

The Shire of Perenjori



Shire of
Perenjori
Embrace Opportunity

Annual Report

2023-24

www.perenjori.wa.gov.au

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COUNCILLORS



Jude Sutherland
Shire President



Les Hepworth
Deputy President



Colin Bryant
Councillor



Daniel Bradford
Councillor



Brian Campbell
Councillor



Dael Sparkman
Councillor



Andrew Fraser
Councillor

GENERAL INFORMATION

On the 21 October 2023 an Ordinary Election was held, as a result, four (4) Councillors were appointed. The Elected Members for the 2023/24 financial year are as follows:

Cr Jude Sutherland (President)	Retiring 2027
Cr Leslie Hepworth (D/President)	Retiring 2025
Cr Colin Bryant	Retiring 2025
Cr Daniel Bradford	Retiring 2027
Cr Brian Campbell	Retiring 2027
Cr Dael Sparkman	Retiring 2025
Cr Andrew Fraser	Retiring 2027

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, at the Perenjori Shire office and the Latham library. An Annual Meeting of Electors is held each financial year for which notice is published in the local "Bush Telegraph", the Shire Website and Community Notice Boards.

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	\$3,239,524
Total Revenue	\$10,304,411

PRESIDENTS REPORT



It is a privilege and an honour to present this President's Report for the Shire of Perenjori, during the 2023-24 financial year, there has been some great milestones accomplished and many achievements within the Shire. It has been a steep learning curve as your Shire President and I would like to thank the community for their ongoing support which has made my job a little easier and I'm very proud of what makes Perenjori unique, a great place to live and always strives to embrace opportunity.

We have seen 2 new aged care units, funded through the Department of Communities arrive and the new residents are about to move into their new homes. It's been very rewarding being able to provide more houses to our long-standing residents of Perenjori.

We have also received 2 new staff houses funded through the Shire and we will continue to investigate ways to provide more housing for our community as we absolutely believe this is the key to attracting people to our town.

In providing economic development for the future of the town, the council, following considerable consultation with the community have finally signed a contract for a new supermarket to be built, this is an exciting progression for the town and works will begin very soon. We also have an electrician who has taken up one of the business hubs in town and does an immense amount of work within the shire. We will continue to seek opportunities for new businesses to develop and locate in Perenjori.

We continue to have a significant road maintenance budget which aims to improve our road system, much of the work has been carried out by staff and contractors. As you can appreciate the cost of road maintenance has increased substantially and it is a continual challenge to achieve the standard and safety of our road system for all road users, this is a fundamental service provided by the shire.

The maintenance and upgrade for the secondary grain freight route is about to commence, this is in conjunction with the Shire of Morawa and I look forward to this proceeding, as it was scheduled for 2022/23.

Council has actively engaged with mining companies who continue to develop and expand mining activities in the region, we have and will continue to work with these mining companies, to develop road agreements and benefits for the community to ensure that we obtain the most for our town and community.

The Early Childcare Centre has been a challenge over the past 12 months and we have continued to work closely with REED to provide as much support as possible to help maintain a consistent and reliable service. The Shire has provided a house for REED to accommodate the Team Coordinator and we will continue to support and work towards better outcomes for our families.

This Shire continues to invest in and support varying events and activities throughout the year, including Anzac Day, Off Road Car Rally, Market Days, Wellness Day & Sporting Events, these events are evidence of our strong sense of community. The Shire is a major Sponsor for the Perenjori Agricultural Society who again put on a fantastic show for everyone in our region to enjoy, a great family friendly event where many past and present residents can re-connect and enjoy the displays, entertainment, exhibits and stalls on offer.

The Shire of Perenjori due to increasing demand has developed a Local Planning Policy No1 – Tree Farms, which assists applicants by providing general guidelines and assist council in their assessment of applications. The policy actively encourages the integration of tree farms which are complimentary to agricultural activities whilst also allowing for the diversification of unproductive land within the Shire.

It was particularly important for community wellbeing that we maintain our football and hockey oval to a high standard during and following the hot dry Summer, this created a wonderful green space within the town

which is vital for our sense of belonging, sporting events and a space to escape the dry, brown landscape, this was due to the supplemented water source which is incredibly important.

The Shire has received an outstanding accolade from Office of the Auditor General, we were selected as one of the top 20 achievers for the 2022-23 local government audits, this is very pleasing and I would particularly like to thank the finance team and all staff for all their efforts in achieving this result.

The residents and ratepayers of the Shire of Perenjori can be guaranteed that the shire is in a secure financial position with significant reserves and limited borrowings, we can be assured the council has the capacity to invest in our community infrastructure in the next financial year.

I am pleased to report the progress made by the Shire of Perenjori over the past year. We will remain focussed on the business ahead by serving the needs of the community, enabling new opportunities and confronting challenges that arise. I would like to sincerely thank Shire Councillors and staff for their hard work and support throughout the year who have contributed to our achievements. I would like to thank Paul Anderson (CEO) for his dedication, commitment and for continuing to ensure that the Shire of Perenjori is efficient and effective. I would like to thank Les Hepworth, Deputy President for his support and assistance and to all fellow councillors for their continued contribution to our community.

Looking forward to the year ahead!

Jude Sutherland
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER'S REPORT



It is my pleasure to present the Annual Report for the 2023/24 financial year for the Shire of Perenjori.

The 2023/24 financial year followed on from the significant improvements of 2022/23 and consolidated on the improvements to the organisation's operations. The 2023/24 year was again very productive with a significant number of capital works projects being completed and legacy issues being addressed.

The performance of the Shire against the 2023-2033 Council 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 been achieved with the financial management of the organisation subject to greater focus and accountability during the 2023/24 financial year which has resulted in providing a more robust and accountable surplus position. These surplus funds will be allocated to Council reserves for future projects and vehicles and major plant purchases.

In March 2024, the Council appointed the Breffni Group as the preferred contractor for the design and construction of a supermarket. This project has gained momentum, and the final plans have now been approved by the Council with a construction commencement date in mid to late 2024.

The Council is confident that the provision of a new supermarket in Perenjori will revitalise the main street and provide a much-needed service to the community.

The 10 Year Road Program to guide Council's construction and maintenance 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 repairs to the Caron dam roof were completed in March 2023, with the structure now fit for purpose and to complement and make better use of this facility a tank and solar pump facility has been installed. This installation provides for a much safer and convenient method to utilise the dams water for emergency purposes and for road building.

The Shire's Community Development team has continued to provide a high 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 have gain worked diligently throughout the year to finalise a majority of projects that were carried forward, however there were still factors in supply chains and contractors' availability that is still impacting on some of the works, and there has been a significant reduction in the works carried over from previous years.

The significant improvements to the administration and governance of the organisation have been ongoing and this improvement was recognised by the Office of the Auditor General commending the Shire on the 2022/23 Audit in their report to Parliament as one of the in the top twenty performing Local Governments.

The Shire had a substantial works program in the 2023/24 financial year, including significant unplanned remediation works. The Shire received significant funding allocations through the Local Roads and Communities Infrastructure Program, introduced by the Federal Government to provide economic stimulus, the majority of these projects are nearing completion which has provided significant benefit to the community.

Despite these challenges throughout 2023/24, the Shire's workforce are to be commended on the achievement of several key outcomes, including:

- The delivery of several key capital projects;
- Improving the standards of ongoing maintenance and operational activities; and
- Plant and equipment procurement in line with the Shire's plant replacement program.
- Significant improvement in administration and governance procedures.

The Shire has had to contend with and overcome ongoing challenges throughout the 2023/24 year including the vagaries of weather which has provided much needed relief to the community but highlighted challenges with road construction and maintenance.

I have thoroughly enjoyed working with and assisting the Council, community, and key stakeholders towards achieving the community's long term economic, social and sustainability objectives, and providing a stable accountable organisation that delivers efficient and effective services to the community.

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.

Paul Anderson

CHIEF EXECUTIVE OFFICER

FINANCE AND ADMINISTRATION

Overall Financial Position

The Shire of Perenjori's financial position has remained stable during the 2023-24 financial year, with a surplus of \$3.170 million remaining after the imposition of general rates in the statement of financial activity.

Cash balances at year end are strong with \$4.160 million in operating cash balances held and \$3.136 million in reserve funds held for prescribed future activities. Net current assets are \$5.994 million ensuring that there is more than sufficient working capital available to meet its short and longer-term obligations.

Revenue

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

- Rates received were \$3.240 million, an increase of 4% on 2022-23. Discount taken up for early payment of rates was \$0.318 million, this was a 7.6% increase from the 2022-23 year.
- Operating grants, subsidies and contributions were \$2.957 million, a decrease of \$0.778 million on 2022-23. The operating grants includes \$2.496 million in government financial assistance grants for 2024-25 received in June 2024. 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 \$2.433 million, compared with \$2.287 million in 2022-23. These grants include those received under the Roads to Recovery, Regional Roads Group and Local Community Roads and Infrastructure 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 \$1.674 million, an increase of 8.5% on 2022-23.

Operating Expenditure

These costs, as detailed in the Statement of Comprehensive Income, have increased by \$1.988 million, an increase of 19%. Key movements include:

- Increase in depreciation of \$1.926 million due to a revaluation of the road assets.
- Increase in other expenditure of \$0.209 million due to repayment of caravans supplied by DFES during Cyclone Seroja.
- Increase in Insurance expenses of \$0.036 million.

Capital Expenditure

Investment in the Shire's assets was \$5.390 million, an increase of \$0.735 million on 2022-23. Roads being our biggest expense with \$2.192 million being dedicated to road upgrades, \$0.824 million on plant replacement and \$1.914 million on buildings which included the building of 2 x new houses and 2 x age units.

Total Debt

Loans are in place with the Western Australian Treasury Corporation. The Shire took out a new loan during the 2023-24 year for \$1.000 million for building of Shire infrastructure resulting in a closing principal balance of \$1.126 million owing at 30 June 2024.

Cash Backed Reserves

These reserves are held to fund specific activities in the future. There are ten reserves currently in place totalling \$3.137 million, 2023-24 saw a transfer to the reserves of interest \$0.142 million and transfers from reserves of \$0.673 million and transfer to reserves to \$0.184 million.

INFRASTRUCTURE SERVICES

The Shire of Perenjori services an area of more than 8,200 square kilometres within which there is an extensive road network comprising approximately 278km of sealed roads and more than 1,300km of unsealed roads. As a result, there is always a significant program of work required to keep the Shire’s road network in a safe standard.

The capital and renewal work completed on the Shire road network during the 2023-24 period can be seen in the below table:

Unsealed Roads		
Road	Total Km	Works Carried out
Taylor Rd	11.94	Reform/Resheet/Reinstate drainage Replace Culvert at SLK 11.4
Syson Rd	5.63	Reform/Resheet/Reinstate drainage
Dring Rd	2.12	Reform/Resheet/Reinstate drainage
Smith Rd	1.28	Reform/Resheet/Reinstate drainage
Caron East Rd	1.28	Reform/Resheet/Reinstate drainage
Sealed Roads		
Road	Total Km	Works Carried out
Warriedar Coppermine Rd	3.55	Second coat seal applied – 14 mm Chip seal
Loading St	0.40	Mill and Fill – Asphalt surfacing
Timmings St	0.25	Reseal – 10 mm Chip seal Asphalt intersection at Hirshaur St
John St	0.21	Reseal – 10 mm Chip seal
Hirshaur St	0.30	Reseal – 10 mm Chip seal
Bunjil-Carnamah Rd	0.97	Reconstruct Floodway – Asphalt Surfacing
	0.01	Replace Culvert/Asphalt Culvert Crossover
Perenjori-Carnamah Rd	21.40	Line Mark Shire boundary to Old Perth Rd.
	5.20	Extend 3 x Culverts
	0.01	Asphalt Culvert Crossover
Old Perth Rd	0.10	Edge repairs/Reseal
Britt St	0.20	Mill and Fill - Asphalt

The Shire also completed its usual routine road maintenance work comprising maintenance grading, signage and guidepost renewal. Additionally, a further 19.5km of verge maintenance and pruning was carried out along Syson Rd and Maya East Rd greatly improving visibility and road safety.

Additionally, a Request for Tender was put to market in the latter half of the financial year for the widening of Boundary Rd, Hill Rd and Morawa South Rd under the Midwest Secondary Grain Freight Network Funding and the contract awarded to Fulcher Contracting for works commencing in July 2024 and forecast to conclude in early 2025.

Parks, Gardens and Housing

- As mentioned in the special projects section, the Shire installed 2 new tanks and solar bores on North Road and piped that water to the town oval to help reduce reliance on the scheme water supply.
- A number of electric gardening tools including battery a battery-operated chainsaw and whipper snipper have been purchased.
- Low level cut out sensor installed on the oval water tanks to reduce the risk of pump failure due to low water installed.
- Stone wall installed at the village green.
- Coring and fertilization of town oval to increase aesthetics of the town and its amenities.
- Motor vehicle issued to the caravan park for use by manager and casual caretaker has reduced the amount of labour hours dedicated gardening and maintenance at the caravan park by depot staff.
- A targeted campaign on housing maintenance has seen:
 - Multiple septic upgrades on housing and the caravan park to alleviate the amount of reactive maintenance required.
 - Upgrade of air conditioning in housing and buildings throughout the Shire.
 - Roofing repairs to a number of houses with water ingress.
 - Renovation of housing at 36 Livingstone Street and 9 Hirshaur Street.
 - Housing Inspection regime introduced to identify future points of failure.
- Bathroom renovations of Chalets 3 and 4 at the caravan park due to water damage.

Waste Management

In January the Shire engaged Rangeland Contracting to complete the fencing of the landfill perimeter which has greatly reduced the amount of rubbish being blown into neighbouring farm land, and have since gated the facility to prevent fauna becoming trapped inside the area.

Plant & Equipment

The Shire Auctioned the following

- Jet Master Patching truck
- 4 x Triton utes
- UD Prime Mover

The sale of these items collectively raised \$244,500 excluding the sellers commission with the top selling item being the Jetmaster patching truck which sold for \$61,500 over reserve fetching \$141,500.

The Shire purchased:

- 1 x Hino Prime Mover
- 2 x Isuzu utes
- 4 x Triton utes
- 1 x Case Backhoe

Special Events

In March 2024 the Off-Road Racing event was held in Perenjori, with the shire assisting with oval maintenance and demarcation of camping areas and sections of track.

August saw the Perenjori Ag show turn on another great event with the town crew assisting the Ag Society prep the area and present the town in top notch condition.

Special Projects

Throughout the year a number of projects additional to usual maintenance were undertaken to increase the aesthetics of the community these include:

- Upgrade and delineation of the Cemetery carpark

- Installation of Solar Lighting along North Road between Downer St and Crossing Rd.
- Installation of Solar Lighting in the camping area at the Latham Community Center.
- Erection of shade gazebo at the Cemetery
- Fencing from Trott Park to the Perenjori Sports Club
- Completion of the North Road Bore fields and piping to the town oval
- Installation of new kerbing in Fowler St from the Carnamah Perenjori Road intersection through to the North side of Anzac Park including the parking area opposite the Post Office/CRC.

Staffing

The Shire continues to invest in staff development including engaging Midwest Regional Tafe to conduct workplace assessments on modules that form part of a certificate 3 in Civil construction.

This includes modules that cover all types of machinery operation, safety, risk assessment and risk mitigation. This not only develops our people and increases safety but also reduces the Shires risk profile.

Workshop

This year has seen the Mex Maintenance management software introduced to improve maintenance scheduling, recording and forecasting, this includes modules for vehicle inspections which can be carried out on any smart phone and automatically logs kilometres, hours and any faults directly to the system reducing the time spent administering maintenance. Preventative maintenance cost forecasting is also supported through the software.

The Shire also acquired a new Hino Prime mover and a Case Backhoe to update ageing assets. Haulage efficiencies have also been somewhat improved with the rebuild of the Shire owned dolly giving us the option of running a truck and dog improving our haulage capability by 30-35% per trip.

TOURISM, COMMUNITY & ECONOMIC DEVELOPMENT

Seniors Morning Tea

The weekly Seniors Morning Tea events have continued to bring seniors from our community together, fostering social connections, and creating a welcoming environment for all. The Seniors Morning Tea, supported by the Shire, Perenjori Community Resource Centre, HACC and Blue Light, has been an ongoing success.

Perenjori Agricultural Show

The Perenjori Agricultural Society held its 81st Perenjori Agricultural Show on Saturday, 12 August 2023, attracting 2,200 attendees from across the Midwest region. This was a fantastic result that was made possible by the dedication of volunteers and sponsors.

Well Women's Clinics

Well Women's Clinics were held in November 2023 and February 2024 at the Perenjori Early Childhood Centre's Health Room. This is a free service funded through Rural Health WA.

Seniors and Volunteer Dinner

The annual Seniors and Volunteers Dinner was held on Friday, 20 October 2023 and was a fantastic opportunity to recognise and celebrate the valuable contribution of our seniors and volunteers within our community. The evening was a truly special evening filled with recognition and celebration of the wonderful contribution of our seniors. The dinner was catered by the dedicated Parent and Community (P&C) Association, ensuring a delicious and enjoyable experience for all attendees.



Above: GP of the Well Women's Clinic, Dr Cathy Milligan

Australia Day

The Australia Day event provided an opportunity to bring the community together to reflect, recognise and celebrate our Nation. The Shire received funding of \$10,000 from the Australia Day Council which assisted with the costs of catering and entertainment, which enabled us to organise a memorable day for our community.

The event commenced with a Welcome to Country speech, by local Badimia community member, Andrew Fraser, paying respects to the traditional custodians. This was followed by a speech from the Shire President, Jude Sutherland, who highlighted the significance of Australia Day in fostering unity and bringing the community together.

Furthermore, the event provided an opportunity to recognise the outstanding individuals who have contributed significantly to our community. The Community Citizen of the Year Award is presented to recipients who have shown exceptional dedication and service, making a positive impact in our community.

Robin Spencer was awarded the Community Citizen of the Year and Perenjori Collective was awarded the Active Citizenship Award.

iNSTRUCKTA

Organised by Campbell Transport and Terra Mining Pty Ltd, iNSTRUCKTA, a Western Australian first and award-winning road safety initiative, provided an opportunity for Perenjori Primary School students and the Perenjori community to learn about truck awareness and how to safely interact with larger vehicles when out and about.



Above: Perenjori Primary School Students

Stargazing

Through continued partnership with AstrotourismWA, an evening of stargazing was held on Saturday, 4 May 2024 at the Perenjori Caravan Park. The evening kicked off with a warm welcome from Cr Hepworth.

Delicious meals were provided by Daphne's Timeless Treats while the community learned from stargazing professionals, viewed images from Perenjori's meteor camera and used telescopes to view the dark skies.

Little Red in the Hood

"Little Red in the Hood" was a free engaging and educational event held on Wednesday 15 May 2024 in the Perenjori Town Hall. Through its creative storytelling, the family friendly theatre production explored themes of friendship, teamwork, and kindness.

ANZAC Day

The ANZAC Day Service held on April 25, 2024, was an important occasion that brought our community together to honour and remember the sacrifices made by Australian and New Zealand Servicemen and Servicewomen.

Following the service, a community barbecue was prepared by the Bush Fire Brigade Volunteers. This provided an opportunity for community members to come together, fostering camaraderie and a sense of belonging.

Citizenship Ceremonies

Becoming an Australian citizen is a major decision involving commitment, responsibility and public recognition. The Shire was honored to host two Citizenship Ceremonies during 2023/24. Congratulations to our new Citizens, Silvia Bertoncello and Candy Noordhof.



Above: New Citizen, Silvia Bertoncello and Family



Above: New Citizen, Candy Noordhof and Family

Car Rally

From 4-5 March 2024, Off Road Racing WA headed to Perenjori for the Labour Day long weekend. Some of WA's best off-road racers battled at Round 1 of the 2023 WA Off Road Racing Championships.

Townscape

The Townscape Committee continues to work towards beautification of the townsites. Planting of over 100 shrubs and trees was undertaken in the Latham and Perenjori townsites.

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 Councillors for the year.

For 2023/24 there were no complaints lodged of any breaches of *the Local Government Act 1995*.

Freedom of Information

Access to information/documents may be granted to members of the community under the *Freedom of Information Act 1992*. The Shire of Perenjori complies with the *Freedom of Information Act 1992*. An Information Statement is available along with application forms on the Council's website. The statement is a guide on the Freedom of Information. The Chief Executive Officer is the Shire's Freedom of Information Coordinator. Any formal application for information that is not already freely available at the Shire, may be made through the Freedom of Information Coordinator.

Between 1 July 2023 and 30 June 2024, the Shire received no Freedom of Information requests.

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.

DISABILITY ACCESS AND 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 20 June 2024, Council endorsed the DAIP Progress Report for 2023/24.

ELECTED MEMBERS AND 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 2023/24 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 to \$210,999	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 2023/24 was nil.

Regulation - 19B (2) (e)

The total remuneration for the Chief Executive Officer paid in 2023/24 is \$213,356.

Regulation – 19B (2) (f)

A	Attended
LA	Leave Approved
N	Apology
NM	No Meeting
N/A	Not Applicable

Elected Member Meeting Attendance - Ordinary Council Meetings 2023/24

Councillor	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Cr Bradford	A	A	A	A	A	A	NM	A	A	N	A	A
Cr Bryant	A	A	A	A	A	A	NM	A	LA	A	A	A
Cr Campbell	N/A	N/A	N/A	A	A	A	NM	A	A	A	A	A
Cr Fraser	A	A	A	A	A	A	NM	A	A	A	A	A
Cr Hepworth	A	A	A	A	A	A	NM	A	A	A	A	A
Cr King	A	A	A	N/A								
Cr Sparkman	A	A	A	A	A	A	NM	A	A	A	A	A
Cr Sutherland	A	A	A	A	A	A	NM	A	A	A	N	A

Elected Member Meeting Attendance / Audit Committee Meetings 2023/24

Councillor	Dec 23	Mar 24
Cr Bradford	A	A
Cr Bryant	A	LA
Cr Campbell	A	A
Cr Fraser	A	A
Cr Hepworth	A	A
Cr Sparkman	A	A
Cr Sutherland	A	A

Elected Member Meeting Attendance / Special Council Meetings 2023/24

Councillor	Oct 23	Oct 23	Feb 24	May 24
Cr Bradford	A	A	A	N
Cr Bryant	A	A	A	A
Cr Campbell	N/A	A	A	N
Cr Fraser	A	A	A	A
Cr Hepworth	A	A	A	A
Cr Sparkman	A	A	A	A
Cr Sutherland	A	A	A	A
Cr King (Retired)	A	N/A	N/A	N/A

Regulation – 19B (2) (l) and Regulation – 19B (2) (k)

The Strategic Community Plan and Corporate Business Plan (the Plan) 2022/23 – 2032/33 was adopted at the Ordinary Meeting of Council held on the 18 August 2022. The Plan was reviewed quarterly throughout 2023/24 and at an Ordinary Council Meeting held on 25 July 2024, Council received the Annual Council Plan Report for the period of July 2023 – June 2024.

Regulation – 29C (2) (d)

The name of each Elected Member who lodged a Primary or Annual Return for the 2023/24 financial year.

Councillor	Annual Return Completed	Primary Return Completed
Cr Bradford	29 August 2024	N/A
Cr Bryant	26 July 2024	N/A
Cr Campbell	29 August 2024	17 October 2023
Cr Fraser	25 July 2024	N/A
Cr Hepworth	14 August 2024	N/A
Cr Sparkman	7 August 2024	N/A
Cr Sutherland	25 July 2024	N/A

Regulation – 29C (2) (e)

The position of each employee who lodged a Primary or Annual Return for the 2023/24 financial year.

Employee Position Held	Annual Return Completed	Primary Return Completed
Chief Executive Officer	5 August 2024	N/A
Finance Manager	25 July 2024	N/A
Manager Corporate Community Services	30 July 2024	N/A
Manage Infrastructure Services	29 July 2024	N/A
Governance Officer	31 July 2024	N/A
Depot Admin	28 August 2024	N/A
Team Leader – Cleaner	25 July 2024	8 January 2024
Mechanic	7 August 2024	N/A
Special Projects Officer – Town Crew	30 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 2023/24

Councillor	Course	Completion Date	Location	Provider	Cost
Cr Bradford	WALGA Local Government Convention 2023	19 August 2023	The Crown, Perth	WALGA	\$1,385.73
Cr Hepworth	WALGA Local Government Convention 2023	19 August 2023	The Crown, Perth	WALGA	\$1,385.73
Cr Sparkman	WALGA Local Government Convention 2023	19 August 2023	The Crown, Perth	WALGA	\$1,385.73
Cr King (Retired)	WALGA Local Government Convention 2023	19 August 2023	The Crown, Perth	WALGA	\$1,385.73
Cr Campbell	Conflicts of Interest	12 November 2023	E-Learning	WALGA	\$0.00
Cr Campbell	Understanding Financial Reports and Budgets	2 January 2024	E-Learning	WALGA	\$0.00
Cr Campbell	Meeting Procedures	5 January 2024	E-Learning	WALGA	\$0.00
Cr Campbell	Understanding Local Government	16 January 2024	E-Learning	WALGA	\$0.00
Cr Fraser	Speaking Professionally as an Elected Member	8 April 2024	WALGA, Perth	WALGA	\$583.00
Cr Campbell	Serving on Council	23 June 2024	E-Learning	WALGA	\$0.00

STRATEGIC COMMUNITY PLAN 2023-24

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><i>Goal 1:</i></p> <p>An inclusive community and a great place to live for all ages and stages of life.</p>	<p>1.1 The community is active and has access to a range of sport and recreation facilities.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • An estimate of 200,000 litres of water per week pumped from North Rd bore tanks to maintain improved conditions of town oval and hockey field. • The Aquatic Centre had an average of 36 visitors per day. • Free use of Gym being utilised by community members. • Free entry to Aquatic Centre has encouraged greater use of the facility. • Installation of new matting and equipment at Perenjori Gym. • The Aquatic Centre hosted Perenjori Primary School faction carnival and interschool carnival. • Council introduced free bus hire fees for community groups up to 300km return trip. <p>1.2 Community life is enhanced and nurtured with well supported clubs, community groups and essential volunteer-based services.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • Employee support for St John Ambulance training. • Liaison with RSL WA in utilising the Perenjori RSL building for Arts & Crafts Group. • Community Emergency Services Manager (CESM) conducted Bushfire Brigade training. • Council commitment of 2024/25 Budget funds to support Community Sport and Recreation Facilities Fund application from Latham Golf & Bowling Club for the purposes of installation of a new bowling green. • Citizen of the Year awards presented at the Australia Day celebrations in January 2024. • Facilitation of the Mt Gibson Public Benefit Trust which provided \$88,234 in community grants. <p>1.3 The community is accessible and inclusive of people with disability.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • Accessible housing units built in Russell Street, Perenjori. • Accessibility options available on Shire of Perenjori and Visit Perenjori websites. • Ramp installed at Council residential property to

	<p>enable disabled access.</p> <ul style="list-style-type: none"> • Receipt of Disability Access and Inclusion Plan (DAIP) report received which includes Shire of Perenjori statistics. <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"> • Assisted with promotion of advertising for early educators for Regional Early Education & Development (REED). • Provision of partially furnished council house for REED staff. <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"> • Provision of extended Aquatic Centre hours • Financial assistance for annual Halloween town walk and disco. • Ongoing support for Blue Light activities in provision of venue. • Commencement of 'No Pool No School' initiative to encourage school attendance. • Contribution of \$5,000 towards children's entertainment at the 2023 Agricultural Show. • Young people engaged to provide input for design of murals proposed for the old Telstra building in Fowler St. • Annual sponsorship of achievement awards for Perenjori Primary School. <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"> • Facilitated a Well Women's Clinic. • Visiting Physiotherapist located in Council building. • Ongoing assistance to Perenjori Medical Centre. • Ongoing advocacy for the provision of allied health services in Perenjori. <p>1.7 Seniors are valued and supported to age in place.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • Support for weekly seniors' morning tea at the Lodge. • Ongoing advocacy for Home and Community Care services. • Met with representatives of Staying in Place - an organisation designed to assist seniors in remaining in their own homes. • Support for weekly seniors' morning tea at the Lodge.
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	<ul style="list-style-type: none"> • A Seniors and Volunteers' Dinner was held at the Perenjori Pavilion, supported by funding through Council Budget, Centre of the Aged (COTA), and Volunteers WA. <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"> • A Local Emergency Management Committee (LEMC) meeting was held to review the Local Emergency Management Arrangements, endorsed by Council. • Finalisation of DFES cyclone-recovery caravan accommodation for contractors project. • Local Operational Recovery Plan adopted by Council. • Desktop exercise undertaken by LEMC members. • Fire hazard inspections undertaken by Community Emergency Services Manager (CESM) and Ranger, and landowners notified if improvements are required.
<p><i>Goal 2:</i></p> <p>Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</p>	<p>2.1 Public health, safety and amenity standards are upheld.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • Adoption by Council of the Local Emergency Management Arrangements and Recovery Plan. • Engagement of new IT provider for Medical Practice. <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"> • 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. • Adoption by Council of a Local Planning Policy on Tree Farms. <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"> • Lease Agreement undertaken between the Shire of Perenjori and Perenjori Sports Club. • Cancellation of a residential lease agreement to protect Council assets. • Annual housing inspections conducted by external property agents.

	<ul style="list-style-type: none"> • Annual building maintenance inspection and program undertaken. • Council endorse construction of housing and a 10-year lease for Government Regional Officer Housing. • Building Maintenance Officer employed. • Monthly EHO visits to the Shire to assist the community in environmental health compliance. <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"> • Inclusion of an Aboriginal Interpretive site in the Perenjori Townscape Plan. <p>2.5 Waste management services are provided efficiently and sustainably.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • Weekly disposal service with licensed waste provider. • Regular maintenance at waste disposal sites. • Fencing at Perenjori tip completed. • Tyre recycling undertaken at Perenjori tip. • Gate installed at Perenjori tip. <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"> • Maintenance carried out in line with the sealed roads program. • Unsealed roads maintained regularly by fleet of graders. • Training undertaken in worksite traffic management and traffic control by relevant personnel. • Sealing of Fowler St standpipe truck bay. • Ongoing clearing of overhanging roadside vegetation for road users' safety. • Line marking undertaken on the Perenjori-Carnamah Rd. • Resheeting program reviewed for next 3 years. • A request for tender accepted by Council for the Mid West Secondary Grain Freight Route. • Sealed pavement repair contract awarded to tenderer. <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"> • Additional staff employed for the Parks & Gardens team. • Kerbing installed on Fowler Street, along with backfill
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	<p>and mulching.</p> <ul style="list-style-type: none"> • Planting throughout townsite to beautify and provide green space. • Town oval and hockey field in greatly improved condition. • Townscape Committee meeting minutes and plans presented to Council for endorsement. <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"> • Ongoing grounds work undertaken. • Gazebo installed with funding provided through the LRCI program. • Cracker dust spread to delineate Perenjori Cemetery carpark. • Wheel stops and car bay strips installed in parking area.
<p><i>Goal 3:</i></p> <p>A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings</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"> • Shire officers met with Aurizon representative to discuss accommodation package for future iron ore rail program. • Supported the Perenjori Hotel with Grand Reopening following repairs from Cyclone Seroja damages. • Fenix Resources presented to Council on iron ore haulage operations. • Terra Mining, Asia Iron and Aurizon met with Council to discuss plans and requirements for Extension Hill project. • Two 3 x 2 houses were constructed to add to Council housing stock for staff and/or private rentals. • Funding of \$500,000 was received through the DFES Cyclone Seroja Local Government Resilience Fund to be allocated towards the construction of a community hub. • Approval of funding of \$571,756 was received from the Local Roads and Community Infrastructure Program (LRCI) for the construction of a community hub. • Provision of housing for Community Resource Centre Manager. • Provision of housing for Government Regional Officer Housing (GROH) for a Police Officer. • Presentation to Council from Cooperative Bulk Handling (CBH) regarding upgrades to facilities and future grain outloading plans. • Presentation to Council from Western Power on planned upgrades. • Representatives from tree farm entity presented to Council on plans to purchase land within the shire.

	<ul style="list-style-type: none"> • Provision of housing for Regional Early Education and Development (REED) to accommodate a team leader for the early learning centre. • A Tender was accepted for the Design and Construction of a Supermarket. • Advertising commenced for expressions of interest in leasing and managing the new supermarket. <p>3.2. Visitors are welcomed and well-catered for.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • Council and staff representatives attended a WildflowerCountry meeting to discuss future of tourism group. • Implementation of 'Storytowns' - an audio production app showcasing stories from local Perenjori and Latham storytellers. • Installation of new barbecue to the Caravan Park Camp Kitchen. • A UWA Intern utilised to develop video footage showcasing Perenjori lifestyle, people and stories. • Upgrades to Caravan Park footpaths to enable disabled access. • Annual budget allocation to staff a part time Tourist Centre officer during wildflower season. • Content supplied for Australia's Golden Outback 2024 planner. • Continued financial membership of Australia's Golden Outback. • Promotion of Astrotourism through public events and social media updates. • Council-owned Caravan Park upgrades to Chalets, increased garden maintenance. • Employment of a new Caravan Park Manager and casual groundsman. • Installation of master key system for Caravan Park. • Installation of giant chess board at Caravan Park. • Reinstallation of Eco 1 house as Caravan Park accommodation. • Upgrades to septic system for whole of Caravan Park. • New hot water systems installed at Caravan Park.
<p><i>Goal 4:</i></p> <p>A strong and diverse Council working closely with the proactive and involved community.</p>	<p>4.1. The community is well-informed and engaged.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none"> • Regular social media and website posts of roadworks, events and projects. • Significant promotion of local government election. • Rates Information Booklet containing relevant budget information included with Annual Rates notices. • Monthly update of on-hold messages for phone system. • Annual Electors Meeting held in accordance with the <i>Local Government Act 1995</i>.

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

Achievements:

- Council Meeting Agendas and Minutes published on Shire website.
- Public submissions invited for Council consideration for inclusion in Annual Budget.

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

Achievements:

- Council met with mining haulage contractor to be provided information on future haulage considerations.
- Telstra representative met with Elected Members and staff to advise on future upgrades and fault management.

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

Achievements:

- Badimia representative undertook Welcome to Country at Australia Day celebrations.

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

Achievements:

- Workplace assessments undertaken for outside staff.
- Staff training schedule implemented to provide best practice delivery to the community.
- Job Descriptions updated as required.
- Annual Performance Reviews conducted for all staff members.
- 3-month and 6-month probationary reviews conducted for new staff members.

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

Achievements:

- Implementation of MEX software to streamline the Shire's maintenance and asset management practices.
- Capital works program undertaken in accordance with Council Budget.
- Housing valuations undertaken by Landgate.
- Annual audit undertaken in order with compliance regulations.
- Budget Review undertaken in accordance with

	<p>Section 33A of the <i>Local Government (Financial Management) Regulations 1996</i>.</p> <ul style="list-style-type: none">• Archive Room installed with shelving and records transferred from external storage.• Engagement of full time in-house Finance Manager.• Compliance Audit Return adopted by Council and submitted to the Department of Local Government, Sport and Cultural Industries.• Transition of banking services following Bankwest closure.• Placed in the Top-20 of local government audits 22/23 by the Office of the Auditor General.• Annual Phishing Campaign undertaken by IT provider to test cyber security.
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SHIRE OF PERENJORI
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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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 2024**

*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 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the the 5th day of December 2024



Chief Executive Officer

Paul Anderson

Nexia Perth Audit Services Pty Ltd

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SHIRE OF PERENJORI
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	3,239,524	3,232,632	3,112,812
Grants, subsidies and contributions	2(a)	2,956,836	422,886	3,734,602
Fees and charges	2(a)	974,424	731,910	836,040
Interest revenue	2(a)	212,468	120,500	109,998
Other revenue	2(a)	487,257	352,800	595,926
		7,870,509	4,860,728	8,389,378
Expenses				
Employee costs	2(b)	(3,344,406)	(3,418,008)	(3,472,005)
Materials and contracts		(2,749,115)	(2,710,039)	(2,815,535)
Utility charges		(376,540)	(393,200)	(368,986)
Depreciation		(5,291,604)	(3,482,000)	(3,365,660)
Finance costs	2(b)	(17,087)	(46,051)	(12,590)
Insurance		(200,641)	(185,800)	(165,007)
Other expenditure	2(b)	(436,319)	(244,994)	(227,776)
		(12,415,712)	(10,480,092)	(10,427,559)
		(4,545,203)	(5,619,364)	(2,038,181)
Capital grants, subsidies and contributions	2(a)	2,433,902	6,318,159	2,287,284
Profit on asset disposals		137,349	169,302	192,381
Loss on asset disposals		(45,939)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4	1,681	0	3,686
		2,526,993	6,487,461	2,483,351
Net result for the period		(2,018,210)	868,097	445,170
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	0	0	91,907,917
Total other comprehensive income for the period		0	0	91,907,917
Total comprehensive income/(loss) for the period		(2,018,210)	868,097	92,353,087

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

**SHIRE OF PERENJORI
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,297,146	7,803,775
Trade and other receivables	5	610,460	1,053,718
Inventories	6	84,036	136,308
Other assets	7	8,534	0
TOTAL CURRENT ASSETS		8,000,176	8,993,801
NON-CURRENT ASSETS			
Other financial assets	4	83,171	81,490
Inventories	6	104,000	104,000
Property, plant and equipment	8	22,863,428	21,829,572
Infrastructure	9	145,350,633	146,696,452
TOTAL NON-CURRENT ASSETS		168,401,232	168,711,514
TOTAL ASSETS		176,401,408	177,705,315
CURRENT LIABILITIES			
Trade and other payables	11	638,381	1,766,471
Other liabilities	12	1,054,446	166,762
Borrowings	13	57,921	43,791
Employee related provisions	14	254,754	233,540
TOTAL CURRENT LIABILITIES		2,005,502	2,210,564
NON-CURRENT LIABILITIES			
Borrowings	13	1,068,594	126,515
Employee related provisions	14	63,929	86,643
TOTAL NON-CURRENT LIABILITIES		1,132,523	213,158
TOTAL LIABILITIES		3,138,025	2,423,722
NET ASSETS		173,263,383	175,281,593
EQUITY			
Retained surplus		22,149,489	23,820,959
Reserve accounts	27	3,136,938	3,483,678
Revaluation surplus	15	147,976,956	147,976,956
TOTAL EQUITY		173,263,383	175,281,593

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

**SHIRE OF PERENJORI
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		23,629,423	3,230,044	56,069,039	82,928,506
Comprehensive income for the period					
Net result for the period		445,170	0	0	445,170
Other comprehensive income for the period	15	0	0	91,907,917	91,907,917
Total comprehensive income for the period		445,170	0	91,907,917	92,353,087
Transfers to reserve accounts	27	(253,634)	253,634	0	0
Balance as at 30 June 2023		23,820,959	3,483,678	147,976,956	175,281,593
Comprehensive income for the period					
Net result for the period		(2,018,210)	0	0	(2,018,210)
Total comprehensive loss 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
Balance as at 30 June 2024		22,149,489	3,136,938	147,976,956	173,263,383

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 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,148,086	3,161,110
Grants, subsidies and contributions		3,454,417	3,439,120
Fees and charges		974,424	836,040
Interest revenue		212,468	109,998
Goods and services tax received		236,215	238,118
Other revenue		464,684	573,353
		8,490,294	8,357,739
Payments			
Employee costs		(3,323,060)	(2,779,516)
Materials and contracts		(3,051,589)	(1,774,565)
Utility charges		(376,540)	(368,986)
Finance costs		(17,087)	(12,590)
Insurance paid		(200,641)	(165,007)
Goods and services tax paid		(967,740)	(967,740)
Other expenditure		(436,319)	(227,776)
		(8,372,976)	(6,296,180)
Net cash provided by (used in) operating activities		117,318	2,061,559
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(2,786,670)	(2,099,501)
Payments for construction of infrastructure	9(a)	(2,603,084)	(2,555,269)
Capital grants, subsidies and contributions		3,308,075	1,845,926
Proceeds from sale of property, plant & equipment		501,523	265,482
Net cash provided by (used in) investing activities		(1,580,156)	(2,543,362)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(43,791)	(40,958)
Proceeds from new borrowings	26(a)	1,000,000	0
Net cash provided by (used In) financing activities		956,209	(40,958)
Net (decrease) increase in cash held		(506,629)	(522,761)
Cash at beginning of year		7,803,775	8,326,536
Cash and cash equivalents at the end of the year		7,297,146	7,803,775

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 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	3,211,981	3,207,742	3,087,922
Rates excluding general rates	24	27,543	24,890	24,890
Grants, subsidies and contributions		2,956,836	422,886	3,734,602
Fees and charges		974,424	731,910	836,040
Interest revenue		212,468	120,500	109,998
Other revenue		487,257	352,800	595,926
Profit on asset disposals		137,349	169,302	192,381
Fair value adjustments to financial assets at fair value through profit or loss	4	1,681	0	3,686
		8,009,539	5,030,030	8,585,445
Expenditure from operating activities				
Employee costs		(3,344,406)	(3,418,008)	(3,472,005)
Materials and contracts		(2,749,115)	(2,710,039)	(2,815,535)
Utility charges		(376,540)	(393,200)	(368,986)
Depreciation		(5,291,604)	(3,482,000)	(3,365,660)
Finance costs		(17,087)	(46,051)	(12,590)
Insurance		(200,641)	(185,800)	(165,007)
Other expenditure		(436,319)	(244,994)	(227,776)
Loss on asset disposals		(45,939)	0	0
		(12,461,651)	(10,480,092)	(10,427,559)
Non-cash amounts excluded from operating activities	25(a)	5,197,013	3,312,698	3,138,832
Amount attributable to operating activities		744,901	(2,137,364)	1,296,718
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,433,902	6,318,159	2,287,284
Proceeds from disposal of assets		501,523	282,000	265,482
		2,935,425	6,600,159	2,552,766
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(2,786,670)	(4,178,461)	(2,099,501)
Purchase and construction of infrastructure	9(a)	(2,603,084)	(4,926,361)	(2,555,269)
		(5,389,754)	(9,104,822)	(4,654,770)
Non-cash amounts excluded from investing activities		0	0	0
Amount attributable to investing activities		(2,454,329)	(2,504,663)	(2,102,004)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	1,000,000	1,000,000	0
Transfers from reserve accounts	27	673,216	501,600	0
		1,673,216	1,501,600	0
Outflows from financing activities				
Repayment of borrowings	26(a)	(43,791)	(55,089)	(40,958)
Transfers to reserve accounts	27	(326,476)	(395,254)	(253,634)
		(370,267)	(450,343)	(294,592)
Amount attributable to financing activities		1,302,949	1,051,257	(294,592)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	3,576,890	3,590,770	4,676,768
Amount attributable to operating activities		744,901	(2,137,364)	1,296,718
Amount attributable to investing activities		(2,454,329)	(2,504,663)	(2,102,004)
Amount attributable to financing activities		1,302,949	1,051,257	(294,592)
Surplus or deficit after imposition of general rates	25(b)	3,170,411	0	3,576,890

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

**SHIRE OF PERENJORI
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Perenjori 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 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 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 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 values 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 the nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 7
 - Infrastructure - Note 8
 - Expected credit losses on financial assets - Note 5
 - Impairment losses of non-financial assets - Notes 7 and 8
 - Measurement of employee benefits - Note 13
 - Measurement of provisions - Note 13
- Fair value heirarchy information can be found in Note 22

The local government reporting entity

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

Initial application of accounting standards

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

- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
 - 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*
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 non-financial assets. The impact is yet to be quantified.
- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2024**

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 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
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
Total	1,798,335	2,433,902	3,239,524	2,832,650	10,304,411

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,112,812	0	3,112,812
Grants, subsidies and contributions	414,447	0	0	3,320,155	3,734,602
Fees and charges	836,040	0	0	0	836,040
Interest revenue	0	0	0	109,998	109,998
Other revenue	595,926	0	0	0	595,926
Capital grants, subsidies and contributions	0	2,287,284	0	0	2,287,284
Total	1,846,413	2,287,284	3,112,812	3,430,153	10,676,662

Note	2024 Actual	2023 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	146,373	75,187
Trade and other receivables overdue interest	8,176	6,562
Other interest revenue	57,919	28,249
	212,468	109,998
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$0.		
Fees and charges relating to rates receivable		
Charges on instalment plan	1,290	1,350
The 2024 original budget estimate in relation to: Charges on instalment plan was \$0.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	38,590	39,426
- Other services – grant acquittals	2,670	4,500
	41,260	43,926
Employee Costs		
Employee benefit costs	3,129,617	3,365,559
Other employee costs	214,789	106,446
	3,344,406	3,472,005
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	17,087	12,590
	17,087	12,590
Other expenditure		
Sundry expenses	436,319	227,776
	436,319	227,776

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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	2024	2023
	\$	\$
	4,160,208	4,320,097
	3,136,938	3,483,678
	7,297,146	7,803,775
15	3,105,762	4,153,335
	4,191,384	3,650,440
	7,297,146	7,803,775

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

2024	2023
\$	\$
83,171	81,490
83,171	81,490
81,490	77,804
1,681	3,686
83,171	81,490

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 2024**

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	74,228	48,134
Trade receivables	405,724	217,908
Contract assets	58,719	730,605
GST receivable	74,789	60,071
Allowance for credit losses of rates and statutory receivables	(1,200)	(1,200)
Allowance for credit losses of trade receivables	(1,800)	(1,800)
	610,460	1,053,718

Disclosure of opening and closing balances related to contracts with customers

Note	30 June 2024	30 June 2023	1 July 2022
	Actual	Actual	Actual
	\$	\$	\$
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:			
Trade and other receivables from contracts with customers	405,724	217,908	453,030
Allowance for credit losses of trade receivables	(1,800)	(1,800)	(1,800)
Total trade and other receivables from contracts with customers	403,924	216,108	451,230

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 2024**

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	84,036	136,308
	<u>84,036</u>	<u>136,308</u>
Non-current		
Land held for resale		
Cost of acquisition	104,000	104,000
	<u>104,000</u>	<u>104,000</u>
The following movements in inventories occurred during the year:		
Balance at beginning of year	240,308	104,359
Inventories expensed during the year	(179,922)	(179,922)
Additions to inventory	127,650	315,871
Balance at end of year	<u>188,036</u>	<u>240,308</u>

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 2024**

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Accrued income	8,534	0
	8,534	0

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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
	\$	\$		\$	\$	\$
Balance at 1 July 2022	608,000	17,753,900	18,361,900	0	2,746,153	21,108,053
Additions	0	1,301,470	1,301,470	16,035	781,996	2,099,501
Disposals	0	0	0	0	(73,101)	(73,101)
Depreciation	0	(730,217)	(730,217)	(6,088)	(568,576)	(1,304,881)
Balance at 30 June 2023	608,000	18,325,153	18,933,153	9,947	2,886,472	21,829,572
Comprises:						
Gross balance amount at 30 June 2023	608,000	19,055,370	19,663,370	121,157	5,506,598	25,291,125
Accumulated depreciation at 30 June 2023	0	(730,217)	(730,217)	(111,210)	(2,620,126)	(3,461,553)
Balance at 30 June 2023	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	0	(12,177)	(12,177)	12,177	3,613	3,613
Balance at 30 June 2024	608,000	19,462,909	20,070,909	44,037	2,748,482	22,863,428
Comprises:						
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)
Balance at 30 June 2024	608,000	19,462,909	20,070,909	44,037	2,748,482	22,863,428

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
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.					
(ii) Cost					
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 2024

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
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	47,434,387	315,635	4,631,413	858,600	1,054,010	54,294,045
Additions	2,111,079	94,891	0	0	349,299	2,555,269
Revaluation increments / (decrements) transferred to revaluation surplus	91,632,831	275,086	0	0	0	91,907,917
Depreciation	(1,591,232)	(22,636)	(321,989)	(23,144)	(101,778)	(2,060,779)
Balance at 30 June 2023	139,587,065	662,976	4,309,424	835,456	1,301,531	146,696,452
Comprises:						
Gross balance at 30 June 2023	221,048,079	1,019,962	4,639,281	858,600	1,418,755	228,984,677
Accumulated depreciation at 30 June 2023	(81,461,014)	(356,986)	(329,857)	(23,144)	(117,224)	(82,288,225)
Balance at 30 June 2023	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)
Balance at 30 June 2024	138,327,785	706,583	3,986,841	812,312	1,517,112	145,350,633
Comprises:						
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)
Balance at 30 June 2024	138,327,785	706,583	3,986,841	812,312	1,517,112	145,350,633

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	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.
Other infrastructure - Footpaths	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.
Other infrastructure - Airfield	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.
Other infrastructure - Parks & Ovals	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.
Other infrastructure - Other	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 2024**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2024**

11. TRADE AND OTHER PAYABLES

Current

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

2024	2023
\$	\$
525,909	1,569,171
31,312	96,656
68,254	45,408
0	49,725
1,639	280
11,267	5,231
638,381	1,766,471

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

12. OTHER LIABILITIES

Current

Contract liabilities

Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Additions

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

	2024	2023
	\$	\$
	13,511	0
	1,040,935	166,762
	1,054,446	166,762
	13,511	0
	13,511	0
	166,762	608,120
	1,536,519	220,988
	(662,346)	(662,346)
	1,040,935	166,762

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 2024**

13. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		57,921	1,068,594	1,126,515	43,791	126,515	170,306
Total secured borrowings	26(a)	57,921	1,068,594	1,126,515	43,791	126,515	170,306

The Shire of Perenjori has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 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 2024**

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	189,500	179,815
Long service leave	54,218	22,911
	<u>243,718</u>	<u>202,726</u>
Employee related other provisions		
Employment on-costs	11,036	30,814
	<u>11,036</u>	<u>30,814</u>
Total current employee related provisions	<u>254,754</u>	<u>233,540</u>
Non-current provisions		
Employee benefit provisions		
Long service leave	53,704	75,211
	<u>53,704</u>	<u>75,211</u>
Employee related other provisions		
Employment on-costs	10,225	11,432
	<u>10,225</u>	<u>11,432</u>
Total non-current employee related provisions	<u>63,929</u>	<u>86,643</u>
Total employee related provisions	<u>318,683</u>	<u>320,183</u>

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

15. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
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	39,103,104	91,632,831	130,735,935
Revaluation surplus - Other infrastructure - Footpaths	275,086	0	275,086	0	275,086	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
	147,976,956	0	147,976,956	56,069,039	91,907,917	147,976,956

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		4,191,384	3,650,440
		4,191,384	3,650,440
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	3,136,938	3,483,678
Contract liabilities	12	13,511	0
Capital grant liabilities	12	1,040,935	166,762
Total restricted financial assets		4,191,384	3,650,440

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

Credit card limit		20,000	20,000
Credit card balance at balance date		(5,529)	(2,677)
Total amount of credit unused		14,471	17,323
Loan facilities			
Loan facilities - current		57,921	43,791
Loan facilities - non-current		1,068,594	126,515
Total facilities in use at balance date		1,126,515	170,306
Unused loan facilities at balance date		0	0

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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 Shire of Perenjori Works Depot as a possible contaminated site.

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

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	3,122,828	1,388,315
- plant & equipment purchases	0	180,118
	3,122,828	1,568,433
Payable:		
- not later than one year	3,122,828	1,568,433

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 2024

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

	Note	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
President's annual allowance		20,875	20,875	20,565
President's meeting attendance fees		5,563	5,126	5,005
President's ICT expenses		594	455	305
President's travel and accommodation expenses		677	1,216	411
Deputy President's annual allowance		5,219	5,219	5,141
Deputy President's meeting attendance fees		11,126	7,479	7,306
Deputy President's ICT expenses		594	453	305
Deputy President's travel and accommodation expenses		782	1,214	790
All other council member's meeting attendance fees		36,606	37,395	36,530
All other council member's ICT expenses		2,971	2,265	1,528
All other council member's travel and accommodation expenses		3,879	6,070	3,964
	20(a)	88,886	87,767	81,850
		2024		2023
Short-term employee benefits		573,872		491,918
Post-employment benefits		75,680		54,862
Employee - other long-term benefits		61,901		3,525
Council member costs	20(a)	88,886		81,850
		800,339		632,155

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:

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	3,444	0
Purchase of goods and services	3,424	434,639

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 2024**

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

Buildings - non specialised
Less: accumulated depreciation

Total assets

	2024 Actual	2023 Actual
	\$	\$
	559,500	559,500
	(44,477)	(22,097)
	515,023	537,403

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 2024**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2024 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 2024**

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. enforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

AASB 13 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.

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) 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 2024

24. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Back Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Townsite	Gross rental valuation	0.092127	107	1,159,333	106,806	(743)	0	106,063	106,806	0	106,806	103,043
Mining	Gross rental valuation	0.092127	1	3,144,000	289,647	0	0	289,647	289,647	0	289,647	281,996
Rural	Unimproved valuation	0.014395	259	155,050,000	2,231,945	0	60	2,232,005	2,231,945	0	2,231,945	2,146,689
Mining	Unimproved valuation	0.307900	38	2,600,348	800,647	0	952	801,599	800,648	0	800,648	769,931
Exploration	Unimproved valuation	0.209410	38	268,702	56,269	0	0	56,269	56,269	0	56,269	53,624
Total general rates			443	162,222,383	3,485,314	(743)	1,012	3,485,583	3,485,315	0	3,485,315	3,355,283
Minimum payment												
Townsite	Gross rental valuation	389	32	27,771	12,448	0	0	12,448	12,448	0	12,448	12,342
Mining	Gross rental valuation	389	1	20	389	0	0	389	389	0	389	374
Rural	Unimproved valuation	389	11	126,300	4,279	345	0	4,624	4,279	0	4,279	4,114
Mining	Unimproved valuation	389	7	26,007	2,723	3,776	0	6,499	2,723	0	2,723	2,244
Exploration	Unimproved valuation	389	25	71,017	9,725	10,574	0	20,299	9,725	0	9,725	8,976
Total minimum payments			76	251,115	29,564	14,695	0	44,259	29,564	0	29,564	28,050
Total general rates and minimum payments			519	162,473,498	3,514,878	13,952	1,012	3,529,842	3,514,879	0	3,514,879	3,383,333
Ex-gratia Rates												
Ex-gratia Rates			0	0	0	0	0	27,543	24,890	0	24,890	24,890
Total amount raised from rates (excluding general rates)			0	0	0	0	0	27,543	24,890	0	24,890	24,890
Discounts								(317,861)			(307,137)	(295,411)
Total Rates								3,239,524			3,232,632	3,112,812

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 2024

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24	2023/24	2023/24	2022/23
	(30 June 2024 Carried Forward)	Budget (30 June 2024 Carried Forward)	(1 July 2023 Brought Forward)	(30 June 2023 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(137,349)	(169,302)	(192,381)	(192,381)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,681)	0	(3,686)	(3,686)
Add: Loss on disposal of assets	45,939	0	0	0
Add: Depreciation	5,291,604	3,482,000	3,365,660	3,365,660
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	(1,500)	0	(30,761)	(30,761)
Non-cash amounts excluded from operating activities	5,197,013	3,312,698	3,138,832	3,138,832
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27 (3,136,938)	(3,367,456)	(3,483,678)	(3,483,678)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 57,921	988,702	43,791	43,791
- Employee benefit provisions	254,754	267,966	233,540	233,540
Total adjustments to net current assets	(2,824,263)	(2,110,788)	(3,206,347)	(3,206,347)
Net current assets used in the Statement of Financial Activity				
Total current assets	8,000,176	5,084,245	8,993,801	8,993,801
Less: Total current liabilities	(2,005,502)	(2,973,457)	(2,210,564)	(2,210,564)
Less: Total adjustments to net current assets	(2,824,263)	(2,110,788)	(3,206,347)	(3,206,347)
Surplus or deficit after imposition of general rates	3,170,411	0	3,576,890	3,576,890

SHIRE OF PERENJORI
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FOR THE YEAR ENDED 30 JUNE 2024

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
CHA Housing		\$ 33,365	\$ 0	\$ (16,146)	\$ 17,219	\$ 0	\$ (17,219)	\$ 0	\$ 17,219	\$ 0	\$ (17,219)	\$ 0
New Loan Housing		0	0	0	0	0	0	0	0	1,000,000	(11,298)	988,702
John Street - Subdivision		177,899	0	(24,812)	153,087	0	(26,572)	126,515	153,087	0	(26,572)	126,515
Supermarket Development		0	0	0	0	1,000,000	0	1,000,000	0	0	0	0
Total		211,264	0	(40,958)	170,306	1,000,000	(43,791)	1,126,515	170,306	1,000,000	(55,089)	1,115,217
Borrowing Finance Cost Payments												
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023				
CHA Housing		96	WATC	6.54%		\$ (836)	\$ (836)	\$ (1,457)				
John Street - Subdivision		98	WATC	6.97%		(10,215)	(10,215)	(11,133)				
Supermarket Development		99	WATC	5.50%		0	0	0				
New Housing Loan						0	0	0				
Total						(11,051)	(11,051)	(12,590)				
Total Finance Cost Payments						(11,051)	(11,051)	(12,590)				

* WA Treasury Corporation

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Leave reserve	85,545	3,895	(14,386)	75,054	85,545	2,360	0	87,905	84,718	827	0	85,545
(b) Plant reserve	593,196	210,442	(400,000)	403,638	593,196	321,224	(400,000)	514,420	573,156	20,040	0	593,196
(c) Refuse reserve	227,137	9,433	(58,830)	177,740	227,137	5,716	(15,000)	217,853	205,147	21,990	0	227,137
(d) Swimming Pool reserve	129,693	4,995	0	134,688	129,693	3,027	0	132,720	108,639	21,054	0	129,693
(e) Road & Rehabilitation reserve	34,018	1,549	0	35,567	34,018	939	0	34,957	33,691	327	0	34,018
(f) Housing reserve	444,485	20,241	(200,000)	264,726	444,485	12,266	0	456,751	440,214	4,271	0	444,485
(g) Mt Gibson Infrastructure reserve	1,483,275	56,051	0	1,539,326	1,473,399	37,681	0	1,511,080	1,352,343	130,932	0	1,483,275
(h) Tourism Accommodation reserve	90,678	2,991	0	93,669	90,678	1,812	0	92,490	65,047	25,631	0	90,678
(i) Water reserve	191,503	7,583	0	199,086	191,503	4,595	0	196,098	164,903	26,600	0	191,503
(j) IT Communication reserve	204,148	9,296	0	213,444	204,148	5,634	(86,600)	123,182	202,186	1,962	0	204,148
	3,483,678	326,476	(673,216)	3,136,938	3,473,802	395,254	(501,600)	3,367,456	3,230,044	253,634	0	3,483,678
	3,483,678	326,476	(673,216)	3,136,938	3,473,802	395,254	(501,600)	3,367,456	3,230,044	253,634	0	3,483,678

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

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

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
(a) Leave reserve	To be used for - : 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.

**SHIRE OF PERENJORI
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024**

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 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Mount Gibson Public Benefit Fund	312,937	2,438	(38,486)	276,889
	312,937	2,438	(38,486)	276,889



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 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 2024, 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 2024 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 2024, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Perenjori for the year ended 30 June 2024 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.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2024