



ANNUAL REPORT

2023-24

Photo: Miles Noel

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ABOUT THIS REPORT

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.

→ **6507**

The Shire covers an area of 6,507 square kilometres

→ **1160**

The Shire has a population of 1160 people (as at 2021 census)

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

ACKNOWLEDGEMENT OF COUNTRY AND INDIGENOUS HISTORY

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.

OUR VALUES

Quality We ensure quality in everything we do

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

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

Unity We are a united team

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

OUR VISION

**“Progressive, Prosperous
and a Premium Place
to Live and Visit.”**



OUR HISTORY

The Shire is located within the Great Southern region of Western Australia, 180 kilometres northeast of Albany and 440 kilometres southeast of the state capital, Perth. The Shire covers an area of 6,507 square kilometres and has a population of approximately 1,133. The area is recognised as a strong agricultural region 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 town of Jerramungup was established in 1953 as a war service settlement area and gazetted in 1957. The Shire of Jerramungup was established as its own local authority on 1 July 1982 having been annexed from the Shire of Gnowangerup.

Although it is only a relatively young municipality, it is rich in history and proud of its heritage. The town of Bremer Bay is developing rapidly with a growing aquaculture industry and is attracting increasing tourism activity. Bremer's unspoilt coastline invites fishing, beach combing, whale watching, surfing and swimming. Bremer Bay derives its name from the bay on which it is located. The bay is believed to have been named by John Septimus Roe, the Surveyor-General, who visited the area in 1831. The area was originally settled in the 1850s and Bremer Bay was originally named Wellstead in 1951 but locals petitioned to have the town renamed to what it was locally known as, this being Bremer Bay. The change of name was approved by the Minister for Lands and the new name gazetted in 1962.

The area is also synonymous with a unique and picturesque natural environment highlighted by the presence of the Fitzgerald River National Park and the Bremer Canyon. 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.

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.

SHIRE PRESIDENT REPORT

CR JOANNE IFFLA



As President of the Shire of Jerramungup and on behalf of my fellow Councillors it is an honour to present the Shire of Jerramungup's Annual Report for 2023/24. This report is a snapshot of how the Shire has performed over the financial year ending 30 June 2024.

The year has been a busy and very productive one for our small regional Shire. Our commitment to enhancing community services and upholding our core values has been at the forefront of our initiatives whilst meeting the visions set out in the Strategic Community Plan.

I would like to thank the Chief Executive Officer, Martin Cuthbert, and all Shire staff for a hardworking year with many projects having either commenced or been completed as well as upgrades and improvements to our current infrastructure.

I would also like to mention the local community groups and volunteers who have once again proven that their selfless contributions make our Shire a truly special place. Your tireless efforts in community events, emergency response, and various initiatives have not only enriched the lives of our residents but have also showcased the strength of our community. In particular, I would like to thank the VES Units & Volunteer Bushfire Brigade volunteers who generously gave up their time to assist with the Bushfire Mitigation Burn program. Without their vital assistance the Shire would not have been able to complete all planned burns ahead of the summer high threat period.

To my fellow Elected Members, including former Councillors Robert Lester, Rex Parsons, Andrew Price and Drew Dawson who left us at the October 2023 election, thank you all for your dedication to public service and your unwavering commitment to representing the interests of our community. Your diverse perspectives and collaborative approach have played a pivotal role in delivering projects that reflect the needs of the community and contribute to the overall success of the Jerramungup Shire.

Once again, the 2023/24 financial year has been a challenging one for our region. Significant workforce shortages along with escalating construction costs, decrease in commodity prices and the Live Sheep Ban, to name a few of the obstacles faced. Despite these challenges, Council remains in a strong financial position and has delivered or significantly progressed the actions in our Strategic Community Plan and capital works program in 2023/24. Projects of note that have been completed this year include the construction of the Jerramungup Sports Club new unisex ablution block, completion of a dual use walking/cycling path adjacent to Bremer Bay Road, installation of a EV Charging Station and delivery of the \$1.7 million Road Construction Program.

In 2023/24 the Office of the Auditor General (OAG) once again released its whole of Local Government audit findings for the 2022/23 financial year. For the second year, the Shire of Jerramungup was recognised in the top 20 for timeliness and quality of financial reporting and controls. The performance of the Shire was acknowledged across a number of criteria including the timely preparation for audit, high quality financial and maintenance of good financial management controls. This is fantastic achievement for the Shire of Jerramungup to be listed in the top local governments in the state two years in a row and is a credit to our Finance Team, in particular Charmaine Solomon, Deputy Chief Executive Officer, and Tamara Pike, Senior Finance Officer.

As Shire President, I am proud to reflect on another successful year for our small regional Shire and thank the community for your unwavering resilience, determination and optimism. Our community spirit is strong and I look forward to another year of working together, achieving new milestones, and making our Shire an even better place to live, work and play.

CHIEF EXECUTIVE OFFICER REPORT

MARTIN CUTHBERT

As the Chief Executive Officer, it is with great pride that I present to you the Shire of Jerramungup Annual Report for 2023/24.

It has been a demanding year, however once again the Shire of Jerramungup has been able to deliver significant projects and services to the community, some of which are documented in this report.

I am pleased to highlight a number of key achievements from the past year:

- Construction of a new unisex ablution block at the Jerramungup Sports Club
- Successful delivery of community events such as Australia Day and ANZAC Day
- Installation of an EV charging station in Jerramungup
- Sealing of Jerramungup Airstrip taxiway
- Sealing of a number of roads across the Shire and full reconstruction of the flood crossing on Doubtful Island Road
- Delivery of 38 bushfire mitigation treatments across the Shire and vested Crown Reserves
- Construction of new footpath in Bremer Bay and upgrades to a number of existing footpaths



Our roadworks team should be commended on their expertise and skills to deliver a complex transport network. The Shire's infrastructure department has had another extraordinary year delivering numerous road construction projects throughout the Shire.

From a financial perspective the organisation has again delivered a fiscally responsible program of operations and capital investment sourcing external funding wherever possible to deliver projects. The budget is derived from the information and consultation contained within our Strategic Community Plan and Corporate Business Plan highlighting the importance of these strategic documents.

Local Government Elections were held in October 2023 where we farewelled Councillors Rob Lester, Rex Parsons, Andrew Price and Drew Dawson. I would like to take this opportunity to thank them for the important roles they each played in the development of the Shire of Jerramungup and particularly note Cr Lesters achievement as former Shire President of 9 years.

Four new Councillors were elected, we welcome Nathan Brown, Paul Barrett, Raegan Zacher and Gavin Mair. I thank each Councillor for their commitment to the Shire with many Councillors continuing to be involved on Committees and bringing the views of the Community to the table.

In conclusion I would like to thank President Iffla, Deputy President Leenhouders and the entire Council and staff for their dedication and support over the last 12 months and I look forward to delivering real benefits to our community and the major projects identified in the 2024/2025 budget.

ELECTED MEMBERS



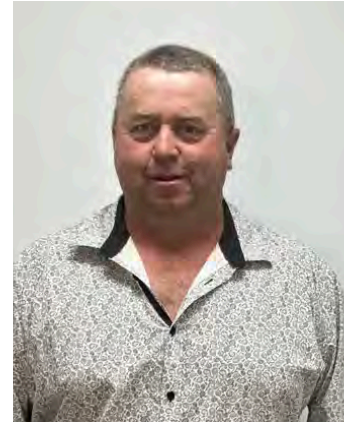
SHIRE PRESIDENT

Cr Joanne Iffla
Elected: 2008
Term Expires: 2025



DEPUTY SHIRE PRESIDENT

Cr Julie Leenhouders
Elected: 2013
Term Expires: 2025



MEMBER

Cr Paul Barrett
Elected: 2023
Term Expires: 2027



MEMBER

Cr Nathan Brown
Elected: 2023
Term Expires: 2027



MEMBER

Cr Neil Foreman
Elected: 2021
Term Expires: 2025



MEMBER

Cr Gavin Mair
Elected: 2023
Term Expires: 2027



MEMBER

Cr Raegan Zacher
Elected: 2023
Term Expires: 2027

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.

ELECTED MEMBER INFORMATION

TABLE 1: ATTENDANCE OF ELECTED MEMBERS AT COUNCIL MEETINGS
1 July 2023 to 30 June 2024

Elected Members	Ordinary Council Meeting (11)	Electors Meeting (1)	Apologies	Leave of Absence
Cr Joanne Iffla	11	1	-	-
Cr Julie Leenhouders	11	1	-	-
Cr Neil Foreman	10	1	-	1
Cr Paul Barrett (elected October 2023)	8	1	-	-
Cr Raegan Zacher (elected October 2023)	7	1	-	1
Cr Nathan Brown (elected October 2023)	7	1	1	-
Cr Gavin Mair (elected October 2023)	7	1	1	-
Cr Robert Lester (retired October 2023)	3	-	-	-
Cr Rex Parsons (retired October 2023)	3	-	-	-
Cr Andrew Price (retired October 2023)	2	-	-	1
Cr Drew Dawson (not re-elected October 2023)	3	-	-	-

TABLE 2: ELECTED MEMBER AGE RANGE
1 July 2023 to 30 June 2024

Age Range	Number
Between 18 years and 24 years	0
Between 25 years and 34 years	1
Between 35 years and 44 years	0
Between 45 years and 54 years	3
Between 55 years and 64 years	3
Over 65 years	0

TABLE 3: ELECTED MEMBER GENDER AND BACKGROUND INFORMATION
1 July 2023 to 30 June 2024

Elected Members	Gender	Linguistic Background	Country of Birth	Aboriginal or Torres Strait Islander
Cr Joanne Iffla	Female	English	Australia	No
Cr Julie Leenhouders	Female	English	Australia	No
Cr Neil Foreman	Male	English	Australia	No
Cr Paul Barrett (elected October 2023)	Male	English	Australia	No
Cr Raegan Zacher (elected October 2023)	Female	English	Australia	No
Cr Nathan Brown (elected October 2023)	Male	English	Australia	No
Cr Gavin Mair (elected October 2023)	Male	English	Australia	No
Cr Robert Lester (retired October 2023)	Male	English	Australia	No
Cr Rex Parsons (retired October 2023)	Male	English	Australia	No
Cr Andrew Price (retired October 2023)	Male	English	Australia	No
Cr Drew Dawson (not re-elected October 2023)	Male	English	Australia	No

TABLE 4: ELECTED MEMBER REMUNERATION
1 July 2023 to 30 June 2024

Elected Members	Cr Joanne Iffla (Shire President)	Cr Julie Leenhouders (Deputy President)	Cr Neil Foreman	Cr Paul Barrett	Cr Raegan Zacher	Cr Nathan Brown	Cr Gavin Mair	Cr Robert Lester (retired Oct 2023)	Cr Rex Parsons (retired Oct 2023)	Cr Andrew Price (retired Oct 2023)	Cr Drew Dawson (not re-elected Oct 2023)
President's Allowance	\$16,452.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deputy President's Allowance	\$0	\$4,113.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meeting Attendance Fees	\$16,018.00	\$7,794.00	\$7,794.00	\$5,196.00	\$5,196.00	\$5,196.00	\$5,196.00	\$2,598.00	\$2,598.00	\$2,598.00	\$2,598.00
Child Care Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ICT Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual allowance for ICT expenses	\$1,000	\$1,000	\$1,000	\$666.67	\$666.67	\$666.67	\$666.67	\$333.33	\$333.33	\$333.33	\$333.33
Travel and accommodation expenses	\$0	\$0	\$0	\$0	\$799.00	\$0	\$0	\$0	\$0	\$0	\$874.65
Annual Allowance for travel and accommodation expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Elected Member Remuneration	\$33,470	\$12,907	\$8,794.00	\$5,862.67	\$6,661.67	\$5,862.67	\$5,862.67	\$2,931.33	\$2,931.33	\$2,931.33	\$3,805.98

CAPITAL GRANTS

CAPITAL GRANTS 2023/2024 - \$1,293,955		
FUNDING	ACTIVITY	\$
Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Doubtful Island, Mojebup Road, Jacup North Road, Rabbit Proof Fence Road	\$639,947
Main Roads Western Australia	Cuiss Road	\$80,000
Department of Infrastructure, Transport, Regional Development, Communications and the Arts	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	\$
Department of Fire & Emergency Services	Installation of 2 water tanks – 1 x 150,000lt Gairdner BFB and 1 x 150,000lt 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
Local Roads Community Infrastructure Phase 3	Bremer Bay Boat Ramp and Jetty	\$437,340
Recreational Boating Facilities Scheme Round 25	Bremer Bay Airstrip upgrade	\$375,000
Regional Road Group	Road Construction – Swamp Road, Swarbrick Road and Cuiss Road	\$408,000
Roads to Recovery	Road Construction – Doubtful Island and Bremer Bay Road	\$400,523

CAPITAL GRANTS 2021/2022 - \$4,302,456

FUNDING	ACTIVITY	\$
Department of Fire & Emergency Services	Installation of 2 water tanks – 1 x 150,000lt Gairdner BFB and 1 x 150,000lt Jerramungup Airstrip	\$33,623
Shire of Broomehill-Tambellup	BBRF Grant Reimbursement of expenditure – Housing Project	\$3,523
Department of Education	Jerramungup Swimming Pool Project	\$1,309,091
Building Better Regions Fund	Jerramungup Swimming Pool Project	\$1,105,920
Drought Communities Program	Various projects funded – Gairdner Community Dam, Boxwood Hill Community Dam upgrade, Bremer Bay Standpipe Access, Gairdner Community Hall upgrade, Needilup Pavilion upgrade, Dancing in the Dirt event contribution and preparation of an Adverse Event Plan	\$100,000
Local Roads Community Infrastructure Phase 2	Various Projects – Supply and erect fencing at Roe Park, replacement and installation of new basketball facilities at Pelican Park and Roe Park, installation of Dump Point at Lions Park, replacement of playground equipment at Pelican Park, Bremer Bay Skate Park and Roe Park, Soldier Settlement Mural at Lions Park, Form and gravel resheet Rabbit Proof Fence Road.	\$257,291
Recreational Boating Facilities Scheme – Round 25	Bremer Bay Boat Ramp and Jetty – First payment	\$375,000
Local Roads Community Infrastructure Phase 3	Bremer Bay Boat Ramp and Jetty – First payment	\$437,340
Regional Road Group	Road Construction – Swamp Road, Swarbrick Road, Cuiss Road, Devils Creek Road, Borden Boxwood Road	\$468,666
Roads to Recovery	Road Construction – Moorshead Road and Bremer Bay Road	\$161,100
Community Water Supply Program	Boxwood Community Dam and Water Tank Project – Boxwood Sports Club	\$50,902

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 AND 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 that leaders and 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

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

AUSTRALIA DAY 2024

On Friday 26 January 2024 the Shire of Jerramungup invited our community to come together at Roe Park in Jerramungup to embrace Australia Day and to reflect, respect and celebrate being part of our Nation's story. Over 200 people joined celebrations held at Roe Park in Jerramungup and enjoyed a delicious breakfast, indulged in free coffees, ice creams and refreshments, listened to acoustic Australian tunes and some even conquered an inflatable obstacle course.

The festivities included the announcements of the 2023 Australia Day Awards which were presented to the deserving winners. The event was funded by the Australian Government through the National Australia Day Council and the Shire of Jerramungup.

CITIZENSHIP CEREMONIES

The Shire of Jerramungup works with the Australian Department of Home Affairs to help people from other countries become an Australian Citizen. The Shire administers the final step of the process, the Citizenship Ceremony. We ensure that all mandated aspects of these ceremonies are followed and provide individuals with their citizenship certificate.

During 2023/24 we held 3 citizenship ceremonies, welcoming 3 new Australian citizens. These people came from New Zealand, Germany and India.



ANZAC DAY 2024

On a chilly Thursday morning, 25 April, around 150 people gathered at the Jerramungup War Memorial to pay their respects to those who have served and continue to serve our nation. The service commenced at 6am when the Catafalque party took up their position followed by the reading of the Anzac Day requiem, Prayer of Remembrance, Ode, playing of the Last Post, minutes silence and the Reveille. The New Zealand and Australian National Anthems were sung, followed by God Save the King and the laying of 13 beautiful wreaths. A gunfire breakfast provided by the Shire was enjoyed inside the Rootpickers Hall at the conclusion of the service.

GENERAL PRACTICE (GP) SERVICES – PROVIDED AND SUPPORTED BY THE SHIRE OF JERRAMUNGUP

In order to facilitate economic and population growth in the Shire, the provision of General Practice (GP) services within our community is vitally important. Although the Department of Health has primary jurisdiction for health services, the Shire of Jerramungup facilitates a number of initiatives financially and administratively to support the provision of GP services to our community. In total, \$200,000 is allocated in the 2023/24 budget towards administrative, business support services, housing and a provision of vehicle for the medical services provider.

The Shire is extremely fortunate to partner with Livingston Medical who provide GP Services to the Jerramungup and surrounding communities on Tuesdays and Wednesdays and Bremer Bay on Mondays and Thursdays. Dr. Felicity Paget has been performing the General Practitioner services since the start of 2022 however has sadly resigned from the position in May 2024. Livingston Medical have announced a highly qualified replacement General Practitioner who will commence services in July 2024.

A business case and design has been completed for the replacement of the Medical Centre in Bremer Bay which has reached the end of its useful life. Council continues to lobby the State Government for its replacement and along with the GSDC have presented the case to the Health Minister.

DANCING IN THE DIRT

Following the huge success of the Dancing in the Dirt gala events in 2019 and 2021 Fitzgerald Biosphere Group, together with assistance from the Shire and various other funding contributors, once again held the 'Dancing in the Dirt' event on 23 March 2024.

This year was the largest event with 350 tickets selling out in under 2 weeks proving that Dancing in the Dirt is an integral occasion for both locals and surrounding communities to reconnect socially, laugh, enjoy local produce and boost community moral. The black tie event was held in Needilup and was again organised by a dedicated committee of volunteers. The Shire supported the event with a \$9,000 contribution allocated in the 2023/24 annual budget.



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

JERRAMUNGUP SWIMMING POOL

The Jerramungup Swimming Pool consists of a 25m main pool, toddler's pool, pump shed with accessories, male/female/accessible toilets, change rooms and first aid room.

Residents of Jerramungup and surrounding areas thoroughly enjoy these facilities, with over 250 members in 2023/24. Many more community members of all ages accessed the pool in the company of a key holder. The Jerramungup District High School enjoyed hosting their swimming carnival and the inter-school swimming carnival in the upgraded pool complex, and VacSwim conducted swimming lessons there too. This facility encourages a healthy and active community and aligns to supporting economic growth through retaining skilled employees and attracting people and families to live, work and contribute in the region.



CONTRIBUTIONS TO SPORTING CLUBS

The 2023/2024 budget included the contribution of \$10,000 each to Bremer Bay, Jerramungup and Boxwood Hill sporting clubs . The contribution is to go towards operational and maintenance costs associated with the grounds and facilities. The contribution is on the condition that each Sporting Club provide their audited annual financial statements and a copy of their Sport and Recreation Plan to the Shire each year.

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

BOXWOOD HILL COMBINED SPORTS CLUB NETBALL AND TENNIS COURT RESURFACING PROJECT

The resurfacing of the Boxwood Hill Combined Sports Club netball and tennis courts was supported by a \$10,000 contribution from the Shire in the 2023/2024 Community Donation Request process. This project demonstrated a high level of planning and club member involvement and was strongly supported by the Boxwood Hill Sports Club. The replacement of the existing surface ensures a safer environment for all members at the club to enjoy their sport of choice.



CONSTRUCTION OF THE JERRAMUNGUP SPORTS CLUBS NEW UNISEX ABLUTION BUILDING

In August 2023 Council were requested to consider an application from the Jerramungup Sports Club for grant funding under the Community Sport and Recreation Facilities Fund (CSRFF) grants program for the construction of a new unisex ablution block to be located at the Jerramungup Sports Complex.



The project was successful in achieving \$61,389 in funding through the CSRFF and Council's 2023/2024 budget included a provision for a cash contribution of \$33,200 ex GST. The total cost of the project was \$123,575 which was also made up of contributions from the Jerramungup Hockey Club, Jerramungup Bowling Club and donations of materials and labour.

Construction of the new ablution block commenced in March with an anticipated completion date in July/August 2024. The Shire have also committed to maintaining the asset into the future to ensure the facility can be open to the wider public all year round.

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

2023 SENIOR SPORTS PERSON OF THE YEAR

The 2023 Senior Sports Person award was presented to Jayden Brooks who was nominated by the Jerramungup Sports Club and Jerramungup Football Club. Jayden achieved exceptional results in the 2023 Football and Basketball seasons but it was also his devotion to the clubs and sports which he is a part of which showed his dedication and commitment. He took on various roles on committees, coached teams and offered assistance and support with umpiring, scoring, game day preparations and cleaning of the club premises.

2023 JUNIOR SPORTS PERSON OF THE YEAR

The 2023 Junior Sports Person award was presented to Keegan Lemon who was nominated by the Jerramungup Junior Basketball and Jerramungup Football Club. Not only did Keegan achieve outstanding results in these sports but he also regularly volunteered his time to assist with club responsibilities, always conducting himself with positive behaviour and attitude and encouraging his peers to do the same.

Keegan is an exceptional young citizen in our community and by showing acceptance of all team members, appreciation of success and acceptance of losses, displaying gratitude and resilience alike, is a role model of outstanding character and sportsmanship for his fellow community members.

2023 COMMUNITY GROUP OF THE YEAR

The 2023 Community Group/Event award went to the Kokoda Op Shop for their incredible fundraising efforts to benefit their local community and surrounding areas.

Over the past 12 years, the Kokoda Op Shop with its approximately 30 volunteers has raised a tremendous amount of close to \$300,000, of which each dollar has been reinvested into the local and neighbouring communities. Recently the Op-Shop has donated to St John Ambulance (Jerramungup and Bremer Bay Depots), Jerramungup DHS, Gairdner and Ongerup Primary Schools, JOCCA, Jerramungup Health Centre, "Dancing in the Dirt" event and the Jerramungup Golf Club, to name a few.



2023 CITIZEN OF THE YEAR



The 2023 Citizen of the Year award went to Anthony 'Arms' Armstrong, who has demonstrated his loyalty and dedication to our local community over the last few decades, in particular through his eager involvement in the Jerramungup Fire and Emergency Services unit.

Since his early volunteering days commenced in 2005, Arms has not only fought countless fires from the front line as well as behind the scenes but been a strong advocate for making the Shire a safer place and more resilient community. He has represented his community not only at the VFES Association of WA but also been an Associate's representative on the Volunteer Vehicle Equipment Advisory Committee, with a passion to ensure the Jerramungup Bushfire Brigade and Road Crash Rescue units were well equipped with appliances and suitable gear to conduct their operations. Additionally, for the last 16 years, Arms has been a representative on the Shire's Local Emergency Services Management Committee and has helped coordinate and implement bushfire mitigation

programs and developed the Shire's Emergency management Plan, Recovery Plan and Evacuation Plan. Anthony is the person his fellow volunteers rely on and find comfort in when circumstances are tough. He provides emotional support or arranges for additional support services for his peers and is always there to lead the rescue, coordinate incidents and offer support on the ground or behind the scenes.

2023/2024 COMMUNITY DONATION REQUESTS

- \$1,000 allocated towards the KidzFest in the Bay 2024.
- \$1,180 allocated to Jerramungup District High School for Safe 4 Kids education program.
- \$1,573.45 allocated to St John Ambulance to install new AED (Automatic External Defibrillator) and cabinet.
- \$3,646 allocated to Fitzgerald Biosphere Community Collective for the Fitzy Photo Stories Project.
- \$4,950 allocated to Jerramungup Community Resource Centre to upgrade lighting to LED.
- \$6,000 allocated to the Jerramungup Occasional Childcare Association to go towards the indoor and outdoor play space upgrade.
- \$9,000 allocated to the Fitzgerald Biosphere Group for Dancing in Dirt Gala Ball 2024.
- \$10,000 allocated to Boxwood Hill Combined Sports Club to resurface netball and tennis courts.

2023/2024 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 with the stated mission being to collectively plan and promote the tourism assets, experiences and events across member local governments.
- \$7,000 allocated to the Fitzgerald Biosphere Community Collective (FBCC) group to assist with administrative and project costs to ensure the Fitzgerald Biosphere is meeting its obligations to remain UNESCO listed and is internationally recognised for achieving outstanding biodiversity conservation outcomes;
- \$3,000 annual contribution to the Jerramungup Occasional Childcare to assist with insurance and running costs;
- \$3,000 annual contribution to the Bremer Bay Occasional Childcare to assist with insurance and running costs;
- \$2,800 contribution towards the Leeuwin Ocean Adventure Scholarship to be awarded to two senior high school students;
- \$1,000 allocated to the running expenses of both the Gairdner and Needilup Progress Associations;
- \$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.

BREMER BAY PROGRESS ASSOCIATION - BOMBS, BEASTS & BEAUTIES BREMER BAY CAR SHOW

At the Ordinary Council Meeting held in December 2024, Council authorised an out of budget expense of \$1,500 ex GST to the Bremer Bay Progress Association to fund the Bombs, Beasts & Beauties Bremer Bay Car Show on 20 January 2024.

The event was a great success and catered to every car enthusiast's taste with a collection of over 60 cars on display, ranging from classic vintage to modern sports cars. The day was filled with activities for people of all ages, such as face painting and a bouncy castles for kids, live music, a wide variety of market stalls and plenty of food and beverage options.



STRATEGIC DIRECTION 2: ECONOMY

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

GREAT SOUTHERN WORKER ACCOMMODATION STRATEGY

Providing housing and accommodation is not a function of local government, however in response to overwhelming long-term community need the Shire has partnered with other stakeholder organisations to help address the continued lack of housing and accommodation.

The Great Southern Development Commission and all 11 Great Southern Local Governments engaged with Keston Economics to develop the Great Southern Worker Accommodation Strategy.



In 2014 the GSDC and several LGAs in the region collaborated to produce the Great Southern Housing Needs Analysis, which quantified the regional housing demand for key workers and seniors. This led to a partnership project; the Great Southern Housing Initiative(GSHI), which was completed in 2022 and delivered 52 dwellings (including 31 for workers) across seven LGAs. The housing created under GSHI is fully occupied and worker accommodation remains a significant economic constraint in the region.

The Great Southern Development Commission and all Great Southern Local Government Authorities acknowledge the ongoing challenges in attracting and accommodating workers in the Great Southern region. A strategy is currently being prepared to identify the core issues and determine priority initiatives and projects that can improve on the many factors contributing to accommodation shortages.

WA POLICE PRESENCE BREMER BAY

The Shire Staff and Elected Members have been consulting with WA Police on multiple occasions over the past 12 months to provide support and advice on securing a permanent Police presence in Bremer Bay.

The Shire currently provides three (3) residential properties to the WA Police to house the Police Officers in Jerramungup.

The Shire regularly meets with the WA Police Executive Team and local Officers to discuss local matters and how we can work together on various projects.

During this annual reporting period the Shire has been working with WA Police to develop plans for the delivery of a future Police Post in Bremer Bay. Work over the preceding 12 months has been focussed around site planning in preparation for the Shire to formally relinquish its interest in the land within the Emergency Services Precinct that is required not only by WA Police but also the Department of Fire and Emergency Service.

It is anticipated that the Council will be in position to formally relinquish its interest in the land early in the 2024/2025 financial year which will facilitate the transfer of the land to WA Police, a necessary action for the future development of the facility.

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

BREMER BAY MARINA

The capacity of the Fisheries Beach Marina is a major constraint for the future of Bremer Bay's aquatic industry expansion. At present fishing boats and whale tour charter boats are fully utilising the available moorings. Further expansion demand is expected as offshore abalone farming develops and there is a strong likelihood that further entities will be established to capitalise on the Bremer Canyon and its opportunities.

The Department of Transport have completed a Business Case for the proposed development with the Shire of Jerramungup being closely involved as a key stakeholder.

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

SOUTH COAST HIGHWAY UPGRADE

The South Coast Highway is a strategic freight, tourism and local travel route for our region. Our population is dependent on the Highway for road travel to Albany and Perth for education, health, business and social needs.

This road carries more traffic each year as agricultural advances bring larger harvests, mineral exploration accelerates and tourism continues to grow. The Highway's infrastructure is aging, with many sections not meeting the minimum design standard set by both Main Roads and Austroads for the level of heavy vehicle traffic, bringing significant safety issues and high operating and maintenance costs for the State Government and road users.

On behalf of the community, the Shire continues to lobby the State Government for much needed improvements to South Coast Highway. The upgrade of South Coast Highway is also heavily supported by the South Coast Alliance which consists of the City of Albany and Shire of Denmark, Shire of Plantagenet and the Shire of Jerramungup.

The Shire of Jerramungup urges State and Federal Governments to fund urgent and extensive upgrades of the South Coast Highway. A safe, reliable road meeting the needs of users and stakeholders is clearly in the best interests of all levels of government and community.

STRATEGIC DIRECTION 3: ENVIRONMENT BUILT

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

EV CHARGING STATION JERRAMUNGUP

The WA EV Network reached the halfway mark with the opening of Synergy's Jerramungup Electric Vehicle (EV) fast charging site.

Synergy and Horizon Power are installing the charging stations along key travel routes, averaging less than 200 kilometres apart. The 150kW Jerramungup charger, which allows drivers to top up their EVs in about 20 minutes, links Albany to Esperance. Once the WA EV network is completed, EV drivers will have access to 98 EV charging stations across 49 locations, from Mundrabilla at the South Australian border to Kununurra in the far north of Western Australia.

The Jerramungup EV charging station is located on Tobruk Road, behind the Kokoda Op Shop, and was funded by the State Government. Construction works to complement the station were funded by the LRCI Program Phase 4 and the Shire of Jerramungup.



JERRAMUNGUP SPORTS OVAL WATER RESILIENCE PROJECT

A new 23,000Lt tank has been installed at the Jerramungup Sports Oval existing mower shed with the water captured here to be utilised for spraying, oval marking and other activities relating to the upkeep of the oval. A new pipe and solar pump connecting the Jerramungup Sports Club Community Dam to the proposed new 184,000Lt tank has also been completed.

What is left remaining is the installation of the new 184,000Lt tank with a remote controlled irrigation controller system for monitoring purposes. Works on this installation are expected to be completed by December 2024.

With the decline in rainfall over the years it is imperative that we invest in upgrading our infrastructure and ensure that the equipment needed to utilise the water is reliable and able to sustainability irrigate the towns primary sporting oval. The modernisation of the infrastructure will ensure a reliable service and water security.

This project has been funded by the Community Water Supplies Partnership (CWSP) Program and the Shire of Jerramungup with voluntary labour supplied by the Jerramungup Football Club.

NEW FOOTPATH - BREMER BAY

A new footpath was constructed in Bremer Bay to improve connectivity and safety and promote active transport including walking, cycling and other non-vehicular modes of movement. The path runs east to west, adjacent to Bremer Bay Road. It joins into the existing footpath network, completing the link from Seadragon Drive to a point east of the Wellstead Road intersection.

The Shire completed the sealing works and also installed new crossovers and street lighting.



FOOTPATH REPAIR WORKS - BREMER BAY

The Shire completed repairs to the below listed footpaths in Bremer Bay during May/June 2024.

- | | |
|-------------------|--------------------------|
| • Blossoms Ave | • Bennett Street |
| • Peppy Ave | • Mcglade Close |
| • Riverside Way | • Garnett Street |
| • Bremer Bay Road | • John Street |
| • Seadragon Ave | • Barbara Street Kerbing |
| • Mary Street | • Gnornbup Terrace |
| • Emma Street | • Wellstead Road |
| • Roderick Street | |



JERRAMUNGUP AIRSTRIP SEALING WORKS

In February 2024 the taxiway at the Jerramungup Airstrip was resealed, providing a safer and more accessible area for essential services such as the Royal Flying Doctor and Water Bombers to operate in the event of an emergency.

The resealing works were completed by Bitutek and funded by the LRCI Program Phase 4 and the Shire of Jerramungup.

ST JOHN AMBULANCE BREMER BAY SUB CENTRE BUILD PROJECT

The Bremer Bay St John Ambulance Depot is presently located within the Volunteer Fire and Emergency Services Shed (VFES) which they cohabit with the Bremer Bay Volunteer Bush Fire Brigade, Volunteer Road Crash Rescue unit and Volunteer Marine Rescue group. The current ambulance depot consists of one isolated garage bay, holding the ambulance vehicle, some stock and equipment and multiple lockers for volunteers.

The local St John Ambulance volunteer group has not only outgrown this space but is also restricted in their operations by co-sharing the facility.

In support of the project, Council instigated and successfully finalised the amalgamation of Lots 802 and 803 on DP47189 to create one consolidated lot forming Reserve No. 48293 to provide sufficient area on which to establish an Emergency Services Precinct whereby SJA WA, DFES and WA Police could all locate their buildings and operations.

The Shire facilitated a meeting with Department Fire and Emergency Services, WA Police and St John Ambulance to foster a consolidated approach to use of the reserve and to establish all current and future occupants of the site's requirements for space. Since that meeting, St John Ambulance have progressed with the planning and design of their new building to the point where they now have a full set of drawings and specifications that are fit to apply for a building permit.

An application for Australian Government funding under the Growing Regions Program Round 1 was submitted on 15 January 2024. On 16 May 2024 the Shire received notification of our application being unsuccessful.

Following the federal government's decision to not financially contribute towards the proposed facility, the Shire continues to work closely with St John Ambulance Australia to seek funding opportunities to bring this much needed community project to fruition.



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

ROAD RESERVES

Road reserves are an integral component of the Shire road network, providing space for the road surface, road shoulder and drainage network. In addition to providing a transport service, rural road reserves are an environmental asset, they are often covered with native vegetation providing an attractive, natural space and a habitat for animals.

Finding a balance of developing and maintaining road infrastructure while maintaining the natural environment has been problematic at times and has led to the Shire investing heavily in training and environmental assessments over the past 5 years.

The 2023/24 construction program saw upgrade works undertaken on the following roads:

- Formation and gravel resheeting work was carried out on Cameron Road and headwalls at the flood crossing reinforced
- Formation and gravel resheeting work was carried out on Marnigarup South Road, Cowalellup Road, Exchange Road, Rabbit Proof Fence Road, Monjebup Road and Jacup North Road
- Pavement repairs and cement stabilisation was completed on Devils Creek Road
- Asphalt resealing works were completed on Bennett Street
- Cuiss Road was widened, formed, gravel sheeted and had drainage upgraded
- The S-bend on Doubtful Island Road was realigned, formation and gravel resheeting completed and full reconstruction undertaken of the flood crossing.



ROADS TO RECOVERY

The Roads to Recovery (RTR) Program supports the construction and maintenance of the nation's local road infrastructure assets, which facilitates greater accessibility and improves safety, economic and social outcomes for Australians.

The Roads to Recovery (RTR) Program, funded by the Australian Government, is delivered by local governments. Local governments may nominate local priority road projects to expend their funding allocation in accordance with the Roads to Recovery Funding Conditions.

The Shire of Jerramungup will receive \$3,524,531 for the five-year funding period 1 July 2024 to 30 June 2029.

ROADWISE COUNCIL

In April 2024 Council accepted the invitation from WALGA to register as a RoadWise Council. This demonstrates leadership towards initiatives and actions to improve road safety outcomes for our communities.

The new RoadWise Councils Framework informs the approach WALGA's road safety team takes in supporting Local Governments in working towards delivering best practice road safety. The Framework takes into account the elements which determine the level of safety of the road transport system within the context of Local Governments.

The RoadWise Recognised aspect of being a RoadWise Council provides formal recognition for, and enables benchmarking and monitoring of road safety management, actions and interventions. Being RoadWise Recognised will assist Local Governments with continuous improvement in road safety actions and outcomes through regular support, monitoring and sharing of information.

The Shire also recognises that the Safe System approach to road safety is considered best practice and supports the application of this approach to the local road network with the support of the RoadWise Council Framework.



BREMER BAY AIRSTRIP CROSS RUNWAY PROJECT

The Bremer Bay Airstrip Cross Runway Project seeks to improve aviation safety and accessibility of the Bremer Bay airstrip by developing a new runway and taxi ways including markers, lighting and new perimeter fencing.

Due to the presence of significant flora and fauna in the airstrip reserve and adjoining Fitzgerald River National Park, the Shire is required to obtain both state and commonwealth approvals to clear the proposed action area for construction. The Shire has engaged Environmental and Specialist Consultants to assist with the preparation of studies and relevant documentation informing those applications. Applications to the state and commonwealth are anticipated to be made in the 24/25 financial year.

GREAT SOUTHERN 2050 CYCLING STRATEGY

In February 2024 Council endorsed the Great Southern 2050 Cycling Strategy which was collaboratively developed between the Department of Transport and local Councils within the Great Southern.

The Great Southern 2050 Cycling Strategy is one of eleven regional strategies being developed for Western Australia. These strategies create a shared long-term vision for cycling in the regions and guide the delivery of safe and interconnected bicycle networks, along with associated facilities and travel behaviour change initiatives.

Development of the Great Southern 2050 Cycling Strategy began in mid-2022, with the City of Albany and the Shires of Broomehill-Tambellup, Cranbrook, Denmark, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup, Plantagenet and Woodanilling, working in partnership with the Department of Transport. Outdoors Great Southern was contracted by the Department of Transport to deliver the project in consultation with local governments, the Great Southern Trails Reference Group and a range of State government agencies.



The final strategy includes five central themes for cycling across the region, with key opportunities identified for each that highlight the potential for bike riding in and around the Great Southern region.

The themes include:

Connecting people to where they live, work, learn and play;

Improving safety for bike riders on roads;

Encouraging cycling for people of all ages, abilities and backgrounds;

Improving planning for cycling; and

Developing cycle tourism experiences.

Cycling offers a wide range of physical, mental and environmental benefits and is regarded in many towns as a significant component of an integrated transport system.

Creating a bike friendly community involves thoughtful planning, infrastructure development and community engagement. The benefits of cycling extend beyond an individual cyclist to positively impact the community as a whole.

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

LOBBYING FOR IMPROVED MEDICAL CENTRES - BREMER BAY & JERRAMUNGUP

Bremer Bay and Jerramungup medical centres were constructed over 30 years ago with the capacity to cater for a small local population of less than 1,000. In order, to facilitate economic and population growth within the Shire, the provision of medical services within our community is critically important.

Although the Department of Health has primary jurisdiction for health services, the Shire of Jerramungup facilitates a number of initiatives financially and administratively to support the provision of General Practice services to the Shire of Jerramungup residents and visitors. Through the rates raised each year the Shire of Jerramungup 'Ratepayers' contribute \$200k towards the provision of a GP and Business Practice Services on an annual basis.

Bremer Bay is a regionally significant location from a holiday and recreation perspective. In recent years the increase in tourists numbers to the Bremer Bay area has increased significantly and the low tourist season is now non-existent. A majority of these visitors are from surrounding towns and the central wheatbelt region of Western Australia.

The statistics provided to the WA Police over the Christmas/New Year period for 21/22 & 22/23 season based on traffic count data and stats provided by local accommodation providers was between 15,800 – 27,382 visitors/residents within Bremer Bay townsite.

To cater for these visitors and permanent residents, the Shire feels that it is essential to upgrade the existing medical facilities in Bremer Bay in particular, as well as Jerramungup. The upgraded facilities would allow for a greater level of health care locally during peak holiday periods and would also provide our older population with a renewed confidence that will translate into ongoing independent and healthy living. New facilities would also reduce the pressure on the larger regional centres such as Albany, Katanning and Perth.

To progress the upgrades to our health care facilities in Bremer Bay and Jerramungup the Shire takes every opportunity to lobby and convey its strong support for the proposed construction of new facilities. The Shire has received letters of support from St Johns, Great Southern Development Commission and the Lower Great Southern District Health Advisory Committee supporting the construction of new health facilities.

Despite numerous representations and undertakings, construction or formal planning for the new health centres have not progressed albeit the Shire is aware of the proposed design for the building in Bremer Bay.

STRATEGIC DIRECTION 4: ENVIRONMENT NATURAL

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

FITZGERALD BIOSPHERE COMMUNITY COLLECTIVE

The Shire is a member of the Fitzgerald Biosphere Community Collective (FBCC) committing \$7,000 in the 23/24 budget. The priority for the last 12 months was to source funding to allow communications and extension activities to be undertaken in the Biosphere and to ensure that some of the goals identified in the Strategic Plan can start to come to fruition.

The FBCC is now in the final 6 months of the Lotterywest funded grant – This was to fund the position held by Annie Leitch, a variation has been approved to include the website and awareness raising tools and Annie will begin working on these very shortly. There has also been further progress on the latest logo concepts from the graphic designer for feedback from the Collective.

The FBCC was successful in obtaining funding via State NRM for professionally facilitated strategy development workshops to update the FBCC Strategy, to take it beyond what was drafted last year.

Nathan McQuoid will be formally resigning from his position as Chair of the Fitzgerald Biosphere Community Collective with the next FBCC meeting being his last. It will be difficult to find a replacement with the knowledge, skills and passion for the Biosphere such as Nathan has.



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

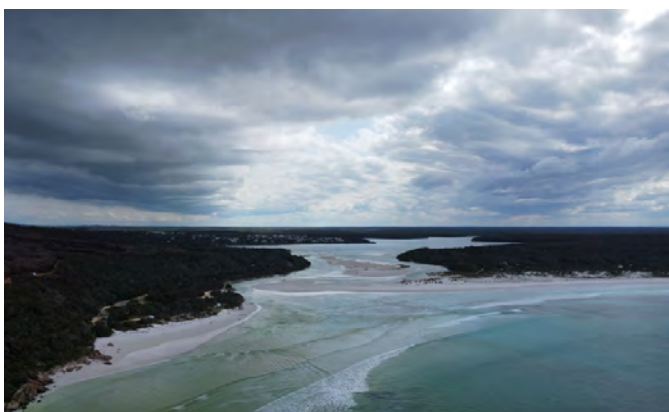
GREAT SOUTHERN TREASURES

The Shire of Jerramungup is a proud partner of Great Southern Treasures.

The Great Southern Treasures is a Local Tourism Organisation (established in 2004) representing eight shires in the Upper Great Southern region and is delivered by Australia's South West. The many communities within these shires are predominantly recognised in the primary industry of agriculture for broad acre cropping, sheep for wool and meat production, viticulture, silviculture, and horticulture.

Steeped in the heritage of our early settlers, this region of Western Australia offers a unique glimpse of the 'backbone' of our farming communities. Grand old homesteads, community halls and hotels through to large scale grain operations showcasing modern agriculture, add in some award-winning wineries, local produce, breathtaking scenery, wide open spaces just crawling with adventures to be had.

Located in the Upper Great Southern, eight local governments of Broomehill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup, and Woodanilling, form the Great Southern Treasures.



WELLSTEAD ESTUARY MANAGEMENT

A report was presented to Council in December 2023 with the purpose being to consider submissions received in relation to the prospective management options for the Wellstead Estuary and to determine future management options.

The Shire has management responsibility of the Estuary surrounds via a Management Order granted in its favour and management practices over the area is consistent with a number of the Council's key strategic planning documents including the Strategic Community Plan, Wellstead Estuary Plan, Shire of Jerramungup Coastal Management Plan, Local Planning Strategy and Trail Management Plan. The proposal also accords with other strategic planning documents developed for the region and, in particular, is consistent with the Fitzgerald Biosphere Action Plan. It is a practical example of implementing actions that manage the natural environment and how people interact with it.

The benefits of reinstallation of the fencing at Wellstead Estuary are multifaceted, encompassing ecological preservation, wildlife conservation, erosion control, and the promotion of sustainable human interaction with these fragile ecosystems. The presence of such fencing is often not an unexpected feature and is a proven and effective method.

The management of the Estuary will be an ongoing matter for the Shire and management practices have been set in place to ensure the fence is not swept out again. This involves the Shire monitoring rising water levels and thanks to the modified configuration of the current fence and lightweight materials used, will make its removal quicker and easier if and when required.

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

WELLSTEAD ESTUARY CONSERVATION

In November 2023 students from Bremer Bay Primary School headed out on an excursion to the Wellstead Estuary to learn about shorebirds and ways in which they can help them. Shire of Jerramungup Environment Officer, Steve Elson, showed the students how to set forked branches on the estuary bed to act as sand traps, creating multiple little pockets that small shorebirds can nest in and their chicks can use to find protection from predators, wind, heat and other threats.



ROADSIDE VEGETATION MANAGEMENT

Steve Elson, Senior Environmental Officer, and Gordon Capelli, Works Supervisor, presented a case study about road reserve management techniques at a WALGA Roadwise Vegetation Management workshop in Manjimup on 14 September 2023. Fifty people across 10 Local and 4 State Government departments attended.

During the presentation Steve shared how the Shire works crew refrain from clearing and opt for low impact measures instead, creating new habitats by placing natural materials in places where fauna will use them. Thanks to a strong focus on education, the works crew have become citizen scientists, ensuring they protect the natural habitats and reporting sightings of rare flora and fauna to Steve.



DIPLOMA OF CONSERVATION AND ECOSYSTEM MANAGEMENT

Shire Environmental Officer, Jamie Turner received top honours in his TAFE Diploma of Conservation and Ecosystem Management. This outstanding achievement resulted in Jamie's Lecturer nominating him for a Certificate of Excellence in Conservation and Ecosystem Management which he was awarded at a presentation at South Regional TAFE. This highly commended certificate is a testament to Jamie's hard work and dedication to revegetation and rehabilitation within the Shire.



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

SOUTH COAST ALLIANCE

The South Coast Alliance (SCA) (Shires of Jerramungup, Denmark, Plantagenet and City of Albany) recognised the importance of Climate Action in their vision of Sustainable Economic Development for the region. This led to the identification of funding pathways for Climate Action initiatives.

Understanding the threat of climate change to local communities and livelihoods, SCA commissioned a report to explore the steps required for the South Coast Alliance region to contribute to a zero-emissions future. The resulting Roadmap to Zero is data-driven and aligns with government targets, considering the roles of the Alliance, member shires, and external factors. Alongside the Roadmap, an Excel-based tool was developed to calculate corporate emissions within each Council, enhancing data accuracy and analysis.

These initiatives demonstrate SCA's proactive stance in addressing climate change, securing funding, and collaborating with partners to enhance climate resilience and reduce emissions in their region.

A decision was made by SCA Committee to develop the Climate Dashboard.

The intention of the Climate Dashboard is to act as an ongoing communication mechanism to showcase to the community key information about climate impacts and mitigation activities across the lower Great Southern region.

The Climate Dashboard provides an opportunity to utilise data to create and strengthen partnerships between industry, community groups and Government, by providing focus and accountability for a shared goal. It is intended to encourage and connect our community to sustainability action, improve the sense of connection, and create a shared sense of purpose that supports the view that we are all in this together.

STRATEGIC WATER SUPPLIES

Recurrent water supply problems have affected the dryland agricultural region, particularly over the past 40 years. Emerging climate changes are likely to increase the occurrences of low rainfall years, resulting in water shortages and restrictions on the use of water in rural communities.

Facing long-term water security challenges, farmers are encouraged to proactively develop and maintain on-farm water infrastructure to better prepare for dry periods.

Rural water planning recognises the importance of preparing for these events and increasing the opportunities to deliver an assured water supply to farmland communities in the dryland agriculture areas of Western Australia (WA).

Strategic community water supply planning is one of the key roles of the Department of Water and Environmental Regulation and Shire of Jerramungup. The aim is to ensure that dryland agricultural areas are safeguarded wherever possible against serious water deficiencies.

This Shire of Jerramungup non-potable strategic community water supply report was compiled with the assistance and contributions from a number of people from the Department of Water and Environmental Regulation, Water Corporation and the Shire of Jerramungup. The report is available on the Shires website.

BUSHFIRE RISK MANAGEMENT COORDINATOR AGREEMENT

In June 2017, Council endorsed the Shire of Jerramungup Bushfire Risk Management Plan. The Shire of Jerramungup identified the need to employ a BRMC to ensure mitigation strategies are delivered and reviewed across the Shire. At the time the Shire of Ravensthorpe was also seeking support to fund this position. As resource sharing had proven to be successful between the two local governments with shared roles DFES supported the request for financial assistance towards the employment of a BRMC. A BRMC agreement was entered into between both Shires to fund the position in 2019, however this agreement has now come to an end.

Earlier this year the Shire of Gnowangerup approached the Shire of Jerramungup to enter into a resource sharing arrangement to fund the BRMC role as they had not been able to secure funding for this position to date. In March 2022 the Shire of Gnowangerup endorsed their Bushfire Risk Management Plan.

The Shire of Jerramungup and DFES supported Shire of Gnowangerup's request to enter into a resource sharing arrangement for a BRMC. The new agreement with Shire of Gnowangerup provides assurance to the Shire of Jerramungup that the position will continue to be funded until 2026 as well as providing a new opportunity to share resources with a neighbouring Shire.

Dan Biddulph commenced in the role in February 2024.



BUSHFIRE MITIGATION WORKS 23/24

38 bushfire mitigation treatments have been delivered under the 2023/2024 Mitigation Activity Fund across the Shire vested Crown reserves over the last 12 months each with a specific focus of reducing the potential for impact on life and property values from bushfires.

8 prescribed burns over an area of around 75 hectares were undertaken around the Bremer Bay town site over the last 12 months. The volunteer response during these burns was outstanding with 68 volunteer responses over the 8 burns including 21 volunteers for the Caravan Park burn alone.



In addition to the prescribed burns, a considerable focus of this year's program was to continue with an expanded program of parkland clearing along the Wellstead, Point Henry, Black Rocks (and off shoots), Short Beach and Ridgeway Drive road reserves. This was to achieve a radiant heat and flame length reduced safe access alignment for members of the public to move off of Point Henry Peninsula in the event of a major bushfire incident as per the 2002 bushfire.

Gairdner school, Gairdner Emergency services building, Millers Point Campground and the Bremer Bay Industrial area has also seen significant machine works to reduce the fire risk to those assets.

The Shire of Jerramungup received \$365,500 in their Grant agreement with Bushfire Risk Management Branch of DFES and spent \$358,369.51 of the Grant implementing these treatments.

This has been largely achieved with fantastic support from Shire staff in particular the Shires Bushfire Risk Mitigation Coordinator, Dan Biddulph and Volunteer Bushfire Brigade members from across the whole Shire and once again attention to detail in the implementation of these treatments by the Shires successful contractor Indiji Flora.

This grant program, managed by the Shires Bushfire Risk Mitigation Coordinator Dan Biddulph, has contributed significant outcomes for improved protection of assets around the Shires' town sites and is an extremely important program to maintain in the future.

Treatments being delivered across the Shire are strategic in nature and have contributed to marked reductions of threats to people's lives and assets.

The Shire applied for but was not included in the Three-Year Pilot Grant Program. Subsequently we have applied for funding in the MAFGP R2 24/25 Grant program with 38 treatments, totalling expected expense of \$381,750.

We endeavour to be included in the three-year funding program for the ongoing delivery of strategic, high priority mitigation treatments across the Shire.

STRATEGIC DIRECTION 5: GOVERNANCE AND LEADERSHIP

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

LIBRARY SERVICE AGREEMENTS

For a number of years the Bremer Bay Community Resource and Visitors Centre and the Jerramungup Community Resource Centre has delivered library services to the community on behalf of the Shire.

In September/October 2023 the Shire renewed the service agreements with Jerramungup & Bremer Bay CRC's to continue to deliver library services to the community on behalf of the Shire.

The collocation of the CRC business and library services has been a successful model through 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.

Council also provides the following financial and/or resourcing assistance to the organisation:

- Cleaning of facilities (which is carried out by the CRC and billed to the Shire).
- Subsidised rental of the facility.
- Payment of electricity associated with the building.
- Maintenance and management of gardens and buildings.
- All income generated by the hire of the Bremer Bay hall/conference rooms in the venue.
- All income generated by the sub lease agreement with the Pharmacy in Bremer Bay.



ABORIGINAL HERITAGE ACT

On 15 November 2023, the Aboriginal Heritage Act 1972 was restored as the legislation that manages Aboriginal heritage in Western Australia with simple and effective amendments drawn from feedback over years of consultation.

Approval is only required where there is potential for any harm to an Aboriginal site. Following the abandonment of the updated AHA.

The restoration of the 1972 AHA replaces the AHA 2023 version of the AHA that was roundly rejected by the community and was generally seen as being overly prescriptive by the broader community.

All landowners, be they freehold, leasehold, licensee, invitee or citizen, at large have one simple obligation: that is to not knowingly damage an Aboriginal cultural heritage site, which has been the law since 1972.

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

The Shire is committed to updating, developing and implementing framework which guides Council in identifying community needs and aspirations over the long term. The following plans and policies have been updated in 2023/2024 to enable forward planning to better support our community in times of need and foster better community preparedness.

- Review of Work, Health and Safety Policy
- Review of Delegations of Authority
- Review of Information Statement
- Review of Elected Member Continuing Professional Development Policy, Equal Opportunity Policy, Sport and Recreation Grants Policy
- Review of Corporate Business Plan 2021-2025
- Desktop Review of Strategic Community Plan 2021—2031
- Review of 11 Finance Policies
- Adoption of the Child Safe Awareness Policy

WORK HEALTH AND SAFETY

In September 2023 a review was conducted of the Shire of Jerramungup's existing Occupational Safety and Health Policies. All these policies have been updated to reflect the current Work Health and Safety Act 2020.

Jerramungup Shire Council recognises its moral and legal responsibility to provide a safe and healthy workplace for contractors, subcontractors and employees of contractors engaged to work at any Council site.

This commitment extends to ensuring that work performed by contractors does not place the organisation or local community at risk of injury, illness, environmental or property damage.

Contractors must work under their own WH&S Management Plan where it is deemed suitable and sufficient to comply with the requirements of the work, or work under either of Councils work, health and Safety Management Plan, Councils Safety Management Plan or Councils Site Specific Safety Management Plan.

Jerramungup Shire Council has a Minor Works Contractor Safety Management Plan based on the Workcover document Housing Industry Safety Pack.

All small contractors will have their particulars reviewed annually. Major works contractors will be issued with a letter requesting a copy of their safety management systems prior to the works.

SIGNIFICANT WORK HEALTH & SAFETY ACHIEVEMENT

The Shire of Jerramungup achieved a remarkable score of 90% in our 3 Steps to Safety Assessment with LGIS.

This outstanding score is a demonstration of the dedication and hard work of everyone within the Shire and their commitment to ensuring the health and safety of all workers, contractors, and volunteers.

SHORT TERM ACCOMMODATION USES – POINT HENRY

In February 2024 notice were prepared by Council Solicitors for general distribution to all landowners on the Peninsula advising Under LPS 2, the use of land for Tourist Accommodation within the Rural Residential zone is an “X” use, which means that the relevant use is not permissible and not capable of approval.

The Notice identifies that the Shire has become aware that some properties within the Peninsula are being used for Tourist Accommodation in contravention of LPS 2. These unauthorised uses include the establishment and use of unauthorised camping facilities, including caravans and tents, on the subject properties.

A person who uses land in contravention of LPS 2 commits an offence under section 218 of the Planning and Development Act 2005. That offence carries a maximum penalty of \$200,000 and a maximum daily penalty of \$25,000 for each day during which the offence continues.

The Shire would prefer to resolve these issues by cooperation with relevant owners of land, without the need for formal enforcement action. However, if owners continue to use their properties in contravention of LPS 2, the Shire may be required to escalate its response.



IMPLEMENT SYSTEMS AND PROCESSES THAT MEET OUR LEGAL AND AUDIT OBLIGATIONS

SHIRE OF JERRAMUNGUP RECOGNISED FOR BEST PRACTICE BY OFFICER OF AUDITOR GENERAL

The Office of the Auditor General (OAG) recently released its whole of Local Government audit findings for the 2022-23 financial year.

This report to State Parliament summarises the final results of the OAG's annual audits of local governments for the year ended 30 June 2023.

In the OAG report the Shire of Jerramungup was once again recognised as one of the 2022-23 best practice entities for timeliness and quality of financial reporting and controls. The Shire also received this recognition in 2021-22. This achievement acknowledges the Shires performance across a number of criteria including the timely preparation for audit, high quality of financial report and working papers, and maintenance of good financial management controls.

CYBER SECURITY CONTROLS

We know that cyber-vulnerability is a concern for many local government and we're taking a hard line approach to identifying and managing this significant risk. Council has set priorities to improve the Shires cyber security position.

INFORMATION STATEMENT

The Shire of Jerramungup's Information Statement was reviewed in November 2023 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.

ENVIRONMENTAL HEALTH

The Shire engages the services of the City of Albany Environmental Health Unit to deliver its responsibilities in respect to public health education, enforcement and compliance across various areas of the health discipline and fulfilled statutory obligations pursuant to various legislation.

STATUTORY STATEMENTS

RECORD KEEPING POLICY

The State Records Act 2000 requires the Shire of Jerramungup to have an approved Recordkeeping Plan to detail the way the Shire keeps 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 was submitted to the State Records Office.

The Shire and all its employees are committed to efficient and compliant record keeping practices. Internal review and training strategies have been developed and implemented to ensure that all are aware of their compliance responsibilities and that the Information Management System is operating 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 is effective and compliant.

Elected Members receive training in their recordkeeping obligations and the associated process at the commencement of their term of office. Regular updates are provided to Elected Members through their normal communication channels.

SIGNIFICANCE OF FEDERAL GOVERNMENT FINANCIAL ASSISTANCE GRANTS

The Shire Financial Assistance Grant allocation in 2023/24 was \$1,807,558 which contributes to annual maintenance of the community's infrastructure and general operations of the local government.

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.



EMPLOYEE REMUNERATION OVER \$130,000

Set out below, in bands of \$10,000 is the number of Shire employees entitles to an annual salary of \$130,000 or more.

Salary Range 2023/24	Number
\$130,001 - \$140,000	1
\$140,001 - \$150,000	0
\$150,001 - \$160,000	0
\$160,001 - \$170,000	1
\$170,001 - \$180,000	0
\$180,001 - \$190,000	1

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 2019-2024 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.

EMPLOYEE INFORMATION

The number of employees of the Local Government entitled to an annual salary of \$130,000 or more is 3.

There was 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 2023 the allowed Total Reward Package for the Chief Executive Officer for Band 4 is \$136,023 to \$213,356 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 \$207,476 and a regional allowance of \$11,050 in the 2023/2024 financial year.

PUBLIC INTEREST DISCLOSURE

In accordance with the requirements of the Public Interest Disclosure Act 2003, the Shire of Jerramungup has established 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 guidance on investigations. No disclosures relating to improper conduct were made to the Shire during the 2022/2023 financial year, therefore no disclosures were referred to the ombudsman.

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 2023/2024.

SEWERAGE SCHEME AND CUSTOMER SERVICE CHARTER

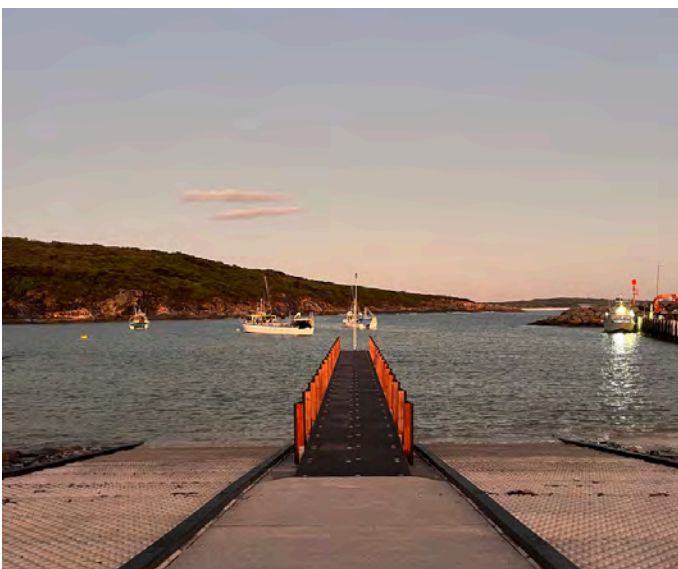
This charter sets out the broad philosophy of the Shire in supplying sewerage services to the Jerramungup town site in accordance with the License issued to the Shire by the Economic Regulation Authority under the Water Services Licensing Act 1995. Copies of the charter are available at the Shire of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

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 62 Planning approvals, 66 Building approvals, 9 Crossover permits, 1 Demolition permit and 1 Occupancy permit were issued during 2023/24.



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 2023-2024.

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.

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 commenced a review of its Local Laws during the 2023-2024 year.

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.



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 2023/2024 Financial Year.

These statements provide an insight into the financial position of the Shire of Jerramungup and are audited by Lincolns Accountants and Business Advisors. Clarification and 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 2024

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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 2024

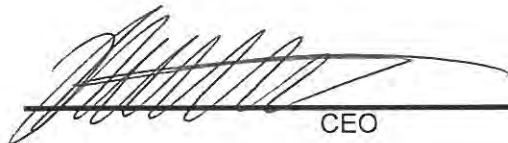
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

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 2024 and the financial position as at 30 June 2024.

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

Signed on the 12th day of NOVEMBER 2024



CEO

Martin Cuthbert
Name of CEO



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),24	3,891,717	3,880,167	3,693,547
Grants, subsidies and contributions	2(a)	2,390,530	668,257	3,080,074
Fees and charges	2(a)	971,094	916,049	936,969
Interest revenue	2(a)	282,384	104,694	88,928
Other revenue	2(a)	144,928	79,313	699,756
		7,680,653	5,648,480	8,499,274
Expenses				
Employee costs	2(b)	(2,373,647)	(2,665,192)	(1,860,795)
Materials and contracts		(2,660,583)	(3,267,034)	(2,724,862)
Utility charges		(181,890)	(188,516)	(221,213)
Depreciation		(3,147,791)	(2,591,846)	(2,431,123)
Finance costs		(66,757)	(34,827)	(57,603)
Insurance		(274,772)	(241,463)	(290,051)
Other expenditure	2(b)	(200,849)	(249,473)	(508,073)
		(8,906,289)	(9,238,351)	(8,093,720)
		(1,225,636)	(3,589,871)	405,554
Capital grants, subsidies and contributions	2(a)	967,730	1,857,778	3,170,511
Profit on asset disposals		29,530	11,244	35,526
Loss on asset disposals		(22,651)	(40,139)	(37,561)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	1,261	0	2,764
		975,870	1,828,883	3,171,240
Net result for the period		(249,766)	(1,760,988)	3,576,794
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	0	0	(48,815,438)
Total other comprehensive income for the period	17	0	0	(48,815,438)
Total comprehensive income for the period		(249,766)	(1,760,988)	(45,238,644)

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

SHIRE OF JERRAMUNGUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,402,210	5,357,240
Trade and other receivables	5	419,963	715,505
Inventories	6	22,667	36,995
Other assets	7	241,286	0
TOTAL CURRENT ASSETS		7,086,126	6,109,740
NON-CURRENT ASSETS			
Other financial assets	4(a)	62,378	61,117
Property, plant and equipment	8	25,602,189	26,265,321
Infrastructure	9	177,729,704	178,169,544
Right-of-use assets	11(a)	83,294	15,377
TOTAL NON-CURRENT ASSETS		203,477,565	204,511,359
TOTAL ASSETS		210,563,691	210,621,099
CURRENT LIABILITIES			
Trade and other payables	12	623,668	661,605
Other liabilities	13	432,653	90,516
Lease liabilities	11(b)	32,688	4,023
Borrowings	14	145,275	183,351
Employee related provisions	15	475,807	469,566
TOTAL CURRENT LIABILITIES		1,710,091	1,409,061
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	51,387	11,432
Borrowings	14	662,669	807,944
Employee related provisions	15	48,441	47,718
Other provisions	16	995,533	999,608
TOTAL NON-CURRENT LIABILITIES		1,758,030	1,866,702
TOTAL LIABILITIES		3,468,121	3,275,763
NET ASSETS		207,095,570	207,345,336
EQUITY			
Retained surplus		66,096,927	67,074,536
Reserve accounts	27	2,861,960	2,134,117
Revaluation surplus	17	138,136,683	138,136,683
TOTAL EQUITY		207,095,570	207,345,336

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

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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		63,973,625	1,658,234	186,952,121	252,583,980
Comprehensive income for the period					
Net result for the period		3,576,794	0	0	3,576,794
Other comprehensive income for the period	17	0	0	(48,815,438)	(48,815,438)
Total comprehensive income for the period		3,576,794	0	(48,815,438)	(45,238,644)
Transfers from reserve accounts	27	16,271	(16,271)	0	0
Transfers to reserve accounts	27	(492,154)	492,154	0	0
Balance as at 30 June 2023		67,074,536	2,134,117	138,136,683	207,345,336
Comprehensive income for the period					
Net result for the period		(249,766)	0	0	(249,766)
Total comprehensive income for the period		(249,766)	0	0	(249,766)
Transfers from reserve accounts	27	40,000	(40,000)	0	0
Transfers to reserve accounts	27	(767,843)	767,843	0	0
Balance as at 30 June 2024		66,096,927	2,861,960	138,136,683	207,095,570

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

**SHIRE OF JERRAMUNGUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,903,970	3,701,306
Grants, subsidies and contributions		3,078,263	3,076,902
Fees and charges		966,858	936,969
Interest revenue		282,384	88,928
Goods and services tax received		363,891	513,569
Other revenue		144,928	688,769
		8,740,294	9,006,443
Payments			
Employee costs		(2,354,677)	(1,859,499)
Materials and contracts		(2,994,815)	(2,548,508)
Utility charges		(181,890)	(221,213)
Finance costs		(27,625)	(26,564)
Insurance paid		(274,772)	(290,051)
Goods and services tax paid		(364,629)	(374,177)
Other expenditure		(200,850)	(197,242)
		(6,399,258)	(5,517,254)
Net cash provided by operating activities		2,341,036	3,489,189
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(564,420)	(1,521,682)
Payments for construction of infrastructure	9(a)	(1,654,891)	(3,897,750)
Capital grants, subsidies and contributions		967,730	3,170,511
Proceeds from sale of property, plant & equipment		157,778	382,670
Net cash (used in) investing activities		(1,093,803)	(1,866,251)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(183,351)	(183,272)
Payments for principal portion of lease liabilities	26(c)	(18,912)	(8,822)
Proceeds from new borrowings	26(a)	0	437,500
Net cash provided by (used in) financing activities		(202,263)	245,406
Net increase in cash held		1,044,970	1,868,344
Cash at beginning of year		5,357,240	3,488,896
Cash and cash equivalents at the end of the year		6,402,210	5,357,240

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 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	3,891,717	3,880,167	3,693,547
Grants, subsidies and contributions		2,390,530	668,257	3,080,074
Fees and charges		971,094	916,049	936,969
Interest revenue		282,384	104,694	88,928
Other revenue		144,928	79,313	699,756
Profit on asset disposals		29,530	11,244	35,526
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	1,261	0	2,764
		<u>7,711,444</u>	<u>5,659,724</u>	<u>8,537,564</u>
Expenditure from operating activities				
Employee costs		(2,373,647)	(2,665,192)	(1,860,795)
Materials and contracts		(2,660,583)	(3,267,034)	(2,724,862)
Utility charges		(181,890)	(188,516)	(221,213)
Depreciation		(3,147,791)	(2,591,846)	(2,431,123)
Finance costs		(66,757)	(34,827)	(57,603)
Insurance		(274,772)	(241,463)	(290,051)
Other expenditure		(200,850)	(249,473)	(508,073)
Loss on asset disposals		(22,651)	(40,139)	(37,561)
		<u>(8,928,941)</u>	<u>(9,278,490)</u>	<u>(8,131,281)</u>
Non cash amounts excluded from operating activities	25(a)	3,234,558	2,620,741	3,204,297
Amount attributable to operating activities		<u>2,017,061</u>	<u>(998,025)</u>	<u>3,610,580</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		967,730	1,857,778	3,170,511
Proceeds from disposal of assets		157,778	150,000	382,670
		<u>1,125,508</u>	<u>2,007,778</u>	<u>3,553,181</u>
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(87,532)	0	0
Purchase of property, plant and equipment	8(a)	(564,420)	(635,000)	(1,521,682)
Purchase and construction of infrastructure	9(a)	(1,654,891)	(3,585,050)	(3,897,750)
		<u>(2,306,843)</u>	<u>(4,220,050)</u>	<u>(5,419,432)</u>
Non-cash amounts excluded from investing activities	25(b)	87,532	0	0
Amount attributable to investing activities		<u>(1,093,803)</u>	<u>(2,212,272)</u>	<u>(1,866,251)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	0	900,000	437,500
Proceeds from new leases - non cash	26(c)	87,532	0	0
Transfers from reserve accounts	27	40,000	340,000	16,271
		<u>127,532</u>	<u>1,240,000</u>	<u>453,771</u>
Outflows from financing activities				
Repayment of borrowings	26(a)	(183,351)	(183,351)	(183,272)
Payments for principal portion of lease liabilities	26(c)	(18,912)	(4,023)	(8,822)
Transfers to reserve accounts	27	(767,843)	(668,499)	(492,154)
		<u>(970,106)</u>	<u>(855,873)</u>	<u>(684,248)</u>
Non-cash amounts excluded from financing activities	25(c)	(87,532)	0	0
Amount attributable to financing activities		<u>(930,106)</u>	<u>384,127</u>	<u>(230,477)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(d)	2,826,777	2,826,170	1,312,925
Amount attributable to operating activities		2,017,061	(998,025)	3,610,580
Amount attributable to investing activities		(1,093,803)	(2,212,272)	(1,866,251)
Amount attributable to financing activities		(930,106)	384,127	(230,477)
Surplus or deficit after imposition of general rates	25(d)	<u><u>2,819,929</u></u>	<u><u>0</u></u>	<u><u>2,826,777</u></u>

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

SHIRE OF JERRAMUNGUP
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of 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
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

Fair value hierarchy information can be found in note 23.

The local government reporting entity

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants

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

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

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - pool entry, property hire, cemetery, camping, water and rent	Permission to use facilities	Single point in time	Monthly in arrears	None	At point of sale or service
Fees and charges - sale of stock	Gravel, mulch and scrap metal	Single point in time	In full in advance	None	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,891,717	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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,636,490	57,057	3,693,547
Grants, subsidies and contributions	716,807	0	0	2,363,267	3,080,074
Fees and charges	841,168	0	80,048	15,753	936,969
Interest revenue	0	0	26,301	62,627	88,928
Other revenue	639,612	0	0	60,144	699,756
Capital grants, subsidies and contributions	0	3,170,511	0	0	3,170,511
Total	2,197,587	3,170,511	3,742,839	2,558,848	11,669,785

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	112,938	46,530
Rates instalment and penalty interest	32,717	26,301
Other interest revenue	136,729	16,097
	282,384	88,928
 Fees and charges relating to rates receivable		
Charges on instalment plan	4,888	4,584
The 2024 original budget estimate in relation to: Charges on instalment plan was \$6,000.		
 Other Revenue		
Waste alliance grant (funds paid to other Shires)	0	310,987
 (b) Expenses		
 Auditors remuneration		
- Audit of the Annual Financial Report	38,600	33,100
- Other services – grant acquittals	7,500	6,500
	46,100	39,600
 Employee Costs		
Employee benefit costs	1,970,812	1,636,215
Other employee costs	402,835	224,580
	2,373,647	1,860,795
 Other expenditure		
Waste alliance grant (payment to other Shires)	0	310,987
Sundry expenses	200,849	197,086
	200,849	508,073

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

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	6,402,210	5,357,240
Total cash and cash equivalents	6,402,210	5,357,240
Held as		
- Unrestricted cash and cash equivalents	3,465,622	3,175,175
- Restricted cash and cash equivalents	2,936,588	2,182,065
18	6,402,210	5,357,240

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

(a) Non-current assets

Financial assets at fair value through profit or loss

Note	2024	2023
	\$	\$
	62,378	61,117
	62,378	61,117
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	61,117	58,353
Movement attributable to fair value increment	1,261	2,764
Units in Local Government House Trust - closing balance	62,378	61,117

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 has elected to classify the following financial assets at fair value through profit or loss:

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

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

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023	
	\$	\$	
Current			
Rates and statutory receivables	98,453	88,944	
Trade receivables	225,721	305,581	
GST receivable	86,040	49,733	
Allowance for credit losses of rates and statutory receivables	0	(1,327)	
Allowance for credit losses of trade receivables	(350)	(3,259)	
Accrued income	10,099	275,833	
	419,963	715,505	
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:	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	226,071	297,853	446,774
Contract assets	241,286	0	0
Allowance for credit losses of trade receivables	(350)	(3,259)	(3,259)
Total trade and other receivables from contracts with customers	467,007	294,594	443,515

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.

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

6. INVENTORIES

Current

Fuel and materials

2024	2023
\$	\$
22,667	36,995
22,667	36,995

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

36,995	32,315
(232,374)	(251,879)
218,046	256,559
22,667	36,995

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.

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

7. OTHER ASSETS

Other assets - current
 Contract assets

2024	2023
\$	\$
241,286	0
241,286	0

MATERIAL ACCOUNTING POLICIES

Other current assets

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

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.

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease				Assets subject to operating lease				Total Property				Plant and equipment		Total property, plant and equipment
	Buildings - non-specialised		Buildings - specialised		Buildings - non-specialised		Buildings - specialised		Land	Buildings - non-specialised	Buildings - specialised	Total Property	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$							
Balance at 1 July 2022	34,000	2,018,132	5,063,924		609,000	7,646,270	7,954,858		643,000	9,664,402	13,018,782	23,326,184	35,502	2,797,378	26,159,064
Additions	0	0	0		0	32,338	14,294		0	32,338	14,294	46,632	0	1,475,050	1,521,682
Disposals	0	0	0		0	0	0		0	0	0	0	0	(384,892)	(384,892)
Depreciation	0	(73,121)	(169,104)		(222,749)	(254,279)	(254,279)		0	(295,870)	(423,383)	(719,253)	(4,018)	(307,262)	(1,030,533)
Balance at 30 June 2023	34,000	1,945,011	4,894,820		609,000	7,455,859	7,714,873		643,000	9,400,870	12,609,693	22,653,563	31,484	3,580,274	26,265,321
Comprises:															
Gross balance amount at 30 June 2023	34,000	2,018,132	5,063,924		609,000	7,678,608	7,969,152		643,000	9,696,740	13,033,076	23,372,816	44,195	4,542,547	27,959,558
Accumulated depreciation at 30 June 2023	0	(73,121)	(169,104)		0	(222,749)	(254,279)		0	(295,870)	(423,383)	(719,253)	(12,711)	(962,273)	(1,694,237)
Balance at 30 June 2023	34,000	1,945,011	4,894,820		609,000	7,455,859	7,714,873		643,000	9,400,870	12,609,693	22,653,563	31,484	3,580,274	26,265,321
Additions	0	0	33,389		0	18,686	0		0	18,686	33,389	52,075	17,180	495,165	564,420
Disposals	0	0	0		0	0	0		0	0	0	0	0	(150,899)	(150,899)
Depreciation	0	(73,121)	(169,104)		0	(224,277)	(254,426)		0	(297,398)	(423,530)	(720,928)	(4,019)	(351,706)	(1,076,653)
Balance at 30 June 2024	34,000	1,871,890	4,759,105		609,000	7,250,268	7,460,447		643,000	9,122,158	12,219,552	21,984,710	44,645	3,572,834	25,602,189
Comprises:															
Gross balance amount at 30 June 2024	34,000	2,018,132	5,097,313		609,000	7,697,294	7,969,152		643,000	9,715,426	13,066,465	23,424,891	61,375	4,734,617	28,220,883
Accumulated depreciation at 30 June 2024	0	(146,242)	(338,208)		0	(447,026)	(508,705)		0	(593,268)	(846,913)	(1,440,181)	(16,730)	(1,161,783)	(2,618,694)
Balance at 30 June 2024	34,000	1,871,890	4,759,105		609,000	7,250,268	7,460,447		643,000	9,122,158	12,219,552	21,984,710	44,645	3,572,834	25,602,189

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

8. PROPERTY, PLANT AND EQUIPMENT (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					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent valuation	June 2022	Using market value
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent valuation	June 2022	Using market value
Buildings - specialised	3	Market approach using recent observable market data for similar properties	Independent valuation	June 2022	Using cost value
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	N/A
Plant and equipment		N/A	Cost	N/A	N/A

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and ovals	Infrastructure - Other	Infrastructure - Sewerage	Infrastructure - Aerodromes	Landfill rehabilitation	Leasehold Improvements - Jerramungup swimming pool	Pool Decommission costs	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	174,673,111	1,981,151	33,298,872	5,208,099	2,779,385	1,424,659	695,909	187,309	4,230,544	0	224,479,039
Additions	1,614,332	0	8,427	0	1,311,764	0	0	127,795	236,008	599,424	3,897,750
Revaluation increments / (decrements) transferred to revaluation surplus	(67,239,653)	(453,160)	20,636,103	(680,401)	(526,717)	(877,765)	155,501	0	170,654	0	(48,815,438)
Depreciation	(575,278)	(37,101)	(339,827)	(132,098)	(79,732)	(26,314)	(22,910)	(13,227)	(145,339)	(19,981)	(1,391,807)
Balance at 30 June 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
Comprises:											
Gross balance at 30 June 2023	108,472,512	1,490,890	53,603,575	4,395,600	3,484,700	520,580	828,500	343,921	4,491,867	599,424	178,231,569
Accumulated depreciation at 30 June 2023	0	0	0	0	0	0	0	(42,044)	0	(19,981)	(62,025)
Balance at 30 June 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	134,578	(43,208)
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	694,040	177,729,704
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	734,002	179,843,252
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	694,040	177,729,704

* The impairment loss relates to assets damaged by a flood event. The whole amount was recognised in the asset revaluation surplus relating to the relevant asset class. Refer to Note 17.

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

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
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
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
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
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
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
Infrastructure - Aerodromes	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 costs	Independent valuation	June 2024	Construction costs and current conditions, 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 costs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	15 to 75 years
Furniture and equipment	3 to 20 years
Plant and equipment	2 to 25 years
Infrastructure - Roads	15 to 120 years
Infrastructure - Roads (formation)	not depreciated
Infrastructure - Parks and ovals	5 to 50 years
Infrastructure - Aerodromes	20 to 40 years
Infrastructure - Footpaths	30 to 80 years
Infrastructure - Sewerage piping	60 to 70 years
Infrastructure - Water supply piping and drainage systems	20 to 80 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 22/23. Useful lives are based on adopted policies and the Long Term Financial Plan and are adjusted to reflect the current condition of plant.

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

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	Right-of-use assets Total
		\$	\$	\$
Balance at 1 July 2022		15,912	0	15,912
Additions		16,767	0	16,767
Gains/(losses) from sale and leaseback transactions		(8,519)	0	(8,519)
Depreciation		(8,783)	0	(8,783)
Balance at 30 June 2023		15,377	0	15,377
Gross balance amount at 30 June 2023		16,767	0	16,767
Accumulated depreciation at 30 June 2023		(1,390)	0	(1,390)
Balance at 30 June 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

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(19,615)	(8,783)
Finance charge on lease liabilities	(2,394)	(324)
Short-term lease payments recognised as expense	0	(22,876)
Gains/(losses) from sale and leaseback transactions	0	(8,519)
Total amount recognised in the statement of comprehensive income	(22,009)	(40,502)
Total cash outflow from leases	(21,306)	(9,146)

(b) Lease Liabilities

Current	32,688	4,023
Non-current	51,387	11,432
	84,075	15,455

26(c)

The Shire has two leases relating to plant and equipment. The lease term for both vehicle leases is 3 years. The Photocopier lease 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 25(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.

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

11. LEASES (Continued)

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

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

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

2024 Actual	2023 Actual
\$	\$
219,760	220,673
225,970	214,887
218,666	217,898
220,572	221,071
222,506	225,492
224,494	0
1,331,968	1,100,021
173,180	181,210

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

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, GROH 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 police houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing 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.

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

11 LEASES (Continued)

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.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Retentions
Payroll creditors
Accrued expenses

2024	2023
\$	\$
282,619	360,531
39,050	17,288
49,455	40,613
31,497	28,333
74,628	47,948
41,201	141,531
40,962	15,837
64,256	9,524
623,668	661,605

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

13. OTHER LIABILITIES

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

Contract liabilities

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

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

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		145,275	662,669	807,944	183,351	807,944	991,295
Total secured borrowings	26(a)	145,275	662,669	807,944	183,351	807,944	991,295

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 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

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

Risk

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

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	209,152	200,443
Long service leave	266,655	269,123
	475,807	469,566
Total current employee related provisions	475,807	469,566
Long service leave	48,441	47,718
	48,441	47,718
Total non-current employee related provisions	48,441	47,718
Total employee related provisions	524,248	517,284

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. OTHER PROVISIONS

	Make good provisions - Shire of Ravensthorpe Regional Landfill facility	Make good provisions - Jerramungup swimming pool	Total
	\$	\$	\$
Opening balance at 1 July 2023			
Non-current provisions	376,207	623,401	999,608
	376,207	623,401	999,608
Additional provision	(177,786)	134,579	(43,207)
Charged to profit or loss			
- unwinding of discount	14,196	24,936	39,132
Balance at 30 June 2024	212,617	782,916	995,533
Comprises			
Non-current	212,617	782,916	995,533
	212,617	782,916	995,533

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 is to be reviewed by both parties.

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.

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

17. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	1,222,168	1,222,168	1,222,168	0	1,222,168
Revaluation surplus - Buildings - non-specialised	3,686,805	3,686,805	3,686,805	0	3,686,805
Revaluation surplus - Buildings - specialised	12,968,595	12,968,595	12,968,595	0	12,968,595
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	128,201,851	(67,239,653)	60,962,198
Revaluation surplus - Infrastructure - Footpaths	404,506	404,506	857,666	(453,160)	404,506
Revaluation surplus - Infrastructure - Drainage	56,081,255	56,081,255	35,445,152	20,636,103	56,081,255
Revaluation surplus - Infrastructure - Parks and ovals	1,037,208	1,037,208	1,717,609	(680,401)	1,037,208
Revaluation surplus - Infrastructure - Other	12,308	12,308	539,025	(526,717)	12,308
Revaluation surplus - Infrastructure - Sewerage	499,090	499,090	1,376,855	(877,765)	499,090
Revaluation surplus - Infrastructure - Aerodromes	784,291	784,291	628,790	155,501	784,291
Revaluation surplus - Leasehold improvements - Jerramungup swimming pool	170,654	170,654	0	170,654	170,654
	138,136,683	138,136,683	186,952,121	(48,815,438)	138,136,683

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

18. RESTRICTIONS OVER FINANCIAL ASSETS

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

- Cash and cash equivalents

3

2024
Actual
\$

2023
Actual
\$

2,936,588
2,936,588

2,182,065
2,182,065

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

Restricted reserve accounts

27

Bonds

Total restricted financial assets

2,861,960
74,628
2,936,588

2,134,117
47,948
2,182,065

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

Bank overdraft limit

Credit card limit

Credit card balance at balance date

Total amount of credit unused

0

15,000

0

15,000

0

15,000

343

15,343

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

145,275

662,669

807,944

183,351

807,944

991,295

Unused loan facilities at balance date

0

0

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

20. CONTINGENT LIABILITIES

The Shire of Jerramungup has identified the following sites, after year end, in relation to land owned, vested or leased, that is 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 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.

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	16,452	16,452	12,000
President's meeting attendance fees	16,018	16,018	14,000
President's telecommunications allowance	1,000	1,000	1,000
President's travel and accommodation expenses	0	2,500	514
	33,470	35,970	27,514
Deputy President's annual allowance	4,113	4,113	3,000
Deputy President's meeting attendance fees	7,794	7,794	7,000
Deputy President's telecommunications allowance	1,000	1,000	1,000
Deputy President's travel and accommodation expenses	0	1,500	514
	12,907	14,407	11,514
All other council member's meeting attendance fees	38,970	38,970	35,000
All other council member's telecommunications allowance	5,000	5,000	5,000
All other council member's travel and accommodation expenses	1,674	7,500	0
	45,644	51,470	40,000
21(b)	92,021	101,847	79,028

(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	701,359	686,455
Post-employment benefits	79,371	74,518
Employee - other long-term benefits	64,612	62,232
Council member costs	92,021	79,028
21(a)	937,363	902,233

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

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

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

	2024 Actual \$	2023 Actual \$
Sale of goods and services	39,163	51,405
Purchase of goods and services	131,148	127,852
Short term employee benefits - other related parties	153,518	199,446
Payment of council member costs (Refer to Note 20(a))	92,021	79,028
Amounts outstanding from related parties:		
Trade and other receivables	514	1,463

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 and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

Short-term employee benefits related to an associate person of the DCEO who was employed by the Shire under normal employment terms and conditions.

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

iii. Entities subject to significant influence by the Shire

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

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

22. 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 \$12,126 per annum.

Statement of Financial Position	2024 Actual	2023 Actual
	\$	\$
Land and buildings	190,702	190,702
Less accumulated depreciation	(13,375)	(6,687)
Total assets	177,327	184,015
Equity	0	0
Total equity	0	0
Statement of Comprehensive Income		
Other revenue	12,126	7,650
Depreciation	(6,688)	(6,687)
Other expense	(12,126)	(7,650)
Profit/(loss) for the period	(6,688)	(6,687)
Other comprehensive income		
Total comprehensive income for the period	(6,688)	(6,687)
Statement of Cash Flows		
Other revenue	12,126	7,650
Other expense	(12,126)	(7,650)
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 govern 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 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 2023/2024 was \$102,503.

As at 30th June 2024 an updated Fair Value assessment of the estimated cost to rehab 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 a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

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

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

SHIRE OF JERRAMUNGUP

24. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
(i) General rates				\$	\$	\$	\$	\$	\$	\$	\$
GRV Properties	Gross rental valuation	10.99	567	7,123,263	782,847	15,655	798,502	782,847	0	782,847	736,900
UV Properties	Unimproved valuation	0.583	314	470,923,000	2,745,481	333	2,745,814	2,745,480	0	2,745,480	2,630,190
Total general rates		Minimum Payment	881	478,046,263	3,528,328	15,988	3,544,316	3,528,327	0	3,528,327	3,367,090
(ii) Minimum payment		\$									
GRV Properties	Gross rental valuation	765.45	295	1,191,137	225,808	970	226,778	225,808	0	225,808	220,523
UV Properties	Unimproved valuation	765.45	49	3,024,200	37,507	0	37,507	37,507	0	37,507	32,076
UV Mining	Unimproved valuation	765.45	32	494,313	24,494	(4,767)	19,727	24,494	0	24,494	17,119
Total minimum payments			376	4,709,650	287,809	(3,797)	284,012	287,809	0	287,809	269,718
Total general rates and minimum payments		Rate in	1,257	482,755,913	3,816,137	12,191	3,828,328	3,816,136	0	3,816,136	3,636,808
iii) Ex-gratia Rates											
CBH			0	0	64,181	0	64,181	64,181	0	64,181	57,057
Total amount raised from rates (excluding general rates)			0	0	64,181	0	64,181	64,181	0	64,181	57,057
Rates written off							(792)			(150)	(318)
Total Rates							3,891,717			3,880,167	3,693,547
Rate instalment interest							17,133			14,000	16,471
Rate overdue interest							15,584			10,000	9,830

The 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.

*Rateable Value at time of raising of rate.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(29,530)	(11,244)	(35,526)
Less: Movement in liabilities associated with restricted cash	55,050	0	6,663
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,261)	0	(2,764)
Add: Loss on disposal of assets	22,651	40,139	37,561
Add: Depreciation	3,147,791	2,591,846	2,431,123
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions	723	0	1,730
Other provisions	39,134	0	765,666
Lease liabilities	0	0	(156)
Non-cash amounts excluded from operating activities	3,234,558	2,620,741	3,204,297
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Right of use assets received - non cash	11(a) 87,532	0	0
Non-cash amounts excluded from investing activities	87,532	0	0
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
Non-cash proceeds from new leases	26(c) (87,532)	0	0
Non-cash amounts excluded from financing activities	(87,532)	0	0
(d) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	27 (2,861,960)	(2,462,616)	(2,134,117)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 145,275	217,927	183,351
- Movement in creditors	0	(57,331)	0
- Current portion of lease liabilities	11(b) 32,688	4,164	4,023
- Employee benefit provisions	127,891	126,008	72,841
Total adjustments to net current assets	(2,556,106)	(2,171,848)	(1,873,902)
Net current assets used in the Statement of Financial Activity			
Total current assets	7,086,126	3,216,093	6,109,740
Less: Total current liabilities	(1,710,091)	(1,044,245)	(1,409,061)
Less: Total adjustments to net current assets	(2,556,106)	(2,171,848)	(1,873,902)
Surplus or deficit after imposition of general rates	2,819,929	0	2,826,777

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Loan Number	Actual					Budget				
		Principal		Repayments		Principal at 30 June 2023	New Loans		Principal		Principal at 30 June 2024
		1 July 2022	During 2022-23	During 2022-23	During 2022-23		During 2023-24	During 2023-24	Repayments During 2023-24	Repayments During 2023-24	
Bremer Bay Townsite Housing - Bremer Bay	260	\$ 59,613	\$ 0	\$ (59,613)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bremer Bay Townsite Housing	261	\$ 82,387	\$ 0	\$ (40,317)	\$ 42,070	\$ 42,070	\$ 0	\$ 0	\$ (42,070)	\$ 0	\$ 0
Bremer Bay Townsite Housing	263	\$ 188,604	\$ 0	\$ (35,408)	\$ 153,196	\$ 153,196	\$ 0	\$ 0	\$ (36,529)	\$ 0	\$ 116,667
Bremer Bay Townsite Housing	264	\$ 406,463	\$ 0	\$ (47,934)	\$ 358,529	\$ 358,529	\$ 0	\$ 0	\$ (48,728)	\$ 0	\$ 309,801
Bremer Bay Townsite Grader	265	\$ 0	\$ 437,500	\$ 0	\$ 437,500	\$ 437,500	\$ 0	\$ 0	\$ (56,024)	\$ 0	\$ 381,476
Bremer Bay Townsite Grader	265	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900,000	\$ 0	\$ 0	\$ 900,000
Total		737,067	437,500	(183,272)	991,295	991,295	0	900,000	(183,351)	0	1,707,944
Borrowing Finance Cost Payments											
Purpose	Loan Number	Actual for year ended 30 June 2024				Budget for year ended 30 June 2024				Actual for year ended 30 June 2023	
		Institution	Interest Rate	Date final payment is due		Actual for year ended 30 June 2024	Budget for year ended 30 June 2024			Actual for year ended 30 June 2023	
Bremer Bay Townsite Housing - Bremer Bay	260	WATC	4.10%	06.03.2023		\$ 0	\$ 0			\$ (1,062)	
Bremer Bay Townsite Housing	261	WATC	4.30%	08.04.2024		(946)	(1,362)			(2,716)	
Bremer Bay Townsite Housing	263	WATC	3.14%	13.05.2027		(4,367)	(4,525)			(5,493)	
Bremer Bay Townsite Housing	264	WATC	1.65%	13.02.2030		(5,412)	(5,715)			(6,208)	
Bremer Bay Townsite Grader	265	WATC	3.57%	14.04.2030		(14,477)	(14,906)			(3,354)	
Total						(25,202)	(26,508)			(18,833)	
Total Finance Cost Payments						(25,202)	(26,508)			(18,833)	

* WA Treasury Corporation

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
Bremer Bay Airstrip upgrade	WATC	fixed	10	4.62%	\$ 0	\$ 900,000	\$ 0	\$ 0	\$ 0	\$ 0
* WA Treasury Corporation					0	900,000	0	0	0	0

(c) Lease Liabilities

Purpose	Note	Actual					Budget					
		Principal		Principal		Principal at 30 June 2024	Principal		Principal			
		Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023		New Leases During 2023-24	Repayments During 2023-24	Principal at 1 July 2023	New Leases During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier - Konica minolta		16,372	0	(7,510)	0	0	0	0	0	0	0	0
Photocopier - Konica Bizz		0	16,767	(1,312)	15,455	0	(4,023)	11,432	0	(4,023)	15,455	11,432
Dr Prado		0	0	0	0	42,882	(8,982)	33,900	0	0	0	0
BRMC ute		0	0	0	0	44,650	(5,907)	38,743	0	0	0	0
Total Lease Liabilities	11(b)	16,372	16,767	(8,822)	15,455	87,532	(18,912)	84,075	0	(4,023)	15,455	11,432

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ended 30 June 2023	Budget for year ended 30 June 2024
Photocopier - Konica minolta	M0466400	Classic Funding	2.10%	31.12.2022	\$ (139)	\$ 0
Photocopier - Konica Bizz		3 E Advantage	3.49%	01.03.2027	(185)	(470)
Dr Prado		Toyota Fleet Management	4.94%	01.11.2026	0	0
BRMC ute	29520	Fleetcare	4.29%	07.02.2027	0	(670)
Total Finance Cost Payments					(324)	(470)

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

27. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
Restricted by legislation/agreement												
(a) Developer contributions reserve	7,356	307	0	7,663	7,356	320	0	7,676	7,187	169	0	7,356
	7,356	307	0	7,663	7,356	320	0	7,676	7,187	169	0	7,356
Restricted by council												
(b) Leave reserve	72,841	55,050	0	127,891	72,841	53,167	0	126,008	66,178	6,663	0	72,841
(c) Plant reserve	80,345	55,363	0	135,708	80,346	53,494	0	133,840	68,516	11,829	0	80,345
(d) Community recreation reserve	149,758	105,514	(40,000)	215,272	149,758	99,716	(40,000)	209,474	55,744	94,014	0	149,758
(e) Bremer Bay Youth camp reserve	55,456	2,314	0	57,770	55,456	2,411	0	57,867	54,185	1,271	0	55,456
(f) General Building reserve	243,776	123,284	0	367,060	243,776	52,780	0	296,556	238,196	5,580	0	243,776
(g) Bremer Bay retirement units reserve	20,535	857	0	21,392	20,535	893	0	21,428	20,065	470	0	20,535
(h) Jerramungup retirement reserve	99,922	4,169	0	104,091	99,923	4,345	0	104,268	97,633	2,289	0	99,922
(i) Jerramungup entertainment centre reserve	39,766	12,062	0	51,828	39,766	11,729	0	51,495	28,867	10,899	0	39,766
(j) Effluent reserve	954,643	116,947	0	1,071,590	954,642	114,662	0	1,069,304	863,852	93,917	(3,126)	954,643
(k) Point Henry Fire levy reserve	22,996	23,501	0	46,497	22,996	22,132	0	45,128	13,717	22,424	(13,145)	22,996
(l) Bremer Bay boat ramp reserve	3,594	20,955	0	24,549	3,594	20,156	0	23,750	3,513	81	0	3,594
(m) Capital works reserve	180,836	163,579	0	344,415	180,836	151,316	(300,000)	32,152	29,564	151,272	0	180,836
(n) Swimming pool reserve	31,243	48,356	0	79,599	31,243	46,592	0	77,835	562	30,681	0	31,243
(o) Roe Park reserve	95,237	14,376	0	109,613	95,237	14,141	0	109,378	83,066	12,171	0	95,237
(p) Skate Park reserve	30,724	11,684	0	42,408	30,724	11,336	0	42,060	20,032	10,692	0	30,724
(q) Regional landfill facility reserve	45,089	9,525	0	54,614	45,088	9,309	0	54,397	7,357	37,732	0	45,089
	2,126,761	767,536	(40,000)	2,854,297	2,126,761	668,179	(340,000)	2,454,940	1,651,047	491,985	(16,271)	2,126,761
	2,134,117	767,843	(40,000)	2,861,960	2,134,117	668,499	(340,000)	2,462,616	1,658,234	492,154	(16,271)	2,134,117

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:

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

26 RESERVE ACCOUNT (Continued)

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



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

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 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Jerramungup for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Aram Madnack
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 November 2024