against: Nil

The most recent extension of the Road User Agreement included an amendment to add an additional route between Extension Hill and Karara mine sites. To date Terra Mining have not sought to meet the conditions required to upgrade the additional route to RAV10.

## **Statutory Environment**

*Main Roads Act 1930*

*Local Government Act 1995 – s3.57*

## **Policy Implications**

Nil

## **Consultation**

Damian Lesque – Project Compliance Manager Terra Mining

## **Financial Implications**

The current road agreement places the costs associated with maintaining the road to an acceptable standard with Terra Mining while they are operating and utilising the affected roads.

The current agreement also includes the provision for a community infrastructure fund contribution per tonne of product from the mining operations. As previously acknowledged by Terra mining, the community fund will not cease even if arrangement with a rail provider is met. Since the initial agreement in late 2023 more than \$210,000 has been contributed to the Community Infrastructure Reserve.

## **Strategic Community Plan**

Goal 2: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.

2.6. Roads, footpaths and drainage are appropriately managed according to their need and use.

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.3. The Shire advocates and partners effectively on behalf of the community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

## **Officer Comment**

The Terra Mining Road User Agreement has been effective in securing road maintenance funds from an extraordinary user of the road network as well as leveraging community infrastructure funding.

Whilst it is disappointing for the community that Terra Mining have not been able to gain access to the Perenjori rail siding and eliminate their truck movements on the Wubin- Mullewa Road, it is important to acknowledge that the use of the roads governed by this agreement are required irrespective of access to the rail siding.

## **OFFICER RECOMMENDATION**

### **Council Resolution:**

**Moved:**

**Seconded:**

**That Council**

- 1. Approve the extension of the Terra Mining Road User Agreement until June 30, 2026 AND;**
- 2. Confirm that prior to considering the approval of RAV10 Quads on the Karara Minesite route, Terra Mining is required to commission an engineer's report to the Councils satisfaction on the roads suitability, capability and improvements to be undertaken, with any improvements and modifications being undertaken at Terra Mining's cost.**

**Motion put and carried / lost**

**For:**

**Against:**

[Next Item](#)

**From:** [Damian Lesque](#)  
**To:** [Clinton Strugnell](#)  
**Cc:** [Barry Cook](#); [Sam Diep](#); [Ree Dai](#)  
**Subject:** Extension to Perenjori Sire Road Agreement  
**Date:** Tuesday, 2 December 2025 8:50:18 AM  
**Attachments:** [image002.png](#)

---

Good morning Clinton,

Thank you for following up and allowing us to apply for a further extension to the current road agreement finishing by months end.

If we could please request council further extend our current agreement until 30 June 2026.

We are still actively pursuing the use of the Perenjori siding and we had hoped that we could have completed an agreement by now with the relevant parties. It would appear that we are still not satisfying all parties to their satisfaction.

We will continue to seek a resolution to ensuring we can get this valuable infrastructure operational.

If there is anything required from us that the councillors may need to look favourably on our request please let me know?

Kind regards,

**Damian Lesque**

**Project Compliance Manager**

**M:** +61 419 903 549 | **E:** [Damian.Lesque@terramining.com.au](mailto:Damian.Lesque@terramining.com.au)



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# Road User, Contribution and Upgrade Agreement – Terra Mining Pty Ltd

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Shire of Perenjori

Terra Mining Pty Ltd



**McLEODS**

Lawyers

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	<b>Signing page</b>	<b>22</b>
	<b>Annexure 1 - Haulage Route 1</b>	<b>23</b>
	<b>Annexure 2 - Haulage Route 2</b>	<b>24</b>

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# Details

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## Parties

### Shire of Perenjori

of 56 Fowler Street, Perenjori, Western Australia 6620  
(Shire)

### Terra Mining Pty Ltd (ACN 605 732 518)

of Unit 1, Level 2, 7 Rheola Street, West Perth, Western Australia 6005  
(Terra Mining)

## Background

- A Subject to the *Main Roads Act 1930* and the *Public Works Act 1902*, the Shire is vested with care, control and management of roads within its district pursuant to section 55(2) of the *Land Administration Act 1997*.
- B Pursuant to section 132 of the *Road Traffic (Administration) Act 2008* the Shire is entitled to recover extraordinary expenses incurred in repairing road infrastructure because of damage caused by heavy traffic and may enter into an agreement with a person against whom such expenses may be recoverable in respect of heavy traffic.
- C Terra Mining wishes to supply iron ore to the Karara mine site from the recommenced Extension Hill (Mount Gibson) mine site, which is located adjacent to the district of the Shire and proposes to undertake the Road Use and additionally, to continue to use the haulage route from Wanarra East Road to Perenjori-Rothsay Road for the Road Use, both proposed haulage routes will entail high volume heavy vehicle usage on the Affected Roads (**Affected Roads**).
- D In consideration for the Shire's agreement to the use of the Affected Roads for the Road Use, Terra Mining has also agreed to pay the Community Infrastructure Fund Contribution in addition to Terra Mining's agreement to carry out any upgrade works to the Affected Roads as and when required by the Shire.
- E The parties enter into this Agreement to record the terms of their agreement with respect to the Shire's agreement to permit Terra Mining to use the Affect Roads for the Road Use.

## Agreed terms

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### 1. Defined Terms and Interpretation

#### 1.1 Definitions

Unless otherwise required by the context or subject matter the following words have these meanings in this Agreement:

**Affected Roads** means the roads affected by the Road Use as specified in **Item 3** and **Item 4** of the Schedule;

**Agreement** means this document as supplemented, amended or varied from time to time;

**Amounts Payable** means any money payable by Terra Mining under this Agreement;



**Authorised Person** includes:

- (a) the employees, agents, contractors and invitees of Terra Mining; and
- (b) any person on or using the Affected Road for the Road Use with the express authority of a person specified in paragraph (a);

**Bank Guarantee** is defined in **clause 5.1** of this Agreement;

**Baseline Condition** means the baseline condition at the commencement of this Agreement, as assessed in accordance with **clause 2.5(1)(a)** of this Agreement;

**Business Day** means a day that is not a Saturday, Sunday, bank holiday or public holiday in Western Australia;

**CEO** means the Chief Executive Officer for the time being of the Shire or any person appointed by the Chief Executive Officer to perform any of her or his functions under this Agreement;

**Contamination** has the same meaning it has under the *Contaminated Sites Act 2003*;

**Commencement Date** means the date of execution of this Agreement;

**Community Infrastructure Fund Contribution** means the cost contribution specified in **6** of the Schedule;

**CPI** means the Consumer Price Index (All Groups) for Perth, Western Australia as first published each quarter by the Australian Bureau of Statistics (disregarding any subsequent adjustments to the index figure set or published);

**Environmental Harm** has the same meaning it has under the *Environmental Protection Act 1986*;

**Invoice** means a tax invoice which has the meaning which it bears in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999* (Cth);

**Notice** means each notice, demand, consent or authority given or made to any person under this Agreement;

**Party** means the Shire or Terra Mining according to the context;

**Pollution** has the same meaning it has under the *Environmental Protection Act 1986*;

**Product** means iron ore and/or iron ore derivatives;

**Road Upgrade and Maintenance Works** means the maintenance works to the Affected Roads as specified in **5** of the Schedule;

**Road Use** means the road use specified in **Item 2** of the Schedule;

**School Hours** means the hours between 7.30am – 9am and between 3pm – 4pm;

**Term** means the Term of this Agreement specified in **Item 1** of the Schedule, and where applicable includes any extension of the Term;

**Terra Mining's Obligations** means the agreements and obligations set out or implied in this Agreement or imposed by law to be performed by Terra Mining or any person on behalf of Terra Mining;

**Shire's Obligations** means the agreements and obligations set out or implied in this Agreement, or imposed by law to be performed by the Shire; and

**Schedule** means the Schedule to this Agreement.

## 1.2 Interpretation

In this Agreement, unless the context otherwise requires:

- (a) headings, underlining and numbering do not affect the interpretation or construction of this Agreement;
- (b) words importing the singular include the plural and vice versa;
- (c) words importing a gender include any gender;
- (d) an expression importing a natural person includes any company, partnership, joint venture, association, corporation or other body corporate;
- (e) references to parts, clauses, parties, annexures, exhibits and schedules are references to parts and clauses of, and parties, annexures, exhibits and schedules to, this Agreement;
- (f) a reference to any statute, regulation, proclamation, ordinance or local law includes all statutes, regulations, proclamations, ordinances or local law varying, consolidating or replacing them, and a reference to a statute includes all regulations, proclamations, ordinances and local laws issued under that statute;
- (g) no rule of construction will apply to the disadvantage of a party on the basis that that party was responsible for the preparation of this Agreement or any part of it;
- (h) a reference to anything (including any real property) or any amount is a reference to the whole and each part of it;
- (i) reference to the parties includes their personal representatives, successors and lawful assigns;
- (j) where a reference to a party includes more than one person the rights and obligations of those persons will be joint and several; and
- (k) the Schedule and Annexures (if any) form part of this Agreement.

## 2. Use of Affected Roads

### 2.1 Use of Affected Roads

- (1) Subject to the satisfaction of Terra Mining's Obligations and all applicable consents and approvals being obtained, the Shire permits Terra Mining and its authorised haulage contractors to use the Affected Roads on the haulage routes (Haulage Route 1 and Haulage Route 2) shown on the maps annexed hereto as **Annexures 1 and 2** during the Term for the Road Use (**Haulage Routes**) and more particularly detailed in **Item 3** of the Schedule with respect to Haulage Route 1 and as more particularly detailed in **Item 4** with respect to Haulage Route 2 for the purpose of hauling iron ore using RAV Category 7 Vehicles (including concessionally loaded RAV Category 7 Vehicles).

### 2.2 Acknowledgements

- (1) Terra Mining agrees and acknowledges:
  - (a) this Agreement does not create or confer on Terra Mining any tenancy or any other estate or interest in the Affected Roads;

- (b) this Agreement does not confer any exclusive rights of Terra Mining to the Affected Roads;
- (c) Terra Mining may not, at any time, exclude any person from using the Affected Roads; and
- (d) the Shire retains possession and control of the Affected Roads.

### **2.3 Suspension of use**

- (1) If at any time Terra Mining breaches any of Terra Mining's Obligations or if the Shire (acting reasonably) deems necessary, the Shire may on written notice to Terra Mining restrict and/or suspend its use of the Affected Roads under **clause 2.1**, for any period that the Shire deems reasonable (**Suspension Notice**).
- (2) A restriction or suspension under **clause 2.3(1)** will:
  - (a) be at the cost of Terra Mining and without recourse or penalty against the Shire; and
  - (b) continue until the breach is remedied by Terra Mining.

### **2.4 Road Closure**

- (1) Terra Mining acknowledges that the right to use the Affected Roads under **clause 2.1**, is subject to the Shire's right to close or restrict traffic on the Affected Roads in accordance with applicable law.
- (2) In the event of rapid deterioration of the condition of the Affected Roads, adverse weather conditions, an emergency, or if the Shire (acting reasonably) deems the Affected Roads to be unsafe for use, the Shire reserves its right to close (or restrict access to) the Affected Roads or take any other action as the Shire deems appropriate to protect the health and safety of road users.
- (3) The Shire will use all reasonable endeavours to consult with Terra Mining and except in the event of an emergency, will provide Terra Mining with advance notice in writing prior to exercising its rights to close or restrict use of the Affected Roads under **clause 2**.
- (4) Terra Mining must comply with the requirements of any notice issued under **clause 2.3(1)** and in the case of an emergency must immediately suspend its use of the Affected Roads as directed by the Shire.
- (5) During any period of temporary closure of the Affected Roads, the Shire will undertake regular inspections of the Affected Roads and will use all reasonable endeavours to keep the period of closure to a minimum.
- (6) The Shire will not be liable to pay any compensation to Terra Mining for exercising its rights pursuant to this **clause 2.3** or any written law.

### **2.5 Inspection of Affected Roads**

- (1) The Parties agree that the Shire or a contractor engaged by the Shire (and in the case of a contractor, a contractor nominated and agreed by both the Shire and Terra Mining) will carry out:
  - (a) a baseline inspection at the commencement of the Term;
  - (b) monthly visual inspections during the Term; and
  - (c) an end of agreement inspection at the End of the Term,
  - (d) of the Affected Roads, to obtain comprehensive visual data to monitor deterioration of the Affected Roads.



- (2) Terra Mining will be liable for the costs of the inspections made under **clause 2.5(1)**. Terra Mining agrees and acknowledges that payment is required to be made by Terra Mining to the Shire within 14 days of receipt of an invoice for such inspections from the Shire.
- (3) The Shire will share the inspection data obtained under **clause 2.5(1)** with Terra Mining.

## **2.6 Obligations in respect of Affected Roads**

- (1) Terra Mining covenants and agrees with the Shire that it must:
  - (a) take all reasonable measures necessary to prevent refuse, rubbish, debris and all other materials from falling from its vehicles or being deposited on the Affected Roads and must at its cost, remove any material left or deposited by it on the Affected Roads;
  - (b) comply with all reasonable conditions that may be imposed by the Shire and/or any Service Authority from time to time in relation to the Terra Mining's use of the Affected Roads;
  - (c) comply promptly with all laws, rules and procedures in relation to its use of the Affected Roads;
  - (d) apply for, obtain and maintain in force all consents, approvals, authorities, licences and permits required under any statute for the use of the Affected Roads for the Road Use; and
  - (e) comply promptly with all orders, notices, requisitions or directions of any competent authority relating to the Terra Mining's use of the Affected Roads.

## **3. Road Upgrade/Maintenance Works**

Terra Mining covenants and agrees with the Shire that:

- (a) in the event the Shire issues Terra Mining with a written notice requiring the upgrade and/or repair of any portion of the Affected Roads (**Notice**) Terra Mining shall carry out any works required to either upgrade and/or repair the Affected Roads as specified in the Notice in accordance with the specifications of and to the satisfaction of the Shire and in accordance with the applicable standards for road construction to enable the Affected Roads to be used for the purpose of hauling iron ore using RAV category 7 vehicles (including concessionally loaded RAV Category 7 vehicles);
- (b) prior to the commencement of any works as specified in **clause 3(a)**, Terra Mining shall ensure that it has obtained all relevant permits, approvals or other authorisations as are necessary to carry out those works;
- (c) it shall use its best endeavours to ensure that any works carried out pursuant to **clause 3(a)** of this Agreement are completed within any timeframes specified in the Notice or within a reasonable time as determined by the Shire acting reasonably;
- (d) the scope of any Road Upgrade/Maintenance Works shall include but not be limited to the list of items referred to in **Item 4** of the Schedule;
- (e) it shall carry out the works as specified under the Item titled "Road Upgrade and Maintenance Tasks Response Times" and shall complete any of the items listed under that heading and more specifically in accordance with the timeframes specified next to the specified tasks; and
- (f) if Terra Mining fails to carry out the works specified in any Notice within the time specified in the Notice or within any other timeframe nominated by the Shire, the Shire may provide Terra Mining with a notice requiring Terra Mining to complete such works and if Terra

Mining fails to comply with the requirements of the Shire's notice within 10 days after receipt of the notice, the Shire may, in its discretion, undertake the necessary works and the costs of such works may be deducted from the Bank Guarantee in accordance with **clause 5** of this Agreement and such cost shall in any event be a liquidated debt recoverable from Terra Mining in a court of competent jurisdiction.

## 4. Maintenance obligations

Until the expiration of the Term or such longer period of time in the event of the Shire agrees to the extension of the Term, Terra Mining is fully responsible, at its cost, to maintain the Affected Roads in good repair and to an appropriate trafficable standard, to the satisfaction of the Shire and to the extent set out in this Agreement.

## 5. Security for Performance

### 5.1 Bank Guarantee

On the execution of this Agreement, and prior to Terra Mining commencing use of the Affected Roads for the Road Use, Terra Mining covenants and agrees to provide to the Shire a bank guarantee in the sum of \$100,000.00 (excluding GST) (**Bank Guarantee**) to be held by the Shire in accordance with this **clause 5**.

### 5.2 Requirements of Bank Guarantees

Any bank guarantee provided under this **clause 5** must:

- (a) be an unconditional and irrevocable undertaking from a bank or financial institution authorised to carry on banking in Australia under the *Banking Act 1959*;
- (b) authorise the Shire to draw on the guarantee, whether or not a demand or notice has been given to Terra Mining;
- (c) be in favour of the Shire and in a form satisfactory to the Shire (acting reasonably) and otherwise be in a form acceptable to the Shire; and
- (d) not specify an expiry date, unless otherwise agreed by the Shire in writing.

### 5.3 Shire may retain and draw down on security

Terra Mining acknowledges and agrees with the Shire that:

- (a) the Shire may retain any security provided under this **clause 5** to ensure that any works required to be completed by Terra Mining are completed in accordance with the terms of this Agreement;
- (b) the Shire may without further notice deduct from the Bank Guarantee (as the case may be) the following amounts:
  - (a) in the event Terra Mining fails to complete any part of the Road Upgrade/Maintenance Works as required by **clause 3** of this Agreement or to rectify any defects in accordance with the terms of this Agreement and has failed to comply with a notice issued by the Shire under **clause 3**, the reasonable costs and expenses incurred by the Shire to complete such works; and
  - (b) in the event Terra Mining fails to comply with any of its covenants or obligations under this Agreement and has failed to comply with a notice issued by the Shire under **clause 3**, the reasonable costs and expenses incurred by the Shire arising as a result of



non-compliance with any of Terra Mining's covenants or obligations under this Agreement.

#### **5.4 Return of security**

The Shire and Terra Mining covenant and agree that, subject always to there being no unremedied default or breach under this Agreement and, in the event a bank guarantee is provided under this **clause 5**, any financial institution which provided a guarantee under this Agreement having made payable to the Shire pursuant to all requests by the Shire to draw down on a guarantee, Terra Mining will be entitled to the return of any unused portion of the security held by the Shire pursuant to this Agreement on the expiration of the Term as extended by the Shire:

#### **5.5 Acknowledgement**

- (1) Terra Mining covenants and agrees with the Shire, that any security provided under this Agreement will be without prejudice to the right of the Shire to recover from Terra Mining any further amount owing pursuant to this Agreement which exceeds the security, and to any other remedy the Shire may have against Terra Mining.
- (2) Without limiting **clause 5.5(1)**, Terra Mining covenants and agrees with the Shire that if any amount for which it is liable to the Shire exceeds the amount of any security held by the Shire under this Agreement that amount will be a liquidated debt recoverable by the Shire from Terra Mining in a Court of competent jurisdiction.

### **6. Insurance**

- (1) Terra Mining must:
  - (a) effect and maintain with reputable insurers (noting the Shire as an additional insured) an adequate public liability insurance (**Policy**);
  - (b) ensure such public liability insurance Policy is written on an occurrence basis with a limit of indemnity of not less than TWENTY MILLION DOLLARS (\$20,000,000.00) (**Insured Sum**);
  - (c) ensure the Policy shall cover the Shire for the Insured Sum for any one event in respect of bodily injury or loss of property in connection with the Terra Mining's performance under this Agreement;
  - (d) ensure the Policy shall cover the Shire for all claims (but without limiting the generality of the foregoing) for loss or damage to property not owned by Terra Mining and also for any loss or damage to property not under the physical or legal control of Terra Mining but only to the extent that such loss or damage is caused by Terra Mining;
  - (e) advise the Shire of any changes to the Policy or any cancellation of the Policy; and
  - (f) ensure the Policy contains a cross liability clause as if there was a separate policy of insurance covering all parties included as additional insureds (subject to always to the overall sum insured not being increased thereby).
- (2) Terra Mining agrees that the Shire shall not be liable for any payments whatsoever (including any excess on claims) in respect of such insurance under this **clause 6**.

#### **6.2 Insurance of employees**

Terra Mining must ensure that it and any of its contractors and sub-contractors effect and maintain employers' indemnity insurance, the Shire's, any relevant Authority and Terra Mining's respective

rights and interests in the Roads) including workers' compensation insurance in respect of all Authorised Persons. Such cover must:

- (a) be in respect of liability for death of or injury to persons employed including liability by statute and at common law; and
- (b) be maintained while any work under this Agreement remains to be done; and
- (c) include a principal's indemnity extension for *Workers' Compensation and Injury Management Act 1981* (WA) benefits and common law liability of at least \$20,000,000 (or such other agreed amount).

### 6.3 Insurance of vehicles

Terra Mining must ensure that any vehicle used by Terra Mining and/or Terra Mining's Authorised Persons accessing the Affected Roads is licensed and has third party motor insurance cover for at least \$20,000,000 in respect of any one occurrence.

### 6.4 Interest

Without affecting the rights, power and remedies of the Shire under this Agreement, Terra Mining covenants and agrees to pay to the Shire interest on demand on any Amounts Payable which are unpaid for 30 days computed from the due date for payment until payment is made.

### 6.5 Excess

Terra Mining agrees that the Shire shall not be liable for any excess payments with respect to any of the insurance policies under this **clause 6**.

## 7. Community Infrastructure Fund Contribution

- (1) For the duration of the Term, Terra Mining covenants and agrees with the Shire to pay to the Shire the Community Infrastructure Fund Contribution to support the acquisition, restoration, extension and improvement of community infrastructure within the Shire as specified in **Item 6** of the Schedule (**Community Infrastructure Fund Contribution**), and the Community Infrastructure Fund Contribution shall be indexed at CPI annually.
- (2) Terra Mining agrees and acknowledges that payment of the Community Infrastructure Fund Contribution is required to be made by Terra Mining within 14 days of receipt of an invoice for such cost contribution from the Shire and more specifically in accordance with **clause 7(4)** of this Agreement.
- (3) Terra Mining agrees to provide to the Shire on a monthly basis the tonnage of product (including any by-product) transported from the operations at Extension Hill to facilitate the calculation of the Community Infrastructure Fund Contribution.
- (4) Terra Mining will pay to the Shire the amount in accordance with **Item 6** of the Schedule invoiced monthly, by direct debit into an account nominated in writing by the Shire within fourteen (14) days of receipt of a valid tax invoice from the Shire. For the avoidance of doubt unless agreed otherwise or as set out in this Agreement, failure to pay a correctly rendered tax invoice will be in a breach of this Agreement by Terra Mining.

## 8. Use of Fund Contributions

- (1) The Community Infrastructure Fund Contribution must be held in a reserve account by the Shire in accordance with section 6.9 of the *Local Government Act 1995*.



- (2) The Community Infrastructure Fund Contribution must be applied by the Shire for the purposes of acquisition, restoration, extension and improvement of community infrastructure owned by, or located within, the Shire (which shall include but not limited to housing for employees of the Shire) as deemed necessary by the Shire from time to time.
- (3) The Shire will record details of all expenditure of funds from the account into which the Community Infrastructure Fund Contribution are deposited. Terra Mining may inspect the expenditure records held by the Shire by notice of 14 days being given to the Shire.

## 9. Report

Terra Mining must promptly report to the Shire -

- (a) any material damage to the Affected Roads of which it is aware;
- (b) any circumstance (of which it is aware) which is likely to be a danger or cause any damage or any danger to the Affected Roads or to any person in or on the Affected Roads;
- (c) any occurrence or circumstances in or near the Affected Roads (of which it is aware) which might reasonably be expected to cause Pollution or Contamination of the environment in or on the Affected Roads; and
- (d) all notices, orders and summonses received by it, which affect the Affected Roads and immediately give them to the Shire.

## 10. Indemnity

### 10.1 Terra Mining's responsibilities

Terra Mining is responsible and liable for all acts or omissions of any Authorised Person on the Affected Road for the purpose of the Road Use and for any breach by them of any covenants or terms in this Agreement required to be performed or complied with by Terra Mining.

### 10.2 Indemnity

- (1) Terra Mining indemnifies, and must keep indemnified, the Shire and the Minister for Lands from and against all actions, claims, costs, proceedings, suits and demands whatsoever which may at any time be incurred or suffered by the Shire or the Minister for Lands, or brought, maintained or made against the Shire or the Minister for Lands, in respect of:

- (a) any loss whatsoever (including loss of use);
- (b) injury or damage of, or to, any kind of property or thing; and
- (c) the death of, or injury suffered by, any person,

to the extent caused by or contributed to, whether directly or indirectly:

- (i) the closure of the Affected Roads caused by an act or omission of the Terra Mining;
- (ii) the use of the Affected Roads by Terra Mining or any Authorised Person for the purpose of the Road Use;
- (iii) any work carried out by or on behalf of Terra Mining on the Affected Roads;
- (iv) Terra Mining's activities, operations or business on, or other use of any kind on the Affected Roads;



- (v) the presence of any Contamination, Pollution or Environmental Harm in, on or under the Affected Roads or adjoining land caused or contributed to by the act, neglect or omission of Terra Mining or any Authorised Person;
- (vi) any default by Terra Mining in the due and punctual performance, observance and compliance with any of Terra Mining's covenants or obligations under this Agreement; or
- (vi) an act or omission of Terra Mining,

except to the extent caused or contributed to by the Shire's negligent act or omission.

### 10.3 Obligations Continuing

The obligations of Terra Mining under this **clause 10**, continue after the expiration or earlier determination of this Agreement in respect of any act, agreement, matter or thing occurring or arising as a result of an event which occurs before the expiration or earlier determination of this Agreement.

## 11. Costs

Terra Mining will pay the Shire's legal costs of and incidental to the preparation, negotiation, execution and stamping of this Agreement and all duty payable hereon.

## 12. No Fetter

Despite any other provision of this Agreement, the Parties acknowledge that the Shire is a local government established by the *Local Government Act 1995*, and in that capacity, the Shire may be obliged to determine applications for consents, approvals, authorities, licences and permits having regard to any Written Law governing such applications including matters required to be taken into consideration and formal processes to be undertaken, and the Shire will not be taken to be in default under this Agreement by performing its statutory obligations or exercising its statutory discretions, and a provision of this Agreement will not fetter the Shire in performing its statutory obligations or exercising any discretion.

## 13. Notices

Any communication under or in connection with this Agreement:

- (a) must be in writing;
- (b) must be addressed in the manner specified in **Item 7** of the Schedule;
- (c) must be signed by the party making the communication or on its behalf by the solicitor for, or by any attorney, director, secretary, or authorised agent or officer of, any party;
- (d) must be delivered or posted by prepaid post to the address, or sent by email to the email address of the addressee, in accordance with **clause 13(b)** of this Agreement;
- (e) will be deemed to be given or made:
  - (i) if by personal delivery, when delivered;
  - (ii) if by leaving the Notice at an address specified in **clause 13(b)** of this Agreement, when left at that address unless the time of leaving the Notice is not on a Business Day or after 5pm on a Business Day, in which case it will be deemed to be given or made on the next following Business Day;

- (iii) if by post to an address specified in **clause 13(b)** of this Agreement, on the seventh Business Day following the date of posting of the Notice if posted in Australia and on the fourteenth Business Day following the date of posting of the Notice if posted outside of Australia; and
- (iv) if sent by email, when despatched by email to an email address specified in **clause 13(b)** unless the time of dispatch is not on a Business Day or after 5 pm on a Business Day, in which case it will be deemed to be given or made on the next following Business Day.

## 14. Dispute

### 14.1 Referral of Dispute: Phase 1

Except as otherwise provided, any dispute arising out of this Agreement is to be referred in the first instance in writing to the Shire's Representative as nominated in writing by the Shire from time to time (**Shire's Representative**) who will convene a meeting within 7 days of receipt of such notice from Terra Mining or such other period of time as is agreed to by the parties between the Shire's Representative and an employee of Terra Mining for the purpose of resolving the dispute (**Original Meeting**).

### 14.2 Referral of Dispute: Phase 2

In the event the dispute is not resolved in accordance with **clause 14.1** of this Agreement, then the dispute will be referred in writing to the CEO of the Shire who will convene a meeting within 7 days of the Original Meeting or such other date as is agreed to by the parties between the CEO of the Shire and CEO or other authorised senior employee of Terra Mining for the purpose of resolving the dispute.

### 14.3 Appointment of Independent Mediator: Phase 3

In the event the dispute is not resolved in accordance with **clause 14.2** of this Agreement, then the dispute will be referred to mediation conducted by a mediator appointed by the President of the Law Society of Western Australia, the Shire and Terra Mining may each be represented by a legal practitioner and the mediator will determine the guidelines for mediation.

### 14.4 Appointment of Arbitrator: Phase 4

In the event the dispute is not resolved in accordance with **clause 14.3** of this Agreement then the dispute will be determined by a single arbitrator under the provisions of the *Commercial Arbitration Act 2012* (as amended from time to time) and the Parties may each be represented by a legal practitioner.

### 14.5 Payment of Amounts by Terra Mining

Terra Mining must pay the Amounts Payable without deduction to the date of the award of the Arbitrator or the date of an agreement between the Parties whichever event is the earlier, and if any money paid by Terra Mining is not required to be paid within the terms of the award of the Arbitrator or by agreement between the Parties then the Shire will refund to Terra Mining the monies paid.

## 15. Force Majeure

- (1) Should a Party be delayed in the performance of this Agreement by an event which that Party concerned considers is a Force Majeure occurrence, then the Party delayed must –
  - (a) give written notice to the other Party immediately giving the full particulars of the event and why it is considered a Force Majeure occurrence; and



- (b) use its best efforts to remedy the situation.
- (2) On giving a notification under **clause 15(1)**, the performance or compliance by a Party of or with any of the responsibilities or obligations under this Agreement affected by the Force Majeure occurrence are to be suspended. The suspension is to continue for as long as the performance or compliance with that responsibility or obligation under this Agreement is so prevented or hindered. During the suspension, the Parties must consult with each other without delay as to the measures to be taken regarding the continuation of the use, repair, rectification and payment and the implementation of this Agreement. The Parties must agree on a solution equitable to all Parties.
- (3) On cessation of any Force Majeure occurrence, the Parties must take all reasonable measures necessary to minimise the effects of the delay.
- (4) Should the Force Majeure continue for more than 60 consecutive days either Party may terminate this Agreement with immediate effect by giving the other Party written notice of termination.
- (5) A Party is not liable for any delay or failure of performance of the terms and conditions of this Agreement to the extent such delay or failure is attributable to events of Force Majeure which has been notified in accordance with this clause.
- (6) Force Majeure may not be invoked by a Party if, and to the extent that, any prior default under this Agreement of the Party concerned caused or contributed to the prevention or impediment of the due performance of the obligations under this Agreement.

## 16. Goods and Services Tax

### 16.1 Definitions

The following definitions apply for the purpose of this clause:

- (a) **Act** means the Commonwealth's *A New Tax System (Goods and Services Tax) Act 1999* and associated Acts and subsidiary legislation;
- (b) **Consideration** means any money payable to the Shire under this Agreement, but does not include the amount of the GST which may apply to such money payable under the Act;
- (c) **GST** means a tax under the Act levied on a Supply including but not limited to the Amounts Payable or other money payable to the Shire for goods or services or property or any other thing under this Agreement; and
- (d) **Supply** means a good or service or any other thing supplied by the Shire under this Agreement, if any.

### 16.2 Terra Mining to Pay GST

- (1) The Consideration will be increased by the amount of the GST, if any, which the Shire is required under the Act to pay on any Supply made under this Agreement.
- (2) Terra Mining must pay any increase referred to in **clause 16.2(1)** whether it is Terra Mining or any other person who takes the benefit of any Supply.
- (2) Terra Mining must pay the amount of the GST to the Shire at the same time and in the same manner as Terra Mining is required to pay the Consideration under this Agreement.

### **16.3 Statement of GST paid is Conclusive**

A written statement given to Terra Mining by the Shire of the amount of the GST that the Shire pays or is liable to pay or account for is conclusive as between the Parties except in the case of an obvious error.

### **16.4 Tax Invoices**

For each payment by Terra Mining under this clause the Shire agrees to promptly deliver to Terra Mining, as required under the Act, tax invoices and adjustment notes in a form which complies with the Act, to enable Terra Mining to claim input tax credits or decreasing adjustments for Supplies.

### **16.5 Reciprocity**

If Terra Mining furnishes any Supplies to the Shire under this Agreement, then the requirements set out in this clause with respect to Terra Mining will apply to the Shire with the necessary changes.

## **17. Assignment**

Terra Mining covenants and agrees with the Shire that in the event that it transfers or otherwise disposes of its interest in the development/mining rights associated with the Road Use, it will remain liable to carry out those obligations unless the assignee or transferee of such rights enters into an Agreement of covenant with the Shire at the cost of Terra Mining whereby the transferee or assignee covenants to observe and perform such of the covenants conditions and stipulations herein contained (including this covenant) as the Shire will require, as if that person had been a party to this Agreement.

## **18. Severability**

If any provision of this Agreement is void or unenforceable, that provision is void and unenforceable only to the extent of that voidness or unenforceability, without invalidating the remaining provisions which will remain in full force and effect.

## **19. Amendments**

This Agreement can be modified, amended or varied only by a document in writing signed by each of the parties.

## **20. Waiver**

The parties mutually covenant and agree that:

- (a) no right under this Agreement is waived or deemed to be waived except by notice in writing signed by the party waiving the right;
- (b) a waiver by one party under paragraph (a) of this clause does not prejudice its rights in respect of any subsequent breach of this Agreement by the other party; and
- (c) a party does not waive its rights under this Agreement because it grants an extension or forbearance to the other party.

## **21. Further Assurance**

Each party must do everything reasonably necessary to give effect to this Agreement and the transactions provided for by it and use all reasonable endeavours to cause relevant third parties to do likewise.

## 22. Laws of Western Australia apply

This Agreement is to be construed and interpreted in accordance with the laws of the State of Western Australia and the parties agree to submit to the jurisdiction of the courts of that State and of courts competent to hear appeals from those courts.

## 23. Further Term

The Shire and Terra Mining agree that prior to the expiration of the Term:

- (a) the Shire and Terra Mining shall negotiate in good faith further to renew this Agreement, noting that the entry of the Shire into any renewed agreement will be subject to the approval of the Council of the Shire;
- (b) if the Agreement is renewed, it will be a term of any renewed agreement that the Road Use shall only be permitted outside of School Hours, the Community Infrastructure Fund Contribution will be renegotiated and speed limits through the Perenjori townsite will be imposed as part of the conditions on any Road Use.

## 24. Perenjori Rothsay Road 2.59

Terra Mining acknowledges and agrees with the Shire as follows:

- (a) Terra Mining is aware that sections of the Perenjori Rothsay Road from SLK 0.00 to SLK 2.59 may not be suitable for the long term intended Road Use;
- (b) Terra Mining has commissioned a certified engineering consultant to carry out road inspections and a report of the sections of Perenjori Rothsay Road referred in (a) above (**Report**);
- (c) Terra Mining shall carry out all works and upgrades as identified by the Report within 12 months of the date of the commencement date of the Term or earlier in the event that the Shire forms the opinion that the road conditions have deteriorated to the extent that road safety is compromised; and
- (d) Terra Mining shall carry out any upgrades and works in accordance with the agreed road specifications and to the satisfaction of the Shire.



# Schedule

## Item 1 Term

### Term

Six (6) months commencing on 1 July 2025 and expiring on 31 December 2025.

## Item 2 Road Use

Heavy haulage associated with mining operations/extractive industry situated at Extension Hill Mine Site, located on the eastern side of Great Northern Highway in the Shire of Yalgoo.

The Road Use permits Daily Equivalent Standard Axle (ESA) up to 123.5 tonnes and monthly tonnage of up to 110,000 tonnes.

In the event, the Daily Equivalent Standard Axle (ESA) is  $\geq$  123.5 tonnes or the proposed monthly tonnage is proposed to be over 110,000 tonnes, the terms and conditions of Road Use must be renegotiated by the Parties with any required terms and conditions formally agreed by variation to this Agreement or a new agreement entered into between the Parties.

## Item 3 Affected Roads (Haulage Route 1)

Road No.	Road	From Location (SLK)	To Location (SLK)	Current Network	Requested Network
5140143	Wanarra East Road	Wanarra Road (0.00)	LG Boundary (38.75) <sup>1</sup>	Tandem Drive Network 10 & PBS Tri Drive Quad Axle 2B	PBS Tri Drive Quad Axle 4B
5140018	Wanarra Road	Perenjori-Rothsay Road (0.00)	Wanarra East Road (24.11)	Tandem Drive Network 10 & PBS Tri Drive Quad Axle 2B	PBS Tri Drive Quad Axle 4B
5140015	Perenjori Rothsay Road	Wanarra Road (17.81)	Rabbit Proof Fence Road (34.69) <sup>11</sup>	Tandem Drive Network 10 & PBS Tri Drive Quad Axle 2B	PBS Tri Drive Quad Axle 4B
5140141	Warriedar Copper Mine Road	Perenjori-Rothsay Road (0.00)	Karara Road (7.24)	Tandem Drive Network 10 & PBS Tri Drive Quad Axle 2B	PBS Tri Drive Quad Axle 4B

514006	Karara Road	Warriedar Copper Mine Road (0.00)	Karara Road - End Road (11.75)	Tri Drive Network & PBS Tri Drive Network 3B	PBS Tri Drive Quad Axle 4B
*Defines that conditions apply for the use of these vehicles on the road					

#### Item 4 Affected Roads (Haulage Route 2)

Road	Local government	Length	Start	End	RAV Classification
Wanarra East Road	Yalgoo	5.1	Extension Hill Mine Site	Perenjori/ Yalgoo boundary	N7 Level* 3AMMS*
Wanarra East Road	Perenjori	38.75	Wanarra Road	Perenjori/ Yalgoo boundary	
Wanarra Road	Perenjori	24.11	Perenjori Rothsay Road	Wanarra East Road	
Perenjori Rothsay Road	Perenjori	15.21	Rail Head Access Rd (Slk 2.59)	Wanarra Road	
Perenjori Rothsay Road	Perenjori	2.59	Wubin Mullewa Road	Rail Head Access Road	
*Defines that conditions apply for the use of these vehicles on the road					

#### Item 5 Road Upgrade and Maintenance Works

Road Upgrade and Maintenance Works mean any works deemed necessary by the Shire (acting reasonably) for maintenance of the Affected Roads, considering the nature and extent of the Road Use and condition of the Affected Roads, including but not limited to the following -

- (a) maintenance resealing;
- (b) verge vegetation maintenance works including vegetation pruning and vegetation clearing;
- (c) verge slashing and spraying to maintain weeds on road verge;
- (d) drainage maintenance works including repair and replacement of drainage infrastructure and cleaning of debris and silt from culverts;
- (e) removal of road kill, debris, litter and any other material or thing;

- (f) repair of roadside furniture;
- (g) pothole repair;
- (h) pavement repairs;
- (i) edge break repairs;
- (j) any works undertaken within the road reserve or deemed reasonably necessary by the Shire to maintain and improve the road surface and road verge; and
- (k) upgrades required to facilitate RAV Main Road standards.

#### **Road and Maintenance Tasks and Response Times**

1. Terra Mining shall institute documented inspection processes for routine patrol and inspection of the Affected Roads, to ensure that they are maintained in a safe condition at all times.
2. Routine tasks to be undertaken during road maintenance patrol and the response times required under this Agreement are set out below:

<b>Task</b>	<b>Max. Response Time</b>
Remove any road kill hazardous to light vehicle traffic within 5.5m of the road centreline	12 hours
Clear blocked culverts	12 hours
Replace damaged signs and guide posts	1 week
Cordon off hazards, place/replace hazard signs	4 hours
Replace damaged line marking (sealed Sections only)	4 weeks
Remove litter hazardous to light vehicle traffic within 5.5m of the road centreline, including abandoned vehicles (subject to prior authorisation of Shire)	1 week

3. Structural defects in the sealed portion of the Affected Roads shall be rectified by Terra Mining within the response times set out below:

<b>Defect</b>	<b>Intervention Level</b>	<b>Max. Response Time</b>
Potholes	Potholes > 50mm deep, or > 1.0 m <sup>2</sup> in area	1 week
Stripping seal	Areas > 5 m <sup>2</sup>	2 weeks
Bleeding seal	Pick-up on tyres	1 week



Rutting and shoving	Depressions > 40mm, and > 5 m <sup>2</sup> in area	1 month
Any pavement failure	If hazardous to traffic	12 hours
	Otherwise	1 month
Cracking	> 100 linear metres over 100m long section of road	1 month
Edge break	> 100mm wide and/or > 50mm deep	1 month
Edge drop-off	> 50mm deep	1 month
Shoulder erosion	Width of shoulder reduced to < 1.0m	1 month
Off road drainage	Ponding extends into pavement layer	1 week
Silted Culverts	Depth of silt > 20% of culvert	1 month

## Item 6 Community Infrastructure Fund Contribution

The Shire and Terra Mining agree that Terra Mining shall pay 0.12 cents per tonne of product (including any byproduct) mined from the mining operations at Extension Hill per annum which amount shall comprise the Community Infrastructure Fund Contribution.

## Item 7 Notices

### **Terra Mining:**

Address: Unit 1, Level 2  
7 Rheola Street  
WEST PERTH, WA 6005

Email: Ree.Dai@terramining.com.au

Attention: Ree Dai

### **Shire:**

Address: Shire of Perenjori  
PO Box 22  
PERENJORI WA 6620

Email: CEO@perenjori.wa.gov.au

Attention: Chief Executive Officer

# Signing page

Executed on the **13th** day of **June** 2025

The COMMON SEAL of the SHIRE OF PERENJORI was affixed in the presence of:

*Jude Sutherland*  
Jude Sutherland (Jun 13, 2025 15:47 GMT+8)

SHIRE PRESIDENT

**Judith Sutherland**

(Print Full Name)

*Paul Anderson*

CHIEF EXECUTIVE OFFICER

**Paul Anderson**

(Print Full Name)

EXECUTED by TERRA MINING PTY LTD  
(ACN 605 732 518) pursuant to Section 127  
of the Corporations Act:

**Ree Dai**

Full Name of Director

*Ree Dai*  
Ree Dai (Jun 13, 2025 13:23 GMT+8)

Signature of Director

**Barry Cook**

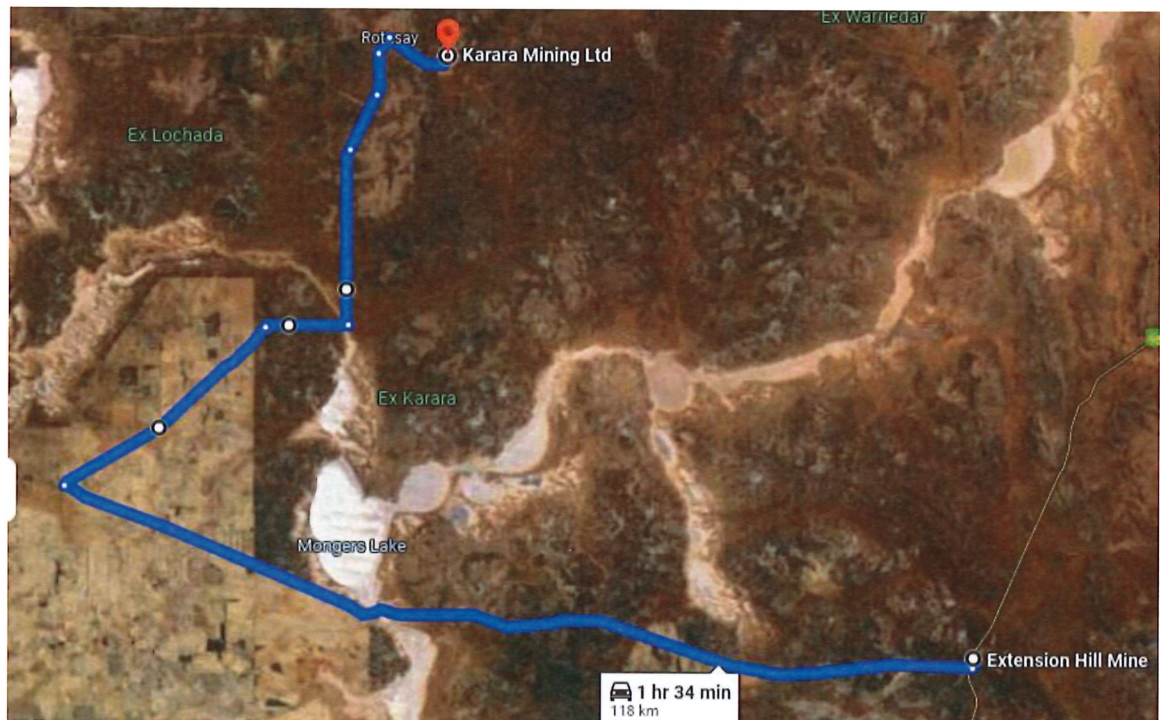
Full Name of Director/Secretary\*  
(\*Delete whichever designation is incorrect)

*Barry Cook*  
Barry Cook (Jun 20, 2025 16:28 GMT+8)

Signature of Director/Secretary



# Annexure 1 - Haulage Route 1



## Annexure 2 - Haulage Route 2

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Haulage Route via:

- Wanarra East Rd
- Wanarra Rd
- Perenjori – Rothsay Rd













# Road Maintenance Contribution Agreement - Terra Mining Pty Ltd (13 June 2025)

Final Audit Report

2025-06-20

Created:	2025-06-13
By:	Bianca Plug (governance@perenjori.wa.gov.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAAsrN-coZjztspuzQOpnB-qLcjc0nGmGqu


## "Road Maintenance Contribution Agreement - Terra Mining Pty Ltd (13 June 2025)" History


-  Document created by Bianca Plug (governance@perenjori.wa.gov.au)  
2025-06-13 - 5:05:20 AM GMT
-  Document emailed to Paul Anderson (ceo@perenjori.wa.gov.au) for signature  
2025-06-13 - 5:05:27 AM GMT
-  Document emailed to Jude Sutherland (crsutherland@perenjori.wa.gov.au) for signature  
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-  Document emailed to Ree Dai (ree.dai@terramining.com.au) for signature  
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2025-06-13 - 7:40:37 AM GMT





**Adobe Acrobat Sign**


 Document e-signed by Jude Sutherland (crsutherland@perenjori.wa.gov.au)  
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 Document e-signed by Barry Cook (barry.cook@terramining.com.au)  
Signature Date: 2025-06-20 - 8:28:25 AM GMT - Time Source: server

 Agreement completed.  
2025-06-20 - 8:28:25 AM GMT



#### 15.4 STATUS REPORT OF COUNCIL DECISIONS – DECEMBER 2025

<b>Applicant:</b>	Shire of Perenjori
<b>File:</b>	ADM 0082
<b>Report Date:</b>	18 December 2025
<b>Disclosure of Interest:</b>	
<b>Voting Requirements:</b>	Simple Majority
<b>Author:</b>	Bianca Plug – Governance Officer
<b>Responsible Officer:</b>	Clinton Strugnell – Chief Executive Officer
<b>Attachments:</b>	<a href="#">15.4.1 – Status Report</a>

##### Summary

For Council to note the Status Report of Council Decisions for the month of December 2025.

##### Background

The Status Report functions as an internal administrative tool used by Executive Staff to monitor the implementation and progress of Council's resolutions following each meeting.

To strengthen transparency and communication between Council, staff, and the community, the Status Report will be reinstated as a standing agenda item. Presenting the report formally to Council aligns with good governance principles and allows elected members to monitor the status of all outstanding actions.

##### Statutory Environment

Nil

##### Policy Implications

Nil

##### Consultation

Clinton Strugnell – Chief Executive Officer  
Nola Comerford – Manager Corporate Community Services  
Ally Bryant – Finance Officer  
Maarten Noordhof – Manager Infrastructure Services

##### Financial Implications

Nil

##### Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community  
Strategic Objectives

4.1. The community is well-informed and engaged

4.2. The Shire listens to and works closely with the community and its decision-making is transparent and accountable

##### Officer Comment

The attached Status Report includes all outstanding Council resolutions for 2025 to date. Moving forward, completed items will remain on the report for one additional month before being removed.



**OFFICER RECOMMENDATION**

**Council Resolution Number:**

**Moved:**

**Seconded:**

**That Council note the Status Report of Council Decisions for the month of December 2025.**

**Motion put and carried / lost**

**For:**

**Against:**

[Next Item](#)

MEETING DATE	MEETING TYPE	RESOLUTION NO.	ITEM TITLE	ACTION PLAN	RESPONSIBLE OFFICER	SUB ASSIGNEE	STATUS	COMMENT
20/02/2025	OCM	200225.26	Lease Renewal (Lease L6808) - License to Occupy Rail Corridor, Britt Street, Latham	Submit a renewal request to the Public Transport Authority to renew Lease (L6808) with Arc Infrastructure for a term of 10 years.	CEO	Governance	Pending	Lease renewal request sent to the PTA 26/02/2025 Second attempt to contact PTA 11/06/2025 Third attempt to contact PTA 15/10/2025
20/03/2025	ACM	-	Minutes from the 20 March 2025 Audit Committee Meeting	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	Governance	In Progress	To be confirmed at December Audit Committee Meeting
19/06/2025	OCM	190625.14	Proposed Amendment to No 1 to the Shire of Perenjori Local Planning Scheme No 3	Update Liz Bushby, Planning Consultant of Councils decision and arrange the Shire President and CEO to sign the amendment No 1 document and affix the Common Seal.	CEO	Governance	In Progress	Document emailed 20/06/2025 Emailed to request update 17/10/2025
25/09/2025	OCM	250925.9	Disposal of Council Residential Properties	Provide valuations to tenants of 50 Russell St, 59 Russell St and 19 Hesford St	MCCS	CDO	Completed	Valuation completed on 16/10/2025
25/09/2025	OCM	250925.9	Disposal of Council Residential Properties	Proceed with sale of property to current tenants at 50 Russell St, 59 Russell St and 19 Hesford St.	CEO	MCCS	In Progress	Council item presented to the December Ordinary Council Meeting
25/09/2025	OCM	250925.14	Lot 160 England Crescent, Perenjori	Contact McLeods Lawyers to proceed with a buy-back offer to ASIC for Lot 160 England Crescent of \$10,000	CEO	MCCS	In Progress	Offer approved, waiting to be signed. The Trustee and McLeods Lawyers are looking into the Investments Trust entity to see if the Taylor Trust (which is on the contract of sale) actually existed at the time of settlement.
25/09/2025	OCM	250925.18	Short Term Rental Accommodation Scheme Amendment	Amend the Shire's Local Planning Scheme No. 3 & Advise the WA Planning Commission	CEO	Governance	Completed	Letter, signed & sealed Scheme Amendment No. 2 document sent to WAPC 1/10/2025
25/09/2025	OCM	250925.23	Disposal of Old Depot Sheds	Old Depot Sheds to be removed	CEO	Governance	In Progress	Letters and invoices sent 8/10/2025 Removal of some sheds has commenced
25/09/2025	OCM	250925.26	CEO Performance Criteria	Organise a performance review to be undertaken by Gary Hunt in February 2026	CEO	Governance	In Progress	Gary Hunt is unavailable, an alternative consultant has been approached.
		231025.2	Development Assessment Panels - Local Government Member	Administration to arrange relevant nomination forms to be completed and submitted to the Development Assessment Panel's Secretariat 1. Establish a 10 Year Sporting Club Infrastructure Budget. 2. Invite the following clubs to make submission to the draft budget: - Latham Sports Club - Perenjori Sports Club - Perenjori Bowls Club - Perenjori Golf Club - Perenjori Pistol Club - Perenjori Netball Club - Perenjori Hockey Club - Perenjori / Carnamah Football Club 3. Consider the issue of "club contribution" when the draft budget becomes available.	CEO	EA	In Progress	In progress.
23/10/2025	OCM	231025.10	10 Year Budget - Sporting Club Infrastructure		CEO	MCCS	In Progress	Letters and Survey Questionnaire sent out on 11 November 2025.
23/10/2025	OCM	231025.11	Townscape Committee Meeting Update	Endorses Project 3 – Aboriginal Interpretive Space's concept design which was tabled at the Perenjori Townscape Committee meeting held on 9 October 2025. Approves the reallocation of the Townscape budget 2025/26 to the following projects: # \$40,000 towards Project 3 – Aboriginal Interpretive Space and; # Project 5 – CBH Timeline. Endorses progression to seek additional funding for Projects 3 & 5 through Gunduwa Regional Conservation Association and CBH Grassroots Funding Program.	MCCS	CDO	In Progress	Progression with Project 3 – Gunduwa funding application is in draft form. The Community Garden Program CGP 25/26 from the Department of Communities is also in draft form. Closing date for the CGP is the 28th of November. These two will be sent to the committee for review prior to submission. Progression with Project 5 – Have received four quotations to supply the brackets for the sleepers from local manufacturing companies in Geraldton. CBH Grassroots funding will open in April 2026. Meeting with Robin and Executive team on site Tuesday 25th of November to develop an estimated cost of the project.
23/10/2025	OCM	231025.18	Advertisement of 2025.26 Capital Road Works Request for Tenders	The following Requests for Tender be advertised: - RFT 01-2025: Pavement Repairs and Surfacing Works - RFT 02-2025: Rural Roads Reconstruction Works A further report be presented to Council upon completion of the evaluation process, seeking approval to award the contracts.	CEO	MIS	Completed	Tender opened 18/11 and report presented to the Ordinary Council Meeting held 27 November 2025.
-	OCM	-	Minutes from 23 October 2025 Special Council Meeting	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	EA	Completed	Pending approval at the November Council Meeting.
-	OCM	-	Minutes from 23 October 2025 Ordinary Council Meeting	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	EA	Completed	Pending approval at the November Council Meeting.
27/11/2025	OCM	27//25.9	Audit, Risk & Improvement Committee	That Council, with regard to the Appointment of independent Presiding Member and Deputy to the Presiding Member to the Audit, Risk and Improvement Committee: 1. Adopt the Terms of Reference – Audit, Risk and Improvement Committee. 2. Authorise the Chief Executive Officer to seek expressions of interest through public advertising for the Independent Presiding Member and Deputy Presiding Member of the Shire of Perenjori Audit, Risk and Improvement Committee. 3. Adopt a meeting sitting fee of \$400.00 (four hundred dollars) for the Independent Presiding Member and the Deputy to the Presiding Member.	CEO	MCCS	In Progress	Advert in progress.
27/11/2025	OCM	271125.12	Pharmacy Services - Perenjori	That Council: 1. Support the disposal of the Wellness Centre, Fowler Street Perenjori, by way of leasing to T&T Pharmacy Investments Pty Ltd free of all charges for a period of 24 months 2. Undertake a review of rent and charges at the completion of 24 months 3. Remove the Wellness Centre , Fowler Street Perenjori from its Schedule of Fees & Charges 4. Agree to unbudgeted expenditure of \$3507.88 ex gst for the installation of a monitored alarm system to the Wellness Centre.	CEO	FM & EA	In Progress	Lease has been prepared and sent to Ms Ncube

27/11/2025	OCM	271125.18	Future of Latham Hall	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. <del>Resolve</del> that it will not commit Shire funds to the repair / refurbishment of the Latham Hall</li> <li>2. <del>Confirm</del> that it will relinquish the management order on Reserve 24146 either by its cancellation with the Department of Planning, Lands and Heritage or the freehold purchase of the land and subsequent sale to a community group or private purchaser.</li> <li>3. <del>Initiate</del> an expression of interest process, offering the Latham Hall for freehold purchase to community groups and private purchasers on an "as is" basis.</li> <li>4. <del>Require</del> the outcome of the expression of interest process to be reported at the February 26th, 2026 Ordinary Council Meeting.</li> </ol>	CEO	MCCS	In Progress	Advert and Expression of Interest form has been advertised.
27/11/2025	OCM	271125.21	Application to Regional Housing Support Fund	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. <del>Endorse</del> a joint application with the Shires of Carnamah, Mingenew and Three Springs to the Regional Housing Support Fund.</li> <li>2. <del>Support</del> the application based on a 50/50 cost split, with the Shire of Perenjori component comprising two 2x1 houses.</li> </ol>	CEO	CEO	In Progress	
27/11/2025	OCM	271125.26	Community Citizen of the Year Awards	<p>Council has accepted the nominees. The decision of Council will be embargoed until 26 January 2026. Minutes to be updated after the Australia Day ceremony.</p>	CDO	EA	Pending	The names of the recipients have been submitted to the National Australia Day Council. Certificate to arrive early January. Minutes pending the Australia Day Ceremony.
27/11/2025	OCM	271125.32	RFT01-2025/26 - Pavement Repairs and Surfacing Works	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. <del>Award</del> RFT01-2025/26 – Pavement Repairs and Surfacing Works to Catwest Pty Ltd for the estimated total cost of \$584,767.11 (ex GST), including the PMB spray seal option for Coorow Latham Rd / Britt St intersection.</li> <li>2. <del>Note</del> the intention to negotiate with the contractor and the Regional Road Group for a variation to include additional works on Wanarra Road with awarded funding.</li> <li>3. <del>Acknowledge</del> that any underspend on Syson Road will likely need to be relinquished back to the RRG in accordance with funding conditions.</li> <li>4. <del>Authorise</del> the CEO to execute the contract and manage negotiations and variations in line with procurement requirements.</li> </ol>	CEO/MIS	Governance	In Progress	
27/11/2025	OCM	271125.35	RFT02-2025/26 - Riral Roads Reconstruction 2025/26	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. <del>Reject</del> both tenders received for RFT02-2025/26 – Rural Roads Reconstruction 2025/26, noting: <ul style="list-style-type: none"> <li>ØTender 1 was non-conforming.</li> </ul> </li> <li>2. <del>Approve</del> procurement under tender exempt conditions in accordance with Regulation 11(2) of the Local Government (Functions and General) Regulations 1996 and WA Procurement Rules.</li> <li>3. <del>Authorise</del> the CEO to negotiate and award contracts to suitable contractors ensuring value for money and compliance with procurement requirements.</li> <li>4. <del>Record</del> exemption in the Tender Register.</li> </ol>	CEO/MIS	MIS	In Progress	
-	OCM	-	Minutes from 27 November 2025 Ordinary Council Meeting	<p>Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.</p>	CEO	EA	Pending	Pending approval at the December Ordinary Council Meeting.

## 16. Confidential Reports:

### 16.1 COUNCIL DECISION TO GO BEHIND CLOSED DOORS

#### PROCEDURAL MOTION

##### Council Resolution:

Moved:

Seconded:

That Council, in accordance with section 5.23(2) of the *Local Government Act 1995*, accept that the meeting be closed to members of the public at \_\_\_\_pm to consider confidential item 16.2 Sale of Shire Houses as this matter contains confidential information relating to section 5.23(2)(c) and (e) of the *Local Government Act 1995*.

Motion put and carried / lost

For:

Against:

### 16.2 **CONFIDENTIAL ITEM** – SALE OF SHIRE HOUSES

Applicant: Shire of Perenjori

File: A754, A721, A735

Date: 18 December 2025

Disclosure of Interest:

Voting Requirements: Absolute Majority

Author: Adim Hajat – Community Development Officer

Responsible Officer: Clinton Strugnell – Chief Executive Officer

Attachments: 16.2.1 – Letters of Intent to Purchase  
16.2.2 – Valuation Property Report for 50 Russell Street, 59 Russell Street & 19 Hesford Street

#### OFFICER RECOMMENDATION

##### Council Resolution Number:

Moved:

Seconded:

That Council accepts the officer recommendation as contained in the confidential report.

Motion put and carried / lost by Absolute Majority.

For:

Against:

### 16.3 COUNCIL DECISION TO RETURN FROM BEHIND CLOSED DOORS

#### PROCEDURAL MOTION

##### Council Resolution:

Moved:

Seconded:

That Council return to standing orders and re-open the meeting to the public.

Motion put and carried / lost

For:

Against:

**17. Ordering the Common Seal:**

**18. Reports of Committees and Members:**

**19. Motions of Which Previous Notice Has Been Given:**

**20. Notice of Motions:**

**21. New Business of an Urgent Nature Admitted by Council:**

**22. Closure of Meeting:**

The Shire President to declare the meeting closed.

**23. Next Meeting:**

The Shire President to advise that the next Ordinary Meeting of Council will be held on Thursday, 26 February 2026 in the Shire of Perenjori Council Chambers, 56 Fowler St, Perenjori WA 6620, commencing at 3.00 pm.