



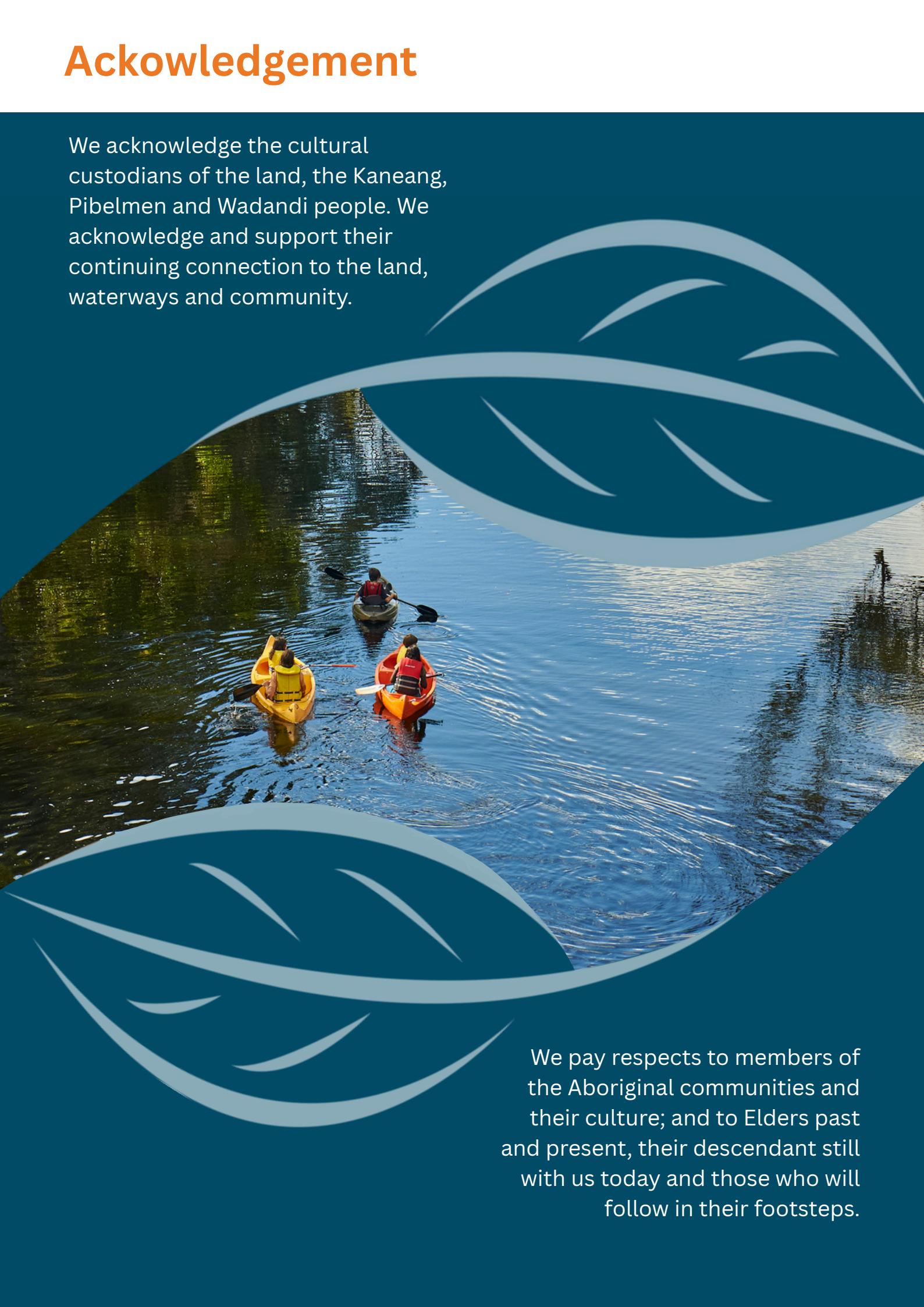
2024-2025 ANNUAL REPORT

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Acknowledgement

We acknowledge the cultural custodians of the land, the Kaneang, Pibelmen and Wadandi people. We acknowledge and support their continuing connection to the land, waterways and community.



We pay respects to members of the Aboriginal communities and their culture; and to Elders past and present, their descendant still with us today and those who will follow in their footsteps.

Vision + Values: The heart and soul of the South West



Welcoming, friendly, inclusive
Engaging respectfully and collaboratively.

Community-minded
Showing understanding and compassion.



Creative and innovative
Open to new ways of doing things.

Sustainable and resilient
Making balanced choices for community, economy, and environment.



Cost-effective and accountable
Providing good value for money.

Message from the CEO

The 2024/25 year has been one of significant change for the Shire of Bridgetown-Greenbushes. During the year, the Shire experienced numerous changes in leadership with several people acting in the Chief Executive Officer role following the departure of the incumbent CEO.

During this period, the Shire undertook an organisational restructure to better align responsibilities with the delivery of services and better enable the achievement of long-term goals. There was also a renewed focus on engagement with our Community, including the many community and sporting groups that provide so much support to the residents of the Shire.

Despite these many changes, the Shire maintained continuity of services and delivered tangible outcomes across a range of areas. Key achievements include the completion of major projects, ongoing improvement of administrative and governance practices, and initiatives that strengthened staff capability. These achievements reflect the dedication and adaptability of our staff, who continued to serve the community effectively during a prolonged period of uncertainty.

Although I commenced in the CEO role after the conclusion of this reporting period, I believe the reforms implemented throughout this period provide a strong foundation that will enable continuous improvement and the capacity to overcome future challenges moving forward.

I look forward to working with the Council, staff and the Community of the Shire of Bridgetown-Greenbushes to build on the work already done in order to deliver quality services that meet the future needs of our growing community.



Garry Adams
Chief Executive Officer



Message from the Shire President

It is with great pride and heartfelt appreciation that I welcome you to the Bridgetown-Greenbushes Council Annual Report for 2024 – 2025 financial year. This document is more than a statutory requirement, it is a reflection of our shared journey, our collective achievements and our unwavering commitment to the community.

The 2024/25 financial year has been an incredibly productive year despite the many challenges. The breadth of work council has overseen has been wide-ranging with the delivery and completion of multiple, large-scale projects and many more set in motion.

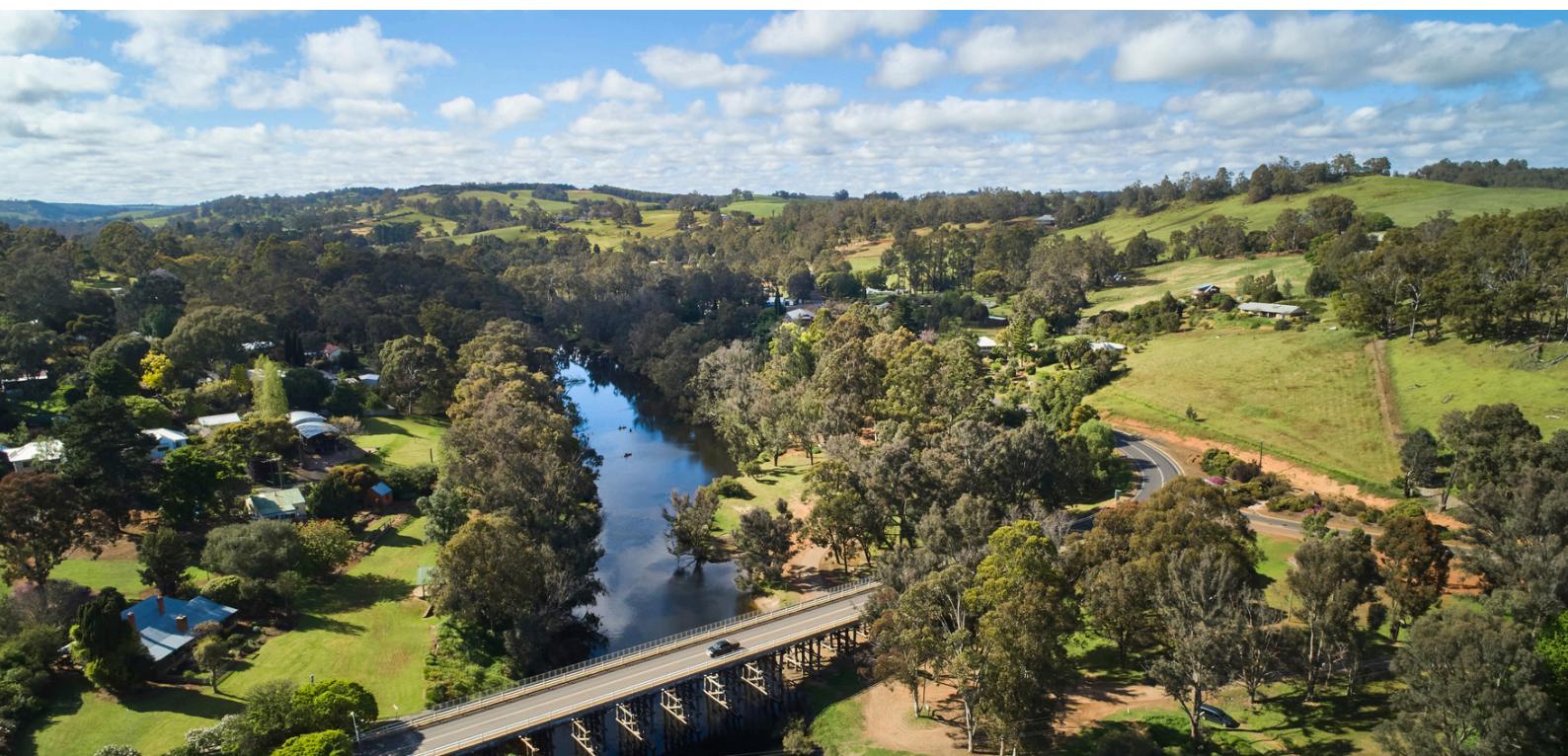
As the president for the second half of the 24/25 financial year, I say on behalf of council how grateful we are for the generous engagement of the community, which council placed a strong priority on during this time. We look forward to this collaborative and responsive relationship continuing.

We completed a full review of Council's 10yr Community Strategic Plan. The input via surveys and community sessions helped reaffirm the collective vision for the next decade. It's a clear roadmap that reflects who we are and what we value as a community.

A successful new engagement initiative was the morning teas with community groups, volunteers, and organisations which represented diverse voices not necessarily captured in survey responses. The termly visits by the high school leadership students to the chambers ensured youth perspectives were considered in our planning.

The purpose of these extra engagements and drawing on local knowledge and expertise is to build the essential groundwork for a new directive of the organisation. The objective is to foster collaboration and empower grassroots action, supporting practical community-led initiatives and solutions over top-down interventions to develop strong and resilient communities.

I would like to thank the Shire staff, many who have worked tirelessly and have gone the extra mile throughout the year. As I sit and write this foreword, reflecting on these achievements, it's a powerful example of what's possible when community, council and the organisation work together with a shared purpose.



This year saw the restoration, renovation and reopening of not one, but two important heritage buildings. This was a momentous effort, many years in the making. Firstly, the long-awaited Bridgetown Train Station reinvented into our Visitors Centre and Gallery. Secondly, the renovation of the Bridgetown Town Hall, which now features air conditioning, state of the art digital screen, projector and sound technology.

Both revitalised buildings stand as symbols of Council's commitment to preserving heritage while providing vibrant, important hubs for cultural and community gatherings. The Volunteer Thank You event in the town hall and the return of the Archies Art Awards in the Visitor Centre Gallery just two great examples.

We were pleased to deliver increased outcomes to the Greenbushes community with some supported by the Talison Community Investment partnership, including the completion of the Youth Precinct, a new Camp Kitchen near the Greenbushes Sports Grounds, resurfaced hard courts, upgraded Roadboard public toilets, relocation of the Greenbushes Train Station and final plans on the Blackwood Road footpath rebuild to implement in early 2026.

\$2.2M in funding was secured for much-needed improvements on Maranup Ford Road, two Bush Fire Stations were constructed in Greenbushes and Wandillup and the final plans drawn for the Depot rebuild showcase successful advocacy. Together with the fit out of new gym equipment, installation of solar panels and batteries on civic buildings, a heat pump for the swimming pool and the installation of large water tanks at 3 locations, all these examples demonstrate Council's commitment to invest in infrastructure, climate resilience, advocate for the needs of our region, foster community wellbeing and collaborate with regional partners to embrace opportunities for sustainable growth and improvement.

I am excited to see such a visionary program of works and initiatives being delivered in partnership with the people, businesses, industry and other tiers of government and therefore, what is possible for us to aspire to in the coming years.

Serving our community as Shire President is a great honour. To our community members, volunteers, business owners, and service providers - thank you for your trust, your contributions and your belief. Let us continue to work together, support one another and celebrate the unique spirit that makes Bridgetown Greenbushes such a special place to live, work, and visit.

In closing, I would like to thank the previous president Jenny Mountford and my fellow councillors Sean Mahoney, Mike Christensen, Mike Fletcher, Julia Boyle, Lyndon Pearce, Tony Pratico and Rebecca Redman for all we achieved together.

Cr Tracy Lansdell, Shire President



Councillors

Cr Tracy Lansdell



Shire President
Term Expires 2025

Cr Sean Mahoney



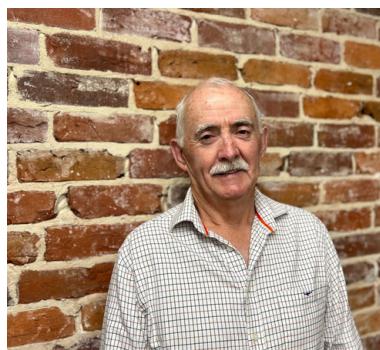
Shire Deputy President
Term Expires 2025

Cr Rebecca Redman



Term Expires 2025

Cr Mike Fletcher



Term Expires 2027

Cr Lyndon Pearce



Term Expires 2027

Cr Mike Christensen



Term Expires 2025

Cr Julia Boyle



Term Expires 2025

Cr Tony Pratico



Term Expires 2027

Cr Jenny Mountford



Shire President
Resigned

Meetings and Attendance

Councillor	Number of Ordinary and Special Council Meetings	Number of meetings attended
Cr Lansdell	26	25
Cr Mountford	11	9
Cr Redman	26	22
Cr Mahoney	26	20
Cr Boyle	26	23
Cr Pratico	26	22
Cr Christensen	26	24
Cr Fletcher	26	24
Cr Pearce	26	23



Age Range

35 to 44 years

1 or 11.1%

45 to 54 years

2 or 22.2%

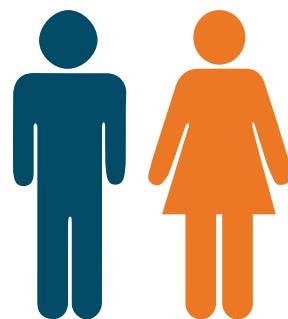
55 to 64 years

2 or 22.2%

Over 64 years

4 or 44.4%

Gender Ratio



4 Female

37.5%

5 Male

62.5%

Attendance at events

Council members may be requested to attend conferences and seminars on behalf of the Council.

The following provides information on the conferences and training sessions attended by council members during the year

Conference Attendance

WA Local Government Conference

Attendees: Cr Mountford and Cr Redman

Purpose: Essential attendance at the WA Local Government Conference

Cost Breakdown

Item	Details	Cost
Tickets	2 Passes @ \$1723.80	\$3447.60
Hotel	2 x Hotel @ \$507.64	\$1015.28
Total Cost		\$4462.88

Council Member Training Status Completion Dates

Council Member	Understanding Local Government	Serving On Council	Meeting Procedures	Conflicts of Interest	Financial Reports/ Budgets	CEO Performance Review
Cr Fletcher	27/02/2024	30/06/2024	02/07/2024	14/05/2024	03/07/2024	25/11/2024
Cr Pearce						
Cr Redman	11/10/2024	11/10/2024	11/10/2024	11/10/2024	11/10/2024	
Cr Lansdell	09/08/2022	10/09/2022	10/08/2022	21/06/2022	24/09/2022	25/11/2024
Cr Mahoney	04/07/2022	26/07/2022	27/07/2022	11/07/2022	17/08/2022	
Cr Christensen	2/09/2023	29/08/2023	21/07/2023	28/04/2023	31/08/2023	
Cr Boyle	7/11/2022	18/11/2022	5/11/2022	5/11/2022	9/12/2022	
Cr Pratico	14/10/2020	18/09/2020	13/10/2020	18/09/2020	20/10/2020	

Fees, Expenses and Allowances paid to Elected Members

The following register includes any fees, expenses or allowances paid to each elected member during the financial year, beginning on or after 1 July 2024 to 30 June 2025.

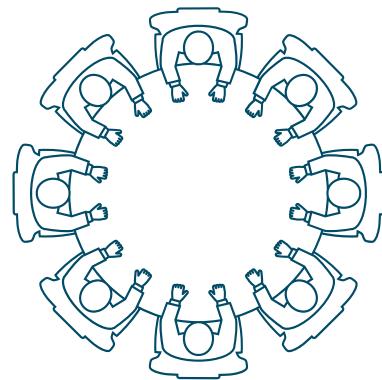
Council Member	President Allowance	Deputy Allowance	Sitting Fee	Telecom/IT Allowance	Travel Reimbursement	Total
Cr Lansdell Shire President	\$11,502.05		\$13,417.60	\$2,100	\$1,390.40	\$28,410.05
Cr Mountford Shire President	\$11,994.97		\$8,227.44	\$1,050.01		\$21,272.42
Cr Mahoney Deputy		\$5,998	\$10,620	\$2,100		\$18,718
Cr Boyle			\$10,620	\$2,100		\$12,720
Cr Christensen			\$10,620	\$2,100	\$350.54	\$13,070.54
Cr Fletcher			\$10,620	\$2,100		\$12,720
Cr Pearce			\$10,620	\$2,100		\$12,720
Cr Pratico			\$10,620	\$2,100		\$12,720
Cr Redman			\$10,620	\$2,100		\$12,720
TOTAL			\$95,985.04	\$17,850.01	\$1,740.94	\$145,071.01
	\$23,497.02	\$5,998				

Councillor Code of Conduct

Local government (Model Code of Conduct)
Regulations 2021

The Local Government Legislation Amendment Act 2019 introduced the requirement for a Code of Conduct for Council Members, Committee Members, and candidates. All Council Members of the Shire of Bridgetown-Greenbushes are required to abide by the Code to ensure that their duties are carried out in the best interests of the Shire and its residents. The Code provides consistent guidelines for professional and ethical behaviour, promotes transparency and accountability, and sets out binding principles and expectations for Council Members.

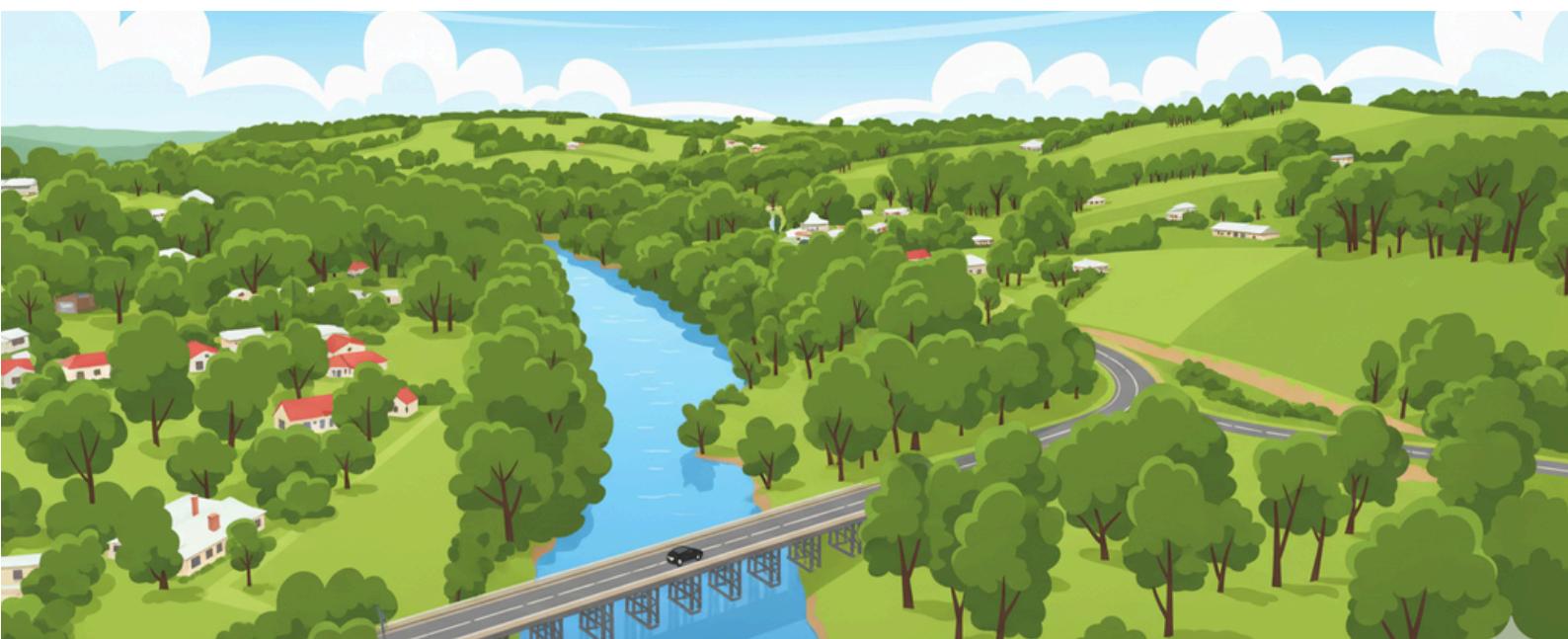
Under the Code, the Complaints Officer manages complaints about minor breaches, while serious misconduct is referred to the Local Government Standards Panel. In line with Section 5.121(3) of the Local Government Act 1995, the Shire maintains a Register of Complaints. During the 2024/2025 financial year no breach findings were made.



Our Leadership and People

ORGANISATIONAL STRUCTURE

Through the CEO, the Executive Leadership Team provides strategic advice, enhances organisational capacity, and oversees day-to-day Shire management. They prioritise and address improvement opportunities through an integrated planning process, ensuring services align with community expectations and bolster long-term sustainability



Executive Leadership Team

ARTHUR KYRON
ACTING CHIEF EXECUTIVE OFFICER
Until June 2025

NICOLE GIBBS
CHIEF EXECUTIVE OFFICER
Until February 2025

LEIGH GUTHRIDGE
EXECUTIVE MANAGER
PLANNING AND DEVELOPMENT

PETER DITTRICH
EXECUTIVE MANAGER
CORPORATE SERVICES

MEGAN RICHARDS
EXECUTIVE MANAGER
COMMUNITY DEVELOPMENT

STEELE ALEXANDER
EXECUTIVE MANAGER
INFRASTRUCTURE SERVICES

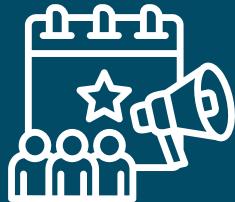


Disclosure of Annual Salaries

CEO Arthur Kyron	
Cash Salary	\$176,400
Package Benefits	\$40,786
Total Package	\$217,186



Events for 2024/2025



- Fidgetown Festival
- Goorbilyup Exhibition at Goorbilyup Gallery
- Bridgetown Historical Society Ghost Walks
- Steve Heron Triple Book Launch at Bridgetown Library
- Blackwood Dungeons and Dragons Winterfest
- Christina Gillgren Book Launch – Growing Roots
- Three By One, Three one act plays at Bridgetown Repertory Theatre

JUL

- Fidgetown Festival
- Rising from the Blackwood Exhibition at Goorbilyup Gallery
- Winter Craft Fair
- Wildwater State Championships
- Greenbushes Heritage Park Ghost Walk
- Ouch Youth Festival

AUG

- Fidgetown Festival
- Lines and Layers: The Gordon Holdsworth Lithograph Collection
- Sunset at Syd's
- Up Close and Musical at Bridgetown Repertory Theatre
- Blackwood Classic Power Dinghy Race

SEP

- Festival of Country Gardens
- CWA of WA Centenary Celebrations with Greenbushes Belles
- Talison Lithium Mine Open Day
- Bridgetown 2024 Field Day
- Blackwood Marathon Relay

OCT

NOV

- Blues at Bridgetown
- Bridgetown Show
- Ford House Spring Garden Fair
- Bridgetown Leisure Centre 21st Anniversary
- Inner Visions by Martin Sherlock at the Goorbilyup Gallery

DEC

- Bridgetown's Got Talent at Bridgetown Repertory Theatre
- Shire Community Christmas in the Park
- Summer Outdoor Film Festival
- Christmas Train Exhibition at Goorbilyup Gallery

JAN

- Summer Outdoor Film Festival
- Velvest Oasis – Coming Home Exhibition by Cassi Jo Davis at Goorbilyup Gallery
- Shire Australia Day Celebrations

FEB

- Summer Outdoor Film Festival
- Into the Light and Shadow Exhibition by Melinda Stephens at Goorbilyup Gallery



MAR

- Summer Outdoor Film Festival
- Downunder Country Music Festival
- Rotary Tour of the Blackwood
- Neighbourhood Exhibition by Barbara Maumill at Goorbilyup Gallery
- Repair Café
- Bridgetown Trots
- International Women's Day Cemetery Walk Greenbushes

APR

- Southern Forests and Valleys Heritage Festival
- Anzac Day Services
- Blackwood River Arts Trail
- Bridgetown Easter Tennis Tournament
- Flourish by Cassi Jo Davis and Trish Durham at Goorbilyup Gallery
- Bridgetown Trots Ladies Day

MAY

- Southern Forests and Valleys Heritage Festival
- Town Hall Official Reopening Grand Ball
- Town Hall Official Reopening Community Open Day
- The Vicar of Dibley at Bridgetown Repertory Theatre
- Nature's Threads Exhibition by Kelly Arcaro at Goorbilyup Gallery
- Repair Café
- Celebration of Volunteers

JUN

- FridgeTown Festival
- 2025 People and Places Art Awards Portrait Exhibition at Goorbilyup Gallery
- Theatre 180 – 21 Hearts: Vivian Bullwinkel and the Nurses of the Vyner Brooke
- Author Talk – Deb Jordan, on “The River Whispers” at Bridgetown Library



Visitors Centre

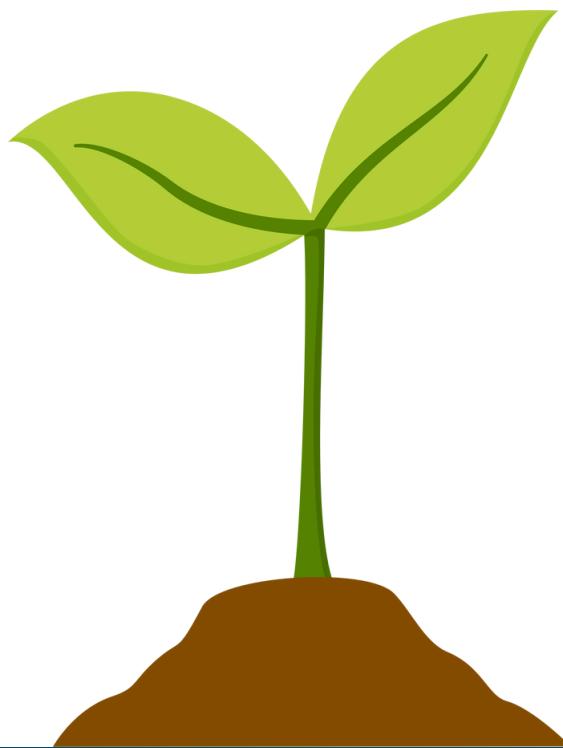
The past 12 months have marked an exciting new chapter for the Bridgetown-Greenbushes Visitor Centre, with operations now firmly established in our new home at the historic railway station. This move has been an overwhelmingly positive change, enhancing the visitor experience and strengthening our role as a key community hub.

The co-location with the Goorbilyup Gallery and Station Masters Gallery has created a vibrant cultural destination, drawing more locals and visitors alike to explore our natural, built, and cultural heritage. Together, these spaces have positioned the Centre as not only a place for information but also a welcoming gateway to Bridgetown-Greenbushes' stories, creativity, and experiences.



On Thursday, 10th October 2024, the Bridgetown-Greenbushes Visitor Centre hosted a Community Planting Morning and Opening at the historic Bridgetown Railway Station. The event marked the completion of the restoration and landscaping of the building, with the final plants going into the gardens surrounding the newly revitalised centre and its surroundings. The celebration saw the collaborative efforts of 46 enthusiastic Year Three and Year

Six students and staff from St Brigid's Primary School, who joined Shire Officers and Councillors, the Bridgetown Community Landcare Officer and Helping Hand volunteers and Talison Lithium Staff to plant native, waterwise species. These plants, carefully chosen for their suitability and significance to the area, aim to educate visitors and locals about the rich biodiversity of Bridgetown-Greenbushes and its surroundings.



Thank you to our funding bodies the Commonwealth Department of Industry, Science, Energy and Resources, the State Government, Talison Lithium and Shire of Bridgetown-Greenbushes for the building's extensive restoration and fit out for the Station to house the Visitors Centre and associated galleries.

Special thanks to everyone involved in the planting and community opening, it was wonderful to see locals of all ages working in partnership. The Bridgetown-Greenbushes Visitor Centre, now complemented by its native landscape, stands as a testament to the community's commitment to preserving local heritage and promoting the natural beauty of the area.

The move to the historic Bridgetown Railway Station has led to a steady increase in visitation to the VC. The central location and heritage setting have made it more inviting and visible, attracting greater numbers of both locals and tourists. Many visitors are drawn not only by the improved facilities and services but also by the unique character of the building, which has strengthened the Centre's role as a hub for exploring the region.



The new location at the historic Bridgetown Railway Station has also contributed to a significant increase in retail sales at the Visitor Centre. The higher visitation levels, combined with the improved visibility and welcoming layout of the space, have encouraged more browsing and purchases. Visitors are engaging more with the locally made products, maps, guides, and souvenirs on offer, helping to support local artisans and businesses while enhancing the overall visitor experience.

Area	24/25 Income				24/25 Expenditure			
	Target	Actual	Variance	23/24 Actual	Target	Actual	Variance	22/23 Actual
Counter Sales	17,000	19,193.78	2,193.78	9,635.39	15,000	14,957.48	48.39	9,635.39
TransWA Busline Commission	1,150	1,064.88	-85.12	964.23				
Consignment Stock Commissions	1,000	2,691.84	1,691.84	582.39				
Trails Booklets	600	1,044.51	444.51	646.49				
Website Hosting Fee - Bridgetown.com.au						1,200		1,200
Tourism Council Golden 1 Accreditation and Membership						1,500		1,300

New Tourism Information Bay Boards Designed and Installed

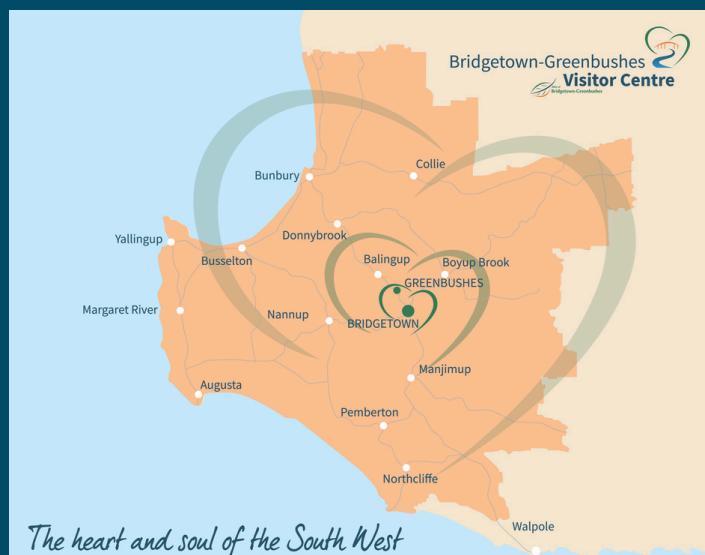


Over the past 12 months, new information signs were designed and installed at the north and south entrances to Bridgetown, creating a more vibrant and welcoming arrival for visitors. The signage features eye-catching regional imagery, local maps, and highlights of things to see and do, providing travellers with an immediate sense of place and inspiration to explore. These upgrades enhance the visitor experience and strengthen Bridgetown's profile as a destination.

Heritage Council Awards 2024 Finalist

The Bridgetown Railway Station Restoration and Adaptive Reuse Project was also recognised as a finalist in the 2024 Heritage Council Heritage Awards under the category Conservation / Adaptive Reuse of a State Registered Place, entered as a joint submission with Stephen Carrick Architects.

This recognition highlighted the quality of the restoration and the successful transformation of the heritage-listed station into the Bridgetown-Greenbushes Visitor Centre. Although the project did not win, being named a finalist provided excellent exposure for the Centre and celebrated the collaborative effort that brought new life to an important community landmark.



Bridgetown Leisure Centre

19.7% Increase in attendance from 2023/24



59,488 sports and events attendances

323 additional Aquatics memberships



21,454 Aquatic Attendances

1,836 additional Gym Memberships



21,865 Gym Attendances

7.2% Increase in income from 2023/24



3,192 Group Fitness Attendances



The Leisure Centre conducted 404 fitness classes!

The BLC offer a variety of programs that fit the needs of the whole community.



Bridgetown Leisure Centre Programs: In 2024-25, the Bridgetown Leisure Centre significantly expanded its programming to include popular new activities like Pickleball and indoor Soccer.

In 2024-25, the Bridgetown Leisure Centre significantly expanded its programming to include popular new activities like Pickleball, Indoor Soccer, Home School Sports Programs, and specialized Kids Holiday programs.



Now in its third successful year, Volleyball continues to generate community enthusiasm, with 911 attendees over its eight-month season, and the local team successfully joined the Southwest Competition for the first time.



Operating on Friday evenings during the summer months, the 12-week Indoor Soccer program attracted 138 participants, providing soccer enthusiasts with an opportunity to play between the outdoor winter seasons.



Introduced this year, the globally booming sport of Pickleball has been a massive success at the BLC, consistently attracting over 26 attendees each week and proving to be a rapidly growing activity within the community.



The BLC's diverse Group Fitness program, which expanded to include the "Bridgey Cubs" for under 5s and introduced retention strategies like seat-based and low-intensity circuits for aqua fitness members.



The Gymnasium remains the most successful area at the BLC, generating a surplus of \$39,969 in 2024/25, following a June 2025 upgrade that introduced state-of-the-art equipment.

Library

Heat Vulnerability Project / Cool Spaces Initiative

In November representatives from the Shire, Library, Bridgetown Hub, Bridgetown CRC, Greenbushes CRC, and the WA Council of Social Service (WACOSS) met to discuss the Heat Vulnerability Project. Those present discussed the upcoming Cool Spaces Initiative, learnt about heatwaves, the signs and symptoms of heat stress, and the preventative measures which can be taken to assist those most at risk. When temperatures were predicted to reach 35+ degrees Celsius or a heatwave was declared, the Cooling Spaces activated, becoming safe spaces for people to seek free relief/aid.

Grant for Stem Kits (Children's Activities)

In June 2025 we successfully applied for a grant from LBW Trust for the purchase of eight STEM kits containing equipment and materials for up to 25 participants to be used during future school holiday programs. The activities in the Big Bang Science workshop kits will be used to promote literary and learning through play and experimentation in a safe and welcoming environment, with the aim that the children will develop inquiring minds and seek to learn more about their community and the world of science, as well encourage them to visit the library and utilise our resources.





Changes to Memberships

Now any resident of Western Australia can become a full member of the Library. The temporary membership was removed, and LITE user memberships now include those from outside Western Australia (interstate and overseas travellers who have appropriate ID). This change enables WA visitors to enjoy full access to the Library's resources.

School holiday program

In July 2024 we held our first joint BLC school holiday program. The first program was very well received by the community and well attended with each day booked out. The children had a great time.

Bridgetown Rhyme Time

Rhyme Time runs every week during the school term. At the end of the year, we host a party with games and activities set up for the children. Attendance numbers usually average 17 children per regular session and 30 during special events. We had a total of 579 children attendees for the year.

Greenbushes Rhyme time

Since February 2025 we have been presenting rhyme time sessions in Greenbushes to promote the satellite library and increase its usage at Greenbushes CRC. Numbers are averaging 3-5 per fortnight, with a total of 25 children attendees across the 9 sessions.



Kindy school visits

Each year the State Library WA & Rio Tinto provide every Kindergarten aged child with a free reading pack from Better Beginnings, which are presented to the school via the local public library who also runs a story time session. Each pack includes: an Australian picture book and library bag. 57 packs were distributed within the Shire of Bridgetown-Greenbushes.

Emergency Management

The Shire of Bridgetown-Greenbushes Emergency Services showcased a year of significant capacity improvements and high operational tempo. While the local fire season was successfully managed with only three significant fires—all quickly contained by volunteer units and farmer brigades—the department was highly active in assisting neighbouring shires (like Donnybrook-Balingup and Manjimup), consistently providing crews and appliances for large, uncontrolled bushfires for five straight weeks.

Major capital projects included upgrading the firefighting fleet with a new Greenbushes Light Tanker and three new IVECO 1:4 Tankers to replace aging units at Sunnyside, Wandillup, and Winneup. The Shire also oversaw the construction of new Wandillup and Greenbushes Volunteer Bushfire Brigade Stations and successfully secured a grant for three large firefighting water tanks.



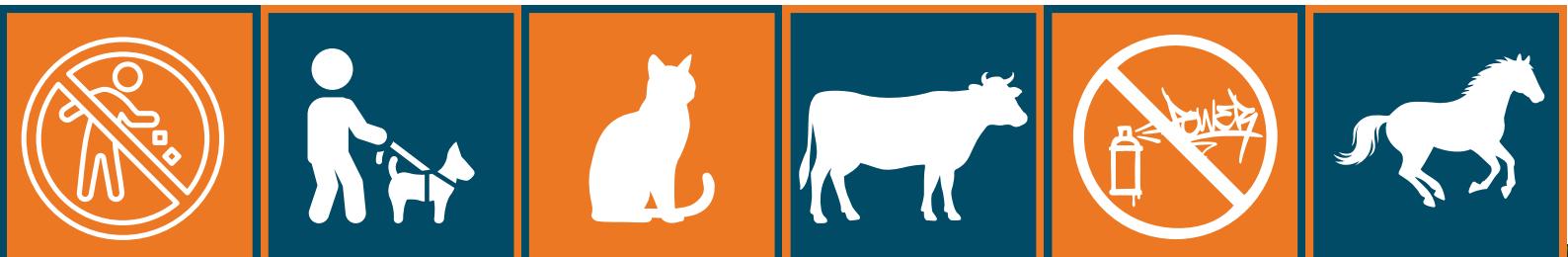
Furthermore, the Incident Control Centre received a "state of the art" modernisation to its training and operations room to better support training, meetings, and Level One and Two incident management. The department also saw a three-year Bushfire Mitigation Treatment Plan approved with over \$700,000 in funding for mechanical, chemical, and prescribed burn treatments.



Ranger Services

Our Ranger departments work is seasonal, with a focus on addressing dog complaints and attacks during spring and summer, and managing escaping or straying livestock during autumn and winter.

Key initiatives include maintaining and correcting dog and cat registrations, revising animal control documentation, and issuing pre-fire season notices for fire prevention works. The department conducts community engagement through patrols, providing safety advice, detecting and reporting graffiti and vandalism, and monitoring "hot spot" areas to deter anti-social behavior.

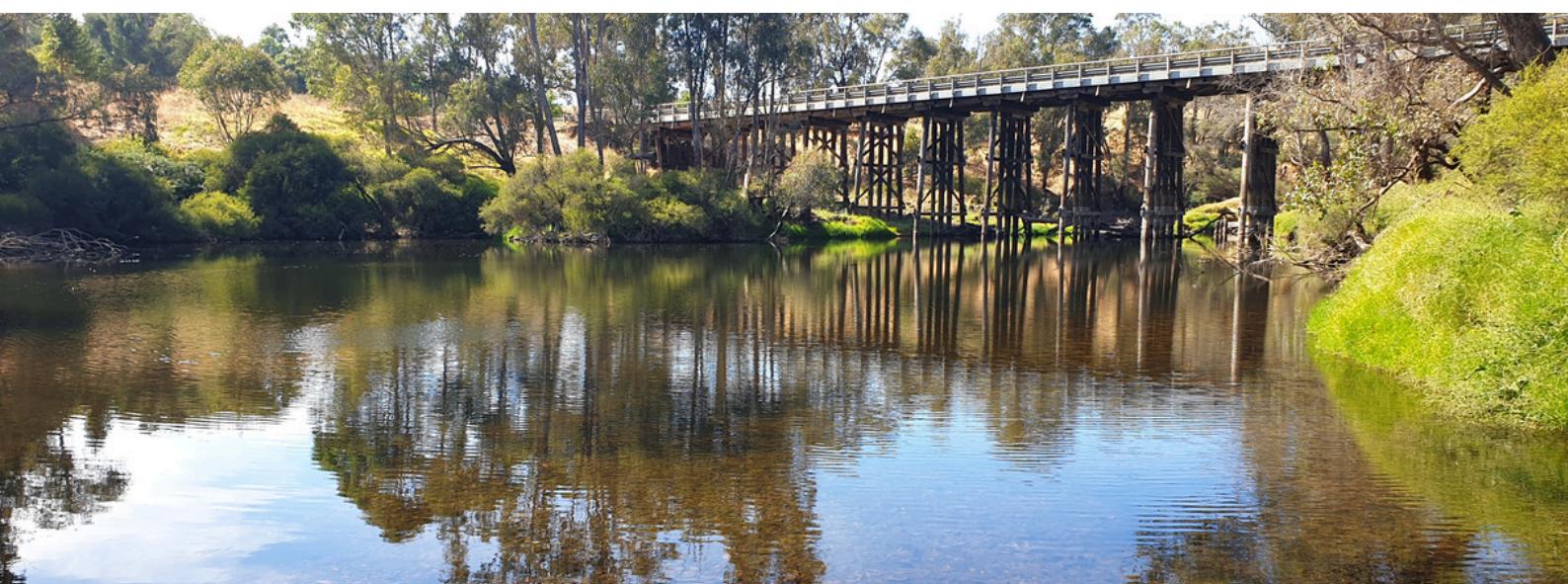


Works



The Building Maintenance & Operations (BMO) and Works & Services departments had a productive year, delivering essential services and infrastructure upgrades despite a mid-year restructure in BMO. The BMO department successfully resolved 311 of 332 maintenance requests, while also completing minor projects like the Greenbushes Golfclub ablution block redevelopment, providing new curtains and a kitchen upgrade at the Lesser Hall, and giving the Bushfire Headquarters a facelift that included painting, insulation, and a new solar panel array.

Meanwhile, the Works & Services Department diversified its workforce through training and delivered significant road improvements, including a further 2km reconstruction and sealing of Winneup Road, re-sheeting various roads, and conducting asphalt overlay and microsurfacing on others. The Works team also acquired new plant items, including a CAT 140 Grader and a Komatsu WA200 Wheel Loader, to support its capital and maintenance works across the Shire.



Project Management



The Project Management Office (PMO) successfully delivered numerous capital works thanks to significant grant funding. Key completions included the Bridgetown Town Hall project and the fit-out and landscaping of the Bridgetown Visitor Centre. In Greenbushes, projects such as the new Pump Track, the resurfacing of hard courts, and the relocation and renovation of the train station to the Discovery Centre were finalised.

Essential infrastructure upgrades included the completion of the new Wandillup and Greenbushes Volunteer Fire Stations, along with significant solar and battery installations at the Civic Centre, Library, and Bridgetown Incident Control Centre (ICC). Ongoing projects for the 2025/2026 financial year include power and solar upgrades, as well as the installation of heat pumps at the Bridgetown Recreation Centre for sustainable pool heating.



Environment

In a successful collaboration with Ashbil Community Garden volunteers, the Shire delivered introductory workshops that taught residents how to set up, use, and maintain their own worm farms. To encourage household organic waste diversion and overcome any initial cost barriers, every participant received a ready-to-use worm farm made from a converted kerbside bin.



The advertisement features a green background with orange and white text. At the top, there are stylized orange worm illustrations. Below them is a collage of three images: a close-up of a worm farm bin with food scraps, a hand in a blue glove adding organic material to a bin, and a hand in a blue glove holding a handful of dark soil with worms visible. To the right of the images, the text reads:

WASTE TO WORMS

4 x FREE WORM FARMING FOR BEGINNERS Workshops in 2025

RESERVE YOUR SPOT NOW!

The advertisement features a collage of various household items that can be repaired, including a wooden toy, a statue, a teddy bear, and a cup. Overlaid on the collage is a large circular logo with a green border. Inside the logo, the words "REPAIR CAFE" are written in orange and blue. To the left of the logo, there is a list of items that can be repaired: "Bikes & wheelchairs", "Vases & ornaments", "Small wooden furniture", and "Toys & teddies". To the right of the logo, there is a list of items: "Tears, holes & loose buttons", "Mugs & crockery", and "Beaded jewellery". At the bottom, the text "SATURDAY 17TH MAY 9AM-12PM" is displayed in large blue letters, along with the location "Lesser Hall Bridgetown (between the Shire Office and carpark)".

Proudly supported by:

WASTE AUTHORITY

This project is supported by the Government of Western Australia and the Shire of Bridgetown Greenbushes.

The Shire provided support to Transition Bridgetown in hosting several valuable Repair Café events throughout Bridgetown and Greenbushes. These events successfully brought community members together, empowering them to repair broken household items instead of replacing them, which actively promoted skill-sharing, encouraged reuse, and significantly contributed to local waste reduction efforts.



Disability Access and Inclusion Plan

We are committed to making the Shire of Bridgetown a more liveable and welcoming place for every resident. Guided by the Disability Services Act 1993, we developed the Disability Access and Inclusion Plan (DAIP) 2019-2024 to ensure access and inclusion is a priority for all.

The DAIP is comprehensive: it outlines how the Shire will support not just people with disability, but also those from diverse backgrounds and disadvantaged groups, ensuring inclusive access is built into all our future community programs, services, facilities, and events.

Our aim is simple, to remove or reduce the barriers that prevent anyone who resides, works, volunteers, or studies in the Shire from fully participating.



DAIP Outcomes

DAIP Outcome 1: The Shire aims to provide people with disability the same opportunities to access its services and events by improving accessibility planning, staff awareness, promotional clarity, and facility program offerings across the Shire.

DAIP Outcome 2: The Shire commits to ensuring people with disability have equal access to its buildings and facilities through adherence to accessibility standards for new developments and upgrades, continuous barrier identification, and improvement of external infrastructure like pathways and parking.

DAIP Outcome 3: The Shire is focused on ensuring people with disability can access its public information as readily as others by promoting the availability of alternative formats and continuously working to improve the accessibility and WCAG compliance of its documents and website.

DAIP Outcome 4: To ensure people with disability receive the same level and quality of service as all other patrons, the Shire continuously improves staff disability awareness through mandatory training and uses feedback mechanisms to drive internal improvements.

DAIP Outcome 5: The Shire ensures people with disability have equal opportunities to make complaints by maintaining and annually reviewing accessible complaint mechanisms (in writing, in person, online, email, or telephone) and providing staff training on responding to feedback.

DAIP Outcome 6: The Shire will provide people with disability equal opportunities to participate in public consultations by improving community awareness of its consultation processes, maintaining the role of the Access and Inclusion Committee, and employing a range of accessible consultation techniques across various locations and mediums.

DAIP Outcome 7: The Shire is committed to providing people with disability equal opportunities to obtain and maintain employment by reviewing its recruitment strategies, providing adaptive equipment and work processes where practical, and exploring ways to promote job vacancies through supported employment networks.



Strategic Community Plan

The Shire of Bridgetown-Greenbushes Strategic Community Plan 2023–2033 outlines the community's vision and priorities for the next decade, structured around five key aspirations that align with the core pillars of People, Planet, Place, Prosperity, and Performance.

The Plan serves as the guiding document for the Shire's operations and resource allocation, addressing the core questions: "Where are we now?", "Where do we want to be?", and "How do we get there?".

The five supporting aspirations are focused on achieving a future where the Shire is:

- Welcoming, friendly and inclusive: Community-minded, showing respect, and working collaboratively for better outcomes (People).
- Sustainable and resilient: Carefully considering options and making balanced choices to care for the community, environment (Planet), and economy (Planet).
- Creative and innovative: Being open to new ways of doing things (Place).
- Economically strong, diverse, and resilient (Prosperity).
- Cost effective and accountable: Providing good value for money (Performance).



People

A friendly, welcoming and inclusive community.

Services

- Community development
- Youth and family services
- Seniors services
- Disability access and inclusion
- Sport, recreation and leisure
- Library services
- Festivals, events, art and culture
- Citizenship
- Volunteer support services
- Crime prevention and safety
- Police licensing
- Ranger services
- Animal management



Planet

Our natural environment is valued, conserved and enjoyed.

Services

- Environmental management
- Environmental health
- Weed management
- Storm water management
- Waste management
- Emergency management



Place

Our built environment is maintained, protected and enhanced.

Services

- Town planning
- Planning and development approvals
- Building approvals
- Swimming pool approvals and inspections
- Playgrounds, parks and reserves
- Footpaths and trails
- History and heritage
- Cemetery
- Asset management and building maintenance
- Roads, crossovers and bridges
- Heavy haulage approvals
- Parking facilities
- Traffic management
- Street trees maintenance



Prosperity

Our economy is strong, diverse and resilient.

Services

- Economic development
- Place activation
- Tourism
- Visitors Centre
- Event management
- Visitor rest rooms
- Health inspections and food safety
- Trading in Public Places licences
- Signage management



Performance

Our leadership is visionary, collaborative and accountable.

Services

- Governance
- Advocacy and lobbying
- Law making (Local Laws)
- Regional collaboration
- Strategic and business planning
- Financial management
- Risk management and compliance
- Workforce management
- Information technology
- Elections and polls
- Council and Electors' meetings
- Community consultation
- Communications
- Customer service

The Plan was developed through extensive community participation, including surveys and workshops, and is intended to drive the development of the Shire's Corporate Business Plan, Long Term Financial Plan, and other informing strategies.





2024/2025 Annual Financial Report



FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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The Shire of Bridgetown-Greenbushes conducts the operations of a local government with the following community vision:

The heart and soul of the South West

Principal place of business:
1 Steere Street
Bridgetown WA 6255

**SHIRE OF BRIDGETOWN-GREENBUSHES
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 Bridgetown-Greenbushes 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 5th day of December 2025



CEO

Garry Adams
Name of CEO

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	7,121,960	6,153,800	5,714,318
Grants, subsidies and contributions	2(a)	2,196,646	1,947,197	3,580,558
Fees and charges	2(a)	2,470,008	2,737,129	2,632,510
Interest revenue	2(a)	405,259	493,800	542,494
Other revenue	2(a)	308,347	234,977	307,662
		12,502,220	11,566,903	12,777,542
Expenses				
Employee costs	2(b)	(7,424,728)	(7,356,798)	(6,246,432)
Materials and contracts		(3,645,527)	(5,008,305)	(3,494,313)
Utility charges		(306,517)	(303,881)	(352,203)
Depreciation		(5,269,654)	(6,464,252)	(5,072,082)
Finance costs	2(b)	(37,234)	(75,563)	(99,165)
Insurance		(396,643)	(383,129)	(373,983)
Other expenditure	2(b)	(349,272)	(375,979)	(306,532)
		(17,429,575)	(19,967,907)	(15,944,710)
		(4,927,355)	(8,401,004)	(3,167,168)
Capital grants, subsidies and contributions	2(a)	7,193,384	5,664,830	3,449,904
Profit on asset disposals		25,910	84,973	30,625
Loss on asset disposals		(3,123)	(2,210)	(7,293)
Fair value adjustments to financial assets at fair value through profit or loss	4	(3,551)	0	1,681
		7,212,620	5,747,593	3,474,917
Net result for the period		2,285,265	(2,653,411)	307,749
Total comprehensive income for the period		2,285,265	(2,653,411)	307,749

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



SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,603,250	10,172,764
Trade and other receivables	5	1,168,687	1,816,699
Inventories	6	69,552	67,422
Other assets	7	1,081,927	1,154,558
TOTAL CURRENT ASSETS		11,923,416	13,211,443
NON-CURRENT ASSETS			
Trade and other receivables	5	177,241	204,115
Other financial assets	4	79,620	83,171
Property, plant and equipment	8	46,460,217	42,563,613
Infrastructure	9	215,348,990	213,937,982
Right-of-use assets	11(a)	28,447	62,478
TOTAL NON-CURRENT ASSETS		262,094,515	256,851,359
TOTAL ASSETS		274,017,931	270,062,802
CURRENT LIABILITIES			
Trade and other payables	12	5,068,110	1,845,339
Contract liabilities	13	171,431	72,345
Capital grant/contributions liabilities	13	823,648	2,436,564
Lease liabilities	11(b)	24,984	33,799
Borrowings	14	141,754	137,092
Employee related provisions	15	778,642	655,747
TOTAL CURRENT LIABILITIES		7,008,569	5,180,886
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,643	28,627
Borrowings	14	1,263,319	1,405,073
Employee related provisions	15	88,260	79,341
TOTAL NON-CURRENT LIABILITIES		1,355,222	1,513,041
TOTAL LIABILITIES		8,363,791	6,693,927
NET ASSETS		265,654,140	263,368,875
EQUITY			
Retained surplus		121,265,131	118,767,214
Reserve accounts	27	3,473,357	3,686,009
Revaluation surplus	16	140,915,652	140,915,652
TOTAL EQUITY		265,654,140	263,368,875

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



SHIRE OF BRIDGETOWN-GREENBUSHES
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		117,525,825	4,619,649	140,915,652	263,061,126
Comprehensive income for the period					
Net result for the period		307,749	0	0	307,749
Total comprehensive income for the period		<u>307,749</u>	<u>0</u>	<u>0</u>	<u>307,749</u>
Transfers from reserve accounts	27	1,116,484	(1,116,484)	0	0
Transfers to reserve accounts	27	(182,844)	182,844	0	0
Balance as at 30 June 2024		118,767,214	3,686,009	140,915,652	263,368,875
Comprehensive income for the period					
Net result for the period		2,285,265	0	0	2,285,265
Total comprehensive income for the period		<u>2,285,265</u>	<u>0</u>	<u>0</u>	<u>2,285,265</u>
Transfers from reserve accounts	27	1,362,293	(1,362,293)	0	0
Transfers to reserve accounts	27	(1,149,641)	1,149,641	0	0
Balance as at 30 June 2025		121,265,131	3,473,357	140,915,652	265,654,140

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,003,170	5,594,049
Grants, subsidies and contributions		3,011,860	1,980,694
Fees and charges		2,470,008	2,632,510
Interest revenue		405,259	542,494
Goods and services tax received		780,608	299,894
Other revenue		308,347	307,662
		13,979,252	11,357,303
Payments			
Employee costs		(7,402,126)	(6,220,374)
Materials and contracts		(246,116)	(3,289,069)
Utility charges		(306,517)	(352,203)
Finance costs		(37,234)	(74,281)
Insurance paid		(396,643)	(373,983)
Goods and services tax paid		(699,987)	(412,662)
Other expenditure		(349,272)	(176,786)
		(9,437,895)	(10,899,358)
Net cash provided by operating activities		4,541,357	457,945
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(5,105,980)	(2,550,007)
Payments for construction of infrastructure	9(a)	(5,479,468)	(3,982,751)
Proceeds from capital grants, subsidies and contributions		5,580,468	4,996,828
Proceeds from sale of property, plant & equipment		65,000	154,428
Net cash (used in) investing activities		(4,939,980)	(1,381,502)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(137,092)	(153,248)
Payments for principal portion of lease liabilities	26(b)	(33,799)	(57,846)
Net cash (used in) financing activities		(170,891)	(211,094)
Net (decrease) in cash held		(569,514)	(1,134,651)
Cash at beginning of year		10,172,764	11,307,415
Cash and cash equivalents at the end of the year		9,603,250	10,172,764

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	7,121,960	6,153,800	5,714,318
Grants, subsidies and contributions		2,196,646	1,947,197	3,580,558
Fees and charges		2,470,008	2,737,129	2,632,510
Interest revenue		405,259	493,800	542,494
Other revenue		308,347	234,977	307,662
Profit on asset disposals		25,910	84,973	30,625
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	1,681
		12,528,130	11,651,876	12,809,848
Expenditure from operating activities				
Employee costs		(7,424,728)	(7,356,798)	(6,246,432)
Materials and contracts		(3,645,527)	(5,008,305)	(3,494,313)
Utility charges		(306,517)	(303,881)	(352,203)
Depreciation		(5,269,654)	(6,464,252)	(5,072,082)
Finance costs		(37,234)	(75,563)	(99,165)
Insurance		(396,643)	(383,129)	(373,983)
Other expenditure		(349,272)	(375,979)	(306,532)
Loss on asset disposals		(3,123)	(2,210)	(7,293)
Fair value adjustments to financial assets at fair value through profit or loss	4	(3,551)	0	0
		(17,436,249)	(19,970,117)	(15,952,003)
Non-cash amounts excluded from operating activities	25(a)	5,295,782	6,388,310	5,034,217
Amount attributable to operating activities		387,663	(1,929,931)	1,892,062
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		7,193,384	5,664,830	3,449,904
Proceeds from disposal of assets		65,000	500,500	154,428
		7,258,384	6,165,330	3,604,332
Outflows from investing activities				
Right of use assets received - non cash	11(a)	0	(263,699)	(85,009)
Acquisition of property, plant and equipment	8(a)	(5,105,980)	(6,583,158)	(2,550,007)
Acquisition of infrastructure	9(a)	(5,479,468)	(2,852,762)	(3,982,751)
		(10,585,448)	(9,699,619)	(6,617,767)
Non-cash amounts excluded from investing activities	25(b)	0	263,699	85,009
Amount attributable to investing activities		(3,327,064)	(3,270,590)	(2,928,426)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	26(b)	0	263,699	85,009
Transfers from reserve accounts	27	1,362,293	1,793,236	1,116,484
		1,362,293	2,056,935	1,201,493
Outflows from financing activities				
Repayment of borrowings	26(a)	(137,092)	(137,091)	(153,248)
Payments for principal portion of lease liabilities	26(b)	(33,799)	(93,543)	(57,846)
Transfers to reserve accounts	27	(1,149,641)	(1,112,573)	(182,844)
		(1,320,532)	(1,343,207)	(393,938)
Non-cash amounts excluded from financing activities	25(c)	0	(263,699)	(85,009)
Amount attributable to financing activities		41,761	450,029	722,546
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year				
Amount attributable to operating activities	25(d)	4,718,289	4,750,492	5,032,107
Amount attributable to investing activities		387,663	(1,929,931)	1,892,062
Amount attributable to financing activities		(3,327,064)	(3,270,590)	(2,928,426)
Surplus or deficit after imposition of general rates	25(d)	41,761	450,029	722,546
		1,820,649	0	4,718,289

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

SHIRE OF BRIDGETOWN-GREENBUSHES
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF BRIDGETOWN-GREENBUSHES
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 Bridgetown-Greenbushes 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 64(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

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

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

The Local Government (Financial Management) Regulations 1996

provide that:

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, recreation centre fees, library fees, hire of Council facilities, visitor centre services, reinstements and private works	Single point in time	In full in advance or on normal credit trading terms if credit provided. Dependant upon fee	None	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Leisure centre kiosk and visitor centre stock	Single point in time	Payment in full in advance	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,121,960	0	7,121,960
Grants, subsidies and contributions	2,196,646	0	0	0	2,196,646
Fees and charges	2,325,153	0	144,855	0	2,470,008
Interest revenue	0	0	58,579	346,680	405,259
Other revenue	0	0	0	308,347	308,347
Capital grants, subsidies and contributions	0	7,193,384	0	0	7,193,384
Total	4,521,799	7,193,384	7,325,394	655,027	19,695,604

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,714,318	0	5,714,318
Grants, subsidies and contributions	2,255,854	0	0	1,324,704	3,580,558
Fees and charges	2,221,980	0	410,530	0	2,632,510
Interest revenue	0	0	52,035	490,459	542,494
Other revenue	52,292	0	38,138	217,232	307,662
Capital grants, subsidies and contributions	0	3,449,904	0	0	3,449,904
Total	4,530,126	3,449,904	6,215,021	2,032,395	16,227,446

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual	2024 Actual
	\$	\$
Interest revenue		
Interest on reserve account	157,522	185,799
Trade and other receivables overdue interest	58,579	52,035
Other interest revenue	189,158	304,660
	405,259	542,494
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$58,000.		
Fees and charges relating to rates receivable		
Charges on instalment plan	24,991	24,509
The 2025 original budget estimate in relation to: Charges on instalment plan was \$27,000.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	50,600	34,590
- Other services – grant acquittals	10,700	920
	61,300	35,510
Employee Costs		
Employee benefit costs	7,043,474	6,133,519
Other employee costs	381,254	112,913
	7,424,728	6,246,432
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	37,234	99,165
	37,234	99,165
Other expenditure		
Members remuneration	145,071	139,343
Community grants and donations	105,877	129,746
Sundry expenses	98,324	37,443
	349,272	306,532
21(a)		

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	1,893,123	2,527,184
Term deposits	7,710,127	7,645,580
Total cash and cash equivalents	9,603,250	10,172,764
 Held as		
- Unrestricted cash and cash equivalents	4,942,856	3,648,873
- Restricted cash and cash equivalents	4,660,394	6,523,891
 17	 9,603,250	 10,172,764

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2025	2024
	\$	\$
 Non-current assets		
Financial assets at fair value through profit or loss	79,620	83,171
 Financial assets at fair value through profit or loss	 79,620	 83,171
Units in Local Government House Trust - opening balance	83,171	81,490
Movement attributable to fair value increment/decrement	(3,551)	1,681
Units in Local Government House Trust - closing balance	79,620	83,171

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

Financial assets at fair value through profit or loss are classified as level 2 fair values in the fair value hierarchy (see Note 23(i)).

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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	333,977	201,759
Trade receivables	277,083	82,697
Trade and other receivables from contracts with customers	458,225	1,349,297
GST receivable	49,569	130,190
Receivables for employee related provisions - Current	35,466	39,533
Accrued interest on investments	14,367	13,223
	1,168,687	1,816,699
Non-current		
Rates and statutory receivables	170,234	180,589
Receivables for employee related provisions - Non Current	7,007	23,526
	177,241	204,115

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
	\$	\$	\$
	458,225	1,349,297	74,758
7	994,857	1,131,299	1,034,952
	1,453,082	2,480,596	1,109,710

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 BRIDGETOWN-GREENBUSHES
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		69,552	67,422
		69,552	67,422

The following movements in inventories occurred during the year:

Balance at beginning of year	67,422	26,085
Inventories expensed during the year	(158,042)	(126,495)
Additions to inventory	160,172	167,832
Balance at end of year	69,552	67,422

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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	84,356	20,666
Accrued income	2,714	2,593
Contract assets	994,857	1,131,299
	1,081,927	1,154,558

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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.

	Assets not subject to operating lease			Total property				Plant and equipment		Total property, plant and equipment	
	Note			Work in progress - Buildings			Total property	Furniture and equipment	Plant and equipment		
		Land	Buildings	Land	Buildings	Buildings					
Balance at 1 July 2023		8,519,000	26,719,520	8,519,000	26,719,520	1,259,793	36,498,313	97,755	4,446,635	41,042,703	
Additions		0	672,010	0	672,010	885,184	1,557,194	0	992,813	2,550,007	
Disposals		0	0	0	0	0	0	0	(131,096)	(131,096)	
Depreciation		0	(647,474)	0	(647,474)	0	(647,474)	(20,477)	(400,164)	(1,068,115)	
Transfers		0	1,140,155	0	1,140,155	(970,041)	170,114	10,263	(10,263)	170,114	
Balance at 30 June 2024		8,519,000	27,884,211	8,519,000	27,884,211	1,174,936	37,578,147	87,541	4,897,925	42,563,613	
Comprises:											
Gross balance amount at 30 June 2024		8,519,000	28,531,685	8,519,000	28,531,685	1,174,936	38,225,621	189,330	6,771,458	45,186,409	
Accumulated depreciation at 30 June 2024		0	(647,474)	0	(647,474)	0	(647,474)	(101,789)	(1,873,533)	(2,622,796)	
Balance at 30 June 2024	8(b)	8,519,000	27,884,211	8,519,000	27,884,211	1,174,936	37,578,147	87,541	4,897,925	42,563,613	
Additions		0	3,275,594	0	3,275,594	69,407	3,345,001	0	1,760,979	5,105,980	
Disposals		0	0	0	0	0	0	0	(42,213)	(42,213)	
Depreciation		0	(676,034)	0	(676,034)	0	(676,034)	(19,695)	(513,243)	(1,208,972)	
Transfers		0	1,335,689	0	1,335,689	(1,036,858)	298,831	0	(257,022)	41,809	
Balance at 30 June 2025		8,519,000	31,819,460	8,519,000	31,819,460	207,485	40,545,945	67,846	5,846,426	46,460,217	
Comprises:											
Gross balance amount at 30 June 2025		8,519,000	33,142,968	8,519,000	33,142,968	207,485	41,869,453	189,330	8,186,937	50,245,720	
Accumulated depreciation at 30 June 2025		0	(1,323,508)	0	(1,323,508)	0	(1,323,508)	(121,484)	(2,340,511)	(3,785,503)	
Balance at 30 June 2025	8(b)	8,519,000	31,819,460	8,519,000	31,819,460	207,485	40,545,945	67,846	5,846,426	46,460,217	

SHIRE OF BRIDGETOWN-GREENBUSHES
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 - freehold land		8,519,000	8,519,000	Level 2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per square metre
Total land	8(a)	8,519,000	8,519,000					
Buildings - non specialised		146,912	153,456	Level 2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per square meter
Buildings - specialised		31,672,548	27,730,755	Level 3	Cost approach using current replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	8(a)	31,819,460	27,884,211					

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF BRIDGETOWN-GREENBUSHES
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 - footpaths	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - other	Infrastructure - works in progress	Infrastructure - parks and ovals	Total infrastructure
Balance at 1 July 2023	186,214,273	2,186,374	5,721,608	8,990,167	5,418,051	718,559	4,824,090	214,073,122
Additions	2,142,499	19,610	41,912	0	1,714,878	63,852	0	3,982,751
Depreciation	(3,084,270)	(67,206)	(123,457)	(234,638)	(438,206)	0	0	(3,947,777)
Transfers	41,912	0	(41,912)	0	5,372,535	(718,559)	(4,824,090)	(170,114)
Balance at 30 June 2024	185,314,414	2,138,778	5,598,151	8,755,529	12,067,258	63,852	0	213,937,982
Comprises:								
Gross balance at 30 June 2024	266,317,895	3,295,869	9,876,586	16,589,410	15,977,024	63,852	0	312,120,636
Accumulated depreciation at 30 June 2024	(81,003,481)	(1,157,091)	(4,278,435)	(7,833,881)	(3,909,766)	0	0	(98,182,654)
Balance at 30 June 2024	185,314,414	2,138,778	5,598,151	8,755,529	12,067,258	63,852	0	213,937,982
Additions	5,036,288	22,684	0	146,299	207,673	66,524	0	5,479,468
Depreciation	(3,111,264)	(67,608)	(123,458)	(234,637)	(489,684)	0	0	(4,026,651)
Transfers	0	0	0	0	22,043	(63,852)	0	(41,809)
Balance at 30 June 2025	187,239,438	2,093,854	5,474,693	8,667,191	11,807,290	66,524	0	215,348,990
Comprises:								
Gross balance at 30 June 2025	271,354,183	3,318,553	9,876,586	16,735,709	16,206,740	66,524	0	317,558,295
Accumulated depreciation at 30 June 2025	(84,114,745)	(1,224,699)	(4,401,893)	(8,068,518)	(4,399,450)	0	0	(102,209,305)
Balance at 30 June 2025	187,239,438	2,093,854	5,474,693	8,667,191	11,807,290	66,524	0	215,348,990

SHIRE OF BRIDGETOWN-GREENBUSHES
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	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments 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 BRIDGETOWN-GREENBUSHES
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	23 to 145 Years
Furniture and equipment	4 to 15 Years
Plant and equipment	3 to 25 Years
Infrastructure - roads	
Formation	Not depreciated
Sub base	90 to 240 Years
Base	40 to 80 Years
Surface	30 to 50 Years
Kerbing	50 Years
Subsoil drain	100 Years
Stormwater culvert	50 to 80 Years
Infrastructure - bridges	
Road bridges - abutments and substructure	100 Years
Road bridges - deck	50 Years
Pedestrian bridges	50 Years
Infrastructure - footpaths	40 to 50 Years
Infrastructure - drainage	80 Years
Infrastructure - park & oval, other	
Car parks formation	Not depreciated
Car parks sub base	180 Years
Car parks pavement base	80 Years
Car parks seal	40 Years
Street furniture	15 Years
Bus shelters	30 Years
Reservoirs and dams	80 Years
Swimming pool infrastructure	15 to 80 Years
All other infrastructure	15 to 80 Years

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

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - furniture and equipment	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$	\$
Balance at 1 July 2023	24,833	8,826	33,659
Additions	0	85,009	85,009
Depreciation	(24,833)	(31,357)	(56,190)
Balance at 30 June 2024	0	62,478	62,478
Gross balance amount at 30 June 2024	139,685	120,932	260,617
Accumulated depreciation at 30 June 2024	(139,685)	(58,454)	(198,139)
Balance at 30 June 2024	0	62,478	62,478
Depreciation	0	(34,031)	(34,031)
Balance at 30 June 2025	0	28,447	28,447
Gross balance amount at 30 June 2025	0	120,932	120,932
Accumulated depreciation at 30 June 2025	0	(92,485)	(92,485)
Balance at 30 June 2025	0	28,447	28,447

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

26(b)	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(34,031)	(56,190)
Finance charge on lease liabilities	(2,012)	(2,808)
Total amount recognised in the statement of comprehensive income	(36,043)	(58,998)
Total cash outflow from leases	(35,811)	(60,654)

(b) Lease liabilities

Current
Non-current

26(b)	2025	2024
	Actual	Actual
	\$	\$
Depreciation on right-of-use assets	(34,031)	(56,190)
Finance charge on lease liabilities	(2,012)	(2,808)
Total amount recognised in the statement of comprehensive income	(36,043)	(58,998)
Total cash outflow from leases	(35,811)	(60,654)

The Shire has two leases relating to plant and equipment at the end of the period. One of the leases has a term of two years and the other three years. Both of the leases have fixed term lease payments. Refer to Note 26(b) for details of lease liabilities.

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

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

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

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

11. LEASES (Continued)

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

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

Less than 1 year

1 to 2 years

	2025 Actual	2024 Actual
	\$	\$
Less than 1 year	3,850	3,850
1 to 2 years	0	3,850
	3,850	7,700

Amounts recognised in profit or loss for property, plant and equipment subject to lease

Rental income

22,074 4,171

The Shire leases Lot 55 Rose Street (vacant land) to external parties with rentals payable monthly. This lease is classified as an operating lease as it does not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The Shire also leases houses to staff with rentals payable fortnightly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

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

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

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

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

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO Liabilities
 Bonds and deposits held
 Accrued Interest
 Accrued Expenditure

	2025	2024
	\$	\$
Sundry creditors	4,719,363	1,231,566
Prepaid rates	106,640	103,567
Accrued payroll liabilities	22,288	41,121
ATO Liabilities	305	90,684
Bonds and deposits held	191,958	328,973
Accrued Interest	0	25,124
Accrued Expenditure	27,556	24,304
	5,068,110	1,845,339

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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	171,431	72,345
Capital grant/contributions liabilities	823,648	2,436,564
	<hr/> 995,079	<hr/> 2,508,909
Reconciliation of changes in contract liabilities		
Opening balance	72,345	382,389
Additions	171,431	72,345
Revenue from contracts with customers included as a contract liability at the start of the period	(72,345)	(382,389)
	<hr/> 171,431	<hr/> 72,345
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$171,431 (2024: \$72,345)		
The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	2,436,564	889,640
Additions	823,648	2,436,564
Revenue from capital grant/contributions held as a liability at the start of the period	(2,436,564)	(889,640)
	<hr/> 823,648	<hr/> 2,436,564
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	<hr/> 823,648	<hr/> 2,436,564
	<hr/> 823,648	<hr/> 2,436,564

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Other loans		141,754	1,263,319	1,405,073	137,092	1,405,073	1,542,165
Total secured borrowings	26(a)	141,754	1,263,319	1,405,073	137,092	1,405,073	1,542,165

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

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

Risk

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

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

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

	2025	2024
	\$	\$
Annual leave	373,660	325,533
Long service leave	291,599	236,556
	665,259	562,089
Employee related other provisions		
Employment on-costs	113,383	93,658
	113,383	93,658
Total current employee related provisions	778,642	655,747
Non-current provisions		
Employee benefit provisions		
Long service leave	76,977	69,387
	76,977	69,387
Employee related other provisions		
Employment on-costs	11,283	9,954
	11,283	9,954
Total non-current employee related provisions	88,260	79,341
Total employee related provisions	866,902	735,088

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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	26,185,675	26,185,675	26,185,675	0	26,185,675
Revaluation surplus - Furniture and equipment	112,984	112,984	112,984	0	112,984
Revaluation surplus - Plant and equipment	313,272	313,272	313,272	0	313,272
Revaluation surplus - Infrastructure - roads	104,001,009	104,001,009	104,001,009	0	104,001,009
Revaluation surplus - Infrastructure - footpaths	1,373,200	1,373,200	1,373,200	0	1,373,200
Revaluation surplus - Infrastructure - drainage	3,768,618	3,768,618	3,768,618	0	3,768,618
Revaluation surplus - Infrastructure - bridges	1,952,071	1,952,071	1,952,071	0	1,952,071
Revaluation surplus - Infrastructure - other	3,208,823	3,208,823	1,369,560	1,839,263	3,208,823
Revaluation surplus - Infrastructure - parks and ovals	0	0	1,839,263	(1,839,263)	0
	140,915,652	140,915,652	140,915,652		140,915,652

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

17. 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	4,660,394	6,523,891
		<u>4,660,394</u>	<u>6,523,891</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	3,473,357	3,686,009
Contract liabilities	13	171,431	72,345
Capital grant liabilities	13	823,648	2,436,564
Retentions, work/hire bonds and deposits	12	191,958	328,973
Total restricted financial assets		4,660,394	6,523,891
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Credit card limit		10,000	10,000
Credit card balance at balance date		(4,230)	(2,222)
Total amount of credit unused		5,770	7,778
Loan facilities			
Loan facilities - current		141,754	137,092
Loan facilities - non-current		1,263,319	1,405,073
Total facilities in use at balance date		1,405,073	1,542,165
Unused loan facilities at balance date		0	0

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

19. CONTINGENT LIABILITIES

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

Spencer Street, Bridgetown - Road reserve (adjacent to fuel depot)
Spencer Street, Bridgetown - Portion of road reserve
Lot 895, 13098 & 11998 Les Woodhead Avenue, Bridgetown - Vacant land
Lot 900 Les Woodhead Avenue, Bridgetown - Depot site
Lot 903 Recycle Road, Bridgetown - Waste site
Lot 12846 Nolle Road, Catterick - Vacant land
Lots 600 - 603 Blackwood Road, Greenbushes - Vacant land
Lot 908 Tweed Road, Sunnyside - Sunnyside recreation area
Lot 123212 Donnelly Mill Road, Yornup - Vacant land
Lot 55, 504 & 505 Spencer Street, Bridgetown - Railway reserve (Bridgetown Railway Station, Goods shed, Carpark and Town Square)

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

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	455,824	1,210,253
	<hr/>	<hr/>
Payable:		
- not later than one year	455,824	1,210,253

Significant capital expenditure projects outstanding at the end of the current reporting period includes the renewal of the Bridgetown Lesser Hall floor, contract administration for the new depot construction, provision and installation of CCTV in various locations, installation of heat pumps at the Bridgetown Leisure Centre and microsurfacing of various locations.

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

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.	Note	2025	2025	2024
		Actual	Budget	Actual
President's annual allowance		\$ 23,497	\$ 23,990	\$ 23,070
President's meeting attendance fees		21,645	16,455	15,355
President's annual allowance for ICT expenses		3,150	2,100	2,100
President's travel and accommodation expenses		1,390	445	0
		49,682	42,990	40,525
Deputy President's annual allowance		5,998	5,998	5,768
Deputy President's meeting attendance fees		10,620	10,620	10,218
Deputy President's annual allowance for ICT expenses		2,100	2,100	2,100
Deputy President's travel and accommodation expenses		0	445	0
		18,718	19,163	18,086
All other council member's meeting attendance fees		63,720	74,340	65,813
All other council member's annual allowance for ICT expenses		12,600	14,700	13,430
All other council member's travel and accommodation expenses		351	3,110	1,489
		76,671	92,150	80,732
	21(b)	145,071	154,303	139,343

(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		940,127	653,303
Post-employment benefits		120,249	73,952
Employee - other long-term benefits		19,931	24,333
Employee - termination benefits		255,966	233,362
Council member costs	21(a)	145,071	139,343
		1,481,344	1,124,293

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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. 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	678	907
Purchase of goods and services	50,353	50,443
Amounts outstanding from related parties:		
Trade and other receivables	0	2,174

(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

Purchase of goods and services of \$50,218 related to the Community Landcare Service Agreement, the remaining amount was for minor purchases.

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

iii. Entities subject to significant influence by the Shire

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

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period that had a material impact on the financial statements.

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the 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 BRIDGETOWN-GREENBUSHES
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FOR THE YEAR ENDED 30 JUNE 2025

24. RATING INFORMATION

(a) General rates

RATE TYPE	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate	2024/25 Actual interim revenue	2024/25 Actual total revenue	2024/25 Budget rate	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Shire	Gross Rental Value	0.110431	1,878	29,540,614	3,262,200	15,506	3,277,706	3,254,961	1,800	3,256,761	3,020,440
Mining	Gross Rental Value	0.214750	1	820,000	176,095	938,407	1,114,502	176,095	0	176,095	163,809
Shire Rural	Unimproved Value	0.004623	483	316,871,000	1,464,895	2,132	1,467,027	1,464,895	0	1,464,895	1,386,152
Mining	Unimproved Value	0.068326	24	1,399,650	95,632	(1,375)	94,257	95,632	0	95,632	89,447
Non-Rateable	N/A	0.000000	568	0	0	0	0	0	0	0	(69,980)
Total general rates			2,954	348,631,264	4,998,822	954,670	5,953,492	4,991,583	1,800	4,993,383	4,589,868
Minimum payment											
Shire	Gross Rental Value	1,195	637	3,589,000	761,215	9,392	770,607	761,215	0	761,215	739,480
Mining	Gross Rental Value	0	0	0	0	0	0	0	0	0	0
Shire Rural	Unimproved Value	1,481	266	59,114,600	393,946	(450)	393,496	393,946	0	393,946	380,328
Mining	Unimproved Value	219	24	34,030	5,256	(891)	4,365	5,256	0	5,256	4,642
Total minimum payments			927	62,737,630	1,160,417	8,051	1,168,468	1,160,417	0	1,160,417	1,124,450
Total general rates and minimum payments			3,881	411,368,894	6,159,239	962,721	7,121,960	6,152,000	1,800	6,153,800	5,714,318
Total rates							7,121,960			6,153,800	5,714,318

(b) Rates related information

Rates instalment interest	17,394	19,500	17,572
Rates instalment plan charges	24,991	27,000	24,509
Rates overdue interest	31,975	31,500	27,223
Rates written off	66	100	79

*Rateable Value at time of raising of rate.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(25,910)	(84,973)	(30,625)
Less: Movement in liabilities associated with restricted cash		9,571	6,821	9,227
Less: Fair value adjustments to financial assets at fair value through profit or loss		3,551	0	(1,681)
Add: Loss on disposal of assets		3,123	2,210	7,293
Add: Depreciation	10(a)	5,269,654	6,464,252	5,072,082
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		10,355	0	(17,516)
Receivables for employee related provisions		16,519	0	(23,526)
Employee benefit provisions		8,919	0	18,963
Non-cash amounts excluded from operating activities		5,295,782	6,388,310	5,034,217
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Right of use assets received - non cash	11(a)	0	263,699	85,009
Non-cash amounts excluded from investing activities		0	263,699	85,009
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to financing activities				
Non cash proceeds from new leases	26(b)	0	(263,699)	(85,009)
Non-cash amounts excluded from financing activities		0	(263,699)	(85,009)
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(3,473,357)	(3,052,473)	(3,686,009)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	141,754	0	137,092
- Current portion of lease liabilities	11(b)	24,984	263,699	33,799
- Employee benefit provisions		212,421	209,672	202,850
Total adjustments to net current assets		(3,094,198)	(2,579,102)	(3,312,268)
Net current assets used in the Statement of financial activity				
Total current assets		11,923,416	7,029,025	13,211,443
Less: Total current liabilities		(7,008,569)	(4,449,923)	(5,180,886)
Less: Total adjustments to net current assets		(3,094,198)	(2,579,102)	(3,312,268)
Surplus or deficit after imposition of general rates		1,820,649	0	4,718,289

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bridgetown Swimming Pool		1,183,783	0	(78,419)	1,105,364	0	(81,619)	1,023,745	1,105,364	0	(81,619)
Landfill Cell Extension		20,647	0	(20,647)	0	0	0	0	0	0	0
Liquid Waste Facility		62,324	0	(9,887)	52,437	0	(10,082)	42,355	52,437	0	(10,082)
Youth Precinct Redevelopment		153,819	0	(18,242)	135,577	0	(18,515)	117,062	135,577	0	(18,515)
Bridgetown Civic Centre Revitalisation		99,840	0	(11,841)	87,999	0	(12,018)	75,981	87,999	0	(12,018)
Youth Precinct Redevelopment (Stage 2)		175,000	0	(14,212)	160,788	0	(14,858)	145,930	160,788	0	(14,857)
Total	14	1,695,413	0	(153,248)	1,542,165	0	(137,092)	1,405,073	1,542,165	0	(137,091)
Borrowing finance cost payments											
Purpose		Loan number	Institution	Interest rate	Date final payment is due	\$	\$	\$	\$	\$	\$
Bridgetown Swimming Pool		112	WATC*	4.04%	30/06/2035	(24,378)	(52,014)	(78,335)			
Landfill Cell Extension		115	WATC*	1.61%	27/06/2024	0	0	(551)			
Liquid Waste Facility		116	WATC*	1.96%	27/06/2029	(1,133)	(1,397)	(1,390)			
Youth Precinct Redevelopment		117	WATC*	1.49%	29/06/2031	(1,325)	(2,998)	(4,945)			
Bridgetown Civic Centre Revitalisation		118	WATC*	1.49%	29/06/2031	(871)	(1,946)	(2,818)			
Youth Precinct Redevelopment (Stage 2)		119	WATC*	4.49%	28/06/2033	(7,515)	(8,260)	(8,318)			
Total						(35,222)	(66,615)	(96,357)			
Total finance cost payments											

* WA Treasury Corporation

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease liabilities

Purpose	Note	Actual						Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25
				\$			\$				\$
2015 Toyota Landcruiser (CESM)	001	471	3,838	(4,309)	0	0	0	0	0	0	0
Photocopiers and Printers	002	6,455	0	(6,455)	0	0	0	0	0	0	0
Gym Equipment	003	19,997	0	(19,997)	0	0	0	0	0	0	0
2022 Hyundai Kona (EHO)	004	8,340	0	(5,259)	3,081	0	(3,081)	0	3,081	0	(3,081)
2022 Toyota Hilux (CESM)	005	0	57,924	(15,264)	42,660	0	(19,075)	23,585	42,660	0	(19,438)
New Mitigation Vehicle (BRMO)	006	0	23,247	(6,562)	16,685	0	(11,643)	5,042	16,684	0	(12,141)
Gym Equipment	007	0	0	0	0	0	0	0	0	263,699	(58,883)
Total lease liabilities	11(b)	35,263	85,009	(57,846)	62,426	0	(33,799)	28,627	62,425	263,699	(93,543)
Lease finance cost payments											
Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term			
2015 Toyota Landcruiser (CESM)	001	Custom Service Leasing	4.79%	31/07/2023	0	0	(60)	6 months			
Photocopiers and Printers	002	Maia Financial Pty Ltd	4.45%	31/01/2024	0	0	(81)	48 months			
Gym Equipment	003	Vestone	3.45%	31/01/2024	0	0	(229)	48 months			
2022 Hyundai Kona (EHO)	004	SG Fleet	0.40%	31/01/2025	0	0	(24)	36 months			
2022 Toyota Hilux (CESM)	005	Easi - Fleet Partners	4.54%	28/09/2026	(1,514)	(1,603)	(1,893)	36 months			
New Mitigation Vehicle (BRMO)	006	Fleet Partners	4.45%	12/12/2025	(498)	(498)	(521)	24 months			
Gym Equipment	n/a	n/a	n/a	n/a	0	(6,747)	0	n/a			
Total finance cost payments					(2,012)	(8,848)	(2,808)				

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

27. RESERVE ACCOUNTS	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Subdivision Reserve	234,734	21,074	0	255,808	244,734	18,229	0	262,963	224,056	10,678	0	234,734
(b) Car Park Reserve	1,056	50	0	1,106	1,056	35	0	1,091	1,008	48	0	1,056
(c) Unspent Grants and Loans Reserve	15,606	0	0	15,606	15,606	0	0	15,606	317,455	0	(301,849)	15,606
(d) Public Open Space Reserve	0	18,000	0	18,000	18,000	18,605	0	36,605	0	0	0	0
	251,396	39,124	0	290,520	279,396	36,869	0	316,265	542,519	10,726	(301,849)	251,396
Restricted by council												
(e) Leave Reserve	202,850	9,571	0	212,421	202,851	6,821	0	209,672	193,623	9,227	0	202,850
(f) Plant Reserve	667,296	326,482	(843,228)	150,550	870,016	329,255	(1,082,500)	116,771	763,951	32,880	(129,535)	667,296
(g) Land and Building Reserve	411,707	213,333	(400,000)	225,040	10,977	200,369	0	211,346	589,080	22,627	(200,000)	411,707
(h) Bushfire Reserve	52,546	12,479	0	65,025	62,546	12,103	0	74,649	50,156	2,390	0	52,546
(i) Mtce/Renewal of Mine Heavy Haulage Roads Reserve	86,258	83,642	0	169,900	165,831	85,149	0	250,980	82,334	3,924	0	86,258
(j) Sanitation Reserve	224,261	70,580	(3,287)	291,554	34,261	61,152	(63,325)	32,088	296,229	11,835	(83,803)	224,261
(k) Recreation Centre Floor and Solar Reserve	255,427	22,050	0	277,477	265,427	18,925	(40,000)	244,352	243,808	11,619	0	255,427
(l) Refuse Site Post Closure Reserve	265,549	17,527	0	283,076	270,548	14,097	0	284,645	253,469	12,080	0	265,549
(m) Drainage Reserve	72,828	13,436	0	86,264	82,828	12,785	0	95,613	80,620	3,534	(11,326)	72,828
(n) Community Bus Replacement Reserve	77,837	8,672	0	86,509	82,837	7,785	0	90,622	74,296	3,541	0	77,837
(o) SBS & Communications Tower Reserve	66,607	3,142	0	69,749	66,607	2,240	0	68,847	63,577	3,030	0	66,607
(p) Playground Equipment Reserve	48,669	2,296	0	50,965	48,668	1,636	0	50,304	46,455	2,214	0	48,669
(q) Building Maintenance Reserve	152,259	7,183	0	159,442	152,259	5,120	(103,135)	54,244	232,900	8,667	(89,308)	152,259
(r) Strategic Projects Reserve	211,053	209,957	0	421,010	308,617	210,377	(130,000)	388,994	292,757	11,416	(93,120)	211,053
(s) Matched Grants Reserve	81,505	13,845	0	95,350	91,505	13,077	0	104,582	77,797	3,708	0	81,505
(t) Aged Care Infrastructure Reserve	62,394	2,943	0	65,337	62,394	2,098	0	64,492	59,556	2,838	0	62,394
(u) Equipment Reserve	6,693	316	0	7,009	6,693	225	0	6,918	6,389	304	0	6,693
(v) Assets and GRV Valuation Reserve	58,651	12,767	(65,226)	6,192	58,651	11,972	(65,226)	5,397	124,319	4,027	(69,695)	58,651
(w) Bridgetown Leisure Centre Reserve	35,757	1,687	0	37,444	35,757	1,202	0	36,959	34,131	1,626	0	35,757
(x) Trails Reserve	16,580	5,782	(1)	22,361	21,581	5,726	(22,500)	4,807	42,790	1,290	(27,500)	16,580
(y) Light Fleet Vehicle Reserve	192,714	9,091	(50,551)	151,254	312,714	10,515	(156,550)	166,679	292,144	10,918	(110,348)	192,714
(z) Blackspot Works Reserve	12,309	10,581	0	22,890	22,309	10,750	0	33,059	11,749	560	0	12,309
(aa) Project Management Reserve	172,863	8,155	0	181,018	172,863	5,812	(100,000)	78,675	165,000	7,863	0	172,863
(ab) Sustainability Reserve	0	15,000	0	15,000	15,000	15,504	0	30,504	0	0	0	0
(ac) CCTV Infrastructure	0	30,000	0	30,000	30,000	31,009	(30,000)	31,009	0	0	0	0
	3,434,613	1,110,517	(1,362,293)	3,182,837	3,453,740	1,075,704	(1,793,236)	2,736,208	4,077,130	172,118	(814,635)	3,434,613
	3,686,009	1,149,641	(1,362,293)	3,473,357	3,733,136	1,112,573	(1,793,236)	3,052,473	4,619,649	182,844	(1,116,484)	3,686,009

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserve accounts.

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

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

27. RESERVE ACCOUNTS (Continued)

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
(a) Subdivision Reserve	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval
(b) Car Park Reserve	To hold contributions for funding car park construction
(c) Unspent Grants and Loans Reserve	To be used for the recording of unspent grant and loan funds
(d) Public Open Space Reserve	To comply with the Planning and Development Act 2005, s154
Restricted by council	
(e) Leave Reserve	To be used to fund annual and long service leave requirements
(f) Plant Reserve	To be used for the purchase of major plant
(g) Land and Building Reserve	To be used for the future acquisition and development of land and buildings
(h) Bushfire Reserve	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant
(i) Mtce/Renewal of Mine Heavy Haulage Roads Reserve	To be used for road maintenance and renewal costs of Council roads associated with mine site heavy haulage traffic
(j) Sanitation Reserve	To be used for the provision of waste management services and waste facilities
(k) Recreation Centre Floor and Solar Reserve	To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre
(l) Refuse Site Post Closure Reserve	To be used to rehabilitate the Shire's refuse sites
(m) Drainage Reserve	To be used for drainage upgrade works
(n) Community Bus Replacement Reserve	To be used to purchase a replacement community bus
(o) SBS & Communications Tower Reserve	To be used for renewal works and replacement of the SBS and communications tower and associated infrastructure
(p) Playground Equipment Reserve	To be used for replacement of playground equipment
(q) Building Maintenance Reserve	To be used to fund the renewal of council buildings and facilities
(r) Strategic Projects Reserve	To be used to fund strategic planning actions and other strategic initiatives as determined by the Council
(s) Matched Grants Reserve	To provide a funding mechanism for grants that require a matched funding component
(t) Aged Care Infrastructure Reserve	To contribute to the construction of non-council aged care buildings
(u) Equipment Reserve	To be used to fund the purchase of gym and exercise equipment
(v) Assets and GRV Valuation Reserve	To be used to fund future GRV rating revaluations, insurance valuations and asset fair value revaluations
(w) Bridgetown Leisure Centre Reserve	To be used for the purpose of funding initiatives and improvements at the Bridgetown Leisure Centre
(x) Trails Reserve	To be used for funding of new local trail initiatives and projects
(y) Light Fleet Vehicle Reserve	To be used for the purchase of light fleet vehicles
(z) Blackspot Works Reserve	To provide a funding mechanism for Blackspot Grant projects that require a matched funding component
(aa) Project Management Reserve	To be used for the purpose of funding planning and delivery of Shire projects
(ab) Sustainability Reserve	To provide environmental benefits to Council and the community, combat rising costs of energy and reduce the carbon footprint of corporate operations with energy-efficiency initiatives, implement water-wise and waste-reduction initiatives, and create future cost savings to be reinvested into the delivery of new sustainability projects
(ac) CCTV Infrastructure	To be used for the purchase and installation of new CCTV cameras or replacement of existing CCTV cameras

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

28. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Visitor Centre Accommodation Bookings	379	4,896	(5,275)	0
Other Visitor Centre Commission Sales	328	11,844	(11,542)	630
TransWA - Ticket Sales	73	6,496	(6,304)	265
Accommodation Payment Returned	231	0	0	231
	1,011	23,236	(23,121)	1,126



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Bridgetown-Greenbushes

To the Council of the Shire of Bridgetown-Greenbushes

Opinion

I have audited the financial report of the Shire of Bridgetown-Greenbushes (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 Bridgetown-Greenbushes 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.



Mahmoud Salahat
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 December 2025