ANNUAL REPORT
2024-2025



PHOTO: ALICE REDDINGTON



ACKNOWLEDGEMENT OF COUNTRY

The Shire of Jerramungup acknowledges the Goreng people who are the Traditional Custodians of the land of the district. We recognise their cultural heritage, beliefs, and continuing relationship with the land, and pay our respects to Elders past and present.

PHOTO: STEVE ELSON

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WELCOME

Every year the Shire provides vital community services and our Annual Report is where we can highlight our achievements and the progress we've made towards realising the strategic goals identified in our 2021 – 2031 Community Plan.

The Annual Report is one of our key reporting documents providing information to the Community on the work completed in the past financial year. The Report details our operational performance and outlines the achievements and challenges we experience throughout the year.

WHERE TO FIND THIS REPORT

The report can be obtained in hard copy from the Shire Administration Office and Libraries or by emailing council@jerramungup.wa.gov.au
It can also be viewed online at: https://www.jerramungup.wa.gov.au

Feedback on the report can be provided at the Shire Administration Office or emailed to council@jerramungup.wa.gov.au



PHOTO: ALICE REDDINGTON



SHIRE PRESIDENT REPORT

CR NATHAN BROWN

As the newly elected Shire President, it is a privilege to present the Shire of Jerramungup's Annual Report for the 2024/25 financial year on behalf of my fellow Councillors. This report provides a clear overview of our achievements, challenges, and progress over the year ending 30 June 2025. It has been a year shaped by commitment, collaboration, and steady growth, with Council continuing to deliver services and initiatives that align with the visions set out in the Strategic Community Plan.

I would like to begin by acknowledging the leadership of my predecessor, Cr Jo Iffla, who concluded nearly 18 years of service on Council this year. Her long-standing dedication has contributed greatly to the progress of our Shire, and her commitment to community outcomes is deeply appreciated. I also extend my thanks to Chief Executive Officer Martin Cuthbert and all Shire staff for their hard work and professionalism throughout the year, which has supported the delivery of essential services and key projects.

Our community continues to be strengthened by the contributions of local groups, organisations and volunteers. Their involvement in events, emergency services and local initiatives remains vital to the fabric of our Shire, and their support during this year's bushfire mitigation activities was especially valued. The willingness of volunteers to step forward when needed reflects the strong community spirit that defines our region.

To my fellow Elected Members, including former Councillors Jo Iffla and Julie Leenhouwers who completed their service at the October 2025 election, thank you for your commitment and leadership. Council benefits from the diverse experience around the table, and this collaborative approach supports informed, community-focused decision making. I look forward to continuing this work with both new and returning Councillors as we plan for the opportunities and challenges ahead.

The 2024/25 year has been one of growth, and resilience. Regional communities continue to face pressures including workforce shortages, fluctuating commodity markets, and environmental challenges, yet Council has remained focused on progressing the priorities set out in the Strategic Community Plan. Throughout the year, we advanced several major initiatives supporting community wellbeing, strengthening local services, and planning responsibly for the future.

Notable achievements included continued investment in our road network, the upgrade to the Roe Park playground soft fall, improvements to lighting and footpaths in Bremer Bay, and the delivery of environmental works across the Shire. These projects contribute to safer public spaces, increased accessibility, and improved community amenity. This wouldn't be possible without our fantastic staff across the office, works and town teams. We also boosted partnerships with neighbouring local governments and regional organisations, building shared capacity and advocating for better services across the Great Southern, ensuring smaller communities like ours have a strong voice in State and Federal discussions.

As your Shire President, I am committed to fostering a culture of openness, inclusion, and forward planning. Council will continue working closely with residents, community groups and stakeholders to shape future projects and identify opportunities that support a vibrant and resilient Shire. I am confident that, through collaboration and strong community spirit, we will continue to build on this year's achievements and make Jerramungup an even better place to live, work and visit. Thank you to the community for your ongoing support.



CR NATHAN BROWN
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER REPORT

MARTIN CUTHBERT



As Chief Executive Officer, I am pleased to present the Shire of Jerramungup Annual Report for the 2024/25 financial year. This year has been one of progress and resilience as we continue to deliver important projects and services that enhance the wellbeing of our community. Despite ongoing challenges such as workforce shortages and rising costs, our teams have remained committed and adaptable. Our focus on strategic planning and community engagement has ensured that we meet the needs and expectations of our residents effectively.

The 2024/25 financial year has been marked by steady progress and important achievements across the Shire. Key highlights from the year include:

- Continued investment in the road network, including sealing and maintenance works that enhance safety and improve accessibility.
- Completion of the upgraded soft fall surface at the Roe Park playground.
- Significant footpath upgrades in Bremer Bay, featuring improved lighting, installation of handrails, and tactile ground surface indicators.
- Resurfacing of the carpark at the Jerramungup Sports Club.
- Important environmental restoration work at Wellstead Estuary.
- Initiation of the Shire rebranding project alongside the community survey conducted as part of the Strategic Community Plan review.

Our dedicated teams across all departments have demonstrated professionalism and commitment, successfully managing operational challenges including workforce shortages and fluctuating supply costs. Their efforts ensure that the Shire maintains high standards of service and infrastructure development. This resilience and adaptability has been key to delivering projects on time and within budget, benefiting the entire community.

Financially, the Shire has remained in a strong position, with prudent management and the strategic use of external funding opportunities to maximise community benefits. The budget continues to be shaped by the goals set out in our Strategic Community Plan and Corporate Business Plan, ensuring alignment between community aspirations and service delivery.

Throughout the year, careful financial oversight has allowed the Shire to maintain essential services while investing in critical infrastructure projects, including road upgrades, community facilities, and environmental initiatives. Securing grants and external funding has been a key focus, helping to leverage local resources and deliver more value to residents. Ongoing financial discipline ensures the Shire remains well-positioned to respond to emerging challenges and opportunities. Transparent reporting and community engagement around budget priorities have strengthened trust and accountability.

I would also like to take this opportunity to sincerely thank Cr Jo Iffla and Cr Julie Leenhouwers, who both concluded their dedicated service this year. Their long-standing commitment and leadership have significantly contributed to the Shire's progress, and their legacy will be felt for years to come. Their experience and passion set a strong foundation for the future, which the new Council will continue to build upon.

I extend my sincere thanks to the Shire President, Deputy President, all Councillors, and staff for their dedication and support over the past year. I look forward to continuing to work closely with Council and the community to deliver positive outcomes and progress the key projects outlined in the 2025/26 budget.



MARTIN CUTHBERT
CHIEF EXECUTIVE OFFICER

THE SHIRE AT A GLANCE

POPULATION
1,160
(2021 Census)

AREA
6,540 km²

UNSEALED ROADS
1,032km

SEALED ROADS
138km



TOWNSITES
Jerramungup
Bremer Bay
Boxwood Hill
Gairdner
Needilup
Jacup

OUR HISTORY

The Shire of Jerramungup is located within the Great Southern region of Western Australia, recognised as a strong agricultural area for grain and livestock production, with high biodiversity values, strong tourism potential, and various mining prospects. The Shire is recognised internationally for its biodiversity and human interaction with the landscape.

The Shire of Jerramungup was established as its own local authority on 1 July 1982, having been annexed from the Shire of Gnowangerup. The town of Jerramungup was established in 1953 as a war service settlement area and was gazetted in 1957. Bremer Bay derives its name from the bay on which it is located, believed to have been named by John Septimus Roe, the Surveyor-General, who visited the area in 1831. The area was settled in the 1850s and was later named Wellstead in 1951. Locals petitioned to have the town renamed to reflect its historical name, Bremer Bay. The change was approved by the Minister for Lands and gazetted in 1962.

The Shire of Jerramungup lies within the Wagyl Kaip region which is acknowledged as being the traditional lands of the Noongar People who since time immemorial have inhabited the lands and are acknowledged to have a continuing living cultural, spiritual, familial and social relationship with Noongar boodja (Noongar earth) and the Shire pays its respect to elders past and present.

MEET YOUR COUNCIL



CR JOANNE IFFLA
Shire President
Elected: 2008
Term Expires: 2025



CR JULIE LEENHOUWERS
Deputy Shire President
Elected: 2008
Term Expires: 2025



CR NEIL FOREMAN
Member
Elected: 2021
Term Expires: 2029



CR PAUL BARRETT
Member
Elected: 2023
Term Expires: 2027



CR NATHAN BROWN
Member
Elected: 2023
Term Expires: 2027



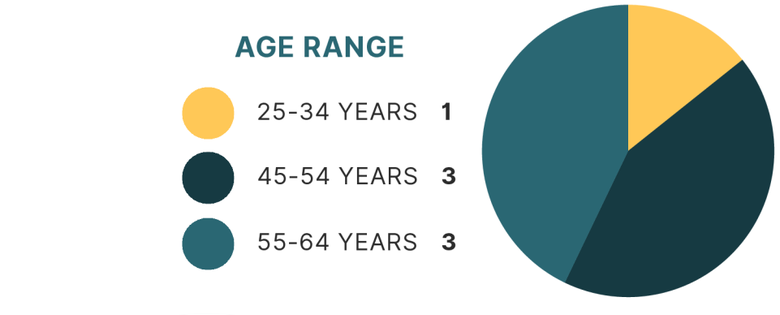
CR GAVIN MAIR
Member
Elected: 2023
Term Expires: 2027



CR RAEGAN ZACHER
Member
Elected: 2023
Term Expires: 2027

Cr Naomi Hall
Elected to Council October 2025

ELECTED MEMBER BACKGROUND









ELECTED MEMBER INFORMATION

STATISTICS OF MEETING ATTENDANCE AND REMUNERATION
FOR EACH INDIVIDUAL COUNCILLOR 2024-2025

Cr Joanne Iffla | Elected 2008 | Term expires 2025

Ordinary Meetings (11)	11
Electors Meetings (1)	1
Apologies	-
Leave of Absence	-
President's Allowance	$17,110.00
Deputy President's Allowance	-
Meetings Attendance Fees	$16,658.00
Annual Allowance for ICT Expenses	$1,000.00
Other Expenses*	-
Total Elected Member Remuneration	$34,768.00

Cr Julie Leenhouwers | Elected 2013 | Term expires 2025

Ordinary Meetings (11)	9
Electors Meetings (1)	1
Apologies	2
Leave of Absence	-
President's Allowance	-
Deputy President's Allowance	$4,277.00
Meetings Attendance Fees	$8,105.00
Annual Allowance for ICT Expenses	$1,000.00
Other Expenses*	-
Total Elected Member Remuneration	$13,382.00

Cr Neil Foreman | Elected 2021 | Term expires 2029

Ordinary Meetings (11)	9
Electors Meetings (1)	1
Apologies	1
Leave of Absence	1
President's Allowance	-
Deputy President's Allowance	-
Meetings Attendance Fees	$8,105.00
Annual Allowance for ICT Expenses	$1,000.00
Other Expenses*	-
Total Elected Member Remuneration	$9,105.00

Cr Paul Barrett | Elected 2023 | Term expires 2027

Ordinary Meetings (11)	10
Electors Meetings (1)	1
Apologies	-
Leave of Absence	1
President's Allowance	-
Deputy President's Allowance	-
Meetings Attendance Fees	$8,105.00
Annual Allowance for ICT Expenses	$1,000.00
Other Expenses*	-
Total Elected Member Remuneration	$9,105.00

*Other Expenses include: Travel and Accommodation Expenses

ELECTED MEMBER INFORMATION

STATISTICS OF MEETING ATTENDANCE AND REMUNERATION
FOR EACH INDIVIDUAL COUNCILLOR 2024-2025

Cr Raegan Zacher | Elected 2023 | Term expires 2027

Ordinary Meetings (11)	8
Electors Meetings (1)	1
Apologies	1
Leave of Absence	2
President's Allowance	-
Deputy President's Allowance	-
Meetings Attendance Fees	$8,105.00
Annual Allowance for ICT Expenses	$1,000.00
Other Expenses*	-
Total Elected Member Remuneration	$9,105.00

Cr Nathan Brown | Elected 2023 | Term expires 2027

Ordinary Meetings (11)	10
Electors Meetings (1)	1
Apologies	1
Leave of Absence	-
President's Allowance	-
Deputy President's Allowance	-
Meetings Attendance Fees	$8,105.00
Annual Allowance for ICT Expenses	$1,000.00
Other Expenses*	-
Total Elected Member Remuneration	$9,105.00

Cr Gavin Mair | Elected 2023 | Term expires 2027

Ordinary Meetings (11)	9
Electors Meetings (1)	-
Apologies	2
Leave of Absence	1
President's Allowance	-
Deputy President's Allowance	-
Meetings Attendance Fees	$8,105.00
Annual Allowance for ICT Expenses	$1,000.00
Other Expenses*	$1,223.04
Total Elected Member Remuneration	$10,328.04

COUNCIL MEETINGS

Council decisions are made by resolution of Council either at Ordinary Council Meetings or at Special Council Meetings. Ordinary Meetings of Council are held on the fourth Wednesday of the month in the Jerramungup Council Chambers or the Bremer Bay Town Hall. A schedule of Council meeting dates is available on our website and at the Shire Administration office.

All Council meetings are open to the public, except for matters raised by Council under “confidential items”. Community members are encouraged to attend and participate in the meetings.

*Other Expenses include: Travel and Accommodation Expenses

SHIRE VALUES

ASPIRE
We aspire to continuously improve our skills and the services we deliver for our community

UNITY
We are a united team

RESPECT
We treat each other, all members of our community and visitors with respect

QUALITY
We ensure quality in everything we do

TRUST
We are trustworthy and act with honesty and integrity at all times

OUR VISION

"PROGRESSIVE, PROSPEROUS AND A PREMIUM PLACE TO LIVE AND VISIT"



CAPITAL GRANTS

DELIVERING GROWTH THROUGH EXTERNAL
STATE AND FEDERAL FUNDING SUPPORT

Capital grants provide essential external funding that enables the Shire of Jerramungup to deliver significant infrastructure projects without placing the full financial burden on ratepayers. Through successful applications to State and Federal programs, as well as regional funding opportunities, the Shire has been able to upgrade community facilities, enhance essential services, and support projects that contribute to our long-term strategic goals.

Over the past three financial years, capital grants have supported a diverse range of initiatives across the Shire, from road upgrades and facility improvements to investments in recreational and cultural infrastructure. In 2024/25, funding outcomes have continued to reflect our commitment to progress, prosperity, and delivering a premium place to live and visit. The following tables provide a detailed breakdown of capital grant allocations, activities undertaken, and the financial contributions that have strengthened our community's future.

Capital Grants 2024/2025 - $1,912,662

FUNDING	ACTIVITY	AMOUNT
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	Monjebup Road, Rabbit Proof Fence Road, Newton Street, Collins Street, Roberts Street	$585,864
Main Roads Western Australia	Cuiss Road, Meechi Road, Swamp Road	$820,000
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts - Local Roads Community Infrastructure Phase 4	Jerramungup Sports Club carpark, Roe Park soft fall, Jerramungup townsite footpaths, Pelican Park table/chairs, Bremer Bay footpath lighting, beach safety signs, installation of a solar radar speed sign	$448,321
Department of Water & Environmental Regulation	Installation of 184kl water tank and upgrade to irrigation system at Jerramungup Sports Ground	$58,477

CAPITAL GRANTS

DELIVERING GROWTH THROUGH EXTERNAL
STATE AND FEDERAL FUNDING SUPPORT

Capital Grants 2023/2024 - $1,293,955

FUNDING	ACTIVITY	AMOUNT
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	Doubtful Island, Monjebup Rd, Jacup North Rd, Rabbit Proof Fence Rd	$639,947
Main Roads Western Australia	Cuiss Rd	$80,000
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts - Local Roads Community Infrastructure Phase 4	Jerramungup Airstrip sealing works, Java Sea Road upgrade for EV charging station	$241,286
Department of Water & Environmental Regulation	Installation of 184kl water tank and upgrade to irrigation system at Jerramungup Sports Ground	$6,497
Department of Industry, Science, Energy and Resources	Bremer Bay Airstrip upgrade	$326,225

Capital Grants 2022/2023 - $3,170,511

FUNDING	ACTIVITY	AMOUNT
Department of Fire & Emergency Services	Installation of 2 water tanks - 1x150,000L Gairdner BFB and 1x150,000L Jerramungup Airstrip	$12,451
Department of Fire & Emergency Services	Boxwood Bushfire Brigade - Heavy duty appliance TATRA	$543,117
Building Better Regions Fund	Jerramungup Swimming Pool Project	$994,080
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts - Local Roads Community Infrastructure Phase 3	Bremer Bay Boat Ramp and Jetty	$437,340
Recreational Boating Facilities Scheme Round 25	Bremer Bay Boat Ramp and Jetty	$375,000
Main Roads Western Australia	Road Construction - Swamp Rd, Swarbrick Rd & Cuiss Rd	$408,000
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	Road Construction - Doubtful Island & Bremer Bay Rd	$400,523

STRATEGIC COMMUNITY PLAN

THE SHIRE OF JERRAMUNGUP STRATEGIC COMMUNITY PLAN 2021 - 2031

STRATEGIC DIRECTION 1: COMMUNITY

- How do we adapt to changes in the way people live?
- How do we ensure fair and equal access to services across the community?
- How do we ensure that people feel valued and part of our community?
- How do we protect, manage and preserve our heritage?

STRATEGIC DIRECTION 2: ECONOMY

- How do we grow our economy sustainably in the jobs of the future?
- How do we improve local technology and communication platforms?
- How do we reduce the number of people leaving the region for work or study opportunities?
- How do we capitalise on our location, assets and people to encourage business investment?
- How do we attract more people to our region and get them to stay longer?

STRATEGIC DIRECTION 3: ENVIRONMENT BUILT

- How do we increase investment in infrastructure from all levels of Government?
- How do we improve our transport network?

STRATEGIC DIRECTION 4: ENVIRONMENT NATURAL

- How do we sustainably manage the maintenance and renewal of Shire assets?
- How do we reduce energy consumption and increase the use of renewable sources?
- How do we balance providing access to our pristine natural environment while protecting it?
- How do we reduce waste going to landfill and increase reuse and recycling?

STRATEGIC DIRECTION 5: GOVERNANCE & LEADERSHIP

- How do we balance the differing views and priorities within our community?
- How do we ensure best value for money in everything we do?
- How do we continually improve customer service?
- How do we ensure leaders & decision makers have the information they need?
- How do we connect with people to explain decisions and the reasons for them?

STRATEGIC DIRECTION 1

COMMUNITY

BUILDING UNITY THROUGH CONNECTION AND CARE.

COMMUNITY

DELIVER PROGRAMS AND SERVICES THAT BRING PEOPLE TOGETHER AND SUPPORT COMMUNITY HEALTH AND WELLBEING

AUSTRALIA DAY 2025

The Shire of Jerramungup marked Australia Day with a fantastic morning of free community activities at the Bremer Bay Skate Park on Sunday 26 January 2025. The celebrations kicked off with a free BBQ breakfast, cooked by Shire Councillors and staff, followed by the official opening and presentation of Australia Day Awards by Shire President, Joanne Iffla. Being nominated for an Australia Day Award is a great achievement in itself and we are extremely lucky to have such talented and dedicated people amongst us in our community. With the formalities over, the crowd relaxed and indulged in free coffees while listening to the lovely music by local singer Tanya Buckenara. The kids were kept entertained on the giant 7m high waterslide and enjoyed the free soft serve ice creams on offer. The event was proudly supported through $10,000 in Community Grant funding from the National Australia Day Council Limited, alongside contributions from the Shire of Jerramungup.



CITIZENSHIP CEREMONIES

Partnership with the Australian Department of Home Affairs enables the Shire to support individuals from overseas in becoming Australian citizens. As part of this process, the Shire conducts Citizenship Ceremonies, ensuring all required elements are observed and presenting participants with their official certificates. During 2024/25, one ceremony was held, welcoming a family of three new citizens from South Africa and Taiwan.

ANZAC DAY 2025

Around 150 people braved cold, wet weather at dawn on Friday, 25 April 2025, to gather at the Jerramungup War Memorial for the Anzac Day service, honouring those who have served and continue to serve. The morning began with a parade march at 6:00am and the arrival of the Catafalque party, followed by prayers, the Ode, the Last Post, a minute's silence, Reveille, and the national anthems of New Zealand, Australia, and Britain. Wreaths were laid by students and ex-servicemen. A moving account of the Sandakan Death March reminded all of the sacrifices made. The service concluded with a warm gunfire breakfast in the Rootpickers Hall.

GENERAL PRACTICE SERVICES PROVIDED & SUPPORTED BY THE SHIRE

Accessible primary healthcare continues to be supported through a partnership with Livingston Medical. In 2024/25, $232,709 was invested to maintain a General Practitioner service within the district, covering payments to Livingston Medical and costs for the doctor's residence and vehicle. A further $5,000 was contributed to the Shire of Lake Grace's advocacy paper on medical service provision in rural Western Australia, and $4,179 was paid to St John Ambulance towards maintenance of Automated External Defibrillators (AEDs) within the Shire. This investment supports continuity of local medical services, contributes to the proposed Bremer Bay Emergency Services Precinct, funds Contract Health Services, and assists development of the Public Health Plan.

KIDZ FEST 2025

The Shire supported KidzFest in the Bay 2025 with a $1,200 contribution through its approved community funding program. Delivered by the Bremer Bay Community Resource Centre, the event provided a free, family-friendly day of activities and helped strengthen community connections.

COMMUNITY

MAINTAIN FACILITIES THAT CONNECT PEOPLE AND PROMOTE AND ACTIVE AND HEALTHY LIFESTYLE

JERRAMUNGUP SWIMMING POOL

The Jerramungup Swimming Pool is a well-used and valued community facility featuring a 25-metre main pool, toddler pool, pump shed with accessories, toilets, change rooms and a first aid room. This financial year, the Shire undertook a series of repairs to maintain and improve the condition of the pool and its associated infrastructure. General operational costs for cleaning, chemicals, repairs, garden works and utilities totalled $90,030. The facility continues to serve the local and surrounding communities, with over 80 families holding memberships during the year. It is also regularly used by Jerramungup District High School and the VacSwim program. Beyond promoting health and wellbeing, the pool supports population retention and regional growth by helping attract families to live, work and participate in the Shire.



GENESTREAMING JOURNEY SCULPTURE

The Shire of Jerramungup received a Genestreaming Journey Sculpture from Gondwana Link Ltd, unveiled on 15 March 2025 at the Bremer Bay Skate Park. Created by local First Nations artists and field naturalists, the sculpture shares the story of south-western Australia's ecology, blending Indigenous knowledge with western science. As part of the broader Gondwana Link Sculpture Trail, the piece was installed with Shire support and is now maintained by staff. The project was made possible through collaboration with artists, ecologists, community groups, and Lotterywest.



SOFT FALL UPGRADE AT ROE PARK

In June 2025, the Shire upgraded the soft fall surface at Roe Park playground, replacing the old, worn material that had become a safety risk. The project also resolved drainage and water ponding issues, improving year-round usability. Funded with $158,106 from the Local Roads and Community Infrastructure (LRCI) Phase 4 Program and a $10,196 contribution from the Shire, the $168,302 upgrade enhances safety and the overall experience for families and visitors. Roe Park remains a popular community space that supports active and healthy lifestyles.

CONTRIBUTIONS TO SPORTING CLUBS

The 2024/25 budget included $10,000 contributions to the Bremer Bay, Jerramungup, and Boxwood Hill sporting clubs to support grounds and facility maintenance. Funding is conditional on each club providing audited financial statements and a Sport and Recreation Plan annually.

COMMUNITY

ENCOURAGE AND SUPPORT VOLUNTEERS AND COMMUNITY GROUPS TO GROW AN ACTIVE VOLUNTEER BASE

2024 SENIOR SPORTS PERSON OF THE YEAR

Claire McIntyre received the 2024 Senior Sportsperson of the Year award for her exceptional netball season and valuable contribution to the Jerramungup Netball Club. Her consistent on-court performance earned her multiple accolades, including A Grade Fairest & Best and Best in Finals at both club and association levels.

Claire was also named MVP in the Ongerup Netball Association grand final and voted Fairest & Best across the competition. Off the court, she continues to strengthen the club through her support of training sessions, umpiring, scoring, and event coordination. Her dedication, leadership, and genuine commitment to her sport and community made her a worthy recipient of this honour.



2024 COMMUNITY GROUP OF THE YEAR

The Fitzgerald Biosphere Group was named the 2024 Community Group of the Year for its exceptional delivery of the 'Dancing in the Dirt Gala Ball'. Staged for the third time in March, the event celebrated the theme of Community Resilience and drew more than 300 people from across the region. Months of planning and volunteer effort transformed the Needilup oval into a stunning black-tie venue, showcasing teamwork, creativity, and local pride. The Gala Ball continues to be a highlight of the social calendar, bringing people together and strengthening connections across the community.

2024 JUNIOR SPORTS PERSON OF THE YEAR

Zac Langdon was recognised as the 2024 Junior Sports Star of the Year for his outstanding achievements and leadership in both football and netball. He earned the Jerramungup Football Club's Junior Fairest & Best and Most Consistent awards, captained his side through the finals, and claimed the Ongerup Junior Football Association Fairest & Best. In netball, Zac collected multiple honours at both club and association level, including Junior Fairest & Best and Best in Finals. Known for his sportsmanship, reliability, and willingness to help, Zac is a role model for younger players and a well-deserving recipient of this year's award.



2024 CITIZEN OF THE YEAR

The 2024 Citizen of the Year award recognised Danielle Wisewould for her remarkable dedication and service to the Jerramungup community. A long-standing volunteer with St John Ambulance for nearly 18 years, Danielle has held leadership roles such as Volunteer Development Officer, Emergency Medical Technician, and Chairperson of the local Sub Centre. Her professionalism, compassion, and readiness to respond at any time have made a genuine difference in the lives of many residents.

Beyond her emergency service work, Danielle contributes countless hours to local sporting clubs, the op shop, and community events, often stepping in wherever help is needed. Her willingness to support others, mentor new volunteers, and maintain a positive presence in the community exemplifies the selflessness and care that define Jerramungup's strong volunteer spirit. Through her tireless efforts, Danielle continues to inspire others to get involved and give back, embodying the values of leadership, generosity, and community pride that this award seeks to honour.

COMMUNITY

ENCOURAGE AND SUPPORT VOLUNTEERS AND COMMUNITY GROUPS TO GROW AN ACTIVE VOLUNTEER BASE

SUPPORTING VOLUNTEERS AND COMMUNITY GROUPS

Each year, the Shire of Jerramungup provides financial and in-kind support to local community groups and volunteers to encourage participation and strengthen the volunteer base. These contributions help sustain community programs and events while fostering connection, inclusiveness, and a shared sense of purpose across the Shire. This ongoing support is vital in building a resilient and engaged community that can collaboratively address local needs and opportunities.

2024/2025 CONTRIBUTIONS TO COMMUNITY GROUPS AND COMMITTEES

- $15,000 allocated to Fitzgerald Biosphere Group (FBG) to go towards administrative and running costs to continue to work with the farming community within the Shire and deliver projects and services that encourage sustainable agriculture, healthy ecosystems and vibrant enterprises;
- $13,000 allocated to Great Southern Treasures to build brand awareness of the tourism assets within Great Southern Treasures locally, nationally and worldwide;
- $12,000 allocated to Fitzgerald Biosphere Community Collective (FBCC) administration costs for UNESCO recognition of the Fitzgerald River National Park;
- $3,500 annual contribution to the Jerramungup Occasional Childcare to assist with insurance and running costs;
- $3,500 annual contribution to the Bremer Bay Occasional Childcare to assist with insurance and running costs;
- $3,000 allocated to the running expenses of the Gairdner Progress Association;
- $1,500 allocated to the annual building maintenance contributions of the Needilup Progress Association;
- $10,000 allocated to each of the three Sporting Clubs within the Shire, being Jerramungup Sports Club, Boxwood Hill Combined Sports Club, and Bremer Bay Sports Club. The contribution is to go towards operational and maintenance costs associated with each of the sporting grounds and facilities.



2024/2025 COMMUNITY DONATION REQUESTS

- $1,200 allocated towards the KidzFest in the Bay 2025.
- $250 allocated to Fitzgerald Biosphere Group (FBG) towards life in transition zone photographic exhibition.
- $2,940 allocated to Bremer Bay Progress Association Bombs, Beasts & Beauties sponsorship 2025.
- $250 allocated to the Jerramungup Community Resource Centre (CRC) for Youth Group donation.
- $227 allocated to the Bremer Bay Community Resource Centre (CRC) for ANZAC Day donation 2025.
- $227 allocated to Jerramungup District High School (JDHS) for 2025 Sydney/Canberra HASS Camp sponsorship.
- $150 allocated to JDHS Awards Night Presentation 2024.
- $150 allocated to Bremer Bay Primary School for End of Year Assistance 2024.

STRATEGIC DIRECTION 2

ECONOMY

BUILDING PROSPERITY THROUGH INNOVATION AND GROWTH.

PHOTO: BRANDON MCLEOD

ECONOMY

WORK WITH THE BUSINESS COMMUNITY TO ATTRACT INVESTMENT, CREATE JOBS AND SUPPORT SMALL BUSINESS GROWTH.

GREAT SOUTHERN WORKER ACCOMMODATION STRATEGY

Access to suitable worker housing remains a key challenge across the Great Southern. In 2024/25, the Shire continued working with the Great Southern Development Commission and regional local governments on this issue. The Great Southern Worker Housing Strategy 2025 was finalised during the year, providing a coordinated response based on consultation and analysis of local housing and workforce trends. It outlines priority actions to improve access to rental and owner-occupied worker housing, particularly for small and medium businesses. The Shire will keep working with partners to progress these actions and advocate for investment that supports workforce stability and regional economic growth.

WA POLICE PRESENCE BREMER BAY

The Shire continued to work closely with WA Police throughout 2024/25 to support progress toward a permanent Police presence in Bremer Bay. The Shire provides three residential properties to house local Police Officers and meets regularly with the WA Police Executive Team and local Officers to discuss community needs and joint projects. During the year, Council formally relinquished its interest in the portion of land within the Emergency Services Precinct required for the proposed Police Post. With the site now defined, the Shire will continue collaborating with WA Police as planning for the future facility moves forward.

BREMER BOMBS, BEASTS & BEAUTIES CAR SHOW 2025

In 2024/25, the Shire approved a $2,940 community funding contribution to support the Bremer Bombs, Beasts & Beauties Car Show held in January 2025. The event drew visitors from across the region, boosting tourism and providing benefits for local businesses. Supporting events like this helps promote Bremer Bay, stimulate the local economy, and create opportunities for small business growth.

ADVOCATE FOR IMPROVED ROAD AND COMMUNICATION CONNECTIVITY TO SUPPORT RURAL AND AGRICULTURAL BUSINESSES AND ENVIRONMENTAL TOURISM

ADVOCATING FOR BETTER ROADS AND CONNECTIVITY

The South Coast Highway remains one of the region's most important transport routes, supporting freight movement, tourism, and local travel between Jerramungup, Albany, Perth, and broader markets. It underpins key industries such as agriculture, mining exploration, and environmental tourism, all of which have seen increased activity and heavier logistics demands over the past year. Many sections of the highway still fall short of Main Roads and Austroads standards for heavy vehicle use, creating ongoing safety concerns and pressure on local roads as vehicles seek alternative routes. No major upgrades were announced during 2024/25. Through its role in the South Coast Alliance, the Shire continues to advocate strongly to State and Federal Governments for long-term investment to improve the safety, capacity, and reliability of this strategic corridor, which remains vital to local economic resilience.

Improving safety across local roads also remained a priority. In August 2024, Road Safety Audits (RSAs) were completed at three sites on Derrick Street, the Lancaster/Memorial Roads intersection, and Bremer Bay Road. These sites were selected due to known safety concerns for motorists and pedestrians. Conducted by accredited Main Roads WA auditors with Shire Officers, the RSAs assessed current conditions, identified risks, and outlined recommendations ranked by urgency. These findings help guide immediate safety improvements, inform future budgets, and support funding applications for more complex works. The Lancaster/Memorial Roads audit has already formed the basis of a State Black Spot application seeking funding for targeted upgrades.

Alongside these road initiatives, monitoring communication blackspots in rural areas remained an advocacy focus. Reliable mobile and internet services are essential for businesses, emergency services, and the wellbeing of isolated residents. The Shire continues to press for improvements in this area as opportunities arise, recognising that enhanced connectivity is crucial for both economic development and community safety.

ECONOMY

USE THE NATURAL BEAUTY AND THE HERITAGE OF OUR REGION TO PROMOTE THE SHIRE AS A GREAT PLACE TO VISIT

COASTWEST PROJECT – WELLSTEAD ESTUARY FRINGING VEGETATION

In 2024/25, the Fitzgerald Biosphere Group (FBG) secured funding through the Coastwest Grants 2024–25 program to deliver the Wellstead Estuary Fringing Vegetation project. The Shire of Jerramungup is the largest co-contributor to the project, committing $30,336 of in-kind support over the life of the project, with approximately $19,872 of that provided during the 2024/25 financial year.

The project focuses on protecting a 2.4 km stretch of foreshore vegetation between the Wellstead Estuary and Bremer-Borden Road. This is an area experiencing increasing pressure from informal track use and erosion. Initial works included mapping informal access tracks, identifying severe erosion points, and establishing baseline monitoring sites. Eighteen informal tracks were assessed, many of which contribute to vegetation fragmentation and degradation.

Tracks were then categorised into essential and non-essential, with plans developed to close or manage them through clearer signage, defined access points, and improved user information. These early-stage activities support the long-term goal of balancing environmental protection with a quality visitor experience. The project continues into the 2025/26 financial year.

WEED CONTROL AT WELLSTEAD ESTURY TRAILS

As part of the Coastwest Project, targeted weed control was undertaken in 2024/25 to address invasive species threatening the health of fringing vegetation along the Wellstead Estuary. Key weeds identified in the area include Polygala, dolichos pea, bridal creeper, Victorian tea tree, couch grass, and boxthorn.

The Shire worked alongside a contractor to carry out a spraying program in late 2024, with follow-up support from the Shire Works Crew. In addition, the Community Weed Action Group (WAG) committed to two hand-weeding busy bees focused on sensitive areas not suitable for spraying. These combined efforts support the ecological restoration of the estuary foreshore and enhance the natural beauty of this important tourism asset.



STRATEGIC DIRECTION 3

ENVIRONMENT BUILT

BUILDING SAFE, ACCESSIBLE AND WELL-DESIGNED SPACES.

ENVIRONMENT
BUILT

DELIVER SUSTAINABLE LONG-TERM PLANNING FOR THE BUILT ENVIRONMENT THAT MEETS THE NEEDS OF THE COMMUNITY.

JERRAMUNGUP SPORTS CLUB CARPARK RESURFACING

Upgrades to the Jerramungup Sports Club carpark were completed in June 2025. The project involved removing the existing asphalt, correcting drainage issues and levelling the area before sealing the new surface. These works have created a safer, smoother and more durable parking area suitable for all weather conditions. The project was jointly funded through the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Local Roads and Community Infrastructure (LRCI) Phase 4 Program, which provided $200,000, with the remaining costs funded by the Shire. The total project cost was $247,713.



FOOTPATH AND LIGHTING IMPROVEMENTS

Several projects were completed across the Shire in 2024/25 to improve pedestrian safety, accessibility and amenity. In Jerramungup, upgrades to townsite footpaths, including along Kokoda Road, Tobruk Road and Vasey Street, enhanced connectivity and ease of access for all users, supported by $22,300 from the Local Roads and Community Infrastructure (LRCI) Program. In Bremer Bay, new lighting was installed along the shared path from the Brewery to near the Telegraph Station, increasing safety for pedestrians after dark. This project received $26,340 in LRCI funding, with a total cost of $36,724. A further improvement in Bremer Bay saw the construction of a new footpath linking Roderick Street to Bennett Street via Margaret Street, including the installation of limestone blocks along the route, at a total cost of $64,735.

JERRAMUNGUP FOOTBALL PAVILION WATER TANK

A new water tank and irrigation control system were installed at the Jerramungup Football Pavilion in 2024/25 to improve water efficiency and support the ongoing maintenance of sporting grounds. The project included the supply and installation of a 15kW water tank and a commercial irrigation controller. The total project cost over two financial years was $92,820, with $64,974 funded by the Department of Water.

TACTILE DOTS & HANDRAILS ON BREMER BAY ROAD FOOTPATH

As part of the new footpath works along Bremer Bay Road, handrails and tactile ground surface indicators (tactile “dots”) were installed to improve accessibility and pedestrian safety, particularly for vision-impaired users. These enhancements support safer navigation and reflect the Shire’s core value of Respect by ensuring public spaces are inclusive and welcoming for all community members.

BEACH SAFETY SIGNS

Beach safety signage was procured for various locations across Bremer Bay to enhance visitor awareness and promote safe beach use. The new signs provide clear information on local conditions and emergency procedures, supporting a safer coastal environment for both residents and tourists. The project was supported through the Local Roads and Community Infrastructure (LRCI) Program, with funding of $3,594.

ENVIRONMENT
BUILT

DESIGN, CONSTRUCT AND MAINTAIN INFRASTRUCTURE IN A MANNER THAT MAXIMISE ITS LIFE, CAPACITY AND FUNCTION

BREMER BAY AIRSTRIP – CROSS RUNWAY DEVELOPMENT

Following earlier groundwork to prepare environmental studies and documentation, the Bremer Bay Airstrip Cross Runway Project moved into the approvals phase during 2024/25, with approximately $55,000 invested in progressing detailed state and commonwealth clearances. These approvals are required due to the presence of significant flora and fauna within the airstrip reserve and its close proximity to the Fitzgerald River National Park. Once complete, the project will deliver a new runway, taxiways, lighting, and fencing to improve safety, functionality, and all-weather access. The upgraded facility will strengthen regional connectivity and better support emergency operations, including the Royal Flying Doctor Service, ensuring a more reliable air transport link for the community.

PELICAN PARK TABLE AND CHAIRS

New outdoor tables and chairs were installed at Pelican Park, enhancing the comfort and usability of this popular community space. The project was supported through $27,000 in funding from the Local Roads and Community Infrastructure (LRCI) Program and provides additional seating options for residents and visitors to enjoy the foreshore area in a more accessible and welcoming setting. These improvements not only encourage greater community use but also contribute to the long-term functionality and appeal of one of Bremer Bay's most valued public areas.

ROADS TO RECOVERY

The Roads to Recovery (RTR) Program, funded by the Australian Government, supports local governments to maintain and improve road infrastructure that enhances safety, connectivity, and economic outcomes for communities. In 2024/25, the Shire of Jerramungup received $585,864 through the RTR Program to support local road projects. Over the five-year funding period from 1 July 2024 to 30 June 2029, the Shire will receive a total of $3,524,531.



ROE PARK SOLAR LIGHTING

Solar lights were installed at Roe Park in Jerramungup to enhance safety and usability of the park after dark. Lights were positioned near the basketball courts and playground, improving visibility for families and young people using the facilities in the evening. The project supports sustainable energy use and long-term cost efficiency, with a total cost of $4,048.

BREMER BAY CEMETERY RETICULATION

New reticulation infrastructure was installed at the Bremer Bay Cemetery during 2024/25 to improve the functionality and long-term maintenance of the site. The project, which represented an investment of $23,975, provides reliable irrigation to support efficient water use and consistent upkeep of the grounds. These upgrades will help maintain the cemetery as a respectful and well-presented community space, ensuring it continues to be cared for to a high standard into the future.

ENVIRONMENT
BUILT

ADVOCATE FOR STRATEGIC PROJECTS THAT WILL BENEFIT RESIDENTS, WORKERS AND VISITORS TO THE SHIRE

ADVOCATING FOR KEY TRANSPORT INFRASTRUCTURE

The Shire continues to actively lobby key State Government departments and agencies to improve critical transport infrastructure that supports residents, workers, and visitors. Throughout 2024/25, efforts were focused on advocating for the sealing of Point Anne Road, an important route for tourism and local access. The Shire has engaged with the Minister for Tourism, Minister for Environment, and the Department of Biodiversity, Conservation and Attractions (DBCA) to highlight the benefits of sealing this road for safer travel and enhanced visitor experience while balancing environmental considerations.

Additionally, the Shire has maintained strong advocacy for upgrades to the South Coast Highway, engaging with Main Roads WA and the Minister for Transport. Improvements to this vital corridor are essential to support the increasing freight and tourism demands, improve safety standards, and enhance connectivity for the community and regional economy. These ongoing efforts aim to secure investment and prioritisation of these projects in future infrastructure programs.

SUPPORTING HEALTH AND EMERGENCY SERVICES INFRASTRUCTURE

The Shire remains committed to advocating for strategic projects that improve the quality of life for residents, workers, and visitors across the region. During 2024/25, the Shire continued to actively lobby the Department of Health for essential upgrades and enhancements to the medical centres in Jerramungup and Bremer Bay. These improvements are vital to ensuring timely, reliable, and accessible healthcare services for our growing community and surrounding areas, helping to meet increasing demand, reduce waiting times, and improve overall health outcomes and wellbeing for all residents.

Additionally, the Shire continues to collaborate closely with St John Ambulance to pursue alternative funding opportunities to support the development of a new, purpose-built Bremer Bay Ambulance Subcentre. The existing facility, located within the Volunteer Fire and Emergency Services shed, is no longer adequate to meet the operational needs of the volunteer ambulance service or to support the growing number of volunteers and their equipment. Delivering this project remains a priority as it will significantly enhance emergency response capabilities, provide much-needed space and modern facilities for volunteers, and ultimately support the safety, health, and wellbeing of the Bremer Bay community.



STRATEGIC DIRECTION 4

ENVIRONMENT NATURAL

BUILDING HARMONY WITH OUR LAND, COAST AND WILDLIFE.

PHOTO: STEVE ELSON

ENVIRONMENT
NATURAL



PHOTO: ANNIE LEITCH, FBCC

WORK WITH RELEVANT STAKEHOLDERS TO PROMOTE AND MANAGE SUSTAINABLE TOURISM WITHIN THE FITZGERALD BIOSPHERE

FITZGERALD BIOSPHERE COMMUNITY COLLECTIVE (FBCC)

The Fitzgerald Biosphere Community Collective (FBCC) is a collaborative group of organisations and individuals balancing conservation with sustainable development across the UNESCO-designated Fitzgerald Biosphere region. It promotes awareness of the Biosphere's global significance and supports initiatives that protect its natural and cultural values while enabling responsible tourism. The Collective plays a crucial role in fostering partnerships between local communities, government agencies, and environmental groups to ensure long-term environmental and economic sustainability.

In 2024/25, the Shire of Jerramungup contributed $12,000 to support the administration of the FBCC, assisting with the ongoing management of the UNESCO registration for the Fitzgerald River National Park. This funding helps ensure the region continues to meet international standards for conservation and sustainable use, fostering a coordinated approach to managing tourism and environmental outcomes within the Biosphere.

Community engagement remained a focus, with the Life in the Transition Zone: Co-existing with Nature in the Fitzgerald Biosphere photographic competition and exhibition attracting strong participation and positive feedback. Held in partnership with the Fitzgerald Biosphere Group, the event showcased the region's landscapes and biodiversity while celebrating the connection between people and nature. These initiatives enhance community pride and promote environmental education among residents and visitors alike.

Looking ahead, the organisation is preparing for the 2027 UNESCO review, ensuring the region continues to meet global standards of environmental stewardship and collaboration.

The Shire's ongoing support remains vital in sustaining this important work, enabling continued collaboration and innovation, while promoting and preserving the unique environmental and cultural values that define the Fitzgerald Biosphere for current and future generations.

ENVIRONMENT
NATURAL

SUPPORT AND PROMOTE THE CONSERVATION VALUES AND THE UNIQUE ATTRACTIONS IN THE SHIRE

GREAT SOUTHERN TREASURES

The Shire of Jerramungup is a proud and active partner of Great Southern Treasures; a Local Tourism Organisation that promotes the unique attractions, landscapes and communities of Western Australia's Upper Great Southern region. Working in partnership with Australia's South West, the organisation showcases the area's rich history, natural beauty and genuine country hospitality, encouraging visitors to experience the region's diverse and authentic offerings throughout the year.

In July 2024, the Shire of Jerramungup joined neighbouring local governments in renewing a regional tourism partnership through a Memorandum of Understanding. The agreement reinforces a shared commitment to collaborate on tourism development, strengthen industry connections, and promote the collective assets that make the Great Southern a distinctive and welcoming destination.

Through coordinated marketing campaigns, consistent regional branding, participation in major tourism events, and the development of themed visitor itineraries, the partnership builds recognition of the area as a connected and vibrant region for travellers to explore and enjoy. It also supports opportunities for local businesses and community groups to benefit from increased visitation and involvement in tourism initiatives that celebrate the region's culture and environment.

During 2024/25, the Shire contributed $13,000 towards the continued operation of Great Southern Treasures. This support assists with regional marketing and promotional initiatives that highlight Jerramungup's distinctive natural and cultural attractions. By doing so, it helps build a stronger, more sustainable tourism network across the Great Southern, supporting long-term economic growth and community benefits.

The partnership fosters collaboration between local businesses, tourism operators, and community groups, ensuring the region's visitor appeal grows and supports shared success and tourism development.

FITZGERALD BIOSPHERE GROUP (FBG)

The Fitzgerald Biosphere Group (FBG) is a community-based organisation that delivers projects supporting biodiversity conservation, sustainable agriculture and natural resource management across the Fitzgerald Biosphere. Their work focuses on protecting native vegetation, managing environmental threats and engaging landholders and volunteers in on-ground conservation.

In 2024/25, the Shire of Jerramungup contributed $15,000 to support FBG's operations and environmental programs. Progress was also made on the Wellstead Estuary Bird Hide project, delivered in partnership with FBG, with a land survey completed to guide future works. The project will continue into 2025/26, enhancing opportunities for birdwatching and nature-based tourism while promoting appreciation of the Shire's biodiversity and conservation values.



PHOTO: STEVE ELSON

ENVIRONMENT
NATURAL

DELIVER A SUSTAINABLE AND PROGRESSIVE APPROACH TO NATURAL RESOURCE AND WASTE MANAGEMENT

BUSHFIRE MITIGATION WORKS 2024/25

28 bushfire mitigation treatments were delivered under the 2024/25 Mitigation Activity Fund across Shire-vested Crown reserves. Each treatment was carefully designed to reduce the potential impact of bushfires on life, property, and critical infrastructure. Some treatments are still in progress and expected to be completed by December.

Six prescribed burns were undertaken across approximately 50 hectares around the Bremer Bay, Boxwood Hill, Needilup, and Jerramungup town sites. Volunteer participation during these burns was outstanding, with strong support and dedication across all locations.

A major focus this year was the expanded parkland clearing program along Native Dog Road, Horse Hill Road, Point Gordon Road, Gneiss Hill Road, Gully Road, and Little Boat Harbour Road. This work aims to create a safe access alignment with reduced radiant heat and flame length, enabling the public to safely evacuate Point Henry Peninsula during a major bushfire event similar to the 2002 bushfire scenario.

The Shire of Jerramungup received $315,500 through a grant agreement with the Bushfire Risk Management Branch of DFES and is on track to expend most of this funding. Success has been achieved through support from Shire staff, volunteers and contractors. This grant program, managed by the Shire's Bushfire Risk Mitigation Coordinator, has delivered significant outcomes for asset protection around town sites and rural communities. It remains a critical program for ongoing bushfire risk reduction. Treatments are strategic in nature and have contributed to marked reductions in threats to lives and assets.

The Shire applied for DFES's Mitigation Activity Fund Three-Year Program (2025–2028), submitting 146 treatment applications. This funding will ensure continued delivery of strategic, high-priority mitigation treatments across the Shire. The outcome of the MAF 3Y 2025–2028 application is expected to be announced in November 2025.

STRATEGIC WATER SUPPLIES

The Shire of Jerramungup continues to work in partnership with the Department of Water and Environmental Regulation (DWER) and Water Corporation to support sustainable water security across the district.

In 2024/25, the Shire of Jerramungup Non-potable Strategic Community Water Supplies Plan was updated by DWER to guide long-term planning for community water resilience. The plan identifies key strategic water sources, infrastructure priorities, and opportunities to strengthen the reliability of non-potable water supplies during dry seasons.

With the region experiencing variable rainfall and increasing climate pressures, strategic water planning remains essential to safeguard local communities and support agricultural productivity. The plan provides an important framework for future investment and collaboration, helping ensure water availability for emergency livestock and firefighting purposes while supporting regional sustainability.

The updated plan is available on the Shire's website and through the Department of Water and Environmental Regulation publications portal.



STRATEGIC DIRECTION 5

GOVERNANCE & LEADERSHIP

BUILDING TRUST THROUGH OPEN AND ACCOUNTABLE LEADERSHIP.

GOVERNANCE & LEADERSHIP

WORK COHESIVELY WITH GROUPS FROM ACROSS THE COMMUNITY TO IMPROVE ENGAGEMENT AND TO PROMOTE COMMUNITY PARTICIPATION

LIBRARY SERVICES

For a number of years, the Bremer Bay Community Resource and Visitors Centre and the Jerramungup Community Resource Centre have delivered library services to the community on behalf of the Shire. These centres serve as vital hubs for learning, connection, and access to information, supporting residents of all ages. Through a broad range of resources, programs, and events, the libraries contribute significantly to lifelong learning, literacy, and social inclusion in the Shire. They also play an important role in supporting new residents and visitors by providing accessible information and a welcoming place to connect with the community.

In 2024/25, the Shire contributed $4,268 towards the annual Spydus fee. Spydus is a comprehensive, web-based integrated library management system that streamlines library operations and enhances community engagement. It integrates library resources, digital assets, and cultural collections into a single, user-friendly platform, making it scalable and customizable for various library needs.

The collocation of the CRC business and library services has been a successful model throughout most Western Australian regional areas. The integration of the two services provides the CRCs with additional staffing capabilities and enables the library to be accessible for longer hours. This collaborative approach with the CRCs strengthens community engagement by providing accessible services and encouraging greater participation across all age groups and interests.

The Shire funds both CRCs to run the libraries and employ the librarians. Council also provides financial and in-kind support, including cleaning of facilities, subsidised rental of the facility, payment of electricity associated with the building, and maintenance and management of gardens and buildings. All income generated by the hire of the Bremer Bay hall/conference rooms and the sublease agreement with the Pharmacy in Bremer Bay is also managed within this framework.

COMMUNITY SURVEY

In 2024/25, the Shire of Jerramungup conducted a comprehensive community survey as part of the Strategic Community Plan review. The survey invited residents to share their views on key projects and future priorities for the Shire. Promoted through social media and other channels, it was designed to be accessible and confidential, taking approximately 7 to 10 minutes to complete. Responses were accepted until 20 December 2024, ensuring a wide range of community input to help shape the Shire's future direction.

SHIRE REBRANDING PROJECT

The Shire commenced a rebranding project in 2024/25 aimed at refreshing its visual identity to better represent the spirit of local communities. This process involved community workshops and collaboration with a professional design company, ensuring the new brand reflects the values and aspirations of residents. The rebrand is expected to be finalised and gradually phased in during 2026, providing a fresh and unified identity that resonates with both residents and visitors.



GOVERNANCE & LEADERSHIP

PROVIDE INFORMED AND TRANSPARENT DECISION MAKING THAT MEETS OUR LEGAL OBLIGATION AND THE NEEDS OF OUR DIVERSE COMMUNITY

SHIRE POLICY REVIEWS

The following plans and policies have been updated in 2024/2025 to enable forward planning to better support our community:

- Review of Delegations of Authority
- Review of Information Statement
- Financial Management Review
- Reg 17 Review - Risk Register
- Local Recovery Plan
- Local Emergency Relief & Support Plan
- Bushfire Risk Management Plan
- Local Emergency Management Arrangements

New policies were also developed during 2024/2025 to strengthen governance and support the Shire's future planning:

- Recording of Council Meetings Policy
- Electoral Caretaker Period Policy
- Whistleblower Policy
- Legislative Compliance Policy
- Internal Control Policy
- Contract Management Policy

WORK HEALTH AND SAFETY

Maintaining a safe and healthy work environment is a priority, with key initiatives in 2024/25 including staff influenza vaccinations and skin cancer checks to promote wellbeing. First aid training courses ensured employees are prepared to respond effectively in emergencies. An Employee Assistance Program (EAP), valued at $8,550, provided confidential counselling services to staff and volunteer firefighters, supporting mental health and resilience. Ongoing consultation with general workers helped review and improve the Safety Management System, fostering compliance and active participation in workplace safety practices. These efforts strengthen the commitment to the wellbeing of both staff and volunteers.

IMPLEMENT SYSTEMS AND PROCESSES THAT MEET OUR LEGAL AND AUDIT OBLIGATIONS

ENVIRONMENTAL HEALTH

In 2024, the Shire engaged the services of Environmental Health Officer Phil Boultwood to fulfill its public health responsibilities. Phil delivers essential education, enforcement, and compliance across a range of health disciplines, ensuring the Shire meets its statutory obligations under various legislation. Having a dedicated EHO enhances the Shire's capacity to proactively manage health risks, improve community wellbeing, and respond promptly to emerging public health issues.

CYBER SECURITY CONTROLS

Cybersecurity remains a critical concern for many local governments, including ours, as the risks associated with cyber threats continue to evolve and increase in complexity. A firm and proactive approach has been adopted to identify, assess, and manage cyber vulnerabilities. Council has established clear priorities to strengthen the Shire's cybersecurity framework, including regular risk assessments, staff training on best practices, and investment in advanced security technologies. These measures aim to safeguard sensitive information, protect critical infrastructure, and ensure the continuity of essential services. By staying vigilant and continuously improving our cyber defences, the Shire is committed to maintaining a secure digital environment that supports the needs of our community while mitigating the risks posed by emerging cyber threats.

INFORMATION STATEMENT

The Shire of Jerramungup's Information Statement was reviewed in November 2024 as per the requirements of the Freedom of Information Act 1992, with a copy forwarded to the Commissioner. The Shire is required to submit a statistical return annually, reporting any access applications and allowing the Office of the Information Commissioner to be appraised of where the Shire stands in relation to its obligations under sections 94 through to 97 of the Freedom of Information Act 1992.

SHIRE SPOTLIGHT

FITZGERALD RIVER NATIONAL PARK

The Fitzgerald River National Park, located east of Jerramungup and Bremer Bay, and easily accessible from both towns, is one of the largest national parks in Australia. It contains 20 per cent of the State's described plant species. The park covers 329,039 hectares and is one of the most diverse botanical regions in the world, featuring more than 1,800 species of plants. The Fitzgerald River National Park (FRNP) forms the core of the Fitzgerald Biosphere, one of Western Australia's two internationally recognised Biosphere Reserves, designated under the UNESCO Man and the Biosphere Program.

PHOTO: NATHAN MCQUOID

STATUTORY STATEMENTS

RECORD KEEPING POLICY

The State Records Act 2000 requires the Shire of Jerramungup to have an approved Recordkeeping Plan outlining how the Shire manages its records. The Shire's Record Keeping Plan was reviewed by Executive Staff and adopted by Council in July 2021, as per the State Records Act 2000 requirements, and submitted to the State Records Office.

The Shire and all employees are committed to efficient and compliant record keeping practices. Internal review and training strategies have been developed and implemented to ensure all staff are aware of their compliance responsibilities and that the Information Management System operates in accordance with the Shire's 2021 Record Keeping Plan.

As part of staff induction, the role and responsibilities of every employee in relation to compliance with the Record Keeping Plan are addressed. Ongoing training sessions are conducted where appropriate, and additional training is provided to ensure the operation of our Information Management System remains effective and compliant.

Elected Members receive training in their recordkeeping obligations and associated processes at the commencement of their term of office, with regular updates provided through normal communication channels.

EMPLOYEE REMUNERATION OVER $130,000

Set out below, in bands of $10,000 is the number of Shire employees entitled to an annual salary of $130,000 or more (excluding superannuation).

SALARY RANGE 2024/25	NUMBER OF EMPLOYEES
$130,000 - $140,000	1
$150,000 - $160,000	1
$170,000 - $180,000	0
$190,000 - $200,000	1
$200,000 - $220,000	0

EMPLOYEE INFORMATION

The number of employees of the Local Government entitled to an annual salary of $130,000 or more is 3. There were no remuneration and allowances paid by the Local Government under Schedule 5.1 clause 9 during the financial year. There was no 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.

The Salaries and Allowances Tribunal determines the maximum remuneration to be provided to Local Government Chief Executive Officers. The Shire of Jerramungup is classified as a Band 4 and due to location. The CEO is eligible for Regional/Isolation Allowance in recognition of the regional factors and isolation factors which may affect the attraction and retention of a CEO.

As of July 2024, the allowed Total Reward Package for the Chief Executive Officer for Band 4 is $156,780 to $240,396 and a regional allowance of up to $32,200. The total reward package is comprised of Base salary, Superannuation (Compulsory and non-mandatory), Fringe benefits tax, professional membership fees and utilities. As the Shire is eligible for the Regional/Isolation allowance the personal use of motor vehicles is not included in the Total Reward Package. The Shire of Jerramungup Chief Executive Officer was paid a Total Reward Package of $213,734 and a regional allowance of $11,421 in the 2024/25 financial year.

REGISTER OF FINANCIAL INTERESTS FOR ELECTED MEMBERS AND SENIOR STAFF

In accordance with the requirements of the Local Government Act 1995, this register is held in the Administration office and is available for viewing by the public.

SIGNIFICANCE OF FEDERAL GOVERNMENT FINANCIAL ASSISTANCE GRANTS

In 2024/25, the Shire received $1,832,408 in Financial Assistance Grants, supporting general operations and contributing to the ongoing maintenance and renewal of the local road network.

STATUTORY STATEMENTS

REGISTER OF MINOR COMPLAINTS

Section 5.121 of the Local Government Act 1995 (Register of Certain Complaints of Minor Breaches) requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).
Section 5.53 (2) (hb) of the Local Government Act 1995 requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:
1. The number of complaints recorded in the register of complaints;
2. How the recorded complaint was dealt with; and
3. Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the Local Government Act 1995 were received during 2024/2025.

PUBLIC INTEREST DISCLOSURE

In accordance with the requirements of the Public Interest Disclosure Act 2003, the Shire of Jerramungup has established clear procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally, to protect people from reprisal for making protected disclosures, and to provide clear guidance on investigations. No disclosures relating to improper conduct were made to the Shire during the 2024/2025 financial year, and therefore no disclosures were referred to the ombudsman.

DISABILITY ACCESS AND INCLUSION PLAN

The Shire of Jerramungup Disability Access and Inclusion Plan was reviewed in 2024. The purpose of the DAIP is to set out strategies that a local government will undertake to ensure that people with disability can access its services, and that the services provided will facilitate increased independence, opportunities and inclusion for people with disability in the community. The Disability Access and Inclusion Plan 2024-2029 will continue to guide the Shire's efforts to make the Shire of Jerramungup community a more friendly and inclusive place for people with disabilities and has resulted in a number of improvements being made throughout the Shire. As our community infrastructure develops, we will continue to design for disabled access.

FREEDOM OF INFORMATION ACT 1992

The Shire of Jerramungup is subject to the provisions of the Freedom of Information Act 1992, which gives individuals and organisations a general right of access to information held by the Shire. The Act also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied for under the Act. The Shire received no requests for information during 2024/2025.

LEGISLATION REVIEW

All Local Governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome. There are specific reporting requirements which must be included in the Annual Report, including:
A statement of which local laws have been reviewed, the conclusions of those reviews, and an implementation schedule for any resultant recommendations.
Council continued its review of Local Laws in 2024/25, following work that began in 2023/24.

BUILDING AND DEVELOPMENT APPLICATIONS

There was a continued high demand for new Development Applications and Building Permits within the reporting period and processing those applications and enquiries regarding development proposals has been a major focus over the current and past reporting periods.

A total of 38 Planning approvals, 50 Building approvals, 5 Crossover permits and 2 Demolition permits were issued during 2024/2025.

STRUCTURAL REFORM

Before Local Governments privatise a monopoly business activity or introduce competition into a sector dominated by a monopoly or near monopoly, the regulatory and commercial activities must be separated and a review undertaken. Where applicable, all Local Governments in Australia must report their adherence to structural reform principles. At present, this requirement has a very limited impact on Local Government in Western Australia, and most will not need to provide this information.

STATUTORY STATEMENTS

SEWERAGE SCHEME AND CUSTOMER SERVICE CHARTER

This charter sets out the broad philosophy of the Shire in supplying sewerage services to the Jerramungup town site in accordance with the License issued to the Shire by the Economic Regulation Authority under the Water Services Licensing Act 1995. Copies of the charter are available at the Shire of Jerramungup administration office.

The charter informs the customers of the Shire of their rights in accordance with the provisions of the license, including service interruptions, levels of service and complaints procedures. The Shire will provide its sewerage services in a manner that is fair, courteous and, timely with a focus on consultation with our customers, respecting their rights, and meeting their reasonable expectations.

COMPETITION REFORM

National Competition Policy (NCP) is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic resources. There are a number of specific requirements placed on Local Government in the areas of competitive neutrality, legislation review and structural reform. Each Local Government is required to report its progress in achieving NCP reforms in its annual report.

COMPETITIVE NEUTRALITY

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership. Competitive neutrality should apply to all business activities, which generate a user-pays income of over $200,000, unless it can be shown it is not in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest. This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented. Annual Reports must show that a public benefit test has been conducted for all significant business activities. They should also provide information on how a decision was reached to implement or not implement competitive neutrality in each case. If competitive neutrality has been found to be in the public interest, the Annual Report must show the schedule for implementing it over the coming year.

As the Shire of Jerramungup does not have any ‘Significant Business Activities’ with an annual user-pays income exceeding $200,000/PA, this negates further action or reporting obligation.



PHOTO: ALICE REDDINGTON

AUDIT REPORTS

AND FINANCIAL STATEMENTS

The following pages contain the Shire of Jerramungup annual audit report and financial report. The Statements have been prepared in accordance with the Local Government Act 1995 and Local Government Financial Management Regulations 1996 for the 2024/25 Financial Year.

These statements provide an insight into the financial position of the Shire of Jerramungup and are audited under the authority of the Office of the Auditor General, which engages Lincolns Accountants and Business Advisors to assist in the audit process. Clarification or further information on the annual financial statements can be obtained by contacting the Deputy Chief Executive Officer at dceo@jerramungup.wa.gov.au



SHIRE OF JERRAMUNGUP

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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

Progressive, Prosperous and a Premium Place to Live and Visit

Principal place of business:
8 Vasey Street
Jerramungup WA 6337

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

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

Statement by CEO

The accompanying financial report of the Shire of Jerramungup 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 25th of November 2025

CEO

Martin Cuthbert
Name of CEO

OAG AUDITED

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

	Note	2025 Actual	2025 Budget	2024 Restated Actual
		$	$	$
Revenue				
Rates	2(a),25	4,045,184	4,053,360	3,891,717
Grants, subsidies and contributions	2(a)	2,058,796	1,075,347	2,390,530
Fees and charges	2(a)	1,156,886	1,002,867	971,094
Interest revenue	2(a)	317,746	218,658	282,384
Other revenue	2(a)	129,887	102,458	144,928
		7,708,499	6,452,690	7,680,653
Expenses				
Employee costs	2(b)	(2,728,163)	(2,894,791)	(2,373,647)
Materials and contracts		(2,580,671)	(3,634,257)	(2,660,583)
Utility charges		(191,736)	(164,259)	(181,890)
Depreciation		(3,189,885)	(3,093,050)	(3,147,791)
Finance costs*	2(b)	(37,422)	(62,738)	(51,635)
Insurance		(281,220)	(281,209)	(274,772)
Other expenditure	2(b)	(186,267)	(196,845)	(200,849)
		(9,195,364)	(10,327,149)	(8,891,167)
		(1,486,865)	(3,874,459)	(1,210,514)
Capital grants, subsidies and contributions	2(a)	1,912,662	3,854,416	967,730
Profit on asset disposals		0	20,356	29,530
Loss on asset disposals		(6,935)	(6,234)	(22,651)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(2,663)	0	1,261
		1,903,064	3,868,538	975,870
Net result for the period		**416,199**	**(5,921)**	**(234,644)**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus arising from a change in liabilities*	17	0	0	411,905
Total other comprehensive income for the period		**0**	**0**	**411,905**
Total comprehensive income for the period		**416,199**	**(5,921)**	**177,261**

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

*Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

OAG AUDITED

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

	Note	2025	Restated 2024
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	6,287,836	6,402,210
Trade and other receivables	5	318,360	419,963
Inventories	6	13,474	22,667
Other assets	7	341,037	241,286
TOTAL CURRENT ASSETS		6,960,707	7,086,126
NON-CURRENT ASSETS			
Other financial assets	4(a)	59,715	62,378
Property, plant and equipment	8	24,939,157	25,602,189
Infrastructure*	9	178,561,867	177,595,126
Right-of-use assets	11(a)	49,856	83,294
TOTAL NON-CURRENT ASSETS		203,610,595	203,342,987
TOTAL ASSETS		210,571,302	210,429,113
CURRENT LIABILITIES			
Trade and other payables	12	577,610	623,668
Contract liabilities	13	32,630	106,428
Capital grant/contributions liabilities	13	326,225	326,225
Lease liabilities	11(b)	34,148	32,688
Borrowings	14	149,393	145,275
Employee related provisions	15	491,171	475,807
TOTAL CURRENT LIABILITIES		1,611,177	1,710,091
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	17,239	51,387
Borrowings	14	513,275	662,669
Employee related provisions	15	42,708	48,441
Other provisions*	16	448,107	433,927
TOTAL NON-CURRENT LIABILITIES		1,021,329	1,196,424
TOTAL LIABILITIES		2,632,506	2,906,515
NET ASSETS		207,938,796	207,522,598
EQUITY			
Retained surplus*		65,683,986	66,112,050
Reserve accounts	28	3,706,222	2,861,960
Revaluation surplus*	17	138,548,588	138,548,588
TOTAL EQUITY		207,938,796	207,522,598

This statement is to be read in conjunction with the accompanying notes.
*Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

OAG AUDITED

Lincolns BEYOND NUMBERS

SHIRE OF JERRAMUNGUP
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		**67,074,536**	**2,134,117**	**138,136,683**	**207,345,336**
Comprehensive income for the period					
Net result for the period*		(234,644)	0	0	(234,644)
Other comprehensive income for the period*	17	0	0	411,905	411,905
Total comprehensive income for the period		(234,644)	0	411,905	177,261
Transfers from reserve accounts	28	40,000	(40,000)	0	0
Transfers to reserve accounts	28	(767,843)	767,843	0	0
Balance as at 30 June 2024		**66,112,050**	**2,861,960**	**138,548,588**	**207,522,598**
Comprehensive income for the period					
Net result for the period		416,199	0	0	416,199
Total comprehensive income for the period		416,199	0	0	416,199
Transfers from reserve accounts	28	48,395	(48,395)	0	0
Transfers to reserve accounts	28	(892,657)	892,657	0	0
Balance as at 30 June 2025		**65,683,986**	**3,706,222**	**138,548,588**	**207,938,796**

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

*Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

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

	Note	2025 Actual	2024 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		4,055,123	3,903,970
Grants, subsidies and contributions		1,742,325	3,078,263
Fees and charges		1,156,886	966,858
Interest revenue		317,746	282,384
Goods and services tax received		377,240	363,891
Other revenue		129,886	144,928
		7,779,206	8,740,294
Payments			
Employee costs		(2,714,658)	(2,354,677)
Materials and contracts		(2,704,092)	(2,994,815)
Utility charges		(191,736)	(181,890)
Finance costs		(23,242)	(27,625)
Insurance paid		(281,220)	(274,772)
Goods and services tax paid		(386,197)	(364,629)
Other expenditure		(186,267)	(200,850)
		(6,487,412)	(6,399,258)
Net cash provided by operating activities		1,291,794	2,341,036
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(477,647)	(564,420)
Payments for construction of infrastructure	9(a)	(3,034,900)	(1,654,891)
Proceeds from capital grants, subsidies and contributions		2,238,887	967,730
Proceeds from sale of property, plant & equipment		45,456	157,778
Net cash (used in) investing activities		(1,228,204)	(1,093,803)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(145,276)	(183,351)
Payments for principal portion of lease liabilities	27(c)	(32,688)	(18,912)
Net cash (used in) financing activities		(177,964)	(202,263)
Net increase (decrease) in cash held		(114,374)	1,044,970
Cash at beginning of year		6,402,210	5,357,240
Cash and cash equivalents at the end of the year		6,287,836	6,402,210

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

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

	Note	2025 Actual	2025 Budget	2024 Restated
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	3,997,931	4,006,107	3,827,536
Rates excluding general rates	25	47,253	47,253	64,181
Grants, subsidies and contributions		2,058,796	1,075,347	2,390,530
Fees and charges		1,156,886	1,002,867	971,094
Interest revenue		317,746	218,658	282,384
Other revenue		129,887	102,458	144,928
Profit on asset disposals		0	20,356	29,530
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	0	0	1,261
		7,708,499	6,473,046	7,711,444
Expenditure from operating activities				
Employee costs		(2,728,163)	(2,894,791)	(2,373,647)
Materials and contracts		(2,580,671)	(3,634,257)	(2,660,583)
Utility charges		(191,736)	(164,259)	(181,890)
Depreciation		(3,189,885)	(3,093,050)	(3,147,791)
Finance costs*		(37,422)	(62,738)	(51,635)
Insurance		(281,220)	(281,209)	(274,772)
Other expenditure		(186,267)	(196,845)	(200,850)
Loss on asset disposals		(6,935)	(6,234)	(22,651)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(2,663)	0	0
		(9,204,962)	(10,333,383)	(8,913,819)
Non-cash amounts excluded from operating activities	26(a)	3,234,309	3,078,928	3,219,436
Amount attributable to operating activities		1,737,846	(781,409)	2,017,061
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,912,662	3,854,416	967,730
Proceeds from disposal of assets		45,456	227,345	157,778
		1,958,118	4,081,761	1,125,508
Outflows from investing activities				
Right of use assets received - non cash	11(a)	0	0	(87,532)
Acquisition of property, plant and equipment	8(a)	(477,647)	(895,935)	(564,420)
Acquisition of infrastructure	9(a)	(3,034,900)	(5,714,240)	(1,654,891)
		(3,512,547)	(6,610,175)	(2,306,843)
Non-cash amounts excluded from investing activities	26(b)	0	0	87,532
Amount attributable to investing activities		(1,554,429)	(2,528,414)	(1,093,803)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	900,000	0
Proceeds from new leases - non cash	27(c)	0	0	87,532
Transfers from reserve accounts	28	48,395	447,976	40,000
		48,395	1,347,976	127,532
Outflows from financing activities				
Repayment of borrowings	27(a)	(145,276)	(145,275)	(183,351)
Payments for principal portion of lease liabilities	27(c)	(32,688)	(32,688)	(18,912)
Transfers to reserve accounts	28	(892,657)	(451,357)	(767,843)
		(1,070,621)	(629,320)	(970,106)
Non-cash amounts excluded from financing activities	26(c)	0	0	(87,532)
Amount attributable to financing activities		(1,022,226)	718,656	(930,106)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(d)	2,819,929	2,591,167	2,826,777
Amount attributable to operating activities		1,737,846	(781,409)	2,017,061
Amount attributable to investing activities		(1,554,429)	(2,528,414)	(1,093,803)
Amount attributable to financing activities		(1,022,226)	718,656	(930,106)
Surplus or deficit after imposition of general rates	26(d)	**1,981,120**	**0**	**2,819,929**

This statement is to be read in conjunction with the accompanying notes.
*Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

SHIRE OF JERRAMUNGUP
FOR THE YEAR ENDED 30 JUNE 2025
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1. BASIS OF PREPARATION

The financial report of the Shire of Jerramungup 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 were applied except for disclosure requirements of:
- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - note 8 and 9
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

Fair value heirarchy information can be found in note 24

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. The Shire had no funds held in Trust at any time during the year or as at 30th June 2025.

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.

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 services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Fees and Charges - Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and Charges - Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - for other goods and services	Permission to use facilities and services	Single point in time	Payment in full in advance or on normal trading terms if credit provided	None	Output method based on provision of service or completion of works

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	4,045,184	0	4,045,184
Grants, subsidies and contributions	571,138	0	0	1,487,658	2,058,796
Fees and charges	1,069,434	0	71,539	15,913	1,156,886
Interest revenue	32,495	0	285,251	0	317,746
Other revenue	52,221	0	0	77,666	129,887
Capital grants, subsidies and contributions	0	1,912,662	0	0	1,912,662
Total	1,725,288	1,912,662	4,401,974	1,581,237	9,621,161

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	3,891,717	0	3,891,717
Grants, subsidies and contributions	506,585	0	0	1,883,945	2,390,530
Fees and charges	867,184	0	79,455	24,455	971,094
Interest revenue	0	0	32,717	249,667	282,384
Other revenue	110,853	0	0	34,075	144,928
Capital grants, subsidies and contributions	0	726,444	0	241,286	967,730
Total	1,484,622	726,444	4,003,889	2,433,428	8,648,383

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2025 Actual	2024 Actual
		$	$
Interest revenue			
Interest on reserve account		139,202	112,938
Rates instalment and penalty interest		32,495	32,717
Other interest revenue		146,049	136,729
		317,746	282,384
Fees and charges relating to rates receivable			
Charges on instalment plan		4,304	4,888
The 2025 original budget estimate in relation to: Charges on instalment plan was $5,000.			

(b) Expenses

Auditors remuneration			
- Audit of the Annual Financial Report		38,600	35,037
- Other services – grant acquittals		2,900	7,500
		41,500	42,537
Employee Costs			
Employee benefit costs		2,218,054	1,970,812
Other employee costs		510,109	402,835
		2,728,163	2,373,647
Finance costs*			
Provisions: unwinding of discount		14,180	24,010
Loan interest		20,228	25,202
Lease liabilities		3,014	2,423
		37,422	51,635
Other expenditure			
Sundry expenses		186,267	200,849
		186,267	200,849

*Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		$	$
Cash at bank and on hand		6,287,836	6,402,210
Total cash and cash equivalents		6,287,836	6,402,210
Held as			
- Unrestricted cash and cash equivalents		2,526,366	3,465,622
- Restricted cash and cash equivalents	18	3,761,470	2,936,588
		6,287,836	6,402,210

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.

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	Note	2025	2024
		$	$
(a) Non-current assets			
Financial assets at fair value through profit or loss		59,715	62,378
		59,715	62,378
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		62,378	61,117
Movement attributable to fair value increment/decrement		(2,663)	1,261
Units in Local Government House Trust - closing balance		59,715	62,378

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		$	$
Current			
Rates and statutory receivables		75,144	98,453
Trade receivables		145,437	225,721
Other receivables		7,330	0
GST receivable		82,395	86,040
Allowance for credit losses of trade receivables	23(b)	(350)	(350)
Accrued income		8,404	10,099
		318,360	419,963

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		145,437	226,071	297,853
Contract assets	7	341,037	241,286	0
Allowance for credit losses of trade receivables	5	(350)	(350)	(3,259)
Total trade and other receivables from contracts with customers		486,124	467,007	294,594

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

6. INVENTORIES

	Note	2025	2024
Current		$	$
Inventories		13,474	22,667
		13,474	22,667
The following movements in inventories occurred during the year:			
Balance at beginning of year		22,667	36,995
Inventories expensed during the year		(210,943)	(232,374)
Additions to inventory		201,750	218,046
Balance at end of year		13,474	22,667

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.

7. OTHER ASSETS

	2025	2024
	$	$
Other assets - current		
Contract assets	341,037	241,286
	341,037	241,286

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

		Assets not subject to operating lease		Assets subject to operating lease		Total property			Plant and equipment		
	Note	Land	Buildings	Land	Buildings	Land	Buildings	Total property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2023		34,000	6,839,831	609,000	15,170,732	643,000	22,010,563	22,653,563	31,484	3,580,274	26,265,321
Additions		0	33,389	0	18,686	0	52,075	52,075	17,180	495,165	564,420
Disposals						0	0	0	0	(150,899)	(150,899)
Depreciation		0	(242,225)	0	(478,703)	0	(720,928)	(720,928)	(4,019)	(351,706)	(1,076,653)
Balance at 30 June 2024		34,000	6,630,995	609,000	14,710,715	643,000	21,341,710	21,984,710	44,645	3,572,834	25,602,189
Comprises:											
Gross balance amount at 30 June 2024		34,000	7,115,445	609,000	15,666,446	643,000	22,781,891	23,424,891	61,375	4,734,617	28,220,883
Accumulated depreciation at 30 June 2024		0	(484,450)	0	(955,731)	0	(1,440,181)	(1,440,181)	(16,730)	(1,161,783)	(2,618,694)
Balance at 30 June 2024	8(b)	34,000	6,630,995	609,000	14,710,715	643,000	21,341,710	21,984,710	44,645	3,572,834	25,602,189
Additions			9,600		55,814	0	65,414	65,414	0	412,233	477,647
Disposals		0	0	0	0	0	0	0	0	(52,391)	(52,391)
Depreciation		0	(243,751)	0	(479,330)	0	(723,081)	(723,081)	(4,019)	(361,188)	(1,088,288)
Balance at 30 June 2025		34,000	6,396,844	609,000	14,287,199	643,000	20,684,043	21,327,043	40,626	3,571,488	24,939,157
Comprises:											
Gross balance amount at 30 June 2025		34,000	7,125,045	609,000	15,722,260	643,000	22,847,305	23,490,305	61,375	5,086,990	28,638,670
Accumulated depreciation at 30 June 2025		0	(728,201)	0	(1,435,061)	0	(2,163,262)	(2,163,262)	(20,749)	(1,515,502)	(3,699,513)
Balance at 30 June 2025	8(b)	34,000	6,396,844	609,000	14,287,199	643,000	20,684,043	21,327,043	40,626	3,571,488	24,939,157

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
		$	$					
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		643,000	643,000	2	Market approach using recent observable market data for similar properties	Independent valuation	June 2022	Using market value
Total land	8(a)	643,000	643,000					
Buildings - non specialised		8,874,426	9,122,158	2	Market approach using recent observable market data for similar properties	Independent valuation	June 2022	Using market value
Buildings - specialised		11,809,617	12,219,552	3	Market approach using recent observable market data for similar properties	Independent valuation	June 2022	Using cost value
Total buildings	8(a)	20,684,043	21,341,710					
(ii) Cost								
Furniture and equipment					N/A	Cost	N/A	N/A
Plant and equipment					N/A	Cost	N/A	N/A

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 - drainage	Other infrastructure - parks and ovals	Other infrastructure - other	Other infrastructure - sewerage	Other infrastructure - aerodrome	Landfill rehabilitation	Leasehold Improvements - Jerramungup swimming pool	Pool Decommission costs	Total infrastructure
	$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2023	108,472,512	1,490,890	53,603,575	4,395,600	3,484,700	520,580	828,500	301,877	4,491,867	579,443	178,169,544
Additions	1,273,343	76,958	0	33,458	60,234	0	210,898	0	0	0	1,654,891
Adjustments*	0	0	0	0	0	0	0	(177,786)	0	0	(177,786)
Depreciation	(1,492,334)	(83,086)	(130,917)	(136,654)	(69,376)	(7,513)	(22,072)	(13,228)	(76,362)	(19,981)	(2,051,523)
Balance at 30 June 2024	108,253,521	1,484,762	53,472,658	4,292,404	3,475,558	513,067	1,017,326	110,863	4,415,505	559,462	177,595,126
Comprises:											
Gross balance at 30 June 2024	109,745,855	1,567,848	53,603,575	4,429,058	3,544,934	520,580	1,039,398	166,135	4,491,867	599,424	179,708,674
Accumulated depreciation at 30 June 2024	(1,492,334)	(83,086)	(130,917)	(136,654)	(69,376)	(7,513)	(22,072)	(55,272)	(76,362)	(39,962)	(2,113,548)
Balance at 30 June 2024	108,253,521	1,484,762	53,472,658	4,292,404	3,475,558	513,067	1,017,326	110,863	4,415,505	559,462	177,595,126
Additions	2,378,835	64,735	0	196,975	339,229	0	55,126	0	0	0	3,034,900
Depreciation	(1,501,129)	(83,087)	(142,966)	(137,214)	(71,094)	(7,028)	(24,681)	(4,619)	(76,361)	(19,980)	(2,068,159)
Balance at 30 June 2025	109,131,227	1,466,410	53,329,692	4,352,165	3,743,693	506,039	1,047,771	106,244	4,339,144	539,482	178,561,867
Comprises:											
Gross balance at 30 June 2025	112,124,690	1,632,583	53,603,575	4,626,033	3,884,163	520,580	1,094,523	166,135	4,491,867	599,424	182,743,573
Accumulated depreciation at 30 June 2025	(2,993,463)	(166,173)	(273,883)	(273,868)	(140,470)	(14,541)	(46,752)	(59,891)	(152,723)	(59,942)	(4,181,706)
Balance at 30 June 2025	109,131,227	1,466,410	53,329,692	4,352,165	3,743,693	506,039	1,047,771	106,244	4,339,144	539,482	178,561,867

*Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - other	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - sewerage	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - aerodrome	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Landfill rehabilitation	3	Cost approach using depreciated replacement cost	Independent valuation	June 2024	Construction costs and current condition, residual values and remaining useful life assessments
Leasehold Improvements - Jerramungup swimming pool	3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Pool Decommission costs	3	Cost approach	Management valuation	June 2023	Construction cost

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 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.

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	15 to 75 years
Furniture and equipment	3 to 20 years
Plant and equipment	2 to 25 years
Roads	15 to 120 years
Roads - formation	not depreciated
Parks and ovals	5 to 50 years
Footpaths	30 to 80 years
Sewerage piping	60 to 70 years
Water supply piping and drainage systems	20 to 80 years
Infrastructure - aerodromes	20 to 40 years
Landfill rehab assets	30 years
Leasehold Improvements - Jerramungup swimming pool	30 years
Pool - Decommission costs	30 years
Right-of-use (photocopier)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

Revision of useful lives of plant and equipment
Management reviewed useful lives of plant and equipment and used same depreciation rates from 23/24. Useful lives are based on adopted policies and the Long Term Financial Plan and are adjusted to reflect the current condition of plant and equipment.

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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

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

Gains or losses on disposal

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

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - Photocopier	Right-of-use assets - plant and equipment	Total right-of-use assets
		$	$	$
Balance at 1 July 2023		15,377	0	15,377
Additions		0	87,532	87,532
Depreciation		(4,203)	(15,412)	(19,615)
Balance at 30 June 2024		11,174	72,120	83,294
Gross balance amount at 30 June 2024		16,767	87,531	104,298
Accumulated depreciation at 30 June 2024		(5,593)	(15,411)	(21,004)
Balance at 30 June 2024		11,174	72,120	83,294
Depreciation		(4,192)	(29,246)	(33,438)
Balance at 30 June 2025		6,982	42,874	49,856
Gross balance amount at 30 June 2025		16,767	87,531	104,298
Accumulated depreciation at 30 June 2025		(9,785)	(44,657)	(54,442)
Balance at 30 June 2025		6,982	42,874	49,856

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:		2025 Actual	2024 Actual
		$	$
Depreciation on right-of-use assets		(33,438)	(19,615)
Finance charge on lease liabilities	27(c)	(3,014)	(2,394)
Total amount recognised in the statement of comprehensive income		(36,452)	(22,009)
Total cash outflow from leases		(35,702)	(21,306)

(b) Lease liabilities

Current		34,148	32,688
Non-current		17,239	51,387
	27(c)	51,387	84,075

The Shire has two leases for plant and equipment. Both vehicle leases have a term of 3 years, while the lease for the photocopier has a term of 4 years. The measurement of lease liabilities does not include variable lease payments and any future cash outflows associated with leases not yet commenced to which the Shire is committed. Refer to Note 27(c) for details of lease liabilities.

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

MATERIAL ACCOUNTING POLICIES

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(c).

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

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

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

11. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

	2025 Actual	2024 Actual
	$	$
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	392,424	219,760
1 to 2 years	385,218	225,970
2 to 3 years	372,775	218,666
3 to 4 years	380,814	220,572
4 to 5 years	389,258	222,506
> 5 years	397,639	224,494
	2,318,128	1,331,968
Amounts recognised in profit or loss for property, plant and equipment subject to lease		
Rental income	277,376	173,180

Lease income is based on actual lease agreements and for the term of each lease. Where a lease agreement states a yearly increase by the CPI the Shire has estimated the future CPI rate.

The Shire leases houses/units to staff, Department of Housing and Works and Advance Housing with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff and public sector employee housing are not considered investment property as they are leased for use in the supply of services to the community. The independent living units are considered a joint operation and are not considered investment property as the primary purpose is the provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

12. TRADE AND OTHER PAYABLES

	2025	2024
	$	$
Current		
Sundry creditors	224,428	282,619
Prepaid rates	25,680	39,050
Accrued payroll liabilities	63,323	49,455
Statutory liabilities	76,369	72,459
Bonds and deposits held	55,248	74,628
Retentions	41,201	41,201
Accrued expenses	40,319	64,256
Income in advance	51,042	0
	577,610	623,668

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, PAYG and GST.

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.

13. OTHER LIABILITIES

	2025	2024
	$	$
Current		
Contract liabilities	32,630	106,428
Capital grant/contributions liabilities	326,225	326,225
	358,855	432,653
Reconciliation of changes in contract liabilities		
Opening balance	106,428	90,516
Additions	32,630	106,428
Revenue from contracts with customers included as a contract liability at the start of the period	(106,428)	(90,516)
	32,630	106,428
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	326,225	0
Additions	0	326,225
	326,225	326,225

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.

14. BORROWINGS

		2025			2024		
	Note	Current	Non-current	Total	Current	Non-current	Total
Secured		$	$	$	$	$	$
Bank loans		149,393	513,275	662,668	145,275	662,669	807,944
Total secured borrowings	27(a)	149,393	513,275	662,668	145,275	662,669	807,944

Secured liabilities and assets pledged as security
Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Jerramungup.

The Shire of Jerramungup 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 hierachy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk
Details of individual borrowings required by regulations are provided at Note 27(a).

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
Current provisions	$	$
Employee benefit provisions		
Annual leave	218,074	183,433
Long service leave	213,373	227,795
	431,447	411,228
Employee related other provisions		
Employment on-costs	59,724	64,579
	59,724	64,579
Total current employee related provisions	491,171	475,807
Non-current provisions		
Employee benefit provisions		
Long service leave	37,221	42,394
Employment on-costs	5,487	6,047
Total non-current employee related provisions	42,708	48,441
	42,708	48,441
Total employee related provisions	533,879	524,248

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.

16. OTHER PROVISIONS

	Make good provisions - Shire of Ravensthorpe Regional Landfill facility	Make good provisions - Jerramungup Swimming pool	Total
	$	$	$
Restated Balance at 30 June 2024*	212,617	221,310	433,927
Non-current provisions	212,617	221,310	433,927
	212,617	221,310	433,927
Charged to profit or loss			
- unwinding of discount	3,911	10,269	14,180
Balance at 30 June 2025	216,528	231,579	448,107
Comprises			
Non-current	216,528	231,579	448,107
	216,528	231,579	448,107

* Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

Other provisions
Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Make good provisions - Shire of Ravensthorpe Regional Landfill facility
A Waste Management agreement exists between the Shire of Jerramungup and the Shire of Ravensthorpe for a Regional Landfill Facility located on Reserve 7380. The agreement allows each party to agree on a percentage share of capital costs for the purpose of future rehabilitation costs. The current fair value estimate of the rehabilitation cost is $801,195 to be shared by each local government. The current cells are expected to have a 25 year cell life. On 4 June 2021 both parties agreed to a cost share of 60% Shire of Ravensthorpe and 40% Shire of Jerramungup. The cost share agreement was reviewed and the provision for 24/25 will remain consistent with previous years.

Make good provisions - Jerramungup Swimming Pool
A heads of agreement exists between the Shire of Jerramungup and Department of Education for a swimming pool located on Reserve 24772 being Lot 500 on Deposited Plan 64935. Under the agreement the Shire of Jerramungup is responsible for 50% of the decommissioning costs.

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

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

17. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	Restated 2024 Closing balance
	$	$	$	$	$
Revaluation surplus - Land	1,222,168	1,222,168	1,222,168	0	1,222,168
Revaluation surplus - Buildings	16,655,400	16,655,400	16,655,400	0	16,655,400
Revaluation surplus - Furniture and equipment	13,273	13,273	13,273	0	13,273
Revaluation surplus - Plant and equipment	294,332	294,332	294,332	0	294,332
Revaluation surplus - Infrastructure - roads	60,962,198	60,962,198	60,962,198	0	60,962,198
Revaluation surplus - Other Infrastructure - footpaths	404,506	404,506	404,506	0	404,506
Revaluation surplus - Other Infrastructure - drainage	56,081,255	56,081,255	56,081,255	0	56,081,255
Revaluation surplus - Other Infrastructure - parks and ovals	1,037,208	1,037,208	1,037,208	0	1,037,208
Revaluation surplus - Other	12,308	12,308	12,308	0	12,308
Revaluation surplus - Infrastructure - sewerage	499,090	499,090	499,090	0	499,090
Revaluation surplus - Infrastructure - aerodromes	784,291	784,291	784,291	0	784,291
Revaluation surplus - Leasehold Improvements - Jerramungup swimming pool*	582,559	582,559	170,654	411,905	582,559
	138,548,588	138,548,588	138,136,683	411,905	138,548,588

* Refer to note 29 for details regarding restatement of comparative information due to the correction of a prior period error.

18. 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	3,761,470	2,936,588
		3,761,470	2,936,588
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	3,706,222	2,861,960
Bonds		55,248	74,628
Total restricted financial assets		3,761,470	2,936,588

19. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Credit standby arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		15,000	15,000
Credit card balance at balance date		0	0
Total amount of credit unused		15,000	15,000
Loan facilities			
Loan facilities - current		149,393	145,275
Loan facilities - non-current		513,275	662,669
Total facilities in use at balance date		662,668	807,944
Unused loan facilities at balance date		0	0

20. CONTINGENT LIABILITIES

The Shire of Jerramungup has identified the following sites, after year end, in relation to land owned, vested or leased, that are known to be, or suspected of being contaminated.

Site 3560, Parcel 18895, Lot 1548 on Plan 194377, Bremer Bay,6338. DAFWA, Crown Reserve 24521 Bremer Bay Air Strip, Airstrip-Gairdner Road. Pesticides.

Site 3562, Parcel 18897, Lot 2116 on Plan 217510, Needilup, 6336. DAFWA, Crown Reserve 41532 Jerramungup North Road, Jerramungup Air Strip. Pesticides.

Site 5436, Parcel 31866, Unallocated Crown Land, Needilup, 6336. Illegal Landfill, Unallocated Crown Land, Needilup Town Site.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assesses the risk, and agrees with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

21. CAPITAL COMMITMENTS

	2025	2024
	$	$
Contracted for:		
- capital expenditure projects	906,094	0
- plant & equipment purchases	198,090	0
	1,104,184	0
Payable:		
- not later than one year	1,104,184	0

The Shire signed an agreement to purchase a truck, however due to delivery delays the cost will be carried over to the following financial year.

As part of the Shire's road construction program the Shire initiated a tender process and entered into contracts for various projects. Due to unforeseen delays, some projects have been deferred, and the associated costs will be carried forward into the next financial year.

22. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
President's annual allowance		17,110	17,110	16,452
President's meeting attendance fees		16,658	16,658	16,018
President's annual allowance for ICT expenses		1,000	1,000	1,000
		34,768	34,768	33,470
Deputy President's annual allowance		4,277	4,277	4,113
Deputy President's meeting attendance fees		8,105	8,105	7,794
Deputy President's annual allowance for ICT expenses		1,000	1,000	1,000
		13,382	13,382	12,907
All other council member's meeting attendance fees		40,525	40,525	38,970
All other council member's annual allowance for ICT expenses		5,000	5,000	5,000
All other council member's travel and accommodation expenses		1,223	0	1,674
		46,748	45,525	45,644
	22(b)	94,898	93,675	92,021

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:				
Short-term employee benefits		692,723		701,359
Post-employment benefits		82,666		79,371
Employee - other long-term benefits		51,506		64,612
Employee - termination benefits		43,348		0
Council member costs	22(a)	94,898		92,021
		965,141		937,363

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.

Termination benefits
These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

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

22. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

In addition to KMP compensation above the following transactions occurred with related parties:	2025 Actual $	2024 Actual $
Sale of goods and services	6,787	39,163
Purchase of goods and services	189,030	131,148
Short term employee benefits - other related parties	177,934	153,518
Amounts outstanding from related parties:		
Trade and other receivables	369	514

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

Short-term employee benefits relates to two associate persons of the DCEO who are employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

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

23. JOINT ARRANGEMENTS

i) Share of joint operations - Retirement units

The Shire together with the Department of Communities have a joint arrangement with regard to the provision of six retirement units at Lot 158 Derrick Street, Jerramungup and six retirement units in Roderick Street, Bremer Bay. The only assets are land and housing of which Jerramungup Shire owns a 17% share of the Jerramungup units and 14.64% of Bremer Bay units.

The units are leased by Advance Housing Limited for a 10 year term with rent being $12,141 per annum.

Statement of financial position	2025 Actual	2024 Actual
	$	$
Land and buildings	190,702	190,702
Less: accumulated depreciation	(20,063)	(13,375)
Total assets	170,639	177,327
Statement of comprehensive income		
Other revenue	12,141	12,126
Depreciation	(6,688)	(6,688)
Other expense	(12,141)	(12,126)
Profit/(loss) for the period	(6,688)	(6,688)
Other comprehensive income		
Total comprehensive income for the period	(6,688)	(6,688)
Statement of cash flows		
Other revenue	12,141	12,126
Other expense	(12,141)	(12,126)
Net cash provided by (used in) operating activities	0	0

ii) Share of joint operations - Waste Facility

The Shire of Jerramungup together with the Shire of Ravensthorpe, have entered into a joint operation with regards to a regional waste management facility located on reserve 7380, Moir Road Ravensthorpe.
The agreement between both Shires governs the operation of the waste facility, covering operating and capital costs, responsibilities of the two Shires, setting of fees and charges and record keeping etc.
The building of the regional waste facility was fully funded and recognised in the financials of the Shire of Ravensthorpe, and they are responsible for the day to day management of the facility.
Key operating decisions in relation to the operating costs and future capital costs of the facility are to be agreed by both Shires.

The regional waste facility commenced its operations in February 2018. The apportionment of annual facility operating costs between the Shire of Ravensthorpe and Shire of Jerramungup is determined by the percentage of total waste tonnage (measured in cubic metres) delivered to the Facility by each Shire in the preceding year. This is estimated to be 25.1%. The Shire of Jerramungup's share of the operating costs for 2024/2025 was $113,129.

As at 30 June 2024 an updated Fair Value assessment of the estimated cost to rehabilitate the site was completed, with the new value being $801,195. A provision has been raised for the future rehabilitation costs. The cells are expected to have a 25 year cell life.

iii) Share of joint operations - Jerramungup Pool

The Jerramungup swimming pool was constructed by the Shire of Jerramungup and as the land is held by Department of Education the pool is shown as a leasehold improvement, refer to note 8.
The Minister of Education and Shire of Jerramungup entered into an agreement for the shared used of the pool located at Lot 500 on Deposited Plan 64935, Jerramungup. The agreement sets out the cost sharing arrangement and the terms of the agreement are 10 years with the option of a further 10 years with further terms available up to 30 years.

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is where the Shire has joint control with two or more parties to the asset. All parties to the 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 Standards.

24. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

25. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in $	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
				$	$	$	$	$	$	$	$
GRV Properties	Gross rental valuation	9.11000	675	11,370,836	1,035,883	(1,263)	1,034,620	1,035,884	0	1,035,884	798,502
UV Properties	Unimproved valuation	0.449900	311	612,838,000	2,757,158	1,842	2,759,000	2,757,157	0	2,757,157	2,745,814
Total general rates			986	624,208,836	3,793,041	579	3,793,620	3,793,041	0	3,793,041	3,544,316
		Minimum payment $									
Minimum payment											
GRV Properties	Gross rental valuation	801	186	1,029,675	148,986	0	148,986	148,986	0	148,986	226,778
UV Properties	Unimproved valuation	801	56	4,598,800	44,856	0	44,856	44,856	0	44,856	37,507
UV Mining	Unimproved valuation	801	24	365,631	19,224	(8,065)	11,159	19,224	0	19,224	19,727
Total minimum payments			266	5,994,106	213,066	(8,065)	205,001	213,066	0	213,066	284,012
Total general rates and minimum payments			1,252	630,202,942	4,006,107	(7,486)	3,998,621	4,006,107	0	4,006,107	3,828,328
		Rate in									
Ex-gratia rates											
CBH			0	0	0	47,253	47,253	47,253	0	47,253	64,181
Total amount raised from rates (excluding general rates)			0	0	0	47,253	47,253	47,253	0	47,253	64,181
Rates written off							(690)			0	(792)
Total rates							4,045,184			4,053,360	3,891,717

(b) Rates related information

Rates instalment interest							17,338			17,000	17,133
Rates instalment plan charges							4,304			5,000	4,888
Rates overdue interest							15,157			15,000	15,584

*Rateable Value at time of raising of rate.

26. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 restated carried forward)
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		0	(20,356)	(29,530)
Less: Movement in liabilities associated with restricted cash		26,379	0	55,050
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	0	(1,261)
Add: Loss on disposal of assets		6,935	6,234	22,651
Add: Depreciation	10(a)	3,189,885	3,093,050	3,147,791
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		(5,733)	0	723
Other provisions		14,180	0	24,012
Non-cash amounts excluded from operating activities		3,234,309	3,078,928	3,219,436
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to investing activities				
Right of use assets received - non cash	11(a)	0	0	87,532
Non-cash amounts excluded from investing activities		0	0	87,532
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to financing activities				
Non cash proceeds from new leases	27(c)	0	0	(87,532)
Non-cash amounts excluded from financing activities		0	0	(87,532)
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28	(3,706,222)	(2,865,340)	(2,861,960)
Less: Financial assets at amortised cost				
Less: Current assets not expected to be received at end of year				
- Movement in creditors	6	0	834,025	0
- Movement in contract liabilities		0	(432,653)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	149,393	295,884	145,275
- Current portion of lease liabilities	11(b)	34,148	34,148	32,688
- Employee benefit provisions		154,271	152,965	127,891
Total adjustments to net current assets		(3,368,410)	(1,980,971)	(2,556,106)
Net current assets used in the Statement of financial activity				
Total current assets		6,960,707	4,110,469	7,086,126
Less: Total current liabilities		(1,611,177)	(2,129,498)	(1,710,091)
Less: Total adjustments to net current assets		(3,368,410)	(1,980,971)	(2,556,106)
Surplus or deficit after imposition of general rates		1,981,120	0	2,819,929

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Loan Number	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
		$	$	$	$	$	$	$	$	$	$	$
Housing - Bremer Bay	261	42,070	0	(42,070)	0	0	0	0	0	0	0	0
Bremer Bay Townsite	263	153,196	0	(36,528)	116,668	0	(37,685)	78,983	116,667	0	(37,684)	78,983
Housing	264	358,529	0	(48,729)	309,800	0	(49,536)	260,264	309,801	0	(49,536)	260,265
Grader	265	437,500	0	(56,024)	381,476	0	(58,055)	323,421	381,476	0	(58,055)	323,421
Bremer Bay Airstrip upgrade		0	0	0	0	0	0	0	0	900,000	0	900,000
Total		991,295	0	(183,351)	807,944	0	(145,276)	662,668	807,944	900,000	(145,275)	1,562,669

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					$	$	$
Housing - Bremer Bay	261	WATC	4.30%	08.04.2024	0	0	(946)
Bremer Bay Townsite	263	WATC	3.14%	13.05.2027	(3,206)	(12,875)	(4,367)
Housing	264	WATC	1.65%	13.02.2030	(4,593)	(4,908)	(5,412)
Grader	265	WATC	3.57%	14.04.2030	(12,429)	(3,370)	(14,477)
Total					(20,228)	(21,153)	(25,202)
Total finance cost payments					(20,228)	(21,153)	(25,202)

* WA Treasury Corporation

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed 2025 Actual	Amount borrowed 2025 Budget	Amount (used) 2025 Actual	Amount (used) 2025 Budget	Total interest and charges	Actual balance unspent
				%	$	$	$	$	$	$
Bremer Bay airstrip upgrade	WATC	Fixed	10	4.60%	0	900,000	0	900,000	0	0
					0	900,000	0	900,000	0	0

* WA Treasury Corporation

(c) Lease liabilities

Purpose	Note	Actual: Principal at 1 July 2023	Actual: New leases during 2023-24	Actual: Principal repayments during 2023-24	Actual: Principal at 30 June 2024	Actual: New leases during 2024-25	Actual: Principal repayments during 2024-25	Actual: Principal at 30 June 2025	Budget: Principal at 1 July 2024	Budget: New leases during 2024-25	Budget: Principal repayments during 2024-25	Budget: Principal at 30 June 2025
		$	$	$	$	$	$	$	$	$	$	$
Photocopier		15,455	0	(4,023)	11,432	0	(4,165)	7,267	11,432	0	(4,165)	7,267
Dr Prado		0	42,882	(8,982)	33,900	0	(14,022)	19,878	33,900	0	(14,022)	19,878
BRMC ute		0	44,650	(5,907)	38,743	0	(14,501)	24,242	38,742	0	(14,501)	24,241
Total lease liabilities	11(b)	15,455	87,532	(18,912)	84,075	0	(32,688)	51,387	84,074	0	(32,688)	51,386

Lease finance cost payments

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term
					$	$	$	
Photocopier		3 E Advantage	3.49%	01.03.2027	(328)	(328)	(470)	48
Dr Prado		Toyota Fleet	4.94%	01.11.2026	(1,332)	(1,332)	(1,254)	36
BRMC ute	29520	Fleetcare	4.29%	07.02.2027	(1,354)	(1,354)	(670)	36
Total finance cost payments					(3,014)	(3,014)	(2,394)	

28. 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) Developer contributions reserve	7,663	336	0	7,999	7,663	270	0	7,933	7,356	307	0	7,663
	7,663	336	0	7,999	7,663	270	0	7,933	7,356	307	0	7,663
Restricted by council												
(b) Leave reserve	127,891	26,380	0	154,271	127,891	25,074	0	152,965	72,841	55,050	0	127,891
(c) Plant reserve	135,708	158,030	0	293,738	135,709	23,539	0	159,248	80,345	55,363	0	135,708
(d) Community recreation reserve	215,272	68,888	0	284,160	215,272	64,476	(70,476)	209,272	149,758	105,514	(40,000)	215,272
(e) Bremer Bay youth camp reserve	57,770	2,534	0	60,304	57,770	2,040	0	59,810	55,456	2,314	0	57,770
(f) General Building reserve	367,060	177,005	0	544,065	367,060	38,154	0	405,214	243,776	123,284	0	367,060
(g) Bremer Bay retirement units reserve	21,392	938	0	22,330	21,392	755	0	22,147	20,535	857	0	21,392
(h) Jerramungup retirement units reserve	104,091	4,568	0	108,659	104,092	3,676	0	107,768	99,922	4,169	0	104,091
(i) Jerramungup entertainment centre reserve	51,828	12,658	0	64,486	51,828	12,109	0	63,937	39,766	12,062	0	51,828
(j) Effluent reserve	1,071,590	123,265	0	1,194,855	1,071,589	113,317	0	1,184,906	954,643	116,947	0	1,071,590
(k) Point Henry Fire levy reserve	46,497	24,544	(48,395)	22,646	46,497	23,150	(27,500)	42,147	22,996	23,501	0	46,497
(l) Bremer Bay boat ramp reserve	24,549	101,077	0	125,626	24,549	867	0	25,416	3,594	20,955	0	24,549
(m) Capital works reserve	344,415	25,494	0	369,909	344,415	14,083	(300,000)	58,498	180,836	163,579	0	344,415
(n) Swimming pool reserve	79,599	73,951	0	153,550	79,598	72,550	0	152,148	31,243	48,356	0	79,599
(o) Roe Park reserve	109,613	15,194	0	124,807	109,613	12,756	(50,000)	72,369	95,237	14,376	0	109,613
(p) Skate Park reserve	42,408	12,245	0	54,653	42,408	11,776	0	54,184	30,724	11,684	0	42,408
(q) Regional landfill facility reserve	54,614	65,550	0	120,164	54,613	32,765	0	87,378	45,089	9,525	0	54,614
	2,854,297	892,321	(48,395)	3,698,223	2,854,296	451,087	(447,976)	2,857,407	2,126,761	767,536	(40,000)	2,854,297
	2,861,960	892,657	(48,395)	3,706,222	2,861,959	451,357	(447,976)	2,865,340	2,134,117	767,843	(40,000)	2,861,960

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:

28. RESERVE ACCOUNTS (continued)

	Name of reserve account	Purpose of the reserve account
	Restricted by legislation/agreement	
(a)	Developer contributions reserve	To be used to hold developer contributions until expenditure is complete
	Restricted by council	
(b)	Leave reserve	To be used to fund annual and long service leave requirements
(c)	Plant reserve	To be used for the purchase of major plant
(d)	Community recreation reserve	To be used to assist local sporting groups to upgrade their facilities
(e)	Bremer Bay youth camp reserve	For the ongoing management and future upgrade of the reserve land on Lot 70 Bremer Bay Road
(f)	General Building reserve	To fund capital construction of new council buildings and to fund capital renewal of buildings
(g)	Bremer Bay retirement units reserve	To be used for the provisions required at the units
(h)	Jerramungup retirement units reserve	To be used for the provisions required at the units
(i)	Jerramungup entertainment centre reserve	To be used for the capital building requirements
(j)	Effluent reserve	To be used to maintain the efficient running of the facility
(k)	Point Henry Fire levy reserve	To be used for the provision of maintenance and construction of strategic fire prevention activities within the Point Henry Peninsular
(l)	Bremer Bay boat ramp reserve	To be used to upgrade and maintain the boat ramp facility at Fisheries Beach, Bremer Bay
(m)	Capital works reserve	To be used to supplement future capital works program
(n)	Swimming pool reserve	To preserve any surplus funds from the Jerramungup pool's operations for future financial requirements for the pool and associated facilities
(o)	Roe Park reserve	To provide funding for the replacement of assets within Roe Park, Jerramungup
(p)	Skate Park reserve	To be used to maintain and upgrade the Skate Park
(q)	Regional landfill facility reserve	To be used for capital and rehabilitation costs associated with the landfill facility

29. CORRECTION OF PRIOR YEAR ERROR

During the year, management identified that the prior year provision for the Pool decommissioning costs as at 30 June 2024 had been overstated due to errors in the prior year calculation and the 2024 adjustment had been incorrectly accounted for in infrastructure. As a result, the 2024 provision has been revised to reflect the updated provision amount and the corresponding adjustment has been made to the Swimming pool revaluation reserve instead of directly to the asset which is measured under the revaluation model. This adjustment also affected the previously reported amount for the unwinding of the discount(finance costs).

Statement of Financial Position(extract)	Notes	As previously reported 2024	Adjustment	Restated Balance 2024
		$	$	$
ASSETS				
Non current assets				
Infrastructure - Pool Decommission costs	9	734,002	(134,578)	599,424
Total non-current assets		**203,477,565**	**(134,578)**	**203,342,987**
TOTAL ASSETS		**210,563,691**	**(134,578)**	**210,429,113**
LIABILITIES				
Non-current liability				
Pool Decommission cost provision	16	782,916	(561,606)	221,310
Total non-current liability		**1,758,030**	**(561,606)**	**1,196,424**
TOTAL LIABILITIES		**3,468,121**	**(561,606)**	**2,906,515**
NET ASSETS		**207,095,570**	**(427,028)**	**207,522,598**
EQUITY				
Retained earnings		66,096,927	15,123	66,112,050
Revalution surplus	17	138,136,683	411,905	138,548,588
TOTAL EQUITY		**207,095,570**	**427,028**	**207,522,598**

Statement of Comprehensive Income(extract)		As previously reported 2024	Adjustment	Restated 2024
		$	$	$
By Nature or Type				
Finance Costs	2b	66,758	(15,123)	51,635
Net result for the period		**(249,767)**	**15,123**	**(234,644)**
Changes in asset revaluation surplus		**0**	**411,905**	**411,905**
Total other comprehensive income for the period		**0**	**411,905**	**411,905**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**(249,767)**	**427,028**	**177,261**

Auditor General

INDEPENDENT AUDITOR'S REPORT
2025
Shire of Jerramungup

To the Council of the Shire of Jerramungup

Opinion

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

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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 Jerramungup 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.



Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 November 2025



CONTACT US

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PHOTO: MILES NOEL