



SHIRE OF PERENJORI

ANNUAL REPORT

2024-25

Adopted at the Ordinary Meeting of
Council Held 18 December 2025
(Council Resolution Number: 181225.17)

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General Information

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



Shire of Perenjori Administration Building

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

PO Box 22, Perenjori WA 6620
Telephone: (08) 99730100
Email: reception@perenjori.wa.gov.au

Elected Members

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

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

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



Jude Sutherland
Shire President
Term 2023-2027



Daniel Bradford
Deputy President
Term 2023-2027



Andrew Fraser
Councillor
Term 2023-2027



Brian Campbell
Councillor
Term 2023-2027



Dael Sparkman
Councillor
Term 2021-2025



Leslie Hepworth
Councillor
Term 2021-2025



Colin Bryant
Councillor
Term 2021-2025

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

Shire President's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Shire President's Report

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

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

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

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

Jude Sutherland
Shire President



Perenjori Supermarket

Chief Executive Officer's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Paul Anderson
Chief Executive Officer

Finance & Administration

Overall Financial Position

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

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

Revenue

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

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

Operating Expenditure

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

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



Capital Expenditure

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

Total Debt

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

Cash Backed Reserves

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

Infrastructure Services

Road Network Maintenance and Capital Works 2024–25

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

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

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

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

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

Infrastructure Services

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

Parks, Gardens and Townsites

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

Building Maintenance & Housing

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

Major housing and building projects completed during the period include:

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

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

Plant & Equipment Disposals

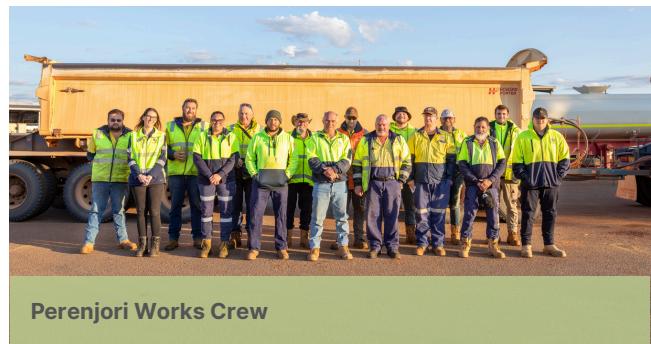
The Shire disposed of the following assets during the period:

- 2 x Mitsubishi Triton Utes

Acquisitions

The Shire acquired the following assets during the period.

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



Perenjori Works Crew

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

Staffing

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

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

Workshop

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

Community Development

Festival of Small Halls

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

Volunteers Dinner

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



Seniors Luncheon

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

Incorporating Aboriginal Culture in Design

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

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

Seniors Morning Tea Weekly Gatherings

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

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

Latham Hall Community Survey

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

Tree Planting at the Village Green

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

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



Village Green Tree Planting

Community Development

Exhibitions and Activations

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



Funding for our Projects

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

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



Perenjori Tourist Bureau

Governance

National Competition Policy

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

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

Competitive Neutrality

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

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

Structural Reform of Public Monopolies

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

Legislation Review

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

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

Freedom of Information

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

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

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

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

Disability Access & Inclusion Plan

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

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

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

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

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

Governance

Report on Complaints Made Against Councillors

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

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

Elected Members & Officer Compliance Statistics

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

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

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

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



Regulation - 19B (2) (c)

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

Regulation - 19B (2) (d)

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

Regulation - 19B (2) (e)

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

Governance

Regulation – 19B (2) (f)

Elected Member Meeting Attendance Register - 2024/25

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

✓ Attended

LA Leave of Absence (Approved)

A Apology

E Electronic Attendance

- No Meeting

Governance

Regulation – 29C (2) (d)

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

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

Local Government Act 1995 Section 5.127 – Report on Training

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

Elected Member Training Attendance 2024/25

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

Governance

Elected Member Remuneration 2024/25

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



2024 Elected Members

Strategic Community Plan 2024-25

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

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

Strategic Community Plan 2024-25

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

Strategic Community Plan 2024-25

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

Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<p>Goal 2: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</p>	<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"> • Annual housing inspections undertaken by external provider. • Building maintenance schedule is ongoing. • Draft Lease Agreement prepared for the Latham Golf & Bowling Club. • Quotes obtained for relining of Aquatic Centre pool bowl. • Liaising with Perenjori Sports Club to administer a current Lease Agreement. • Annual residual current device (RCD) inspections undertaken on Council buildings. • Annual air-conditioner inspections undertaken on Council buildings. • Annual pest control undertaken on Council buildings. <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"> • Meeting held with indigenous representatives and Aboriginal Corporation to determine support for indigenous tourism proposal. • Townscape planning underway for Indigenous Interpretive site. • Renovation of Museum ceilings including Shire assistance in relocating contents of the building prior to work commencing. • Funding application submitted for installation of an interpretive indigenous garden. • Aboriginal flagpole installed and a flag-raising ceremony held with local indigenous community members. <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. • Budget allocation included in 24/25 Budget for upgrades to the Latham Tip. • New cell in use at Perenjori Tip. • A request for disbursement of tyres and scrap steel has been processed for the Latham 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. • 2024-25 sealed pavement repair works completed in accordance with Budget. • Completion of Mid-West Secondary Grain Freight Network program.

Strategic Community Plan 2024-25

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

Strategic Community Plan 2024-25

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

Strategic Community Plan 2024-25

Principal Objective	Outcomes, Strategies and Achievements
<p>Goal 4: <i>A strong and diverse Council working closely with the proactive and involved community.</i></p>	<p>4.5. People receive a high standard of customer service in their dealings with the Shire.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none">• Staff training schedule implemented to provide best practice delivery to the community.• Job Descriptions updated as required.• Annual Performance Reviews undertaken.• Library software upgrade completed.• Psychosocial Hazard training undertaken by managing staff.• 3-month and 6-month probationary reviews conducted for new staff members.• A successful Department of Transport audit was undertaken.• Mental Health First Aid training undertaken by staff members. <p>4.6. The organisation, assets and finances of the Shire are managed responsibly.</p> <p><i>Achievements:</i></p> <ul style="list-style-type: none">• Capital works program undertaken in accordance with Council Budget.• Chief Executive Officer contract extended for 6 months.• Annual Audit was undertaken and adopted by Council along with the 2023/24 Annual Report.• Budget Review conducted in February 2025.• Compliance Audit Return adopted by Council and submitted to the Department of Local Government, Sport and Culture Industries.• Business Continuity Response Plan reviewed and endorsed by Council.• Strategic Community Plan/Corporate Business Plan reviewed and endorsed by Council.• Annual Freedom of Information Statement reviewed and endorsed by Council.• Successful migration of accounts to new banking provider.

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

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

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

Principal place of business:
56 Fowler Street
Perenjori WA 6620

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

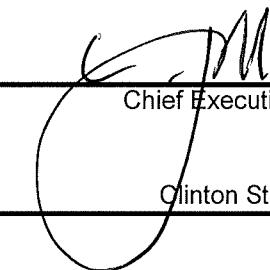
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The accompanying financial report of the Shire of Perenjori has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the 2nd day of December 2025



Chief Executive Officer

Clinton Strugnell



Nexia Perth Audit Services Pty Ltd

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

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

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

Nexia Perth Audit Services Pty Ltd

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

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

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 2025

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

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

Nexia Perth Audit Services Pty Ltd

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

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

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

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

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

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

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

Fair value hierarchy information can be found in Note 23.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 33 of the financial report.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

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

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

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

For the year ended 30 June 2025

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

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

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

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	6,029,770	4,160,208
Term deposits	0	3,136,938
Total cash and cash equivalents	6,029,770	7,297,146
 Held as		
- Unrestricted cash and cash equivalents	3,404,759	3,105,762
- Restricted cash and cash equivalents	2,625,011	4,191,384
 16	 6,029,770	 7,297,146

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the Shire due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

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

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

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.

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.

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

5. TRADE AND OTHER RECEIVABLES

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

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	284,370	405,724	217,908
Allowance for credit losses of trade receivables	(1,800)	(1,800)	(1,800)
Total trade and other receivables from contracts with customers	282,570	403,924	216,108

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

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

The following movements in inventories occurred during the year:

Balance at beginning of year	188,036	240,308
Inventories expensed during the year	(147,912)	(179,922)
Additions to inventory	125,992	127,650
Balance at end of year	166,116	188,036

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

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

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

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

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

7. OTHER ASSETS

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

MATERIAL ACCOUNTING POLICIES

Other current assets

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
Balance at 1 July 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		(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
Additions	0	4,570,657	4,570,657	39,435	738,625	5,348,717
Disposals	0	0	0	0	(36,999)	(36,999)
Depreciation	0	(694,646)	(694,646)	(6,450)	(505,488)	(1,206,584)
Balance at 30 June 2025	608,000	23,338,920	23,946,920	77,022	2,944,620	26,968,562
Comprises:						
Gross balance amount at 30 June 2025	608,000	25,540,369	26,148,369	198,704	5,874,389	32,221,462
Accumulated depreciation at 30 June 2025	0	(2,201,449)	(2,201,449)	(121,682)	(2,929,769)	(5,252,900)
Balance at 30 June 2025	608,000	23,338,920	23,946,920	77,022	2,944,620	26,968,562

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

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 2025

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads	Other infrastructure - Footpaths	Other Infrastructure - Parks and Ovals	Other infrastructure - Airfield	Other Infrastructure - Other	Total Infrastructure
Balance at 1 July 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
Additions	5,841,863	0	0	0	53,010	5,894,873
(Disposals)	0	0	(13,956)	0	(24,981)	(38,937)
Depreciation	(3,467,486)	(26,535)	(268,214)	(23,327)	(123,366)	(3,908,928)
Transfers	0	51,131	0	0	(51,131)	0
Balance at 30 June 2025	140,702,162	731,179	3,704,671	788,985	1,370,644	147,297,641
Comprises:						
Gross balance at 30 June 2025	229,076,579	1,141,884	4,614,881	858,600	1,730,290	237,422,234
Accumulated depreciation at 30 June 2025	(88,374,417)	(410,705)	(910,210)	(69,615)	(359,646)	(90,124,593)
Balance at 30 June 2025	140,702,162	731,179	3,704,671	788,985	1,370,644	147,297,641

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

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 2025

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

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

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulation 17A(4C)*, the Shire is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Gains or losses on disposal

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

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

11. TRADE AND OTHER PAYABLES

Current

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

	2025	2024
	\$	\$
Sundry creditors	654,837	525,909
Prepaid rates	23,856	31,312
Accrued payroll liabilities	64,337	68,254
Licencing	1,365	1,639
Accrued Interest on loans	56,705	11,267
	801,100	638,381

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

12. OTHER LIABILITIES

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

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

13. BORROWINGS

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

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

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

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	193,448	189,500
Long service leave	50,491	54,218
	<hr/> 243,939	<hr/> 243,718
Employee related other provisions		
Employment on-costs	38,298	11,036
	<hr/> 38,298	<hr/> 11,036
Total current employee related provisions	<hr/> 282,237	<hr/> 254,754
Non-current provisions		
Employee benefit provisions		
Long service leave	78,090	53,704
	<hr/> 78,090	<hr/> 53,704
Employee related other provisions		
Employment on-costs	12,260	10,225
	<hr/> 12,260	<hr/> 10,225
Total non-current employee related provisions	<hr/> 90,350	<hr/> 63,929
Total employee related provisions	<hr/> 372,587	<hr/> 318,683

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

15. REVALUATION SURPLUS

	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance	2024 Opening Balance	Total Movement on Revaluation	2024 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	130,735,935	0	130,735,935
Revaluation surplus - Other infrastructure - Footpaths	275,086	0	275,086	275,086	0	275,086
Revaluation surplus - Other Infrastructure - Parks and Ovals	3,212,738	0	3,212,738	3,212,738	0	3,212,738
Revaluation surplus - Other infrastructure - Airfield	1,186,671	0	1,186,671	1,186,671	0	1,186,671
Revaluation surplus - Other Infrastructure - Other	677,019	0	677,019	677,019	0	677,019
	147,976,956	0	147,976,956	147,976,956	0	147,976,956

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

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,625,011	4,191,384
		<hr/>	<hr/>
		2,625,011	4,191,384
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,468,082	3,136,938
Contract liabilities	12	9,376	13,511
Capital grant liabilities	12	147,553	1,040,935
Total restricted financial assets		<hr/>	<hr/>
		2,625,011	4,191,384
17. UNDRAWN BORROWING FACILITIES AND CREDIT			
STANDBY ARRANGEMENTS			
Credit card limit		22,000	20,000
Credit card balance at balance date		(3,549)	(5,529)
Total amount of credit unused		<hr/>	<hr/>
		18,451	14,471
Loan facilities			
Loan facilities - current		130,693	57,921
Loan facilities - non-current		3,037,901	1,068,594
Total facilities in use at balance date		<hr/>	<hr/>
		3,168,594	1,126,515
Unused loan facilities at balance date		<hr/>	<hr/>
		0	0

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

18. CONTINGENT LIABILITIES

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

Landfill Sites

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

Contaminated Sites

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

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

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

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

19. CAPITAL COMMITMENTS

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

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

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

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

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

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	0	3,444
Purchase of goods and services	500	3,424

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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

SHIRE OF PERENJORI
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FOR THE YEAR ENDED 30 JUNE 2025

21. JOINT ARRANGEMENTS

Share of joint operations

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

Statement of Financial Position

	2025 Actual	2024 Actual
	\$	\$
Buildings - non specialised	559,500	559,500
Less: accumulated depreciation	(63,117)	(22,097)
Total assets	496,383	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 2025**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

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

SHIRE OF PERENJORI
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FOR THE YEAR ENDED 30 JUNE 2025

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

24. RATING INFORMATION

(a) General Rates

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

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

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

25. DETERMINATION OF SURPLUS OR DEFICIT

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

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

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

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2025	30 June 2025	30 June 2024
CHA Housing	96	WATC *	WATC *	6.44%	2/02/2024	\$ 0	\$ 0	\$ (836)
John Street - Subdivision	98	WATC *	WATC *	6.97%	20/01/2028	(12,326)	(8,450)	(10,215)
House Loan 2 x 3x2	99	WATC *	WATC *	5.18%	10/05/2044	(62,590)	(58,334)	0
Supermarket Development	104	WATC *	WATC *	5.30%	3/02/2045	0	0	0
New Loan Housing	105	WATC *	WATC *	4.75%	14/05/2035	0	0	0
Total						(74,916)	(66,784)	(11,051)
Total Finance Cost Payments						(74,916)	(66,784)	(11,051)

* WA Treasury Corporation

(b) New Borrowings - 2024/25

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

* WA Treasury Corporation

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

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

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

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

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

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

28. TRUST FUNDS

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

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



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Perenjori

To the Council of the Shire of Perenjori

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

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