



SHIRE OF KOJONUP

AGENDA

**ANNUAL
MEETING OF ELECTORS**

4 February 2026

At the Kojonup Sporting Complex commencing 6.00pm

1. WELCOME

The Shire President, Cr Roger Bilney, declared the meeting open at _____pm and alerted the meeting to the procedures for emergencies including evacuation, designated exits and muster points and outline the procedures of the meeting.

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and, in particular, the Keneang people of the Noongar nation upon whose land we meet.

We pay our respect to their Elders past, present and emerging.

2. ATTENDANCE AND APOLOGIES

Cr Bilney	Shire President
Cr Mathwin	Deputy Shire President
Cr Wieringa	
Cr Radford	
Cr Mickle	
Cr Michael	
Cr Mitchell	

STAFF

Grant Thompson	Chief Executive Officer (CEO)
Jill Johnson	Manager Finance Corporate & Community
Darryn Watkin	Manager Works and Infrastructure
Du-wayne Lottering	Manager Property Services and NRM
Estelle Lottering	Manager Regulatory Services

LEAVE OF ABSENCE

Nil

APOLOGIES

COMMUNITY MEMBERS

3. CONFIRMATION OF PREVIOUS MINUTES

RECOMMENDATION

That the minutes of the Annual Meeting of Electors held 9 April 2025 be accepted.

4. REPORTS

4.1. Shire President

The Shire President, Cr Roger Bilney, will elaborate further on his report as contained within the Annual Report.

4.2 Chief Executive Officer

The Chief Executive Officer, Mr Grant Thompson, will elaborate further on the Annual Report.

5. REPORTS

OFFICER RECOMMENDATION

That the Shire of Kojonup 2024/2025 President's Report be received.

OFFICER RECOMMENDATION

That the Shire of Kojonup 2024/2025 Annual Report, as circulated, be received.

6. PUBLIC QUESTIONS/OTHER BUSINESS OF A GENERAL NATURE

6.1 Questions Taken on Notice.

6.2 Questions taken from the floor.

7. CLOSURE OF MEETING

There being no further business the Shire President declared the meeting closed at _____ pm.

8. ATTACHMENTS

- 3. Unconfirmed Minutes of an Annual Electors Meeting held 16 April 2025
- 5. Annual Report and Annual Financial Report 2024/2025

Kojonup



SHIRE OF KOJONUP

MINUTES

**ANNUAL
MEETING OF ELECTORS**

9 April 2025

At the Kojonup Sporting Complex commencing 6.00pm

1. WELCOME

The Shire President, Cr Roger Bilney, declared the meeting open at 6.08pm and alerted the meeting to the procedures for emergencies including evacuation, designated exits and muster points and outline the procedures of the meeting.

Acknowledgement of Country

The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and, in particular, the Keneang people of the Noongar nation upon whose land we meet.

We pay our respect to their Elders past, present and emerging.

2. ATTENDANCE AND APOLOGIES

Cr Roger Bilney

Shire President

Cr Cindy Wieringa

Deputy Shire President

Cr Ned Radford

Cr Mick Mathwin

Cr Kerryn Mickle

STAFF

Grant Thompson

Chief Executive Officer (CEO)

Tonya Pearce

Governance and Rates Officer

Darryn Watkins

Manager Works and Infrastructure

Estelle Lottering

Projects Manager and Regulatory Services

Dwayne Lottering

Property Services Manager and NRM

Jill Watkin

Manager Kodja Place, Tourism and Marketing

Jill Johnson

Manager Financial and Corporate Services

Hayley Clarke

Infrastructure and Finance Co-Ordinator

Lorrean Greeuw

Senior Library Officer and Community Wellbeing Officer

APPROVED LEAVE OF ABSENCE

Cr Egerton-Warburton

APOLOGIES

Cr Paul Webb, Susan Pritchard, Denise Berryman, Doreen Bignell, Chris and Robyn Evans, Roy Bailey

COMMUNITY MEMBERS

Geoff Rogers, Bill Bennett, Frank Pritchard, Di Gardner, Karen Hubbard, Jillian Mathwin, Kathy Ivy, Joan O'Halloran, Robyn Potter, Maree Bilney, Ronice Blair, Kristel Thomson, Natasha Clarke, Megan Robinson, Kath Mathwin, Tristan McLachlan, Craig McVee, Robyn Farmer, Jamie McVee, Cheryline Michael, Barb Hobbs, Roberta McQuire, Laurie Prandi, Robert Sexton, Ian Robertson, Maria Bauer, Kevin Gale, Wendy Anderson, Ann Davies, Neville Matthews, Julie Fleay.

3. CONFIRMATION OF PREVIOUS MINUTES

RECOMMENDATION/ DECISON

1AEM/24 Moved Peta Zadow

Seconded Cr Wieringa

That the minutes of the Annual Meeting of Electors held 16 April 2024 be accepted.

CARRIED

4. REPORTS

4.1. Shire President

The Shire President, Cr Roger Bilney, tabled his report as read, and spoke to the main points as contained within the Annual Report.

Four (4) positions are available for this years Local Government election. Encouraging people to apply for a position on Council.

Congratulations to The George Church Medical Centre Inc. for securing Livingston Medical.

Thank you to Craig McVee for 42 years of service to the Shire of Kojonup.

Welcome Darryn Watkins to the Shire of Kojonup, he is the go-to person for roads and verge side tree pruning.

Councillors are now regulated to record the audio in the Ordinary Council meetings, which are available on the Shire website. The Shire President's goal is video and livestream these meetings for the community to be able to watch the proceedings without having to attend in person. This will create a culture of involvement. This requires an upgrade of the technology in the Chamber.

Recent Local Government reforms require that an independent Chairperson and Deputy Chairperson be advertised and selected to chair and manage the Audit, Risk and Improvement Committee meetings.

The Shire is soon to advertise for an independent Chairperson and Deputy Chairperson. Any persons interested are encouraged to apply.

OFFICER RECOMMENDATION/DECISION

2AEM Moved Cr Bilney

Seconded Cr Mathwin

That the Shire of Kojonup 2023/2024 President's Report be received.

CARRIED

4.2 Chief Executive Officer

The Chief Executive Officer, Mr Grant Thompson, tabled the CEO's report as read.

The Shire has been focused on improving the Financial Processes and performance of the Shire:

- Purchase order framework and discipline
- Journaling
- Reset of financial controls
- Audited financials
- Audit of governance frameworks (risk identification and non financials)
- New ICT System identification and tender processes

As a result the Council is implementing a new Information and Communications Technology (ICT) system, what is referred to as an Enterprise Resource Planning (ERP) program, this covers Human Resources, Customer Service, Rates and is an integrated system that supports functions across the whole organisation. This process took close to 15 months to identify who the preferred vendor is.

Council has chosen ReadyTech as its preferred vendor, the evolution of the current system the Shire uses. The payroll module is the first component and will be implemented shortly.

Thank you to the team for their efforts in 23/24, Jill Johnson, Jill Watkin and Estelle Lottering. Welcome new members to the team, Darryn Watkins and Dwayne Lottering.

The Team has achieved many things in the past year with a lot of internal work that is not visible to the public.

Katanning Road subdivision is the Shires priority to open titled blocks for development. Industrial precinct needs the Thornbury Close extension and access on to Stock Road finalised.

Start to look at planning of major projects required to be shovel ready in the next two/three year period, in the next year the Shire will be limited in significant capital investment but it can start the planning process.

Shire operated the Black Cockatoo Café for the reporting Year (17th July). The operating surplus in this reporting (23/24) year was a modest \$14,455.

The Council targeted goal is to create a Community Return on Capital (C-ROC) through a positive operating surplus. The Council has set objectives to:

- Ensure it returns value to KP Precinct.
- Provide a good service to visitors and community alike (Means Good Coffee and Food).
- Integrate the workings of the Café into the KP.
- Roster effectively and manage the labour cost component.

- Focus on efficient food preparation, menu management, costing of meals and pricing of food.
- Understand each meal cost in its entirety and ensure pricing is aligned.
- Culture, training ground for Team Members and customer service is essential.

Performance for the Shire in the coming year will remain focused on the following;

- Review of road Processes ensuring the governance around roads is improving.
- Continue to implement the Corporate Business Plan (CBP) initiatives to improve livability.
- Improving stakeholder and Community relations.
- Finalising the current phases of the Industrial precinct and housing growth, subdivisions.
- Governance and processes on regulatory frameworks.
- Start to look at planning for new projects in the coming phase of the CBP.
- Continue to Build capability in key functional areas e.g. roads tech officer, roads Supervisor, engineering etc.

5. 2023/2024 ANNUAL REPORT

OFFICER RECOMMENDATION/DECISION

3AEM Moved Cathy Ivey

Seconded Kevin Gale

That the Shire of Kojonup 2023/2024 Annual Report, as circulated, be received.

CARRIED

6. PUBLIC QUESTIONS/OTHER BUSINESS OF A GENERAL NATURE

6.1 Questions Taken on Notice

Nil

6.2 An Opportunity for Questions, Feedback or Items to be raised from the floor

Public Comment:

Thank you to our Councillors and appreciate the Councillors have made themselves available for Community members to approach them. Thank you to Grant Thompson for the leadership he has given and to Cr Bilney for doing a great job.

Public Question:

Thank you for the kind words to The George Church Community Medical Centre Inc. (GCCMC). Is the Shire going to contribute over the five (5) year term?

Response: The Shire have signed a five (5) year Memorandum of Understanding (MOU). This request has to be allocated in the budget on an annual basis.

Public Comment: Comments around town regarding this, tourists can't believe the doctors have been locally funded. GCCMC does not want the funds to fade away.

Response: The Shire is invested in this project, including supporting growth. It is possible that a Council can say no to future requests. The CEO has not received any negative comment about the Shire funding the medical centre. It is clear the community supports this transaction and whilst that is the case it is more than likely the Council will continue to support the funding.

Public Comment: Livingstons has just undergone reaccreditation they are in the top 25% of patient satisfaction. Thank you to the Shire and group for helping GCCMC.

Response: The Shire is lobbying for funding from Federal and State government Frameworks for rural specialists.

Six Shires (including Kojonup) have created an alliance and produced an advocacy paper, to demonstrate the costs that Local Government is contributing to these services. Once finalized, this paper should be available and published for all to read.

The Financial Assistance Grants framework offers some relief for medical expenditure but is capped at \$100,000. There is also a cap on the total amount available for Shires to access and this limits the ability of all Shires to receive that amount of funding. The Financial Assistance Grants medical facilitators adjuster depends how much you have spent on medical services in the previous year. Some of the six (6) shires are already receiving the \$100,000 cap.

The provision of a house, car, loan costs and operating costs can be approved in the adjuster. This year Kojonup have applied for the house income in the Grant process.

Fund pays up to a maximum of 82% of claims up to a cap of \$100,000. Western Australian Local Government Association (WALGA) is seeking the Federal Government to put more funds into this budget.

Public Question: Is it possible to put a proposal to Council, that 2-3% of rates go towards the GCCMC. This would take the worry out of the situation. Could this sit on the rates notice as a levy? Like the emergency services levy?

Response: The Shire endeavours to be financially sustainable and at the same time not escalate the rates to where some people cannot afford the rate rise. We have sought internal cost savings and with Springhaven being moved off the books we are looking to use these savings to fund the attraction of a rural specialist without having to increase rates. The Council may look at a half a percent additional to required rates to fund these specialist areas.

Public Question: Should be 1-2% not half a percent, people would complain if there was no medical services available in Kojonup.

Response: The Council is always open to suggestions from the Community. The premise of the half a percent is to fund reserves to build a financial buffer. Accruing too much reserves can lead to lazy capital and the Council believes that businesses would do better at investing it if it stayed in your hands. A lot of people would agree that they don't want their rates to go up too high. We have to find an optimal solution that caters for the whole community and if we can fund it within the current budget parameters the Council should endeavor to do so

Public Question: Thank you for your efforts on a hard day, Roger. Would like to understand the impact on the CCTV cameras around the shire and who monitors the cameras?

Response: It is too early to tell of the full value the cameras will have in the community as they are only just established. The access is with the police, they are monitoring the alerts. However anecdotally there have been a couple incidents in town and these crimes have been picked up on camera and police have been able to act.

Public Question: Where are the cameras, are they in the main street? Trucks are flying through town at night.

Response: Cameras are not in the main street, they are targeting the entrances to town, they are not speed cameras, more about number plate recognition. The cameras alert police to any cars without number plates or number plates that have been flagged. The Shire does not have access to these alerts, only the police. If there is an incident, the Shire can gain access to video footage but not the police data.

Response: Importance of the cameras to the police, is more than what happens in Kojonup. Located on four (4) main roads, to trace people moving through town. There are now tracking devices in Shire vehicles, mainly for safety and incident reasons.

Public Question: When are more houses going to be built in Kojonup, for working class and families?

Response: Once the Katanning Road subdivision has been finalised, more titled blocks will become available for sale for people to buy and build. The subdivision has taken time to complete. Need to engage others in the community to open up their properties for subdivision, not just rely on the Shire, as private investment will be a faster pathway.

There is a housing shortage putting pressure on prices. A key initiative in the Corporate Business Plan is working with Great Southern Development Corporation, to open up the market in the Great Southern. Money for Shire and community to open up the housing market.

The Shire spent \$20,000 on an advocacy report, an economist has undertaken this work to demonstrate the supply and demand for housing in the GS and Kojonup is a critical part of this analysis. This report has only just been finalized in recent weeks and once the report is published it will be available publicly. The Shires intend to use this briefing paper to then apply for grants and lobby Governments to release more funds into the Great Southern. Landgate have a backlog and we are seeing it can take up to 9-12 months to achieve results.

Public Question: what is the timeframe of the subdivisions in conjunction with head works, storm water etc. Is there sufficient water supply at that end of town? Will it take longer for the release of the blocks? What is the timeframe for the blocks to be usable? Landgate definitely take a long time.

Response: Funding for headworks is the biggest constraint. It has cost approximately \$660,000 for sewerage and drainage alone on Katanning subdivision. The Shire still requires up to \$275,000 for the power network and one (1) transformer to be upgraded.

Public Question: Is there funding available?

Response: At this stage there is limited funding available just for headworks associated with worker accommodation. Headworks are the biggest constraint right now for all local governments and we do need funding, thus the reason for the advocacy paper as mentioned. Building houses shouldn't just be left to Local Governments. Land available is currently Katanning Road and Soldier Road.

Public Question: Where is the Katanning Road subdivision?

Response: The old drive in location.

Public Question: How many blocks on Katanning Road?

Response: Approximately 27 total including the current houses but 10 additional could be available for higher density builds.

Public Comment: There could be 9-12 readily available if they were 1000sqm blocks. There is deep granite on Soldier Road, which constricts sewerage.

Response: In a gazetted town site, there are limitations for septic use.

Public Question: What powers do council have to develop?

Response: The new regulations allow the fast tracking to place granny flats onto properties.

Public Question: The five (5) acre blocks that are on the sides of town, will they be cut in half?

Response: Private owners of land have the ability to apply for their titled properties to be subdivided through the Western Australian Planning Commission. Landowners have

the ability to subdivide their properties. The application for subdivision goes to the Western Australian Planning Commission (WAPC) and then comes to council seeking its opinion, however the decision rests with the WAPC.

Public Question: Are there any restrictions on the blocks?

Response: Restrictions come from the town planning scheme and the deemed planning provisions i.e. sewage connections, power, water access etc. The scheme is required to be reviewed now and this process could take up to three (3) years. On the main street there is both commercial and residential. Advised not to call it commercial, suggested to call it the town centre. So you could support higher density living above businesses. The State Government wants high density living. Multiple people living on the one (1) block.

Public Question: Has there been any further talks on the heavy vehicle bypass? More and more traffic and incidents on the main street. May have to stop people parking in the main street, it is becoming dangerous.

Response: If we asked the community about an alternative heavy vehicle freight route, you would get a lot of different answers. The Shire is going through a process of considering an alternative freight route. Main Roads preferred option is to go to the east of town. This discussion is to come up as a part of the town planning scheme.

Public Question: Could we put signage around town? To show parking behind the Memorial Hall and behind the IGA, etc.

Response: This has been in the budget, but keeps being removed; however, this does need to be done. Current theory, don't let trucks go around the town, don't want cars to deviate if an alternate freight route is put in.

Public Comment: During covid, 65% of visitors just evaporated could be similar with an alternative route.

Response: Other Shires say be careful undertaking a bypass, as it has a detrimental economic impact on the town. Aim is to make the town safe, whatever happens. Safety verses retail.

Public Comment: There are five (5) entry and exit points in Kojonup, the alternate freight route is not going to catch all trucks. Remove parking from main street and move parking behind shops.

Response: Water Corporation and Western Power have a lot of infrastructure under the main street which needs consideration.

6.3 Council - Kodja Place Community Discussion

The Council would like to discuss the future plans and how to ensure The Kodja Place (KP) is sustainable.

The issue is that there is a significant cost to the community to keep the facility running. The park, toilets, café and museum are great attractions.

Not looking to make significant changes to Kodja Place just small tweaks to attract more numbers of community members to KP.

Community resident numbers demonstrate it is only used for ad hoc purposes.

The Kodja Place is an iconic asset, which is shire owned.

The gallery is a valuable asset. Currently it is externally focused, with those gallery visitors and community numbers dwindling.

Costs are increasing as expenses inflate.

Retail is doing ok but has a minimal impact on the revenue.

The retail floor space inside KP is a strength.

Strategic questions asked at Council, why does KP exist?

Define who is the target primary beneficiary of KP?

What is it and what does it do? Recognisable feature, client functions, bus stop, visitors but limited for locals.

Why does It exist? Culture, heritage, Storytelling.

KP as we know it, is a cultural centre. Has events and is a tourist organiser.

Community are investing \$654,000 into KP. The Shire puts in \$593,000 of cash toward ensuring the place operates effectively. Depreciation is coming down due to the asset getting older therefore capital will be required in the near future for asset renewal. CEO presented a graph of the Operating costs and trends.

What should the council do?

It can't sell the asset/ don't want to sell. It is located on government crown land.

It will not close KP as this an important asset to retain. The gallery is to stay there with the story telling.

We can rephrase the role of KP to be more community attractive. Looking to make it a central point for the community.

There is a compelling reason for Council to consider moving the library to KP;

Library can remain open seven (7) days a week for community use.

Connect and merge the current library activities to the storytelling culture at KP;

Increase the Community visitation through providing community services at KP enhancing the asset usage across more community members.

Reduce the size of the retail section, not remove, just reduce and still have community events as per normal operations;

Spread fixed administration costs over the provision of more services and numbers of Community members visiting KP.

Secondary to all this, and not the reason to move the Library, the Council can utilise the space for the library as a repository for records. The Shire is compelled to find a location to move current records, as the Broomehill repository is closing in 2026. This move could allow the Shire to use the current library space for other amenities as well.

Public Question: What is the cost of hiring the meeting rooms?

Response: The price depends on the time used, what for, equipment to use etc. Can cost up to \$150 to use the meeting rooms.

Public Comment: I agree with moving the library to KP.

Public Comment: There are two (2) rooms available at KP, why not clear them out and use as an office.

Response: A skip bin has arrived this week to have a clear out and to redecorate the rooms.

Public Comment: First thing to do, the Shire should get a consultant in, an expert in the field. Community has to own it as it has divided the community. It is not an Aboriginal Cultural Centre. It needs passionate people to run it.

Response: Community development is different to marketing and tourism. There needs to be a hook for community members that is focused on relevant services.

Public Comment: Personally doesn't think the library will fit at KP. Why would you change something, that has a good feeling. KP is costing money but the marketing hasn't been done correctly. Brochures should be in hotels in Perth.

Public Comment: Should change the retail space.

Public Comment: Books will be no longer in 10-15 years.

Public Comment: In tourism, a brochure is something that people collect and would put in a map book etc. It is a different sort of marketing. There are three (3) railways for tourism in Western Australia. Kojonup tourist railway is one (1) of them, this should be developed and showcase what KP has to offer. Need to think bigger outside of the box. Kojonup is a unique place. Is there potential to build a repository on the railway reserve?

Public Comment: It is not just KP and the railway line. Elverds Cottage is only one of two (2) or three (3) in the State and the Barracks.

The state of Elverds cottage and the Barracks need repairs but due to lack of funds it makes things hard. Tourists always comment on Kojonup.

In favour of bringing the library down to KP. There have been 27 major events, 46 school events, 18 workshops, 32 strictly community activities and other workshops.

As well as 9 Noongar events. The Shire does not receive a huge amount of grant funds, the grants that are received are still support for works being done. Total of 111 events in three (3) years. There has been better support by people outside of the community. There is a very loyal band of volunteers. Lions Club are helping with the historical quarters. Need to pull together to make it work as a community. Would like more

involvement from the Keneang community. The Aboriginal Corporation room has sat empty for the last three (3) years.

Response: The Council spends a lot of funds on Marketing and networking on social media, and pays for the services of Australia Southwest (ASW), tourist bureau, to help market the KP Statewide and Nationally. Agree to continue to focus on marketing, but KP also needs more community members as well as tourists. The community can also fully utilise the courtyard and café.

Response: The library will go into the retail section, on the back wall. The retail section will be made smaller. There will be couches and bean bags to read books.

Public Comment: There are touch screens that have stories, you can listen to local interviews. No decent internet at KP. Other rooms could be used if there was better internet.

Public Comment: Entrance to KP with Black Cockatoo to change how people can go from café to KP. Would like break down of the \$650,000 that the community puts into KP

Response: It can be provided, but the break down is in the financial yearly budget report.

Public Question: Combining of assets to be displayed there. Any consideration to expanding the facility instead of changing?

Response: Building Better regions grant applied for. This is unfortunately a co-funded grant which the applied funding was approx. \$2 million; however, the shire would need to put in an additional circa \$2 million. This would require the \$2 million dollars to be borrowed. The Shire is focused on smaller changes until the shire is in a position to borrow more money for major works. Lottery West will not provide funding for asset enhancement. With current debt levels the Shire is limited in what it can do to expand the asset and that is why we are seeking other smaller funded solutions to encourage community to attend the KP.

Public Comment: Advertising is done on Facebook, which is great; but a lot of community members don't use Facebook.

Response: We have a resource that undertakes social media. Community may consider co-funding grants. Trying to add value to what is already there.

Public Comment: The library is not just about a stack of books, a lot of community connections there.

Public Comment: The library links in with the whole story telling purpose of Kodja Place. The shelves will be made out of a local wood, this will not change the ambience in the retail centre. Retail could be expanded, with local oils and jams etc. and we could also sell stock in the café. More local art on walls, to also sell. This could get them from the café into the shop. Making entrance at KP more attractive, designs of animal prints, should be in car park and café, up the street etc.

Public Comment: The Senior Library Officer is in a very privileged position. Feels could give more to the community and has had a taster at KP, which was so dynamic. Felt exhausted from the chaos, which was a good thing.

Putting the library to KP will be a great value. Currently run an after school project with really good turn outs including help from parents of children and volunteers and staff. Received a small \$1,000 grant to bring activities to KP. Let's love it and make it a community hub that the library can help create. Love that could be put back into Kojonup.

Public Comment: Was there not renovations done at KP in the retail space to create more space?

Response: It was not for more space as such, but it created a better layout for retail.

Public Comment: Consultants should go in there before any decisions are made.

Public Comment: I support the suggestion to move the library to KP. Should go to Williams and look at the cultural centre and café there for ideas. Maybe the shire is too cheap, could put the fees up by 10%.

Public Comment: The deficit will not be resolved solely by putting fees up by 10%. A number of different solutions need to be employed.

Public Comment: KP is not a business, it's a community centre.

Public Question: Does the shire have the money, to replicate the library at KP?

Response: Yes money has been isolated in the cashflow budget and can be utilised if approved by Council. This discussion has been to Council, and they asked similar/same questions as have been asked tonight.

Public Comment: There should be support for other community buses. Significant player for economic benefit could be the Commonwealth bank, NAB and Enel that make money out of the community. Suggest asking them for money.

Response: The shire canvases for money. Lottery west, would not commit. Received \$40,000 from Enel. Grants are applied for but not always successful. Other grants that only community can apply for but no one came forward to apply. Working on a group to apply for these grants.

Public Comment: No point in blaming the community for not turning up. Quite often forget when things are happening. Need to review how the advertising is out there in the community. Fantastic things happening, but a lot of things aren't being communicated.

Public Comment: There should be a concept plan made up.

Public Question: Suggested to have a look at the railway reserves again.

Response: The shire has a Trails Master Plan which has been costed recently. A lot of standards and regulations. Youth precinct and street scape take priority for funding. This library solution is a small cost to create a community cultural hub.

Community and Council have identified KP is currently not operating optimally and small, lower cost changes can make a big difference to the efficacy of the story of Kojonup.

The President thanked everyone for their questions and input.

7. **CLOSURE OF MEETING**

There being no further business the Shire President declared the meeting closed at 8.36pm.

UNCONFIRMED

8. ATTACHMENTS

- 3. Unconfirmed Minutes of an Annual Electors Meeting held 16 April 2024
- 5. Annual Report and Annual Financial Report 2023/2024

UNCONFIRMED

Kojonup



SHIRE OF KOJONUP
ANNUAL REPORT 2024- 2025



PLACEMAKING VISION

The Cultural Experience Centre of the Great Southern.

OUR CORE VALUES

Integrity

We will act in an honest, professional and accountable manner that maintains the community trust.

Care and Respect for People

We will treat people with respect in all of our interactions. We are committed to the safety and wellbeing of our community and Team Members and will show care and empathy when addressing issues.

Responsible

We are mindful of our role as custodian of the community's assets, and will make decisions in a responsible manner. We will consider value for money in decision making and ensure that our operations and systems promote efficiency and good governance.

Open and Reliable

We will carry out our business in a transparent and approachable way, respecting diverse views and valuing the input and contributions from the community. We will act consistently and communicate clearly.

A Word from the Shire President



It is with pleasure that I can communicate to the community the achievements and strategies of the Council during the 2024 2025 financial year.

In July 2024, the Shire Council signed a memorandum of understanding with the George Church Community Medical Committee. As part of this agreement, the Council committed to providing a house, car, and \$250,000 per year to help the GCCMC establish a long-term partnership with Livingston Medical to deliver primary health care services to the Kojonup community.

The Return on Community Capital for this investment is significant. Livingston Medical has exceeded its service commitments this year by providing multiple doctors weekly and steadily introducing new and improved services. The facilities in Kojonup have also been used to establish a training hub, supporting supervised trainee doctors and encouraging more practitioners to work in regional and remote areas.

In October 2024, management of Springhaven aged care facility officially transitioned from the Shire to the specialist provider Hall and Prior, securing its long-term future.

The long-term lease agreement with "Hall and Prior" covers an initial twenty-year term, with an option to extend thereafter. Under this arrangement, the Shire retains ownership of the facility as well as any enhancements or additions made by "Hall and Prior" during the lease period. The Shire is obliged to provide staff accommodation on a leased basis and remains responsible for the building's structural maintenance as specified in the agreement. Lease payments of \$100,000 per annum will commence following the conclusion of the fifth year.

The last phase of the Local Roads and Community Infrastructure Program (LRCIP) which fully funded the Men's Shed and the CCTV project was completed during this financial year. The LRCIP was a Federally funded program which has over the four phases provided Local Government with untied funds to develop projects that otherwise would not have been possible, unfortunately LRCIP has now been discontinued.

In late 2024, the Council began forming a Noongar Consultative Committee. The Shire is legally required to manage Aboriginal cultural heritage and support improved health and education outcomes for the Noongar community. While the Shire is expected to lead this process, it will do so by actively listening to the Keneang community through the committee.

Kojonup Shire is actively collaborating with Reconciliation WA and Reconciliation Australia on a pioneering place-based reconciliation pilot. If successful, this approach could be adopted nationwide. This is a reconciliation of cultures based around your 'place' be it an individual, family, business or community, it is a ground up movement in response to the failures of the voice referendum.

Financially the Shire continues to strengthen the balance sheet as we pay down debt which at the end of this financial year is down to \$4.5 million. Annually for the next few years our interest and principal repayments will continue at similar levels which places considerable pressure on our cashflow.

The balance between capital works, repairs and maintenance versus rate income is front of mind for your Council. Unfortunately, at times, we are not able to meet all the requests that are made from the community.

However, it should be noted, the facilities the borrowings relate to help make Kojonup a great place to live and visit, and given the low interest rates achieved and the present cost of building, it is very unlikely that we would have the capacity to put those facilities in place today.

Regionally the Shire Council has been active in building relationships across the region during 2024/25. We are a founding member of the Local Government Rural Health Funding Alliance which is a group of six Shires advocating for Federal and State funding to assist Local Governments who are at present having to fund the provision of Primary Health care in regional communities.

The Council is also working with a group of Great Southern Shires on a regional Inland Drought Resilience Strategy. The Great Southern Development commission is funding this project with the provision of an Executive Officer and a consultant who will develop an individual Shire water strategy around present and future needs in a changing climate.

I would like to acknowledge the valuable contribution that Craig McVee has made in the forty-two years that he has worked at the shire with his retirement in October 2024. His legacy to others is having started as a leading hand, he worked his way through hard work and determination to become the Manager of Works and Services.

Craig's replacement, Mr Darryn Watkins has been busy amongst other things creating an asset register involving the current state of our road infrastructure, which involves rating every road against the Australian standard. The Council has determined as a priority the need to repair our local roads to an agreed standard once the data has been presented. The works priorities will be set from this register, and the Council has provisionally discussed allocating a significant proportion of the coming years Roads to Recovery Grant funding to repairing our gravel roads which includes the pruning of vegetation along those roads.

Finally, I would like to thank my fellow councillors, CEO Grant Thompson and all the staff for their support and hard work during the year.

I am proud of our town and community, our facilities are first class, and we have a wonderful community spirit as evidenced through our volunteers. Thank You.

Cr Roger Bilney

Shire President

Your Council



Shire President Cr Roger Bilney

2021 - 2025

Delegate on the following Committees:

- Audit and Risk
- Kojonup NRM Advisory
- Bush Fire Advisory
- Kojonup Aging in Place
- GS Zone of WALGA
- Great Southern VROC
- Regional Joint Development Assessment Panel



Deputy Shire President Cr Cindy Wieringa

2023 – 2027

Delegate on the following Committees:

- Historical, Tourism and Cultural
- GS Zone of WALGA
- Great Southern VROC
- Great Southern Treasures



Ned Radford

2023 – 2027

Delegate on the following Committees:

- Bush Fire Advisory
- Roads and Technical Services Advisory

Delegate deputy:

- Regional Joint Development Assessment Panel
- GS Regional Road Group



Paul Webb

2021 – 2025

Delegate on the following Committees:

- Bush Fire Advisory
- Audit and Risk
- Roads and Technical Services Advisory
- GS Regional Road Group



Cr Alan Egerton-Warburton

2021 – 2025

Delegate on the following Committees:

- Kojonup NRM Advisory
- Kojonup Aging in Place
- Roads and Technical Services Advisory
- Regional Joint Development Assessment Panel

Delegate deputy:
GS Zone of WALGA



Cr Kerryn Mickle

2023 – 2025

Delegate on the following Committees:

- Audit and Risk
- Disability Access and Inclusion
- Historical, Tourism and Cultural
- GS Recreation Advisory Group

Delegate deputy:
• Regional Joint Development Assessment Panel
• Kojonup Homes for the Aged



Cr Mick Mathwin

2023 – 2027

Delegate on the following Committees:

- Audit and Risk
- Bush Fire Advisory
- Kojonup Aging in Place
- Kojonup Homes for the Aged

Delegate deputy:
• GS Zone of WALGA
• Southern Link VROC

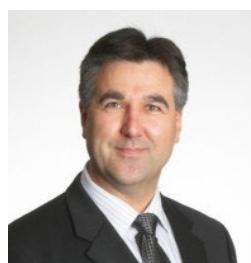
Councillor Attendance at Meetings in 2024/2025

CR BILNEY	CR EGERTON- WARBURTON	CR RAFORD	CR P WEBB	Cr Mathwin	Cr Mickle	CR Wieringa
Ordinary Council						
11	10	10	8	11	11	11
Special Council						
2	2	2	2	2	1	2
Audit and Risk Committee						
2	0	0	0	1	1	0
Bush Fire Advisory Committee						
4	0	3	3	4	0	0
Local Emergency Management Committee						
2		1				
Annual Electors Meeting						
1	0	1	0	1	1	1
Briefing Sessions						
11	9	10	10	11	11	11

Chief Executive Officer's Report

The 2024 2025 Financial Year marked an internally focused year for the Shire as well as finalising the pipeline of projects such as the Menshed and the CCTV projects.

The Community's return on capital was deployed on safety, internal systems, governance and improvement. The value of these internal changes may not be as visible to Community Members but the benefits of these changes will start to materialise over the next three years.



Our pathway now is to look to future performance particularly with roads and asset management.

As a module of the 10 year road plan, the Works and Infrastructure Team is working on a 3 year road plan to reinvigorate the grading and improvements related to our gravel roads and pruning and roadside verge management on a regular consistent basis.

The most visible capital project the Team completed this financial year was the Mens Shed. We are proud to report the 'Men' have moved in and using the facility to create all sorts of great things.

The Shire team did a fantastic job with the successful transition of the Community Springhaven Frail Aged Lodge to Hall & Prior. The sale of the aged care business and a long term lease of the building will benefit the Shires strategy to future proof aged care and create value for the Kojonup community.

As the President has highlighted our focus is on reducing the Shires debt load. At the end of the 2024 2025 financial year the principal debt outstanding was \$4,470,760. The following table demonstrates the total cost of borrowings and the reduction of principal of \$1,369,236 over the past three (3) years. Please note this expense is funded from your rates revenue provided to the Shire.

Table 1.0 Borrowings

	Principal		Cost of Borrowings		Total
2022 2023	-\$	413,214	-\$	133,862	-\$ 547,076
2023 2024	-\$	438,070	-\$	132,817	-\$ 570,887
2024 2025	-\$	517,952	-\$	155,769	-\$ 673,721
	-\$	1,369,236	-\$	422,448	-\$ 1,791,684

As principal debt reduces, this will allow the Shire to create new borrowing capacity and look toward forward capital spending on projects such as the town streetscape and other projects in the pipeline. It is forecast this may take at least another 3 – 5 years before new larger capital projects will come online, when the cost of these borrowings is low enough to service new debt. This means that capital projects will be limited to roads and smaller projects in the meantime.

Performance

This year we spent capital in the following key areas:

The following list are the main Shire Managed capital projects in 2024/25:

- The Shire spent \$2,527,994 capital on roads and road infrastructure
 - Road widening – “Progressed 3 road widening programs for 8.63 kms \$1,139,064”
 - Resealing - “Resealed 6.5km of bitumen road totalling \$278,429”

- Roadside Verge Management “Conducted 31km of tree pruning on rural roads”
- Gravel Re-sheeting - “Re-sheeted 3km of gravel roads totalling \$185,542”
- Pavement stabilisation and reseal various roads totalling \$216,429
- Finalised the Emergency Communications Tower with a final payment of \$62,961
- Built a CCTV network around town - \$226,256
- Apex Play Ground upgrades \$39,010
- Sporting Complex Upgrades \$29,808
- Showgrounds - \$27,000
- Plant and Equipment \$81,324
- Buildings and assets \$368,273
- Finalised the Menshed - \$341,980
- Upgrading Information Technology and Communications (ICT) – \$165,939
- Pool and Pump House Upgrades

This coming year the Team will be focusing on implementing further upgrades to the Information Communication Technologies, rolling out a new Electronic Document and Records Management system (EDRMS), and a new Payroll System to improve our time management and reporting.

Although you may not see as much activity outside the organisation, internally the Team has been actively implementing new ways of working through systems, processes and better financial controls to support an efficient and high performing Shire. Do we always get it right? No, but we are always striving to improve.

Attracting and retaining people with the right skills is an extremely important and challenging task for the Shire. We have introduced a new purpose of Safety First, Community Always and a program of One Community, One Shire, One Team. We want our Team Members to listen to the Community everyday, focus on good community service and at the same time go home safe every day to their families.

I would like to unconditionally acknowledge all the great team members who work at the Shire. No CEO is alone in delivering value and it is only due to the efforts of the Team that we achieve the results that we do. I am very fortunate to be supported by a team of capable and committed people that do the right thing every day for the community. Thank you all.

I would also like to take this opportunity to thank the Councillors, led by Shire President Roger Bilney, for their support and guidance. Without their support and direction setting the Team and I could not achieve the great things we do.

Thank you to all Community Members who have attended Council meetings, Forums, Briefing Sessions, Advisory meetings, Work Shops, lodged submissions, constructive feedback, made suggestions or requests or just volunteered to help - Thank You for taking the time to give us your feedback and taking an interest in the present and future direction of the Shire of Kojonup.

The Team and I look forward to continuing the excellent work in the year ahead.

Grant Thompson

Chief Executive Officer



Menshed Completed in 2024 2025

Shire Management Team 2024-2025

Grant Thompson

Chief Executive Officer

- Strategic Integrated Planning
- Policy Development
- Organisational performance
- Medical/Health Services
- Shire Governance and Risk Management

Darryn Watkins

Works and Infrastructure

- Roads/Verges
- Plant/Equipment
- Signage
- Drainage
- Civil Works

Jill Johnson

Financial Corporate Community

- Financial Management
- Corporate Services
- Community Services
- Café
- Library

Estelle Lottering

Regulatory Services

- Regulatory Functions
- Environmental Health
- Ranger Services
- Emergency Services

Dwayne Lottering

Property Services

- Asset Management
- Maintenance
- Parks and Gardens
- Water Management
- NRM/Environmental Management
- Swimming Pool Management

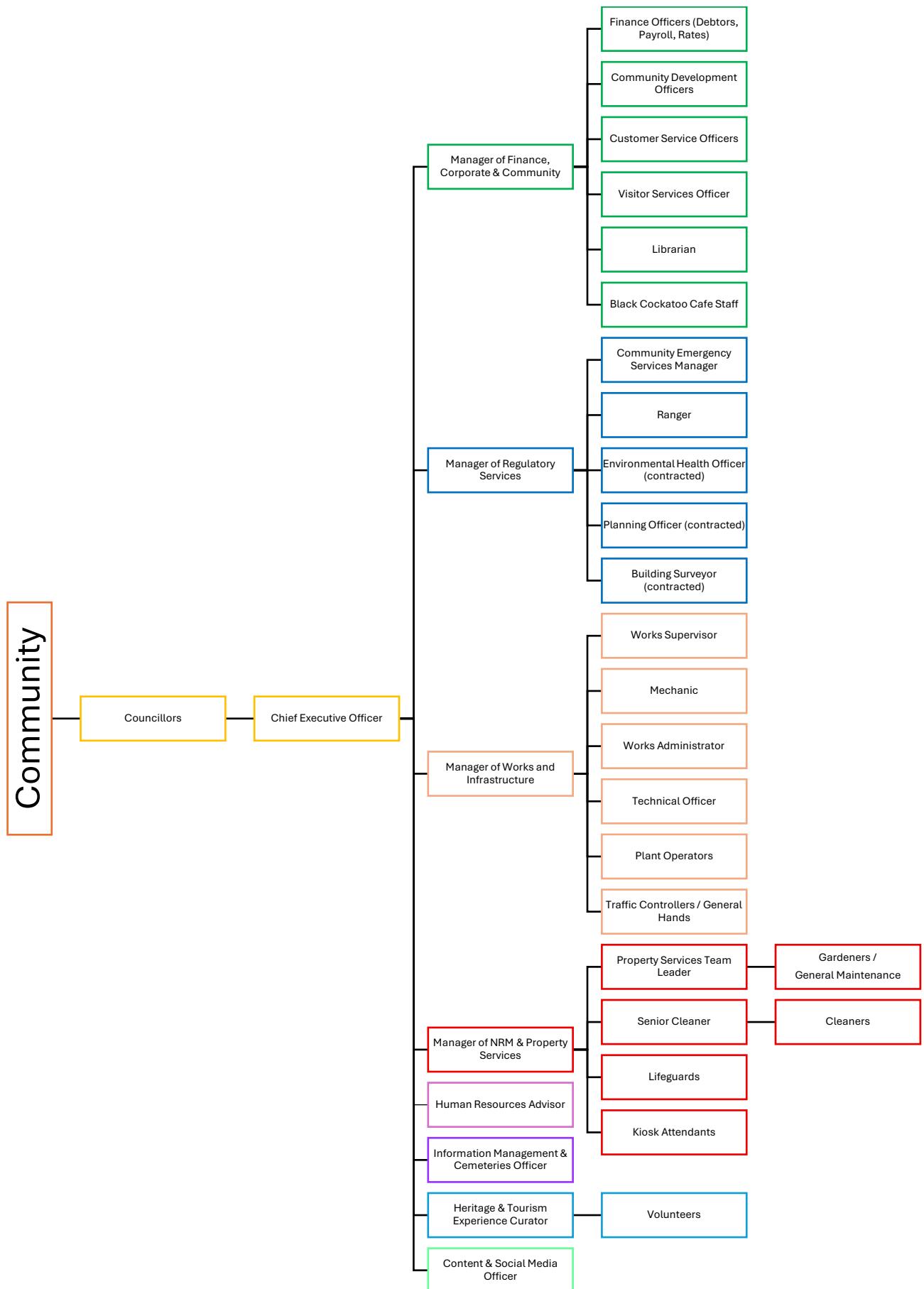
Jill Watkin

Gallery Tourism Marketing

- The Kodja Place Gallery
- Tourism
- Events and Marketing
- Historical Quarter



Organisation Structure 2024/25



Changes to Our Team Members over the Year

The Shire thanks the following people, who departed from the Shire of Kojonup team during the 2024/2025 financial year, for their contribution:

Employee Name	Given Names	Date Commenced	Date Terminated	Job Title	Department
Cussons	Sarah	17/07/2023	16/07/2024	Casual Restaurant Café Worker	BLACK COCKATOO
Waldron	Stephanie	18/04/2005	18/07/2024	Works Administration Officer	WORKS AND SERVICES
Pajares	Theresa	3/12/2019	9/08/2024	Horticultural Officer	WORKS AND SERVICES
Jehu	Robert	10/05/2021	13/08/2024	Manager Regulatory Services	REGULATORY SERVICES
Robinson	Amelia	12/02/2024	15/08/2024	Casual Restaurant Café Worker	BLACK COCKATOO
Stripp	Sharni	2/04/2024	27/08/2024	Swimming Pool Coordinator	REGULATORY SERVICES
Lamug	Rodriego	19/01/2024	8/09/2024	Casual Cleaner	WORKS AND SERVICES
Wignall	Morton	12/07/2024	9/09/2024	Casual Environmental Health Officer	PROPERTY SERVICES
Chandler	Diahann	17/07/2023	20/09/2024	Casual Restaurant Café Worker	BLACK COCKATOO
Antao	Stephen	8/12/2023	1/10/2024	Casual Cleaner	WORKS AND SERVICES
Eades	David	11/04/2007	4/10/2024	Truck Operator	WORKS AND SERVICES
Perera Mahamarakkala Kurukulasooriya	Patabadige	20/01/2024	6/10/2024	Casual Restaurant Café Worker	BLACK COCKATOO
McVee	Craig	27/01/1999	11/10/2024	Manager of Works and Engineering	WORKS AND SERVICES
Alizer	May	28/10/2019	13/10/2024	Cleaner	SPRINGHAVEN
Bautista	Pearl	29/04/2020	13/10/2024	Cleaner	SPRINGHAVEN
Benn	Reese	26/01/2023	13/10/2024	Carer - Level 3	SPRINGHAVEN
Broun	Hayley	12/08/2022	13/10/2024	Level 4 Carer	SPRINGHAVEN
Cook	Leah	21/09/2021	13/10/2024	Carer	SPRINGHAVEN
Dema	Tandin	9/10/2023	13/10/2024	Personal Care Assistant - Casual	SPRINGHAVEN
Dema	Karma	9/12/2023	13/10/2024	Personal Care Assistant	SPRINGHAVEN
Diack	Tania Ruth	19/01/2017	13/10/2024	Cook/Kitchen Hand	SPRINGHAVEN
Durano	Jennifer	22/02/2023	13/10/2024	Cleaner	SPRINGHAVEN
Durano	Shaine	19/03/2023	13/10/2024	Carer - L2	SPRINGHAVEN
Evans	Karen	22/12/2010	13/10/2024	Level 5 Carer	SPRINGHAVEN
Gahan	Stephanie	21/01/2023	13/10/2024	Carer - Level 2	SPRINGHAVEN
Gementiza	Fatima	30/09/2022	13/10/2024	Cleaner (Springhaven)	SPRINGHAVEN
Hammond	Wendy	17/05/2023	13/10/2024	Kitchenhand	SPRINGHAVEN
Hope	Anne	8/06/2020	13/10/2024	Personal Carer	SPRINGHAVEN
MacFarlane	Alexandra	22/05/2024	13/10/2024	Activities Coordinator & Admin	SPRINGHAVEN
Mariano	Jennifer	5/04/2024	13/10/2024	Personal Care Assistant	SPRINGHAVEN
Marinoni	Lucy	6/12/2023	13/10/2024	Personal Care Assistant	SPRINGHAVEN
Matthews	Joanne	6/11/2006	13/10/2024	Level 4 Carer	SPRINGHAVEN
McKenzie	Jacinta	22/05/2019	13/10/2024	Kitchenhand	SPRINGHAVEN
Moore	Precious	23/09/2022	13/10/2024	Carer - Level 2	SPRINGHAVEN
Myers	Anne	25/07/2014	13/10/2024	Registered Nurse - Casual	SPRINGHAVEN

Padilla	Joan	18/03/2024	13/10/2024	Personal Care Assistant	SPRINGHAVEN
Plaza	Carol	4/10/2023	13/10/2024	Casual Administrator	SPRINGHAVEN
Rhodes	Teresa	13/06/2022	13/10/2024	Carer	SPRINGHAVEN
Stubbs	Natalie	10/10/2016	13/10/2024	Carer	SPRINGHAVEN
Trout	Susan	17/05/2023	13/10/2024	Registered Nurse	SPRINGHAVEN
Wilson	Tracy	23/03/2023	13/10/2024	Carer	SPRINGHAVEN
Lee	Ya-Hsuan	5/10/2024	10/11/2024	Casual Restaurant Café Worker	BLACK COCKATOO
Bye	Donna	1/11/2024	27/12/2024	Casual Pool Officer	PROPERTY SERVICES
Clinch	Craig	8/11/2022	5/01/2025	All Rounder/Plant Operator	WORKS AND SERVICES
Fernando	Amila	25/10/2023	28/01/2025	Head Chef Manager	BLACK COCKATOO
Fraser	Douglas	04/07/2022	03/04/2025	Works Foreman	WORKS AND SERVICES
Fraser	Douglas	04/07/2022	03/04/2025	Works Foreman	WORKS AND SERVICES
Berliner	Chyan	8/06/2023	29/04/2025	Swimming Pool Coordinator	PROPERTY SERVICES
Hughes	Peter	19/11/2024	15/05/2025	Fulltime Gardener	PROPERTY SERVICES
Greeuw	Samantha	17/07/2023	27/05/2025	Casual All Rounder	BLACK COCKATOO
Michael	Emelia	16/09/2024	29/05/2025	Casual Visitor Centre Assistant	COMMUNITY & DEVELOPMENT

We also welcomed to our Shire Team, the following new Team Members:

Employee Name	Given Names	Date Commenced	Job Title	Department
Cavanagh	Bree	09/07/2024	Finance and Interim Rates Officer	CORPORATE SERVICES
Egerton-Warburton	Rachael	09/07/2024	Finance Officer	CORPORATE SERVICES
Wignall	Morton Clifford	12/07/2024	Casual Environmental Health Officer	PROPERTY SERVICES
Lottering	Du-wayne	17/07/2024	Property Services & NRM Manager	PROPERTY SERVICES
Lamug	Rodrigo	19/08/2024	Traffic Controller/General Hand	WORKS AND SERVICES
Ramsden	Kylie	26/08/2024	Gardener/General Hand Property Services	PROPERTY SERVICES
Antao	Stephen	09/09/2024	Fulltime Horticulturalist Property Services	WORKS AND SERVICES
Michael	Emelia	16/09/2024	Casual Visitor Centre Assistant	COMMUNITY & DEVELOPMENT
Bilney	Laura Jayne	17/09/2024	Content & Social Media Officer	COMMUNITY & DEVELOPMENT
Lee	Ya-Hsuan	5/10/2024	Casual Restaurant Café Worker	BLACK COCKATOO
Matthews	Shane	08/10/2024	Casual Café All Rounder	BLACK COCKATOO
Watkins	Darryn	14/10/2024	Manager Works and Infrastructure	WORKS AND SERVICES
Bye	Donna	1/11/2024	Casual Pool Officer	PROPERTY SERVICES
Veloso	Ryann Shane	01/11/2024	Casual Cleaner	PROPERTY SERVICES
Hughes	Peter	19/11/2024	Fulltime Gardener	PROPERTY SERVICES
Cussons	Sarah Lacey	22/11/2024	Casual Pool Officer	PROPERTY SERVICES
Sheriff	Matthew David	13/12/2024	Head Chef Manager	BLACK COCKATOO
Smith	Sarah Louise	02/01/2025	Permanent Part-time Supervisor	BLACK COCKATOO
Watene	Shelby Tearoha	13/01/2025	Casual Restaurant Cafe Worker	BLACK COCKATOO

Robertson	Bethany	18/01/2025	Lifeguard	PROPERTY SERVICES
Williams	Amy	22/02/2025	Casual Restaurant Café Worker	BLACK COCKATOO
Dunkley-Cooper	Kane	12/03/2025	Casual Relief Swimming Pool Coordinator	PROPERTY SERVICES
Robinson	Amelia	12/03/2025	Casual Restaurant Café Worker	BLACK COCKATOO
Berry	Lisa	17/03/2025	Information Management & Cemeteries Officer	EXECUTIVE SERVICES
Harvey	Annabelle	17/03/2025	HR Advisor	EXECUTIVE SERVICES
Bliss	Rikki	23/05/2025	Casual Restaurant Café Worker	BLACK COCKATOO

The Council wants to thank ALL volunteers and emergency services personnel in the Shire who keep us SAFE, SECURE and make Kojonup a GREAT PLACE to live.

“It is TRULY APPRECIATED.”



Training for bushfire air support



Bushfire Association AGM

Statistically in 2024 2025, the Shire has:

<p>Conducted 11 Council Meetings</p> 	<p>Conducted 12 Briefing Sessions</p> 	<p>Conducted 2 Special Council Meetings</p> 	<p>Obtained \$2,069,861 in Grant Revenue & Contributions</p> 
<p>Received 22,060 visitors to the Kojonup Visitors Centre</p> 	<p>Issued 20 building related approvals at a total project value of \$3,919,426 million</p> 	<p>Supported 1 Subdivision Applications.</p> 	<p>Issued 8 Development Approvals for Projects for a total project value of \$2,172,649</p> 
<p>324 Travel groups camped at the designated camp ground</p> 	<p>Progressed 3 road widening programs for 8.63 kms \$1,139,064</p> 	<p>Resealed 6.5km of bitumen road totalling \$278,429</p> 	<p>Conducted 31km of tree pruning and mulching on rural roads</p> 
<p>Re-sheeted 3km of gravel roads totalling \$185,542</p> 	<p>8092 people attended the K.O'H.M swimming pool between 1 November 2023 and 1 April 2024</p> 	<p>An Area of 2,937km²</p> 	<p>A population count of 1901 in the 2021 Census</p> 

Plan for the Future - Strategic Community

Plan (SCP)

In accordance with the local government integrated planning requirements the Shire of Kojonup has a Strategic Community Plan (SCP), titled *Placemaking*, which sets the strategic direction for the organisation for ten (10) years from 2023 – 2033. It is the community's plan and is based primarily on the feedback from the Community.

We will undertake a full review of this plan in 2027.

This SCP was named 'Placemaking' and focuses on building the liveability in Kojonup, enhancing cultural experiences and asset planning.

VISION

The Cultural Experience Centre of the Great Southern

PURPOSE

Safety First, Community Always. We listen to the Community everyday to determine what we need to focus on.

OUR CORE VALUES

1. Integrity

We will act in an honest, professional and accountable manner that maintains the community trust.

2. Care and Respect for People

We will treat people with respect in all of our interactions. We are committed to the safety and wellbeing of our community and employees and will show care and empathy when addressing issues.

3. Responsible

We are mindful of our role as custodian of the community's assets and will make decisions in a responsible manner. We will consider value for money in decision making and ensure that our operations and systems promote efficiency and good governance.

4. Open and Reliable

We will carry out our business in a transparent and approachable way, respecting diverse views and valuing the input and contributions from the community. We will act consistently and communicate clearly.



The Shire has formed an operating plan, the Corporate Business Plan (CBP), which lays out the implementation and execution of the Strategic Community Plan over a four year timeframe and then an annual plan and budget is adopted by Council. The initiatives are prioritised based on the organisational and community needs and targets a sustained level of services to support a desired **population of 2250.**

Shire's Purpose

Even before the Shire can focus on larger capital projects, it has legislative obligations to provide certain services as part of its regulatory functions:

1. Roads and Infrastructure;
2. Waste Management Services;
3. Regulatory functions such as:
 - a. Environmental Health,
 - b. Emergency services,
 - c. Town Planning and
 - d. other regulatory building services supporting growth.
4. Noongar culture;
5. Financial and risk management;
6. Climate and community resilience;
7. Asset management; and
8. Stakeholder relationships and Community Development; and more besides.

In this day and age where transparency and visibility is high the Shire is being performance managed on its regulatory functions, whether it is reserve management, environmental health, the building and planning regulations or any of the other 200 pieces of legislation that we are obligated to implement.

It is a balancing act to manage the needs of the Community with regulations and laws. The Team at the Shire do it with a focus to educate not enforce. We look to your understanding to help us implement these laws, such as the building codes, Bushfire Act, dog and cat laws and other planning provisions so we are compliant.

The Shire is seeing a period of stable workforce materialise and value being created both internally and externally. The Shire restructured Property Services to include parks and gardens, maintenance, swimming pool management and asset management. The Team said goodbye to some long term team members and welcomed many new faces to the Shire. The Shire filled two important managerial vacancies in this financial year:

1. Manager Property Services (newly created role) and
2. Manager Works and Infrastructure (replacing long-term manager Craig McVee)

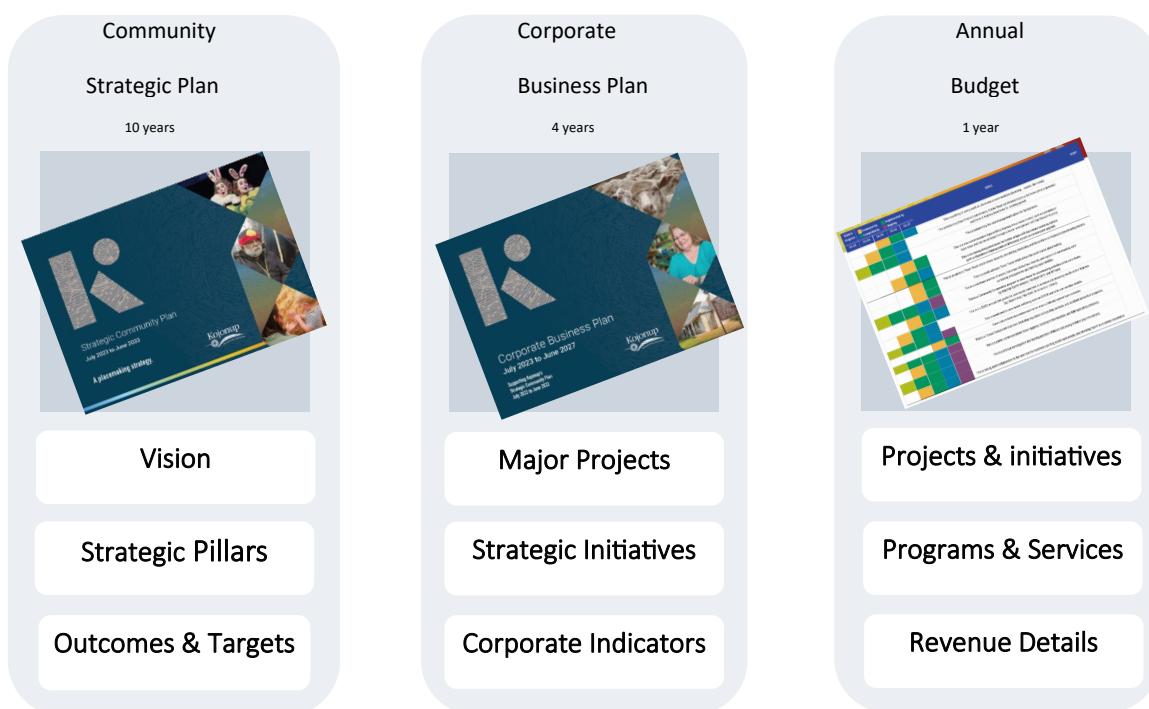
These changes signify a strategic shift toward a data led, performance-focused and transparent organisation. The Council has been leading the Administration Team to improve performance in key areas and we are committed to continue this improvement.

The Shire has implemented a One Community, One Shire, One Team cultural program aimed at ensuring the values are lived and people are on board with the performance culture at the Shire.

The Community is clear it wants a high performing Shire. The 2024-2025 financial year was the milestone year to kickstart the internal performance and governance improvement programs.

The live Corporate Business Plan (CBP) was created and adopted by Council and sets the direction and priorities for Kojonup until 2027. The CBP is the first step towards achieving the community targets and sets out key initiatives for the first four years of the strategy.

Strategic Direction



Informing Plans – 10 Years

The Resourcing Strategy is used to test and inform the long-term aspirations of the Community Strategic Plan and to guide

Long Term Financial Plan



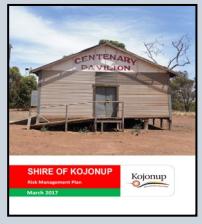
Asset Management Plan



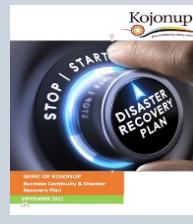
Workforce & Diversity Plan



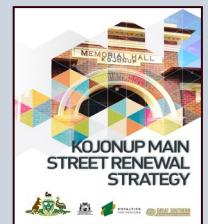
Risk Management Plan



Business Continuity Plan



Project Concept Plans



The four (4) ‘key pillars’ established in the *Placemaking* strategy are as follows:

1. **Lifestyle** (supporting the lifestyle and liveability in Kojonup);
2. **Economics** (Kojonup invests in its own prosperity and drives economic growth);
3. **Visitation** (supporting lifestyle activities and experiences in Kojonup)
4. **Performance** (supporting the social responsibility, Civic duty, Community relationships and the Shires obligation to operational excellence).

There is a reason these are 10 year plans. Change takes time to plan, fund, develop, embed and complete. When you add cultural change on top of growth it can take longer.

The following commentary outlines actions taken or about to be commenced for each objective within the CBP. You will see that the Shire has been steadily working toward execution in the following dashboard reports and the strategy timeline is on par with the benchmark. Anything above 2 at this point in time is on track.

Key and Legend to the Strategic Dashboard reporting:

Progress Benchmark To Date: <i>greater than 2 is tracking to timeframes</i>		Implementation Overall score:	2.50	Overall initiatives tracking above benchmark
	Target Type	Target type description	Scoring	
	Not started:	Initiative at idea / concept stage, deliberately dependent on other process or approval to complete before commencing	1	
	Scoped:	Concept in planning stage or ready to be presented to key stakeholders.	2	
	Developed:	Concept Approved to go to next level. A clear work plan for the implementation phase has been developed, high confidence in executability based on resourcing plan, early work may have started.	2	
	Implemented:	Program of work and/or build phase has commenced, but not yet embedded in the organisation - if we stop paying attention the change is not likely to be sustained or things go wrong. Minimum of 6 months required before embedding/completion.	3	
	Embedded:	Initiative/Program has been embedded in the organisation and is now business as usual.	4	
	Completed:	Post-implementation or construction of an asset is complete, consideration of next wave deliverable to go further.	4	



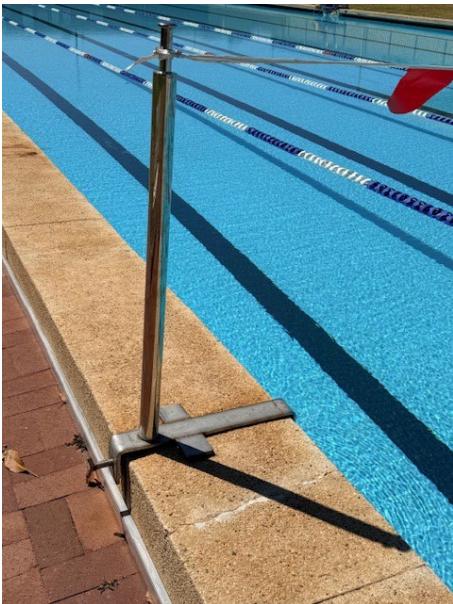
Hockey Field Drainage Project

Key Pillar 1 – Lifestyle

This Pillar focuses on strategic issues: Housing, Land development, Proactive Community Spirit, regional infrastructure development supporting the lifestyle and liveability in Kojonup.

Shire of Kojonup Corporate Annual Plan 2024/25						
Key Pillar	Outcome	Strategy Initiated Deliverables	CBP Actions	Phase	Score	Notes
Cultural Experience Lifestyle	1. Diverse Accommodation Options	1.1 Abundant short-stay	1.1.1 Accommodation audit - Participate in Regional Housing Strategy 1.1.2 Occupancy rate assessment	Completed Completed	4 4	GS Regional Housing Audit in conjunction with GSDC, Review and Strategy Completed. Kojonup a key Shire participant on the Group. Document release ETA 2025. As a part of the Housing Audit the gaps identified in the market
		1.2 House, land development stimulus	1.2.1 Review existing stimulus policy 1.2.1 Progress Subdivisions	Implemented Implemented	3 3	In Process, Katanning Road Subdivision 5 titles finalised. Additional titles being progressed
		1.3 Future-proof aged care	1.3.1 Aged care management appraisal 1.3.2 Aged care business case 1.3.3 EOI Undertaken and preferred partner identified 1.3.4 Transition to New Operator	Completed Completed Completed Completed	4 4 4 4	Springhaven Major Land Transaction Completed
		2.1 Placemaking Community Advisory Team	2.1.1 Terms of reference 2.1.2 Expression of interest	Completed Completed	4 4	Kojonup Historical and Cultural Advisory Committee Created and this covers the terms of reference of Placemaking Committee
	2. Proactive Community Spirit	2.2 Placemaking Youth Advisory Team	2.2.1 Terms of reference 2.2.2 Expression of interest	Not started Not started	1 1	Youth Committee on hold until 2026. Not started.
		2.3 Volunteer support	2.3.1 Review and benchmark existing support 2.3.2 Community engagement 2.3.3 Volunteer of the Year terms of reference	Not started Implemented Scoped	1 3 2	Review not started at this stage Community Development structural changes implemented Concept scoped and partially implemented with volunteer organisations
		2.4 Community Revenue Team	2.4.1 Review Revenue Streams 2.4.2 CRT & Community Development to be scoped	Implemented Completed	2 4	Review is ongoing, Grant role identified internally to be SME on Grant applications Finance team restructured to include revenue collection
		2.5 'Experience-Kojonup' Community Incentive Scheme	2.5.1 Develop criteria and TOR	Not started	2	Scope to be presented to Council 2026
	3. Regional Development	2.6 Wellbeing advancement	2.6.1 Kojonup health and regional wellbeing plan to be developed	Scoped	3	Being progressed. Survey given to Community. EHO working on Plan. Shire subsidising the development
		3.2 Roads prioritisation	3.2.1 Annual road prioritisation methodology review 3.2.2 10 Year Road Plan updated 2025 Review	Completed Scoped	4 3	Roads Program completed for 2024/2025 10 Year Road Plan draft developed and being reviewed by Council
		3.3 Telecommunications advocacy	3.3.1 Black spot mapping and advocacy item	Completed	3	Undertaken blackspot priority advocacy project through the WALGA Zone. Telstra advised of key areas in the Shire and advocated for program to improve the services. Ongoing.
		3.4 Children care and activities	3.4.1 Childcare Management structure and future proofing childcare	Implemented	4	Worked with KCCC, wound up and Wanslea leasing Childcare facility
		3.5 Sport collaboration	3.5.1 SoK Sport Alliance review	Scoped	2	Shire relationship with KSA and all Sporting Clubs to be reinvigorated in 2026
Key Pillar	Outcome	Deliverable	Action	Lifestyle Key Pillar average score:	3.04	Above benchmark 
Progress Benchmark To Date: <i>greater than 2 is tracking to timeframes</i>				Implementation Overall score:	2.82	Overall initiatives tracking above benchmark 

Pool Upgrades



Pool Upgrades

Key Pillar 2 – Economics

This Pillar focuses on strategic issues: Economic Growth, Industrial Land development, infrastructure and programs that support industry development supporting the economic growth for all residents in Kojonup.

Shire of Kojonup Corporate Annual Plan 2024/25						
Key Pillar	Outcome	Strategy Initiated Deliverables	CBP Actions	Phase	Score	Notes
Cultural Experience Economics	4. Grown Existing Business	4.1 Economic support	4.1.1 Business Group established	Scoped	1	Scheduled 2026, Business Group developed and Shire awaiting meeting to discuss progress
		4.2 'Ko-work' entrepreneurs centre	4.2.1 Kodja Place Business Hub concept developed	Implemented	3	KP Meeting rooms established and rented out for use
		4.3 School-based 'Creative-Kojonup' partnership	4.3.1 KP Schools Program for School NAIDOC Week	Embedded	4	Yearly Event with all regional schools participating
	5. Assisted New Business	5.1 Industrial land release	5.1.1 Subdivision to be completed over the course of the plan with land released in stages	Implemented	3	New land leased, plan developed to release more lots, roads and headworks constraints holding up the full development. Council reviewing fasttracking release over coming period of 3-5 years
		5.2 SoK Diversity WA Partnership	5.2.1 Diversity Awareness Programs to be established	Scoped	1	On hold so Advisory Committee can consider
			5.2.2 Noongar Advisory Committee to be established	Implemented	3	
		5.3 Reason-to-stop retail attraction	5.3.1 Shire to encourage visitors to stop with attractive assets such as toilets, parks etc	Completed	4	Positive Feedback on stopping points
		5.4 Four 'R's business	5.4.1 Focus on recycling and develop future waste management strategies	Scoped	2	Being developed with Great Southern VROC
	6. Attracted Cultural Industry	5.5 Cultural experience new business	5.5.1 New cultural business established	Scoped	2	Ongoing
		6.1 'Creative-Kojonup' creative industries collective	6.1.1 Town Teams project to be established	Scoped	3	Ongoing. Teams group established
		6.2 'Creative-Kojonup' experiential culture-awareness training	6.2.1 Cultural Awareness Programs to be established for community	Not started	1	Being scoped in 2026
		6.3 Cultural industry support	6.3.1 New cultural business established	Implemented	3	Tours and On Country business established through WAITOC
Key Pillar	Outcome	Deliverable	Action	Economics Key Pillar Average Score	2.5	On Par with benchmark 😐
Progress Benchmark To Date: greater than 2 is tracking to timeframes				Implementation Overall score:	2.82	Overall initiatives tracking above benchmark 😊

Key Pillar 3 – Visitation

This Pillar focuses on strategic issues: Retail Growth, Cultural Experiences for both Visitors and Residents, Streetscape and assets, and the future generation of Kojonup, Youth supporting lifestyle activities and experiences in Kojonup.

Shire of Kojonup Corporate Annual Plan 2024/25						
Key Pillar	Outcome	Strategy Initiated Deliverables	CBP Actions	Phase	Score	Notes
Cultural Experience Visitation	7. Experience-Kojonup Anytime Adventure	7.1 The Kodja Place Cultural Place up-scale	7.1.1 New technology for storytelling to be implemented in Kodja Place	Embedded	4	Grant funding has allowed this project to commence and upgrade the technologies in Kodja Place
		7.2 'Experience-Kojonup' attraction upscale	7.2.2 Integrate the Historical Precinct assets with town trail and tours from Kodja Place	Scoped	3	Work has taken place to finalise the town trail and incorporate the historical precincts and points of interest into the town walk. Signs and content now scoped. Moving to implement in 2026
		7.3 'Experience-Kojonup' nature	7.3.1 Develop a natural trails implementation and funding plan	Scoped	2	On hold due to Outdoors Great Southern (OGS) going into administration. OGS managed the implementation and funding phases on behalf of regional Shires. Governance issues to be managed with other regional participating Shires.
		7.4 Digital 'Experience-Kojonup'	7.4.1 New technology for tourists to access information and use of QR codes	Scoped	2	Underway as a part of the town trail and Kodja Place programs
	8. Experience-Kojonup Occasional Adventures	8.1 'Creative Kojonup' visual arts	8.1.1 Art and visual art events and programs for Community	Embedded	4	Annual calendar of events. Ongoing
		8.2 'Experience-Kojonup' performing arts	8.2.1 Performing Art events and programs for Community	Scoped	3	To be developed further.
		8.3 Cultural experience annual event calendar	8.3.1 Calendar and events notices created	Implemented	4	Ongoing development required
	9. Experience-Kojonup Vibrant Spaces	9.1 Experience-Kojonup main street renewal (phase A)	9.1.1 Community Survey required	Not started	1	This project kick off planning phase 2026
		9.2 Experience-Kojonup main street renewal project (phase B)	9.2.1 Community Survey required	Not started	1	This project kick off planning phase 2027
		9.3 'Kojonup Proud' region-wide program		Not started	1	This project kick off planning phase 2026
		9.4 Kojonup Youth Precinct	9.4.1 Implement and construct a Youth Precinct	Scoped	2	On hold, Funding required for precinct project, target 2026 for concept discussion with Council dependent on long term financial plan 2025
Key Pillar	Outcome	Deliverable	Action	Visitation Key Pillar average score	2.45	On Par with benchmark 
Progress Benchmark To Date: <i>greater than 2 is tracking to timeframes</i>				Implementation Overall score:	2.82	Overall initiatives tracking above benchmark 



Chainsaw Training



Airport Grading and roadworks



Key Pillar 4 – Performance

This Pillar focuses on strategic issues: Higher Performing Shire, Governance, efficient use of community capital supporting the Social responsibility, Civic duty and Community relationships in Kojonup.

Shire of Kojonup Corporate Annual Plan 2024/25								
Key Pillar	Outcome	Strategy Initiated Deliverables	CBP Actions	Phase	Score	Notes		
Shire of Kojonup Performance	10. Contributed Socially	10.1 Environment Action Plan	10.1.1 NRM Committee Revitalisation	Implemented	4	NRM re-established with strategic charter undertaken		
			10.1.2 Develop Regional Alliance for Climate and Community resilience	Implemented	4	Committee established and Great Southern VROC involved in project with GSDC		
			10.1.3 Develop and participate in inland drought study and community resilience plan	Implemented	4	Kojonup participating in program in conjunction with GSDC and partnering Shires> Executive Officer appointed thru		
	10.2 Shire and Community Reconciliation Action Plan	10.2.1 RAP to be developed and driven with the Noongar advisory committee and community	Scoped	2	Inline with the implementation of the Noongar Advisory Committee, Council considering Commitment Statement			
			10.3.1 Develop workforce and diversity plan in line with regulations	Embedded	4	Completed as a part of Integrated Planning requirements		
	11. Fresh Community Engagement	11.1 Targeted community engagement	11.1.1 Review and enhance Community Stakeholder and Communication Plan and engagement mediums	Developed	3	Under development and up for Council consideration early 2026		
		11.2 Self-help communication system	11.2.1 Website and online functional refresh/upgrade	Scoped	3	Partial upgrades and changes for base platform done, interdependent on new ERP systems for integration into back end.		
		11.3 'Experience-Kojonup' brand & storytelling	11.3.1 Continually review Brand and Kojonup marketing	Not started	2	Kojonup Brand is now scheduled for a review in 2027		
		11.4 Visionary milestone celebrations	11.4.1 Community survey required	Developed	2	Surveys on Memorial hall Events and Health Planning underway, Broader survey Scheduled for 2026		
	12. A High-Performing Council	12.1 SoK finances and funding	12.1.1 Undergo refresh of financial risks and controls	Embedded	4	Completed as per Audit and Risk Committee		
			12.1.2 Review revenue streams and grant funding	Scoped	3	Ongoing		
			12.1.3 Review costs structure and internal cost management	Implemented	4	Review undertaken annually, implementation occurring		
			12.1.4 Long term financial plan to be reviewed and updated	Scoped	3	Scheduled for implementation 2026 to be completed as per Audit and Risk Committee. Engaged third party and Co		
		12.2 SoK monitoring and reporting	12.2.1 Improve data and information flow to Council	Implemented	4	Completed as per Audit and Risk Committee		
			12.2.2 Improve Data and information flow to Community	Scoped	3	Under review, dependent on new systems implementation, scheduled for completion 2026		
		12.3 SoK values and culture growth	12.3.1 Develop organisational cultural change program	Scoped	4	Ongoing changes to structure and culture, 5 year plan interdependent on workplace and diversity plan. One Community, One Shire, One Team program. Scheduled for further roll out 2026.		
		12.4 Community data and knowledge commitment	12.4 Create annual Community survey instrument	Scoped	2	under development		
	12.5 Information Communication Technology (ICT) upgrade program	12.5.1 Implement new ERP system	12.5.1 Implement new ERP system	Implemented	4	Tendered and preferred vendor selected due to completion 2026. First Module roll out due December 2025		
			12.5.2 Implement new Managed services regime	Completed	4	Tendered and implemented 2024		
			12.5.3 Electronic Document Records Management System Upgrade	Embedded	4	Tendered, preferred vendor selected, due for implementation March 2025. Implemented		
		12.6 Asset management	12.6.1 Asset management system review to be undertaken.	Scoped	3	Part of ERP system and Long Term financial Planning		
			12.6.2 Asset management program to be implemented	Scoped	2	System under review		
			12.6.3 Long term asset management plan (LTAMP) to be reviewed and updated	Scoped	2	LTAMP to be completed in 2026		
				Performance Key Pillar Average score	3.22	Tracking above benchmark 		
Progress Benchmark To Date: greater than 2 is tracking to timeframes				Implementation Overall score:	2.82	Overall initiatives tracking above benchmark 		



CCTV Network

Statutory Statements

National Competition Policy

Local Governments are required to report their progress in implementing National Competition Policy in their annual report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform. We are conscious of this obligation when interacting and discussing with other local governments related to shared platforms.

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.

Competitive Neutrality should apply to all significant business activities which generate a user-pays income of over \$200,000 per annum unless it can be shown it is 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.

Structural Review of Public Monopolies

- There were no instances where structural reform principles were applied during the reporting period; and
- There were no instances where structural reform was considered but not applied in the reporting period.

Legislative Review

The Annual Report is to include a statement of which local laws have been reviewed, the conclusions of those reviews and a forward strategy for all local laws still to be reviewed. Local Laws are required by legislation to be reviewed every eight years. No Local Laws were reviewed this financial year.

Disability Access and Inclusion Report

The Shire of Kojonup reports all DAIP activities against outcomes in its DAIP Strategy. During the 2023/2024 reporting period:

1. New disability parking bays were created at The Kodja Place and Menshed to improve accessibility for community members with disability.
2. The toilets in Menshed were built to be compliant for disability access.
3. Disability access at the showgrounds was upgraded.



Menshed Disability Access Carpark

Related Party Disclosures

There were nil Related Party Disclosures during the 2023/2024 period.

State Records Act 2000

The Shire of Kojonup is responsible for managing the Shire's records in accordance with the *State Records Act 2000* and the Recordkeeping Plan RKP2015028/1.

The Shire of Kojonup has a legislatively current Recordkeeping Plan, and Information Management Policy, and has in place Procedure, Risk Assessment and Records Training (Tips & Tricks) documents.

The Shire is now focused on implementing the Privacy & Responsible Information Sharing (PRIS) regulations formulated by State Government under the *Privacy & Responsible Information Sharing Act 2024* (PRIS Act). The legislation broadly aligns to the following:

1. guiding privacy principles and a framework to govern the collection, use, disclosure and security of personal information across the public sector;
2. a mandatory information breach notification scheme, requiring agencies to notify the Information Commissioner and affected individuals of serious information breaches involving personal information;
3. a statutory mechanism for WA public sector agencies to share information only when adhering to new stringent standards for risk assessment, decision making, governance and transparency; and
4. a mechanism that supports Aboriginal data governance in WA, by requiring that Aboriginal people and communities are involved or consulted when government information that primarily affects Aboriginal people is shared.



Roadworks

Statutory Salary & Allowances Information

In accordance with the Local Government (Administration) 1996 Regulations 19B, the Shire of Kojonup is required to disclose the following:

1. The number of employees of the local government entitled to an annual salary of \$130,000 or more; and 2. The number of employees of the local government entitled to an annual salary that falls within each band of \$10,000 over \$130,000:

Annual Salary Band	No. of Employees
\$140,001 - \$150,000 ()	2
\$200,001 - \$210,000 ()	1

3. Any remuneration and allowances paid by the local government under Schedule 5.1

(Standards Panels) clause 9 during the financial year:

**Council Fees &
Allowances 2024-2025**

	Presidents/Deputy Allow	Attendance Fees	Communication	Travel	Total Per Cr
Cr Roger Bilney (President)	\$22,800.00	\$16,050.00	\$750.00		\$39,600.00
Cr Cynthia Wieringa (Vice President)	\$7,600.00	\$12,582.00	\$3,000.00	\$316.80	\$23,498.80
Cr Edwin Radford	\$0.00	\$12,581.50	\$3,000.00		\$15,581.50
Cr Kerryn Mickle	\$0.00	\$12,582.00	\$3,000.00	\$1,375.62	\$16,957.62
Cr Michael Mathwin	\$0.00	\$12,582.00	\$3,000.00	\$985.60	\$16,567.60
Cr Paul Webb	\$0.00	\$12,581.50	\$3,000.00		\$15,581.50
Cr Alan Egerton-Warburton	\$0.00	\$12,581.50	\$3,000.00		\$15,581.50
	\$30,400.00	\$91,540.50	\$18,750.00	\$2,678.02	\$143,368.52

4. The remuneration (remuneration has the meaning given in the Salaries and Allowances Act

1975 section 4(1)) paid or provided to the CEO during the financial year: Total Remuneration \$262,268.

5. Any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year: Amount Paid Nil (0)

Freedom of Information

(Section 96 & 97 of the *Freedom of Information Act 1992*)

Council's Freedom of Information (FOI) Statement was reviewed and adopted by the Council on 27 July 2021 with a copy being available from the Shire Administration Office, 93 Albany Highway, Kojonup, or from our website at: www.kojonup.wa.gov.au

During the 2023/2024 period the Shire of Kojonup received nil Freedom of Information applications.

Complaints Report

(Section 5.121 of the *Local Government Act 1995*)

This annual report is required to contain details of entries made in the register of complaints, including:

- The number of complaints recorded in the register of complaints; and
- How the recorded complaints were dealt with.

There were nil complaints made in accordance with this legislation in the 2023/24 financial year.

Public Interest Disclosure Act 2003

In accordance with this legislation, procedures have been implemented to facilitate reporting and action of public interest disclosures. During the 2024/2025 period, nil public interest disclosures were lodged.

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

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

"The Cultural Experience Centre of the Great Southern"

Principal place of business:
93 Albany Highway
Kojonup WA 6395



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

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

Statement by CEO

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

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

Signed on the 1st day of December 2025



CEO

GRANT THOMPSON

Name of CEO



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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),23	5,151,750	5,149,958	4,895,815
Grants, subsidies and contributions	2(a)	2,069,861	1,083,978	4,227,254
Fees and charges	2(a)	1,175,634	1,039,188	1,571,978
Interest revenue	2(a)	93,019	90,040	156,794
Other revenue	2(a)	961,140	1,075,481	1,020,803
		9,451,404	8,438,645	11,872,644
Expenses				
Employee costs	2(b)	(4,372,425)	(4,266,839)	(5,632,862)
Materials and contracts		(2,956,837)	(3,144,823)	(2,794,347)
Utility charges		(442,615)	(356,674)	(449,295)
Depreciation		(5,303,487)	(4,637,570)	(5,189,105)
Finance costs	2(b)	(136,066)	(154,521)	(142,449)
Insurance		(567,189)	(480,131)	(471,633)
Other expenditure	2(b)	(237,605)	(296,585)	(354,330)
		(14,016,224)	(13,337,143)	(15,034,021)
		(4,564,820)	(4,898,498)	(3,161,377)
Capital grants, subsidies and contributions	2(a)	2,759,138	3,382,881	3,301,772
Profit on asset disposals		75,521	-	10,320
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(4,438)	-	2,100
		2,830,221	3,382,881	3,314,192
Net result for the period		(1,734,599)	(1,515,617)	152,815
Total other comprehensive income for the period				-
Total comprehensive income for the period		(1,734,599)	(1,515,617)	152,815

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



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

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,586,705	8,105,816
Trade and other receivables	5	788,354	1,186,795
Inventories	6	255,874	215,910
Other assets	7	296,071	3,766
TOTAL CURRENT ASSETS		4,927,004	9,512,287
NON-CURRENT ASSETS			
Trade and other receivables	5	114,776	110,473
Other financial assets	4(a)	99,524	103,962
Property, plant and equipment	8	32,458,711	33,176,529
Infrastructure	9	122,123,117	123,336,973
TOTAL NON-CURRENT ASSETS		154,796,128	156,727,937
TOTAL ASSETS		159,723,132	166,240,224
CURRENT LIABILITIES			
Trade and other payables	11	497,757	4,224,764
Capital grant/contributions liabilities	12	496,045	841,285
Borrowings	13	486,694	517,952
Employee related provisions	14	524,215	741,815
TOTAL CURRENT LIABILITIES		2,004,711	6,325,816
NON-CURRENT LIABILITIES			
Borrowings	13	3,993,184	4,479,878
Employee related provisions	14	94,599	69,293
TOTAL NON-CURRENT LIABILITIES		4,087,783	4,549,171
TOTAL LIABILITIES		6,092,494	10,874,987
NET ASSETS		153,630,638	155,365,237
EQUITY			
Retained surplus		71,354,746	69,384,025
Reserve accounts	26	1,135,418	4,840,738
Revaluation surplus	15	81,140,474	81,140,474
TOTAL EQUITY		153,630,638	155,365,237

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



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

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		71,068,011	3,003,937	81,140,474	155,212,422
Comprehensive income for the period					
Net result for the period		152,815	-	-	152,815
Total comprehensive income for the period		<u>152,815</u>	<u>-</u>	<u>-</u>	<u>152,815</u>
Transfers to reserve accounts	26	(1,836,801)	1,836,801	-	-
Balance as at 30 June 2024		69,384,025	4,840,738	81,140,474	155,365,237
Comprehensive income for the period					
Net result for the period		(1,734,599)	-	-	(1,734,599)
Total comprehensive income for the period		<u>(1,734,599)</u>	<u>-</u>	<u>-</u>	<u>(1,734,599)</u>
Transfers from reserve accounts	26	4,233,703	(4,233,703)	-	-
Transfers to reserve accounts	26	(528,383)	528,383	-	-
Balance as at 30 June 2025		71,354,746	1,135,418	81,140,474	153,630,638

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



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

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		5,138,924	4,878,209
Grants, subsidies and contributions		2,539,331	5,362,272
Fees and charges		1,175,634	1,579,829
Interest revenue		93,019	156,794
Goods and services tax received		597,628	163,223
Other revenue		961,140	1,020,803
		10,505,676	13,161,130
Payments			
Employee costs		(4,670,041)	(5,759,224)
Materials and contracts		(6,916,480)	(1,022,951)
Utility charges		(442,615)	(449,295)
Finance costs		(136,066)	(142,449)
Insurance paid		(567,189)	(471,633)
Goods and services tax paid		(654,445)	(264,895)
Other expenditure		(237,605)	(354,330)
		(13,624,441)	(8,464,777)
Net cash provided by (used in) operating activities		(3,118,765)	4,696,353
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(641,962)	(903,018)
Payments for construction of infrastructure	9(a)	(2,911,603)	(4,641,732)
Capital grants, subsidies and contributions		2,413,898	3,323,511
Proceeds from sale of property, plant & equipment		257,273	49,499
Net cash (used in) investing activities		(882,394)	(2,171,740)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(517,952)	(438,070)
Net cash (used in) financing activities		(517,952)	(438,070)
Net increase (decrease) in cash held		(4,519,111)	2,086,543
Cash at beginning of year		8,105,816	6,019,273
Cash and cash equivalents at the end of the year	3	3,586,705	8,105,816

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



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	23	5,151,750	5,149,958	4,895,815
Grants, subsidies and contributions		2,069,861	1,083,978	4,227,254
Fees and charges		1,175,634	1,039,188	1,571,978
Interest revenue		93,019	90,040	156,794
Other revenue		961,140	1,075,481	1,020,803
Profit on asset disposals		75,521	-	10,320
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(4,438)	-	2,100
		9,522,487	8,438,645	11,885,064
Expenditure from operating activities				
Employee costs		(4,372,425)	(4,266,839)	(5,632,862)
Materials and contracts		(2,956,837)	(3,144,823)	(2,794,347)
Utility charges		(442,615)	(356,674)	(449,295)
Depreciation		(5,303,487)	(4,637,570)	(5,189,105)
Finance costs		(136,066)	(154,521)	(142,449)
Insurance		(567,189)	(480,131)	(471,633)
Other expenditure		(237,605)	(296,585)	(354,330)
		(14,016,224)	(13,337,143)	(15,034,021)
Non-cash amounts excluded from operating activities	24(a)	1,238,500	4,639,570	6,901,752
Amount attributable to operating activities		(3,255,237)	(258,928)	3,752,795
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,759,138	3,382,881	3,301,772
Proceeds from disposal of assets		257,273	135,000	49,499
		3,016,411	3,517,881	3,351,271
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(641,962)	(1,348,252)	(903,018)
Acquisition of infrastructure	9(a)	(2,911,603)	(3,864,814)	(4,641,732)
		(3,553,565)	(5,213,066)	(5,544,750)
Amount attributable to investing activities		(537,154)	(1,695,185)	(2,193,479)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	26	4,233,703	50,392	-
		4,233,703	50,392	-
Outflows from financing activities				
Repayment of borrowings	25(a)	(517,952)	(508,766)	(438,070)
Transfers to reserve accounts	26	(528,383)	(207,347)	(1,836,801)
		(1,046,335)	(716,113)	(2,274,871)
Amount attributable to financing activities		3,187,368	(665,721)	(2,274,871)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	3,200,111	2,619,834	3,915,666
Amount attributable to operating activities		(3,255,237)	(258,928)	3,752,795
Amount attributable to investing activities		(537,154)	(1,695,185)	(2,193,479)
Amount attributable to financing activities		3,187,368	(665,721)	(2,274,871)
Surplus or deficit after imposition of general rates	24(b)	2,595,088	-	3,200,111

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



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

1. BASIS OF PREPARATION

The financial report of the Shire of Kojonup which is a Class 3 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 14

Fair value hierarchy information can be found in note 22

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 27 of the financial report.

Initial application of accounting standards

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

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

These amendments did not 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

The Shire will apply AASB2022-10 prospectively in the year of revaluation for relevant assets.

New accounting standards for application in future years

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

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

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



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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	When claim is agreed or when expense is incurred

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



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

2 REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	5,151,750	-	5,151,750
Grants, subsidies and contributions	757,029	-	-	1,312,832	2,069,861
Fees and charges	814,785	-	360,849	-	1,175,634
Interest revenue	-	-	62,439	30,580	93,019
Other revenue	829,206	-	342	131,592	961,140
Capital grants, subsidies and contributions	-	2,759,138	-	-	2,759,138
Total	2,401,020	2,759,138	5,575,380	1,475,004	12,210,542

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,895,815	-	4,895,815
Grants, subsidies and contributions	2,345,752	-	-	1,881,502	4,227,254
Fees and charges	1,244,679	-	327,299	-	1,571,978
Interest revenue	-	-	52,301	104,493	156,794
Other revenue	762,954	-	106	257,743	1,020,803
Capital grants, subsidies and contributions	-	3,359,305	-	(57,533)	3,301,772
Total	4,353,385	3,359,305	5,275,521	2,186,205	15,174,416

	Note	2025 Actual	2024 Actual
		\$	\$
Interest revenue			
Interest on reserve account		25,739	52,643
Trade and other receivables overdue interest		49,125	39,903
Other interest revenue		18,155	64,248
		93,019	156,794
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$30,000.			
Fees and charges relating to rates receivable			
Charges on instalment plan		4,401	4,293
The 2025 original budget estimate in relation to: Charges on instalment plan was \$4,000.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		42,700	40,000
- Other services – grant acquittals		7,080	5,895
		49,780	45,895
Employee Costs			
Employee benefit costs		4,372,425	5,632,862
		4,372,425	5,632,862
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		136,066	142,449
		136,066	142,449
Other expenditure			
Sundry expenses		237,605	354,330
		237,605	354,330



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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
	3,586,705	8,105,816
	3,586,705	8,105,816
Held as		
- Unrestricted cash and cash equivalents	1,805,995	2,296,340
- Restricted cash and cash equivalents	1,780,710	5,809,476
	3,586,705	8,105,816
16		

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	2025	2024
	\$	\$
	99,524	103,962
	99,524	103,962
	103,962	101,862
	(4,438)	2,100
	99,524	103,962

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

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



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

5. TRADE AND OTHER RECEIVABLES

Current

	Note	2025	2024
		\$	\$
Rates and statutory receivables		492,026	473,511
Trade receivables		217,135	722,277
Other receivables- FBT		31,369	-
GST receivable		56,817	-
Allowance for credit losses of trade receivables		(8,993)	(8,993)
		788,354	1,186,795

Non-current

Other receivables [describe]		114,776	110,473
		114,776	110,473

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Contract assets	7	296,071	3,766
Allowance for credit losses of trade receivables		(8,993)	(8,993)
Total trade and other receivables from contracts with customers		287,078	(5,227)
			11,618

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

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel and materials		22,290	1,452
Land held for resale		233,584	214,458
		255,874	215,910
The following movements in inventories occurred during the year:			
Balance at beginning of year		215,910	185,739
Inventories expensed during the year		(274,347)	(319,700)
Additions to inventory		314,311	349,871
Balance at end of year		255,874	215,910

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Contract assets	296,071	3,766
	296,071	3,766

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.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Note	Land	Buildings	Total property	Furniture and equipment	Plant and equipment	Tools	Total property, plant and equipment
Balance at 1 July 2023		\$ 2,281,424	\$ 26,963,384	\$ 29,244,808	\$ 356,922	\$ 3,926,522	\$ 797	\$ 33,529,049
Additions		10,661	743,763	754,424	-	148,594	-	903,018
Depreciation			(667,664)	(667,664)	(37,625)	(549,452)	(797)	(1,255,538)
Balance at 30 June 2024		2,292,085	27,039,483	29,331,568	319,297	3,525,664	-	33,176,529
Comprises:								
Gross balance amount at 30 June 2024		2,292,085	28,361,791	30,653,876	427,750	5,667,488	12,541	36,761,655
Accumulated depreciation at 30 June 2024		-	(1,322,308)	(1,322,308)	(108,453)	(2,141,824)	(12,541)	(3,585,126)
Balance at 30 June 2024	8(b)	2,292,085	27,039,483	29,331,568	319,297	3,525,664	-	33,176,529
Additions		-	394,700	394,700	165,939	81,323	-	641,962
Disposals		-	-	-	(90,027)	(91,725)	-	(181,752)
Depreciation		-	(684,564)	(684,564)	(27,864)	(465,600)	-	(1,178,028)
Balance at 30 June 2025		2,292,085	26,749,619	29,041,704	367,345	3,049,662	-	32,458,711
Comprises:								
Gross balance amount at 30 June 2025		2,292,085	28,756,492	31,048,577	481,912	5,611,813	12,541	37,154,843
Accumulated depreciation at 30 June 2025		-	(2,006,873)	(2,006,873)	(114,567)	(2,562,151)	(12,541)	(4,696,132)
Balance at 30 June 2025	8(b)	2,292,085	26,749,619	29,041,704	367,345	3,049,662	-	32,458,711

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		-	-	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Price per m ² /market borrowing rate
Land - subject to usage restrictions		2,292,085	2,292,085					
Total land	8(a)	2,292,085	2,292,085					
Buildings - non specialised				2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Observable open market values of similar assets adjusted for condition and comparability at the highest value and best use.
		10,308,140	10,528,774					
Buildings - specialised				3	Cost approach using current replacement cost	Independent registered valuers	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs
Total buildings	8(a)	16,441,479	16,510,709					
(ii) Cost								
Furniture and equipment					N/A	Cost	N/A	N/A
Plant and equipment					N/A	Cost	N/A	N/A

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure Kerbing	Infrastructure drainage	Infrastructure bridges	Infrastructure footpaths	Infrastructure parks	Other infrastructure	Total infrastructure
Balance at 1 July 2023	94,418,900	2,484,656	11,018,976	5,680,026	1,049,712	2,352,627	5,623,911	122,628,808
Additions	3,802,734	-	-	-	298,901	70,030	470,067	4,641,732
Depreciation	(2,648,763)	(199,439)	(500,411)	(113,328)	(61,557)	(126,819)	(283,250)	(3,933,567)
Balance at 30 June 2024	95,572,871	2,285,217	10,518,565	5,566,698	1,287,056	2,295,838	5,810,728	123,336,973
Comprises:								
Gross balance at 30 June 2024	151,611,037	4,985,965	25,020,548	11,332,778	2,122,877	2,551,039	6,368,951	203,993,195
Accumulated depreciation at 30 June 2024	(56,038,166)	(2,700,748)	(14,501,983)	(5,766,080)	(835,821)	(255,201)	(558,223)	(80,656,222)
Balance at 30 June 2024	95,572,871	2,285,217	10,518,565	5,566,698	1,287,056	2,295,838	5,810,728	123,336,973
Additions	2,113,251	-	-	422,000	1,133	68,819	306,400	2,911,603
Depreciation	(2,815,014)	(199,439)	(500,411)	(113,327)	(70,692)	(130,033)	(296,543)	(4,125,459)
Balance at 30 June 2025	94,871,108	2,085,778	10,018,154	5,875,371	1,217,497	2,234,624	5,820,585	122,123,117
Comprises:								
Gross balance at 30 June 2025	153,724,287	4,985,965	25,020,548	11,754,779	2,124,010	2,619,858	6,675,351	206,904,798
Accumulated depreciation at 30 June 2025	(58,853,179)	(2,900,187)	(15,002,394)	(5,879,408)	(906,513)	(385,234)	(854,766)	(84,781,681)
Balance at 30 June 2025	94,871,108	2,085,778	10,018,154	5,875,371	1,217,497	2,234,624	5,820,585	122,123,117

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

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	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure Kerbing	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure drainage	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure bridges	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure footpaths	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure parks	3	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure	3	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Tools	4 to 10 years
Infrastructure - roads	12 to 50 years
Infrastructure kerbing	12 to 50 years
Infrastructure drainage	20 to 50 years
Infrastructure bridges	20 to 50 years
Infrastructure footpaths	20 to 50 years
Infrastructure parks	20 to 100 years
Other infrastructure	20 to 100 years



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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses 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; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulation 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 KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accured interest on long term borrowings
 Springhaven accommodation bonds
 Accrued expenses

	2025	2024
\$	\$	\$
Sundry creditors	193,580	120,191
Prepaid rates	70,709	65,020
Accrued payroll liabilities	108,382	143,844
ATO liabilities	-	69,860
Bonds and deposits held	60,491	31,428
Accured interest on long term borrowings	21,895	41,618
Springhaven accommodation bonds	-	3,695,000
Accrued expenses	42,700	57,803
	497,757	4,224,764

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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



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

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2025	2024
	\$	\$
Capital grant/contributions liabilities	496,045	841,285
	<hr/>	<hr/>
	496,045	841,285

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

841,285

Additions

841,285

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

(819,546)

(1,968,464)

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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



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

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		486,694	3,993,184	4,479,878	517,952	4,479,878	4,997,830
Total secured borrowings	25(a)	486,694	3,993,184	4,479,878	517,952	4,479,878	4,997,830

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 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 25(a).



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

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	304,810	429,832
Long service leave	142,747	228,776
	447,557	658,608
Employment on-costs	76,658	83,207
	76,658	83,207
	524,215	741,815
Long service leave	78,833	60,783
	78,833	60,783
Employment on-costs	15,766	8,510
	15,766	8,510
	94,599	69,293
	618,814	811,108

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

15. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land & Buildings	11,659,617	11,659,617	11,659,617	11,659,617
Revaluation surplus - Furniture and equipment	77,021	77,021	77,021	77,021
Revaluation surplus - Plant and equipment	497,970	497,970	497,970	497,970
Revaluation surplus - Infrastructure - roads	62,418,740	62,418,740	62,418,740	62,418,740
Revaluation surplus - Other infrastructure	6,487,126	6,487,126	6,487,126	6,487,126
	81,140,474	81,140,474	81,140,474	81,140,474



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

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	1,780,710	5,809,476
		1,780,710	5,809,476
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	26	1,135,418	4,840,738
Capital grant liabilities	12	496,045	841,285
Bonds and Deposits	11	60,491	31,428
Unspent loans	25(b)	88,756	96,025
Total restricted financial assets		1,780,710	5,809,476
17. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Bank overdraft limit		200,000	200,000
Bank overdraft at balance date		-	-
Credit card limit		30,000	30,000
Credit card balance at balance date		-	-
Total amount of credit unused		230,000	230,000
Loan facilities			
Loan facilities - current		486,694	517,952
Loan facilities - non-current		3,993,184	4,479,878
Total facilities in use at balance date		4,479,878	4,997,830
Unused loan facilities at balance date		Nil	Nil



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

18. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Kojonup has identified the following sites to be possible sources of contamination:

Kojonup Shire Airport, Lot 3 on diagram 72650, 175 Aerodrome Road, Kojonup.
Kojonup Shire Depot, Lot 31 on diagram 63815, 19 Bilson Street, Kojonup.

Until the Shire conducts and investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation or 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 KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
President's annual allowance		22,800	30,400	12,582
President's meeting attendance fees		16,050	22,924	22,800
President's annual allowance for ICT expenses		750	3,000	-
		39,600	56,324	35,382
Deputy President's annual allowance		7,600	7,600	13,845
Deputy President's meeting attendance fees		12,582	13,372	9,376
Deputy President's annual allowance for ICT expenses		3,000	3,000	-
Deputy President's travel and accommodation expenses		317	346	175
		23,499	24,318	23,396
All other council member's meeting attendance fees		62,909	66,861	73,765
All other council member's annual allowance for ICT expenses		15,000	15,000	-
All other council member's travel and accommodation expenses		2,361	2,574	604
		80,270	84,435	74,369
		143,369	165,077	133,147

(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	621,525	575,218
Post-employment benefits	68,013	69,391
Employee - other long-term benefits	11,909	11,071
Employee - termination benefits	91,493	-
Council member costs	143,369	133,147
	936,309	788,827

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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



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

19. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	654	2,912
Purchase of goods and services	418,845	412,223
Amounts outstanding from related parties:		
Trade and other receivables	339	145
Amounts payable to related parties:		
Trade and other payables	34	167

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

Joint arrangements detailed in Note 20.



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

20. JOINT ARRANGEMENTS

Share of joint operations

In 1998/99, the Shire in conjunction with Homeswest, constructed 2 units for low income residents in the Kojonup townsite. In 2002 an additional 3 units were constructed. The Shire's interest in these units is as follows:

5A and 5B Vanzuilecom Street (2 x 2 Bedroom Units) - 18.20%
 2,4 and 6 Elverd Street (2 x 2 Bedroom Units & 1x3 bedroom Unit) - 20.65%

	2025 Actual	2024 Actual
	\$	\$
Statement of financial position		
Land and buildings (6 x 2 bedroom units) @ 25%	236,209	236,209
Less: accumulated depreciation	(12,798)	(8,372)
Cash backed reserve account	91,023	88,963
Total assets	314,434	316,800
Accumulated surplus	314,434	316,800
Total equity	314,434	316,800
Statement of comprehensive income		
Other revenue	38,863	37,960
Depreciation	(4,426)	(4,264)
Other expense	(31,679)	(29,530)
Profit/(loss) for the period	2,758	4,166
Other comprehensive income		
Total comprehensive income for the period	2,758	4,166
Statement of cash flows		
Other revenue	38,863	37,960
Other expense	(31,679)	(29,530)
Net cash provided by (used in) operating activities	7,184	8,430

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 Standards.



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

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.



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

22. 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 KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

23. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
GRV - Urban	Gross rental valuation	0.154515	564	7,604,361	1,174,988	1,721	1,176,709	1,174,988	400	1,175,388	1,119,425
UV - Rural	Unimproved valuation	0.005232	484	734,232,000	3,841,502	5,284	3,846,786	3,841,501	-	3,841,501	3,672,490
Total general rates			1,048	741,836,361	5,016,490	7,005	5,023,495	5,016,489	400	5,016,889	4,791,915
Minimum payment											
GRV - Urban	Gross rental valuation	\$ 873	70	112,178	61,110	-	61,110	61,110	-	61,110	59,001
UV - Rural	Unimproved valuation	873	80	6,602,300	69,840	(3,492)	66,348	69,840	-	69,840	46,536
Total minimum payments			150	6,714,478	130,950	(3,492)	127,458	130,950	-	130,950	105,537
Total general rates and minimum payments			1,198	748,550,839	5,147,440	3,513	5,150,953	5,147,439	400	5,147,839	4,897,452
Ex-gratia rates											
CBH Ex-gratia rates				-	-	2,442	-	2,442	2,219	-	2,219
Total amount raised from rates (excluding general rates)				-	-	2,442	-	2,442	2,219	-	2,219
Rate write-offs								(1,645)			(100)
Total rates								5,151,750			5,149,958
											4,895,815

(b) Rates related information

Rates instalment interest	13,314	12,399
Rates overdue interest	49,125	39,902

*Rateable Value at time of raising of rate.

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

24. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25	
		Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
		\$	\$
(a) Non-cash amounts excluded from operating activities			
<p>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>.</p> <p>Adjustments to operating activities</p> <p>Less: Profit on asset disposals</p> <p>Less: Fair value adjustments to financial assets at fair value through profit or loss</p> <p>Add: Depreciation</p> <p>Non-cash movements in non-current assets and liabilities:</p> <ul style="list-style-type: none"> Pensioner deferred rates Add: Movement on springhaven bonds Movement in accrued interest on loans Employee benefit provisions Add: Provisions for doubtful debt movement Other current liabilities Land held for resale movement Inventory - Land held for resale 			
	(75,521)	-	(10,320)
4(a)	4,438	-	(2,100)
	5,303,487	4,637,570	5,189,105
	(4,303)	-	-
	(3,695,000)	-	1,750,000
7	(19,723)	-	15,767
	(192,294)	-	(151,760)
	-	2,000	7,851
	-	-	84,348
	(63,458)	-	-
	(19,126)	-	18,861
Non-cash amounts excluded from operating activities	1,238,500	4,639,570	6,901,752
(b) Surplus or deficit after imposition of general rates			
<p>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.</p> <p>Adjustments to net current assets</p> <p>Less: Reserve accounts</p> <p>Less: Financial assets at amortised cost</p> <p>Less: Current assets not expected to be received at end of year</p> <ul style="list-style-type: none"> - Land held for resale - Provision for doubtful debts <p>Add: Current liabilities not expected to be cleared at end of year</p> <ul style="list-style-type: none"> - Current portion of borrowings - Accrued interest on loans - Springhaven lodge bonds - Employee benefit provisions 			
26	(1,135,418)	(4,997,694)	(4,840,738)
6	(233,584)	(195,597)	(151,000)
	8,993	3,142	8,993
13	486,694	516,750	517,952
11	21,895	41,620	41,618
11	-	3,695,000	3,695,000
14	524,215	830,163	741,815
	(327,205)	(106,616)	13,640
Total adjustments to net current assets	(327,205)	(106,616)	13,640
Net current assets used in the Statement of financial activity			
Total current assets	4,927,004	5,713,851	9,512,287
Less: Total current liabilities	(2,004,711)	(5,607,235)	(6,325,816)
Less: Total adjustments to net current assets	(327,205)	(106,616)	13,640
Surplus or deficit after imposition of general rates	2,595,088	200,111	



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

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Medical Centre Donation		119,229	-	(8,699)	110,530	-	(8,851)	101,679	180,685	-	(18,921) 161,764
Bagg Street unit		53,802	-	(10,115)	43,687	-	(10,428)	33,259	43,687	-	(10,428) 33,259
GROH Housing - GSHI		818,822	-	(112,583)	706,239	-	(114,210)	592,029	52,474	-	(10,083) 42,391
Aged Units - GSHI		20,369	-	(10,125)	10,244	-	(10,244)	-	106,272	-	(8,850) 97,422
Staff Housing - GSHI		791,569	-	(60,276)	731,293	-	(61,323)	669,970	710,496	-	(114,210) 596,286
Sports Complex		198,705	-	(8,900)	189,805	-	(28,041)	161,764	10,244	-	(10,244) -
Sports Complex Retaining Wall		62,359	-	(9,885)	52,474	-	(10,083)	42,391	736,315	-	(61,323) 674,992
Oval Lighting		206,908	-	(24,573)	182,335	-	(24,931)	157,404	116,421	-	(10,311) 106,110
Netball Courts & Roof		1,337,732	-	(53,783)	1,283,949	-	(55,342)	1,228,607	182,335	-	(24,931) 157,404
Airstrip Lighting		131,599	-	(10,157)	121,442	-	(10,311)	111,131	1,283,949	-	(55,342) 1,228,607
Staff Housing		44,406	-	(10,793)	33,613	-	(10,996)	22,617	33,613	-	(10,996) 22,617
GROH Housing		44,406	-	(10,793)	33,613	-	(10,996)	22,617	33,613	-	(10,996) 22,617
Harrison Place Toilets & Park		366,615	-	(34,706)	331,909	-	(36,078)	295,831	331,909	-	(36,078) 295,831
Land development		353,855	-	(33,498)	320,357	-	(34,823)	285,534	320,357	-	(34,823) 285,534
Staff Housing Renovations		285,524	-	(15,121)	270,403	-	(15,796)	254,607	270,403	-	(15,731) 254,672
Communications Tower		400,000	-	(16,042)	383,958	-	(50,333)	333,625	383,960	-	(50,333) 333,627
Harrison Place Toilets & Park (New)		200,000	-	(8,021)	191,979	-	(25,166)	166,813	191,979	-	(25,166) 166,813
Total		5,435,900	-	(438,070)	4,997,830	-	(517,952)	4,479,878	4,988,712	-	(508,766) 4,479,946
Borrowing finance cost payments											

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

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
					30 June 2025	30 June 2025	30 June 2024
Medical Centre Donation	137	WATC*	1.73%	28/02/2035	\$ (1,747)	\$ (1,800)	\$ (1,902)
Bagg Street unit	135	WATC*	3.07%	22/06/2028	\$ (1,254)	\$ (1,262)	\$ (1,567)
GROH Housing - GSHI	138	WATC*	1.44%	28/02/2030	\$ (9,253)	\$ (9,821)	\$ (10,907)
Aged Units - GSHI	139	WATC*	1.17%	28/02/2025	\$ (49)	\$ (90)	\$ (169)
Staff Housing - GSHI	140	WATC*	1.73%	28/02/2035	\$ (12,103)	\$ (12,474)	\$ (13,178)
Sports Complex	134	WATC*	4.94%	29/06/2032	\$ (8,690)	\$ (9,800)	\$ (9,591)
Sports Complex Retaining Wall	136	WATC*	1.99%	31/05/2029	\$ (977)	\$ (1,192)	\$ (1,175)
Oval Lighting	142	WATC*	1.45%	28/04/2031	\$ (2,493)	\$ (2,915)	\$ (2,853)
Netball Courts & Roof	143	WATC*	2.88%	4/03/2042	\$ (36,034)	\$ (38,108)	\$ (37,607)
Airstrip Lighting	141	WATC*	1.51%	28/08/2034	\$ (1,667)	\$ (1,721)	\$ (1,825)
Staff Housing	144	WATC*	1.87%	4/03/2027	\$ (511)	\$ (578)	\$ (715)
GROH Housing	145	WATC*	1.87%	4/03/2027	\$ (511)	\$ (578)	\$ (715)
Harrison Place Toilets & Park	146	WATC*	3.92%	8/06/2032	\$ (12,563)	\$ (12,652)	\$ (13,939)
Land development	147	WATC*	3.92%	8/06/2032	\$ (12,126)	\$ (12,212)	\$ (13,454)
Staff Housing Renovations	148	WATC*	4.49%	28/06/2037	\$ (11,755)	\$ (11,960)	\$ (6,295)
Communications Tower	150	WATC*	4.52%	29/06/2033	\$ (16,222)	\$ (24,905)	\$ (17,705)
Harrison Place Toilets & Park (New)	149	WATC*	4.52%	29/06/2033	\$ (8,111)	\$ (12,453)	\$ (8,852)
Total					\$ (136,066)	\$ (154,521)	\$ (142,449)
Total finance cost payments					\$ (136,066)	\$ (154,521)	\$ (142,449)

* WA Treasury Corporation

25. BORROWING AND LEASE LIABILITIES (Continued)

(b) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance	Borrowed during	Expended during	Unspent balance
			1 July 2024	2024-25	2024-25	30 June 2025
Loan 148 - Staff house renovations	WATC*	24/06/2022	\$ 96,025	\$ -	\$ (7,269)	\$ 88,756
			\$ 96,025	\$ -	\$ (7,269)	\$ 88,756

* WA Treasury Corporation

SHIRE OF KOJONUP

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

26. RESERVE ACCOUNTS

Restricted by council

- (a) Leave reserve
- (b) Plant reserve
- (c) Springhaven lodge reserve
- (d) Low income housing reserve
- (e) Sporting facility reserve
- (f) Landfill waste management reserve
- (g) Community grants reserve
- (h) Independent living units reserve
- (i) Natural resource management reserve
- (j) Swimming pool reserve
- (k) Kodja place building upgrade & renewal reserve
- (l) Kodja place tourist precinct reserve
- (m) Netball court resurface reserve
- (n) Sporting complex building upgrade & renewal reserve
- (o) Trails network construction reserve
- (p) Asset Acquisition and Replacement Reserve
- (q) Sporting complex - P&E, upgrades and renewals reserve
- (r) Kodja place renewals and upgrades reserve

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	290,394	6,014		296,408	290,394	34,634	-	325,028	247,421	42,973	-	290,394
(a)	263,841	6,110		269,951	263,841	2,378	-	266,219	251,346	12,495	-	263,841
(c)	3,695,000	400,000	(4,095,000)	-	3,695,000		-	3,695,000	1,945,000	1,750,000	-	3,695,000
(d)	88,963	2,060		91,023	88,963	3,020	-	91,983	84,750	4,213	-	88,963
(e)	66,819	1,548	(68,367)	-	66,819	2,270	-	69,089	63,655	3,164	-	66,819
(f)	85,302	1,974		87,276	85,302	2,900	-	88,202	81,262	4,040	-	85,302
(g)	10,386	240		10,626	10,386	355	-	10,741	9,894	492	-	10,386
(h)	168,552	3,903		172,455	168,552	5,725	-	174,277	160,569	7,983	-	168,552
(i)	103,826	2,404		106,230	103,826	3,527	-	107,353	98,909	4,917	-	103,826
(j)	43,125	2,222	(45,347)	-	43,126	1,464	(44,590)	-	41,083	2,042	-	43,125
(k)	18,769	434	(19,203)	-	18,769	655	-	19,424	17,880	889	-	18,769
(l)	18	-	(18)	-	18	-	(18)	-	17	1	-	18
(m)	4,548	25	(4,573)	-	4,548	-	(4,548)	-	1,013	3,535	-	4,548
(n)	1,193	-	(1,193)	-	1,193	45	(1,234)	4	1,136	57	-	1,193
(o)	2	-	(2)	-	2	-	(2)	-	2	-	-	2
(p)	-	-	-	-	-	100,000	-	100,000	-	-	-	-
(q)	-	82,228	-	82,228	-	50,374	-	50,374	-	-	-	-
(r)	-	19,221	-	19,221	-	-	-	-	-	-	-	-
	4,840,738	528,383	(4,233,703)	1,135,418	4,840,739	207,347	(50,392)	4,997,694	3,003,937	1,836,801	-	4,840,738

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

Purpose of the reserve account

Restricted by council

- (a) Leave reserve
 - To be used to fund annual and long service leave requirements.
- (b) Plant reserve
 - To smooth funding allocations over financial years for the purchase of major plant items.
- (c) Springhaven lodge reserve
 - To cash back refundable bonds paid by residents of the facility.
- (d) Low income housing reserve
 - To be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.
- (e) Sporting facility reserve
 - To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
- (f) Landfill waste management reserve
 - To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities.
- (g) Community grants reserve
 - To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
- (h) Independent living units reserve
 - To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
- (i) Natural resource management reserve
 - For the Shire of Kojonup to progress the following projects:-
 1. Bridal Creeper and tagasaste Eradication program.
 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer.
 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as:
 - a) Myrtle Benn, Farrar and Quin Quin;
 - b) Showground's area; and
 - c) Blackwood Road arboretum
 - to improve bio diversity, fauna habitat and natural resource management outcomes.
- (j) Swimming pool reserve
 - To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
- (k) Kodja place building upgrade & renewal reserve
 - To be used for building upgrades and renewals to Kodja Place.
- (l) Kodja place tourist precinct reserve
 - To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan.
- (m) Netball court resurface reserve
 - To be used for the future replacement of the netball court playing surfaces.
- (n) Sporting complex building upgrade & renewal reserve
 - To be used for major upgrade and renewal of the Sporting Complex Building.
- (o) Trails network construction reserve
 - To be used to construct recreational trails within the Shire of Kojonup in accordance with the Great Southern Master Trails Plan and the Shire of Kojonup Trails Plan.
- (p) Asset Acquisition and Replacement Reserve
 - To be used to fund the acquisition, replacement, renewal and upgrade of the Council assets.
- (q) Sporting complex - P&E, upgrades and renewals reserve
 - To fund asset upgrades and renewals to sporting complex buildings, plant and equipment, swimming pool and other infrastructure
- (r) Kodja place renewals and upgrades reserve
 - To be used for buildings and other infrastructure upgrades and renewals to Kodja Place.

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

27. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Loton Close bonds	761	-	-	761
	761	-	-	761





Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Kojonup

To the Council of the Shire of Kojonup

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
2 December 2025