

Annual Report

Including Annual Financial Report

(Prepared under s.5.53 of the *Local Government Act 1995*)



2024/2025

Growing our community together



Our Vision

Growing our community together

Our Shire will be:



A place for people, with a sense of community; one that is active, vibrant, engaged and connected.



A place with community and visitor facilities that are well maintained and further developed as required.



A place that is safe and secure. An inclusive place that nurtures local youth and ageing population and retains local health and medical services.



A place that grows housing and employment opportunities through economic development based on our local comparative advantage.

Our Values



Proactive

Embrace creativity, adaptability and continuous improvement seeking new ideas and solutions to address challenges and seize opportunities to ensure sustainability.



Leadership & Teamwork

Lead through collaboration, promote diversity, have pride in our work and partner with the community to achieve shared visions and aspirations.



Accountability & Integrity

Demonstrate respect, transparency, honesty and inclusivity in all interactions with the community.



Commitment

Build and share knowledge, act professionally and develop relationships that make a positive contribution to our community.



Engaging Community

Show respect, understanding and compassion for others and work collaboratively with community for better outcomes.



P L A C E
Proactive, Leadership & Teamwork, Accountability & Integrity, Commitment, Engaging Community

Growing our community together

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We acknowledge and pay our respects to the Traditional Custodians of the land on which we meet and work.



Function of the Shire of Boyup Brook

The Shire of Boyup Brook is established under the *Local Government Act 1995* (WA) and is responsible for providing leadership, governance and services that reflect the aspirations of the community as set out in the Strategic Community Plan.

In delivering the Plan, the Shire's role includes:



Governance and Leadership

Providing transparent, accountable and effective governance, setting strategic direction, allocating resources responsibly and ensuring compliance with legislative obligations.



Community and Wellbeing

Delivering services and facilities that support health, safety, inclusion and quality of life, including recreational facilities, community infrastructure, environmental health services and emergency management.



Environment and Sustainability

Protecting and managing the natural environment, promoting sustainable practices, managing waste and resources responsibly, and mitigating environmental risks.



Economic Development

Supporting sustainable economic activity through land use planning, infrastructure investment, tourism support and partnerships with government and industry.



Infrastructure and Assets

Planning, constructing and maintaining local roads, buildings and infrastructure to meet current needs while preparing for future growth.

In carrying out these functions, the Shire works in partnership with the community, State and Commonwealth governments and regional organisations to deliver outcomes that support long-term prosperity and resilience for Boyup Brook.





Shire Presidents Report



The 2024-2025 financial year has been a significant and productive period for our Shire, marked by strong governance, major infrastructure investments and continued focus on community wellbeing and long-term sustainability.

Council formally endorsed a number of important strategic and operational initiatives during the year. These included the adoption of the Disability Access and Inclusion Plan 2024-2029, the endorsement of the Recreation Master Plan, approval of the Information Technology Disaster Recovery Plan and the completion of Statutory Regulation 5 and Regulation 17 reviews. These decisions reinforce

Council's commitment to good governance, risk management, accessibility and organisational resilience.

This 2024-2025 financial year Council awarded tenders and approved expenditure for major projects including the All Ages and Abilities Playground at Sandakan Park, funded through a substantial external grant. Council also approved upgrades to infrastructure such as power improvements at the Flaxmill Caravan Park. Internal office refurbishments to improve workplace safety and functionality for Shire staff were facilitated by the Council decision to relocate Council Chambers to the Lesser Hall. This was also based on improved asset utilisation, improved community access to Council and better functionality for Council whilst continuing to make the building available for community bookings.

Council continued to exercise prudent financial oversight, approving amendments where required while maintaining a strong focus on value for money and long-term asset sustainability. Delegations and committee structures were reviewed and updated to ensure decision making processes remained effective and compliant.

In addition to formal decision-making, Council acknowledged the contributions of individuals who have served the community with distinction. Recognition of long service milestones and community contributions reflects our Shire's appreciation of those who have helped shape and support the organisation and the broader district.

I thank my fellow Councillors and on behalf of Council, express my sincere appreciation to our Chief Executive Officer Leonard Long and all Shire staff for their professionalism, diligence and commitment throughout the year.

I extend my sincere appreciation to our volunteers, community groups and residents for their ongoing engagement and support.

Council remains committed to working collaboratively with our Boyup Brook community to deliver sustainable infrastructure, sound governance and services that enhance the quality of life for all who live and work in our Shire.

Richard Walker
Shire President



Chief Executive Officer Report



The 2024–2025 financial year was one of steady progress and meaningful achievement for the Shire, with a strong focus on delivering services, facilities and projects that support the wellbeing and liveability of our community.

The Shire continued to invest in its people and systems to ensure services are delivered safely, efficiently and reliably. Improvements to workplace facilities and information technology have progressed during the year, helping staff perform their roles effectively and ensuring essential services can continue even during unexpected disruptions. The adoption of the Information Technology Disaster Recovery Plan further strengthened the Shire's ability to respond to challenges and protect service continuity.

Operating in a small rural community presents ongoing financial and operational challenges, particularly in the face of rising costs and ageing infrastructure. Council carefully considered these pressures when adopting the 2024–2025 Annual Budget and approving budget amendments where needed. Regular reviews of financial management and governance systems confirmed that the Shire continues to manage public funds responsibly and in accordance with legislative requirements.

A highlight of the year was the completion of the All Ages and Abilities Playground at Sandakan Park, a significant community asset made possible through external funding generously obtained from Talison Lithium Pty Ltd. Council also supported upgrades to essential infrastructure, including improvements at the Flax Mill Caravan Park and the purchase of new plant and equipment to support day-to-day operations. Work also continued behind the scenes on planning and design for future projects that will benefit the community in years to come.

All major decisions and activities during the year were guided by the Shire's Strategic Community Plan. Initiatives such as the Disability Access and Inclusion Plan 2024–2029 and the Recreation Master Plan reflect a commitment to inclusiveness, accessibility and quality facilities for people of all ages and abilities.

I extend my sincere thanks to the Shire President and Councillors for their leadership and support throughout the year. Most importantly, I thank the Shire's staff for their dedication, hard work and commitment to serving the community. Their efforts, often behind the scenes, make a genuine difference to the lives of residents.

I also acknowledge the many volunteers, community groups and partners who continue to work alongside the Shire to strengthen our district.

Leonard Long
Chief Executive Officer

Functions of Local Government

Under the *Local Government Act 1995*, local governments are established to provide good governance, leadership and service delivery within their district. The Shire is responsible for providing and maintaining services and facilities for the benefit of the community, including local roads and infrastructure, waste management, recreation facilities, community services and environmental management.

The Shire also plays a key role in land use planning and development control, public health and safety, emergency management, and regulatory compliance. In performing its functions, the Shire is required to consider the social, economic and environmental wellbeing of the community, engage with residents and stakeholders, and work collaboratively with other levels of government and external organisations to achieve sustainable outcomes for the district.

Population

The Shire services a small but resilient rural community, with an estimated population of approximately 1,950 residents, reflecting a gradual increase since the 2021 Census.

According to the Australian Bureau of Statistics, the 2021 Census recorded around 1,874 people living across the Shire, with a balanced gender distribution and a demographic profile that includes families, long-term residents, retirees and working households. The community is characterised by a median age above the state average, indicative of its strong cohort of mature residents, while also retaining younger families and seasonal workers who contribute to local agricultural and service industries.

This demographic mix supports a diverse and community-oriented population, underpinned by strong volunteer involvement and active participation in local groups, service clubs and events.





Our Shire

Geographic Area

The Shire covers a predominantly rural area in the South West of Western Australia, characterised by broad agricultural land holdings, areas of State Forest and extensive natural bushland. The district includes the main townsite of Boyup Brook, which functions as the Shire's primary service and administrative centre, as well as the smaller townsites and localities of Dinninup, Kulikup, Mayanup, McAlinden, Tonebridge and Wilga.

These townsites and surrounding rural localities support a dispersed population base, with residents engaged primarily in agricultural production.

The geographic spread of settlements and infrastructure across the Shire presents both opportunities and challenges for service delivery, asset management and emergency response. While the dispersed nature of the district supports a strong rural lifestyle and connection to the natural environment, it also requires careful planning, prioritisation and investment to ensure equitable access to services, safe transport networks and sustainable infrastructure management across the entire Shire.

Key Industries

The local economy is underpinned by agriculture and associated industries, including cropping and livestock production. Forestry and mining activity in the wider region also contribute to employment and economic activity, alongside tourism, small business and community services.

Strategic Context

The Shire operates within a regional and State planning framework that emphasises sustainable growth, asset management, community wellbeing and environmental stewardship. Through its Strategic Community Plan, the Shire works to balance service delivery, infrastructure investment and financial sustainability while responding to changing legislative requirements and the evolving needs of the community.





Council and Governance

Role of Council

Under section 2.7 of the *Local Government Act 1995*, the Council is the governing body of the local government and is responsible for directing and controlling the affairs of the Shire in the best interests of the community.

Council's role is to provide leadership and strategic direction by setting the Shire's vision, policies and priorities, and by ensuring that resources are allocated in a responsible and sustainable manner. In fulfilling this role, Council determines the services and facilities to be provided within the district, adopts strategic and financial plans, and ensures compliance with legislative and regulatory requirements.

Council is also responsible for appointing, supporting and reviewing the performance of the Chief Executive Officer, while maintaining a clear separation between governance and administration. Decisions of Council must be based on merit, evidence and the proper consideration of the Shire's financial capacity, community needs and long-term social, economic and environmental outcomes.

Through effective governance, transparency and accountability, Council works to represent the interests of the community and guide the Shire's ongoing development and service delivery.

Council

The Council of the Shire of Boyup Brook currently comprises eight Elected Members, including the Shire President and Deputy Shire President. Following the local government elections scheduled for 18 October 2025, the Council will transition to a structure of seven Elected Members.





Council and Governance

Elected Members



Richard Walker

Shire President

Councillor: 2011-2015, 2017-2020
Shire President since: October 2020
Term Expires: October 2025

M: 0429 661 051
E: richard.walker@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Bushfire Advisory Committee
- Local Emergency Management Committee
- Rylington Park Committee
- South West Country Zone
- Warren Blackwood Alliance of Councils



Helen O'Connell

Deputy Shire President

Councillor since: 2017
Term Expires: October 2025

M: 0427 653 146
E: helen.oconnell@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Local Emergency Management Committee (proxy)
- Rylington Park Committee
- Boyup Brook Museum Committee
- Boyup Brook Tourism Committee
- Regional Roads Group
- South West Country Zone (proxy)
- Warren Blackwood Alliance of Councils (proxy)
- Boyup Brook Community Resource Centre Committee (proxy)
- Development Assessment Panel (alternative)



Council and Governance

Elected Members



Sarah Alexander

Councillor

Councillor since: 2017

Term Expires: October 2025

M: 0417 941 744

E: sarah.alexander@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Development Assessment Panel (alternative)



Charles Caldwell

Councillor

Councillor since: 2021

Term Expires: October 2025

M: 0418 913 531

E: charles.caldwell@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Bushfire Advisory Committee
- Rylington Park Committee
- Boyup Brook District High School Board
- Regional Roads Group (proxy)



David Inglis

Councillor

Councillor since: 2023

Term Expires: October 2027

M: 0418 651 088

E: david.inglis@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Rylington Park Committee
- Boyup Brook Museum Committee
- Boyup Brook Tourism Committee (proxy)



Council and Governance

Elected Members



Phillipe Kaltenrieder

Councillor

Councillor since: 2011

Term Expires: October 2025

M: 0429 700 708

E: philippe.kaltenrieder@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Climate Change Action Plan Implementation Reference Group
- Development Assessment Panel



Darren King

Councillor

Councillor since: 2020

Term Expires: October 2027

M: 0417 796 298

E: darren.king@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Rylington Park Committee
- Boyup Brook District High School Board
- Boyup Brook Community Resource Centre Committee
- Blackwood Basin Group



Michael Wright

Councillor

Councillor since: 2023

Term Expires: October 2027

M: 0427 191 785

E: michael.wright@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Rylington Park Committee
- Blackwood Basin Group (proxy)
- Climate Change Action Plan Implementation Reference Group
- Development Assessment Panel



Council and Governance

Council and Committee Meetings

Council and committee meetings of the Shire of Boyup Brook are open to the public, in accordance with the *Local Government Act 1995*. Pursuant to section 5.24, provision is made at every ordinary meeting of Council for public question time, and members of the public are invited to ask questions relating to items on the meeting agenda.

In accordance with section 5.25(1)(g) of the Act, the Shire is required to publish the schedule of ordinary Council meeting dates on its website prior to the commencement of the calendar year in which the meetings are to be held. Where Council determines to amend a scheduled meeting date, the change is publicly advertised on the Shire's website to ensure transparency and public awareness.

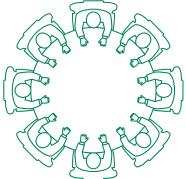
Generally, Ordinary Council Meetings are held on the last Thursday of every month. However, from time to time, special Council meetings may be convened to consider urgent or significant matters that cannot be deferred to the next ordinary Council meeting. In accordance with section 5.5(2) of the Act, the Chief Executive Officer convenes a special Council meeting by providing notice to each Elected Member of the date, time, place and purpose of the meeting. Notice of special Council meetings were required is also published on the Shire's website and communicated through social media and local notice boards.

Elected Members Remuneration

In accordance with the *Local Government Act 1995*:

- The Shire President received an allowance of \$10,280.00.
- The Deputy Shire President received an allowance of \$2,570.00.
- Each Elected Member (Including President and Deputy President) received a meeting attendance fee of \$8,395.00 and a communications and IT allowance of \$1,440.00.

Elected Members Meeting Attendance

	Ordinary Council Meeting	Special Council Meeting	Audit, Risk & Improvement Committee	Rylington Park Committee	Local Emergency Management Committee	Bushfire Advisory Committee
Cr Richard Walker (Shire President)	12/12	3/3	2/2	6/7	1/4	1/1
Cr Helen O'Connell (Deputy Shire President)	12/12	3/3	2/2	6/7	3/3	-
Cr Sarah Alexander	7/12	2/3	2/2	-	-	-
Cr Charles Caldwell	12/12	3/3	1/2	3/7	-	1/1
Cr David Inglis	10/12	3/3	1/2	4/7	-	-
Cr Philippe Kaltenrieder	10/12	3/3	1/2	-	-	-
Cr Darren King	12/12	3/3	2/2	7/7	-	-
Cr Michael Wright	9/12	2/3	2/2	6/7	-	-



Performance Against Strategic Community Plan



Social and Community

During the 2024–2025 financial year, the Shire continued to deliver and support a wide range of social and community initiatives that promote wellbeing, inclusion and community connection.

A major highlight was the completion and official opening of the All Ages and Abilities Playground at Sandakan Park, a \$1.716 million project funded by Talison Lithium Pty Ltd through the Community Investment Program. The playground provides inclusive recreational opportunities for people of all ages and abilities and has quickly become a central gathering place for families and visitors.

The Shire hosted and supported numerous community events throughout the year, including the Australia Day Breakfast and Awards, Community Christmas Celebrations, Easter Egg Hunt, Food Truck Nights, Rylington Park events, and citizenship ceremonies. These events play an important role in fostering social connection and community pride. The Shire also supported the annual Sandakan Memorial Service, Seniors Christmas Lunch and worked closely with volunteers, community groups and local schools to deliver successful outcomes.



Opening of Sandakan Park All Ages and Abilities Play Space



Performance Against Strategic Community Plan



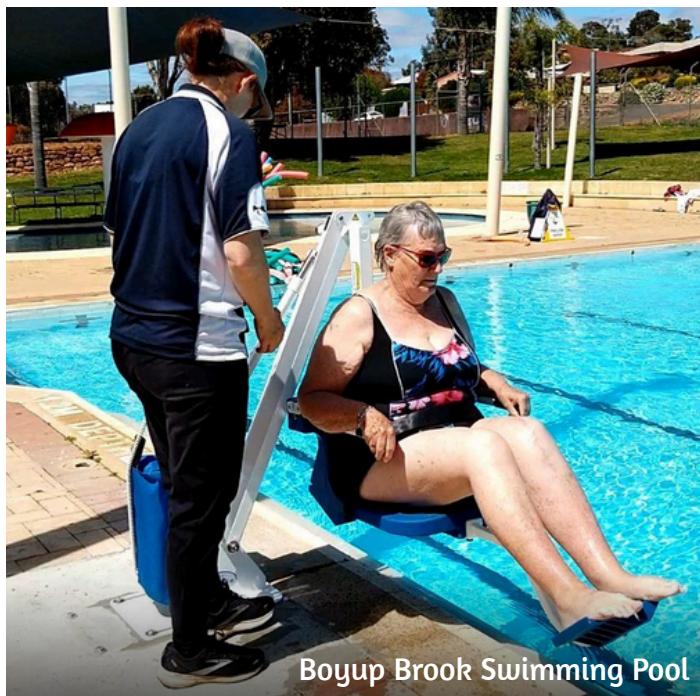
Social and Community

Community health and wellbeing remained a priority. Boyup Brook Medical Services continued to provide accessible primary healthcare and visiting allied health services to the community, while the Shire's Early Learning Centre transitioned to Regional Early Education and Development Inc. (REED), ensuring continuity of childcare services and long-term sustainability.



Boyup Brook Swimming Pool

Recreational facilities continued to be well utilised, with strong patronage at the swimming pool, gym and community sporting facilities. Improvements to facilities, including a pool heat pump upgrade and gym equipment enhancements, supported ongoing participation and healthy lifestyles. The Shire would like to make special mention of the Lap Pool Committee for the generous financial contribution towards the replacement of the swimming pool heat pump.



Boyup Brook Swimming Pool

The adoption of the Disability Access and Inclusion Plan 2024-2029 further reinforced the Shire's commitment to fostering an inclusive community where people of all abilities can participate fully in community life. A significant step in meeting the requirements of the Disability Discrimination Act was the relocation of the Council Chambers to the former Lesser Hall, which provides improved accessibility. While the facility now serves as the official Council Chambers, Council made a deliberate decision to continue allowing community use of the space, ensuring it remains a shared and inclusive community asset.



Performance Against Strategic Community Plan



Built Environment

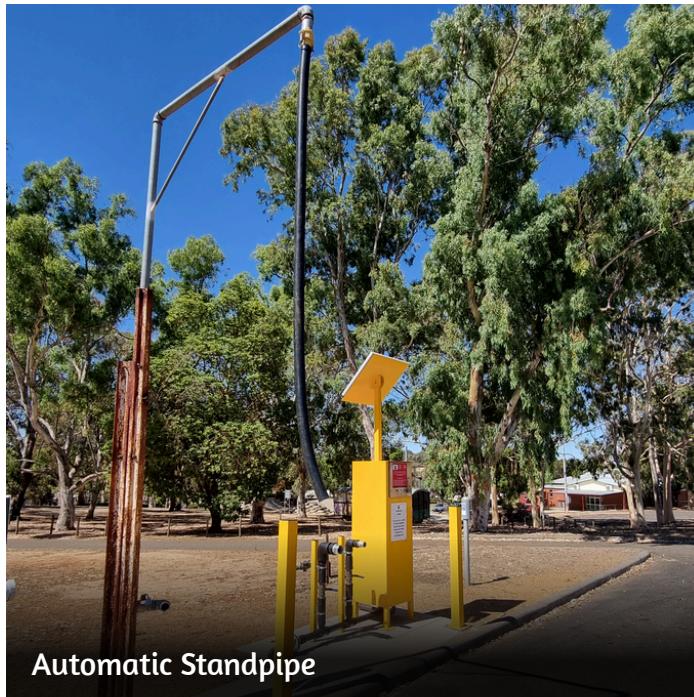
The Shire made significant investments in the planning, delivery and maintenance of infrastructure to ensure safe, reliable and sustainable assets across the district.

Major road works were delivered through the Regional Road Group and Roads to Recovery programs, including road reconstructions, resealing and extensive gravel resheeting. The Shire also commenced Stage 1 of its Culvert Replacement Program and undertook annual bridge inspections and maintenance in accordance with Main Roads WA requirements.

Footpath upgrades were completed through Local Roads and Community Infrastructure funding, improving pedestrian safety, accessibility and connectivity within the townsite. The Shire also delivered roadside pruning works to improve safety, maintain compliance and support bushfire preparedness.



Boyup Brook Cemetery



Automatic Standpipe

Significant upgrades were undertaken to community infrastructure, including the Flax Mill Caravan Park power upgrade, installation of additional water storage tanks, airstrip maintenance works, cemetery upgrades, Community Resource Centre re-stumping, Craft Hut roof replacement and installation of an automatic standpipe. These projects support service delivery, emergency response and long-term asset preservation.



Performance Against Strategic Community Plan



Economic Development

Economic development outcomes during the year were supported through infrastructure investment, grant funding success and support for tourism and local business activity.

The Shire secured substantial external grant funding to deliver major projects, including funding for the recreation centre and evacuation centre project, bushfire mitigation works, water infrastructure upgrades and community facilities. These investments contribute to local employment, improved services and long-term economic resilience.

Upgrades to the Flax Mill Caravan Park and improved recreational and event infrastructure support tourism activity and visitation. Road and bridge work across the district enhance freight efficiency and access for agricultural and resource sector industries, supporting the Shire's economic base.



Gouernance and Organisation

The Shire continued to demonstrate strong governance and organisational leadership throughout the year.

Council adopted the 2024–2025 Annual Budget and approved budget amendments to respond to operational and capital priorities while maintaining a focus on financial sustainability. Regulation 5 and Regulation 17 reviews were completed, confirming the appropriateness and effectiveness of the Shire's financial management systems, internal controls and risk management framework.

The Shire completed its annual Compliance Audit Return and undertook a comprehensive review of the Policy Manual, which was adopted by Council. Delegations of Authority were reviewed and updated to ensure efficient decision making and legislative compliance.

Improvements to internal systems and facilities, including office refurbishments and information technology upgrades, strengthened organisational capability and service continuity. The adoption of the Information Technology Disaster Recovery Plan further enhanced organisational resilience.

Council and committee operations, meeting attendance, elected member allowances and statutory disclosures were managed in accordance with legislative requirements, supporting transparency and accountability.



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Performance Against Strategic Community Plan



Natural Environment

The Shire continued to prioritise environmental management, sustainability and risk reduction across the district.

Bushfire mitigation works were delivered through the Mitigation Activity Fund, and the Bush Fire Risk Management Plan was reviewed and endorsed. Funding was secured for additional fire water tanks in rural localities, strengthening community safety and emergency preparedness.

The Shire responded to new regulatory requirements, including the State Government's e-waste to landfill ban, and continued to manage waste and transfer station operations in accordance with licence conditions. A review of contaminated sites was initiated to assess environmental risks and compliance requirements.

Water efficiency initiatives were progressed, including Waterwise certification for the swimming pool, installation of rainwater tanks and improvements to water monitoring systems. Environmental health activities, including food safety inspections and water quality monitoring, were undertaken in accordance with legislative requirements.



Water Tanks at the Flax Mill



Statutory and Governance Disclosures

Register of Minor breaches – Complaints Register

Section 5.53(2)(hb) of the *Local Government Act 1995* requires a local government's annual report to include details of any entries made in the register of complaints relating to minor breaches.

During the 2024–2025 financial year, there were no entries recorded in the Shire of Boyup Brook's Minor Breach Complaints Register.

Delegations of Authority

The *Local Government Act 1995* provides for Council to delegate certain powers and duties to committees and the Chief Executive Officer to facilitate efficient and effective governance, while retaining appropriate oversight and accountability.

During the reporting period, Council reviewed and updated its Register of Delegated Authority. At an Ordinary Council Meeting held on 27 February 2025, Council approved the inclusion of the Boyup Brook Medical Services Committee and the Rylington Park Committee and Sub-Committee in the Delegations of Authority Register 2025. These delegations support timely decision making while ensuring compliance with legislative requirements.

Policy Review

Council's policies are designed to provide Council with a formal written record of policy decisions and to provide employees with clear direction to respond to issues and act in accordance with the Council's direction.

Policy also enables Councillors to adequately handle general enquiries relating to the role of Council and to maintain a process to continually review policy decisions and to ensure they are in keeping with the community expectations, current legislative trends and circumstances. It further enables residents to obtain immediate advice on matters of Council policy.

A major review of the existing policy manual was conducted and adopted at an ordinary Council meeting held on 27 March 2025 which can be viewed on the Shire website.

Compliance Audit Return (CAR)

In accordance with the requirements of the Department of Local Government, Sport and Cultural Industries, the Shire completed its Annual Compliance Audit Return for the 2024 calendar year.

A report outlining the results of the Compliance Audit Return was presented to the Audit, Risk and Improvement Committee at its meeting held on 27 February 2025, which recommended that Council adopt the return. The Compliance Audit Return was subsequently adopted by Council, confirming the Shire's compliance with applicable legislative requirements.



Statutory and Governance Disclosures

Regulation 5 and Regulation 17 Reviews

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the Chief Executive Officer to conduct a review, at least once every three years, of the appropriateness and effectiveness of the Shire's systems and procedures relating to risk management, internal controls and legislative compliance.

A Regulation 17 review was undertaken during the reporting period, with the findings presented to Council at an Ordinary Council Meeting held on 30 January 2025. The review provided assurance that the Shire's governance and control frameworks remain effective and appropriate.

Regulation 5 of the *Local Government (Financial Management) Regulations 1996* requires a review of the appropriateness and effectiveness of the Shire's financial management systems and procedures at least once every three financial years.

The most recent Regulation 5 review was completed during the 2023–2024 financial year, with no significant risks identified. The next review is scheduled for the 2026–2027 financial year.

Freedom of Information and Public Interest Disclosure

As a public authority, the Shire of Boyup Brook is subject to the provisions of the *Freedom of Information Act 1992* and the *Public Interest Disclosure Act 2003*, which promote transparency and accountability in government decision-making.

During the 2024–2025 financial year, the Shire did not receive any Freedom of Information requests, and no Public Interest Disclosure matters were reported.

Disability Access and Inclusion Plan

Under Part 5, section 28 of the *Disability Services Act 1993*, public authorities are required to prepare, implement and review a Disability Access and Inclusion Plan (DAIP) at least once every five years.

The Shire's Disability Access and Inclusion Plan 2024–2029 was adopted by Council and submitted to the Department of Communities in August 2024, where it was accepted as compliant with legislative requirements. The DAIP outlines strategies to improve access to services, facilities, information and employment for people with disability. Annual reporting continues to monitor progress and guide ongoing improvements.





Statutory and Governance Disclosures

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers, and the economy by removing unnecessary protection of monopolies of markets where competition can be enhanced. It affects local regulations and laws and may give local government a potential advantage over private contractors.

In respect to Council's responsibility in relation to the National Competition Policy, for this reporting period, the Shire reports as follows:

- Competition neutrality has not applied to any activities undertaken by the Shire.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

Food Safety Standards Implementation



Cr King - Australia Day breakfast



Cr Inglis - Australia Day breakfast

The new Food Safety Standards (FSS) which came into effect on 8 December 2023 have seen food business embrace the requirements for training and record keeping.

The new FSS is designed to ensure food handlers have appropriate skills and knowledge and key food safety controls are adequately managed. To assist food businesses transition to the new requirements templates have been communicated to all food businesses.

A raft of resources has been developed by the Department of Health. The annual Food Act local government reporting requirements were met with the submission to the Department of Health detailing the Shire's performance of functions under the *Food Act 2008* and *Public Health Act 2016*.



Statutory and Governance Disclosures

Procurement of Goods and Services

The procurement of Goods and Services is conducted in compliance with the requirements of the *Local Government Act 1995*, the *Local Government (Functions and General) Regulations 1996* and in accordance with the Shire's Code of Conduct and Purchasing Policy.

During 2024-2025 the following procurement of goods and services was completed through publicly advertised tenders:

Tender Description	Tender Number
Bridge Inspections and Maintenance Services	RFT 24/004
Roads Maintenance, Upgrade and Build Services	RFT 24/003
Design and Construct – Sandakan Park Playground	RFT 24/002



Original Sandakan Park Playground



New Sandakan Park Playground

Payments to Employees

Regulation 19B of the *Local Government (Administration) Regulations 1996* requires the Shire to include the number of employees of the Shire entitled to an annual salary of \$130,000 or more (in \$10,000 increments).



Annual Salaries

\$150,000 - \$170,000
\$560,000 - \$570,000

Number of Employees

1
1



Community, Services and Operations

Community Services

The Shire supports and promotes a diverse range of community events that foster social connection, celebrate local identity and enhance wellbeing. A highlight of the year remains the Australia Day Breakfast and Annual Awards Ceremony held at Sandakan Park, which brings residents together to recognise outstanding contributions across age and interest groups. In addition to Shire supported events the broader community benefits from significant annual occasions such as the Boyup Brook Country Music Festival, Boyup Brook Rodeo and the Dinninup Show which attracts visitors locally and regionally, supports local businesses and contributes to community vibrancy.

The Shire maintains an events calendar on its website to promote upcoming activities and encourages community groups to submit their events for inclusion, providing a central platform to boost engagement and participation.

The Shire's Community Grants Program provides financial assistance to local groups and organisations to support projects and initiatives that align with the Strategic Community Plan and deliver positive outcomes for the community. The annual grants cycle typically opens in March and closes on the last Friday of April, with applications reviewed and recommendations presented to Council for consideration as part of the annual budget process. This competitive funding opportunity assists community groups in delivering programs, events and services that enhance community capacity and wellbeing.

Recreation services and facilities play a key role in promoting active lifestyles across all age groups. The Shire continues to support community access to quality recreational infrastructure, including the community swimming pool, gym facilities and sports reserves, as part of ongoing service delivery and capital planning. These facilities provide opportunities for residents to participate in sport, exercise and leisure activities that improve health and social outcomes.

The Shire also works collaboratively with local sporting clubs and community groups to ensure that facilities meet current needs and support participation across a range of sports and recreational activities.



Australia Day Awards 2025 - Nominees

Community, Services and Operations

Community Services

The Boyup Brook Early Learning Centre (ELC) continued to provide an important early childhood education and care service to the community during the 2024–2025 financial year, supporting children and families across the district.

The service operated as a single room, multi-aged centre catering for children from birth to school age. Due to ongoing workforce constraints and to ensure the maintenance of appropriate staffing levels and quality of care, the Centre operated at a reduced capacity during the year. Despite these challenges, utilisation remained steady, with consistent demand for places and an active waitlist reflecting the importance of the service to local families.

Throughout the year, the Shire undertook extensive planning to ensure the long-term sustainability of early learning services in Boyup Brook. As a result, Council endorsed the transition of the Early Learning Centre to Regional Early Education and Development Inc. (REED), an experienced not-for-profit organisation specialising in the operation of regional and remote early learning centres through a cluster management model.

The transition occurred in July 2025, with REED assuming responsibility as the approved provider. All existing staff were offered and accepted ongoing employment with REED, ensuring continuity of care, retention of local knowledge and minimal disruption for children and families. The service continues to operate from the existing facility, now trading as REED Boyup Brook, and remains a valued component of the Shire's community service network.

This transition represents a positive outcome for the community, strengthening the long-term viability of early learning services in Boyup Brook while maintaining local access to quality early childhood education and care.





Community, Services and Operations

Infrastructure and Assets

The Shire continued its commitment to the ongoing maintenance, renewal and improvement of its transport network throughout the 2024–2025 financial year, recognising the critical role that safe and efficient roads and bridges play in supporting community access, economic activity and emergency response.

Significant works were delivered under the Regional Road Group (RRG) and Roads to Recovery (RTR) programs, including the reconstruction and resealing of priority road segments, extensive gravel resheeting, and targeted drainage improvements. These projects aimed to address pavement condition, improve ride quality and extend asset life in key freight and community corridors.

A staged Culvert Replacement Program was progressed to replace aging drainage infrastructure and enhance safety and flood resilience across the network. Regular inspections were undertaken in accordance with Main Roads WA bridge management requirements, with maintenance and minor rehabilitation works undertaken on identified structures to maintain operational standards and ensure compliance with safety thresholds.

Roadside vegetation management, including pruning and sight line works, was delivered across the district to improve safety for all road users. These works also supported the Shire's ongoing bushfire mitigation efforts by improving asset access and reducing fuel loads in priority areas.

Asset management and renewal of community and operational buildings remained a key focus for the Shire during the year. The Shire progressed maintenance and upgrades to a range of community buildings to ensure they remain safe, compliant and fit for purpose. Notable building works included:

- Community Resource Centre re-stumping, improving structural integrity and prolonging asset life.
- Craft Hut partial roof replacement, addressing weathering and maintenance needs.
- Refurbishment and fit out works within Shire administration facilities to enhance workplace safety and functionality.



Boyup Brook Community Resource Centre

The Shire also maintained other key facilities including rural fire brigade sheds, changerooms at sporting reserves and public amenities buildings, undertaking routine maintenance, safety inspections and minor upgrades as part of its asset management programs.

Community, Services and Operations

Infrastructure and Assets

The Shire's investment in parks and public facilities continued to demonstrate its commitment to quality public spaces that support community wellbeing, recreation and social engagement.

A highlight for the year was the completion of the All Ages and Abilities Playground at Sandakan Park, a major community facility funded through Talison Lithium Pty Ltd Community Investment Program. The playground has been well received by residents and visitors, offering inclusive play opportunities for children and families of all abilities.



Sandakan Park



Boyup Brook Visitors Centre



Plantings on Abel Street

The Shire maintained a range of public open spaces, parks and reserves, ensuring mowing, irrigation and landscape maintenance were delivered in accordance with service levels and seasonal requirements. Picnic settings, barbecue facilities and pathways were regularly inspected and serviced to support safe and enjoyable use by the community.

Other public facilities such as cemeteries, public barbecue areas and townsite gardens were maintained as part of the Shire's routine asset management program. The Shire also delivered upgrades to shared spaces, enhanced accessibility features where required and supported community groups in the upkeep and activation of local parks and reserves.



Community, Services and Operations

Emergency Management

The Shire of Boyup Brook recognises the importance of bushfire preparedness and community resilience given the district's predominantly rural environment and seasonal bushfire risk. The Shire maintains local emergency management plans and works collaboratively with multiple agencies including the Department of Fire and Emergency Services (DFES) and local stakeholders to ensure effective prevention, preparedness, response and recovery arrangements are in place across the community. Strategic planning and community awareness programs are supported through the Shire's Local Emergency Management Committee (LEMC), which brings together representatives from the Shire, WA Police Service, DFES, St John Ambulance and other relevant organisations to oversee local emergency arrangements.

The Shire's emergency information resources provide residents with guidance on fire weather, emergency alerts and planning, and actively promote tools such as the Emergency WA app for real-time warnings and hazard updates.

Planned bushfire mitigation works, including mechanical clearing of firebreaks, drainage maintenance and weed control at strategic locations such as Railway Dam Reserve, were publicly notified during the year as part of ongoing risk reduction efforts.



Bushfire Ready - Community Information Day



Training Day - North Dinninup

Volunteer brigades form the backbone of the Shire's fire response capability. The Shire supports the operational activities of multiple Volunteer Bushfire Brigades within the district through training coordination and administrative assistance. Contact details for brigade leaders and fire control officers are maintained by the Shire to support rapid mobilisation during fire events.

Training opportunities for brigade members throughout the reporting period included a range of bushfire awareness and firefighting skills courses, ensuring volunteers remain competent and prepared for seasonal fire activity.

Community, Services and Operations

Emergency Management

The Shire continues to promote engagement and membership in local brigades, recognising the critical role that volunteer firefighters play in safeguarding lives, property and the natural environment.

The Shire was successful in securing external funding to support bushfire risk reduction and community safety initiatives during the 2024-2025 financial year. A Mitigation Activity Fund (MAF) grant of \$92,545 was awarded to the Shire to undertake priority bushfire mitigation works, including fuel reduction treatments, firebreak maintenance and prescribed burning in high-risk areas. These activities are designed to reduce fuel loads, improve access for emergency services and strengthen community resilience ahead of the bushfire season.



Mitigation works - Wilga



Mitigation works - Wilga



Mitigation works

In addition, the Shire was listed among local governments awarded state level support through the Department of Fire and Emergency Services' Disaster Resilience Funding for upgrades to the Boyup Brook Emergency Evacuation Centre, ensuring that this facility remains capable of meeting community needs during major emergency events.

These grants, coupled with ongoing collaboration with state agencies and community stakeholders, underpin the Shire's integrated approach to emergency management and risk mitigation across the district.



Annual Financial Report and Audited Financial Statements





Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Boyup Brook

To the Council of the Shire of Boyup Brook

Qualified Opinion

I have audited the annual financial report of the Shire of Boyup Brook (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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial report is:

- is based on proper accounts and records; and
- 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 Qualified Opinion

Biological assets

I was unable to obtain sufficient appropriate audit evidence to verify the existence and number of biological assets as at 30 June 2024, nor was I able to confirm the biological assets by alternative means. My audit opinion on the annual financial report for the period ending 30 June 2024 was modified accordingly. Since the closing balance as at 30 June 2024 of biological assets is the opening balance as at 1 July 2024 and forms the basis for the determination of operations for the year, I was unable to determine whether any adjustments to the operations net result for the year ended 30 June 2025 may be necessary.

My opinion on the current year annual financial report is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.

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 Boyup Brook 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
19 December 2025

SHIRE OF BOYUP BROOK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

A place for people, with a sense of community, one that is active, vibrant, engaged and connected.

A place that is safe and secure.

A place that nurtures its youth and aging population; and retains its health and medical services.

A place that grows and has employment opportunities, through commercial diversity, which is based on our competitive advantage.

Principal place of business:
55 Abel Street
BOYUP BROOK WA 6244

SHIRE OF BOYUP BROOK
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 Boyup Brook 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 19 day of DECEMBER 2025


Acting CEO

Jason Forsyth
Name of Acting CEO

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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),25	3,828,977	3,825,765	3,586,742
Grants, subsidies and contributions	2(a)	1,872,549	805,683	2,146,611
Fees and charges	2(a)	2,021,445	1,962,497	2,169,397
Interest revenue	2(a)	464,029	201,300	398,741
Other revenue	2(a)	917,238	864,998	861,952
		9,104,238	7,660,243	9,163,443
Expenses				
Employee costs	2(b)	(4,612,601)	(4,471,406)	(4,367,937)
Materials and contracts		(2,188,861)	(3,387,919)	(1,808,558)
Utility charges		(198,612)	(235,560)	(251,198)
Depreciation		(4,800,397)	(3,622,898)	(4,623,108)
Finance costs	2(b)	(2,247)	(2,753)	(4,217)
Insurance		(335,437)	(327,312)	(282,769)
Other expenditure	2(b)	(370,213)	(358,511)	(477,296)
		(12,508,368)	(12,406,359)	(11,815,083)
		(3,404,130)	(4,746,116)	(2,651,640)
Capital grants, subsidies and contributions	2(a)	4,293,722	4,397,208	1,680,465
Profit on asset disposals		36,052	-	-
Loss on asset disposals		(34,809)	-	(8,182)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,552)	-	1,681
		4,291,413	4,397,208	1,673,964
Net result for the period		887,283	(348,908)	(977,676)
Total other comprehensive income for the period				
Total comprehensive income for the period		887,283	(348,908)	(977,676)

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

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,290,318	9,056,932
Trade and other receivables	5	1,847,939	926,887
Other financial assets	4(a)	2,000,000	-
Inventories	6	102,432	31,968
Biological Assets	7(a)	287,531	158,702
Other assets	8	310,028	24,248
Non-current assets classified as held for sale	8	253,000	-
TOTAL CURRENT ASSETS		12,091,248	10,198,737
NON-CURRENT ASSETS			
Trade and other receivables	5	70,717	62,416
Other financial assets	4(b)	79,619	83,171
Property, plant and equipment	9(a)	25,184,061	25,483,814
Infrastructure	10(a)	132,787,295	131,823,422
Right-of-use assets	12(a)	39,822	45,721
TOTAL NON-CURRENT ASSETS		158,161,514	157,498,544
TOTAL ASSETS		170,252,762	167,697,281
CURRENT LIABILITIES			
Trade and other payables	13	1,388,097	643,362
Contract liabilities	14	12,512	143,340
Capital grant/contributions liabilities	14	3,267,613	2,238,515
Lease liabilities	12(b)	-	15,242
Borrowings	15	25,445	24,014
Employee related provisions	16	510,149	439,694
TOTAL CURRENT LIABILITIES		5,203,816	3,504,167
NON-CURRENT LIABILITIES			
Borrowings	15	-	25,445
Employee related provisions	16	57,665	63,671
TOTAL NON-CURRENT LIABILITIES		57,665	89,116
TOTAL LIABILITIES		5,261,481	3,593,283
NET ASSETS		164,991,281	164,103,998
EQUITY			
Retained surplus		58,054,911	57,662,524
Reserve accounts	28	3,530,695	3,035,799
Revaluation surplus	17	103,405,675	103,405,675
TOTAL EQUITY		164,991,281	164,103,998

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

SHIRE OF BOYUP BROOK
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		58,926,509	2,749,490	103,405,675	165,081,674
Comprehensive income for the period					
Net result for the period		(977,676)	-	-	(977,676)
Total comprehensive income for the period		(977,676)	-	-	(977,676)
Transfers from reserve accounts	28	116,543	(116,543)	-	-
Transfers to reserve accounts	28	(402,852)	402,852	-	-
Balance as at 30 June 2024		57,662,524	3,035,799	103,405,675	164,103,998
Comprehensive income for the period					
Net result for the period		887,283	-	-	887,283
Total comprehensive income for the period		887,283	-	-	887,283
Transfers to reserve accounts	28	(494,896)	494,896	-	-
Balance as at 30 June 2025		58,054,911	3,530,695	103,405,675	164,991,281

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

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

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,922,632	3,611,469
Grants, subsidies and contributions		714,812	1,996,691
Fees and charges		2,021,445	2,151,995
Interest revenue		464,029	398,741
Goods and services tax received		337,567	375,526
Other revenue		917,238	861,952
		8,377,723	9,396,374
Payments			
Employee costs		(4,555,956)	(4,645,824)
Materials and contracts		(1,947,780)	(1,719,065)
Utility charges		(198,612)	(251,198)
Finance costs		(2,247)	(4,217)
Insurance paid		(335,437)	(282,769)
Goods and services tax paid		(410,020)	(409,414)
Other expenditure		(267,474)	(477,296)
		(7,717,526)	(7,789,783)
Net cash provided by operating activities		660,197	1,606,591
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	9(a)	(996,682)	(1,076,119)
Payments for construction of infrastructure	10(a)	(4,879,147)	(2,548,161)
Proceeds from capital grants, subsidies and contributions		5,322,820	3,742,312
Proceeds for financial assets at amortised cost	4(a)	(2,000,000)	-
Proceeds from sale of property, plant & equipment		165,454	51,818
Net cash provided by (used in) investing activities		(2,387,555)	169,850
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(24,014)	(22,660)
Payments for principal portion of lease liabilities	27(b)	(15,242)	(19,800)
Net cash (used in) financing activities		(39,256)	(42,460)
Net increase (decrease) in cash held		(1,766,614)	1,733,981
Cash at beginning of year		9,056,932	7,322,951
Cash and cash equivalents at the end of the year		7,290,318	9,056,932

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

SHIRE OF BOYUP BROOK
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	25	3,827,385	3,824,375	3,585,352
Rates excluding general rates	25	1,592	1,390	1,390
Grants, subsidies and contributions		1,872,549	805,683	2,146,611
Fees and charges		2,021,445	1,962,497	2,169,397
Interest revenue		464,029	201,300	398,741
Other revenue		917,238	864,998	861,952
Profit on asset disposals		36,052	-	-
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,552)	-	1,681
		9,136,738	7,660,243	9,165,124
Expenditure from operating activities				
Employee costs		(4,612,601)	(4,471,406)	(4,367,937)
Materials and contracts		(2,188,861)	(3,387,919)	(1,808,558)
Utility charges		(198,612)	(235,560)	(251,198)
Depreciation		(4,800,397)	(3,622,898)	(4,623,108)
Finance costs		(2,247)	(2,753)	(4,217)
Insurance		(335,437)	(327,312)	(282,769)
Other expenditure		(370,213)	(358,511)	(477,296)
Loss on asset disposals		(34,809)	-	(8,182)
		(12,543,177)	(12,406,359)	(11,823,265)
Non-cash amounts excluded from operating activities	26(a)	4,695,012	3,667,533	4,743,713
Amount attributable to operating activities		1,288,573	(1,078,583)	2,085,572
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	4,293,722	4,397,208	1,680,465
Proceeds from disposal of assets		165,454	282,000	51,818
		4,459,176	4,679,208	1,732,283
Outflows from investing activities				
Acquisition of property, plant and equipment	9(a)	(996,682)	(2,600,319)	(1,076,119)
Acquisition of infrastructure	10(a)	(4,879,147)	(5,174,052)	(2,548,161)
		(5,875,829)	(7,774,371)	(3,624,280)
Amount attributable to investing activities		(1,416,653)	(3,095,163)	(1,891,997)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	-	1,034,000	116,543
		-	1,034,000	116,543
Outflows from financing activities				
Repayment of borrowings	27(a)	(24,014)	(24,014)	(22,660)
Payments for principal portion of lease liabilities	27(b)	(15,242)	(15,242)	(19,800)
Transfers to reserve accounts	28	(494,896)	(421,000)	(402,852)
		(534,152)	(460,256)	(445,312)
Amount attributable to financing activities		(534,152)	573,744	(328,769)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	3,679,906	3,600,002	3,815,100
Amount attributable to operating activities		1,288,573	(1,078,583)	2,085,572
Amount attributable to investing activities		(1,416,653)	(3,095,163)	(1,891,997)
Amount attributable to financing activities		(534,152)	573,744	(328,769)
Surplus or deficit after imposition of general rates	26(b)	3,017,674	-	3,679,906

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



SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF BOYUP BROOK
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 Boyup Brook which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 9
 - Infrastructure - note 10
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 16

Fair value hierarchy information can be found in note 24

The local government reporting entity

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

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 BOYUP BROOK
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 - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service
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
Other revenue	Sheep and wool sales, shearing school income	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	-	-	3,828,977	-	3,828,977
Grants, subsidies and contributions	408,319	-	-	1,464,230	1,872,549
Fees and charges	1,999,154	-	22,291	-	2,021,445
Interest revenue	-	-	44,727	419,302	464,029
Other revenue	577,837	-	-	339,401	917,238
Capital grants, subsidies and contributions	-	4,293,722	-	-	4,293,722
Total	2,985,310	4,293,722	3,895,995	2,222,933	13,397,960

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,586,742	-	3,586,742
Grants, subsidies and contributions	235,842	-	-	1,910,769	2,146,611
Fees and charges	2,151,835	-	17,562	-	2,169,397
Interest Revenue	-	-	43,239	355,502	398,741
Other revenue	786,697	-	-	75,255	861,952
Capital grants, subsidies and contributions	-	1,680,465	-	-	1,680,465
Total	3,174,374	1,680,465	3,647,543	2,341,526	10,843,908

SHIRE OF BOYUP BROOK
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	142,091	116,387
Trade and other receivables overdue interest	44,727	43,239
Other interest revenue	277,211	239,115
	464,029	398,741
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$25,600.		
Fees and charges relating to rates receivable		
Charges on instalment plan	3,390	40
The 2025 original budget estimate in relation to: Charges on instalment plan was \$40.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	48,795	39,700
- Other services – grant acquittals	11,680	3,500
	60,475	43,200
Employee Costs		
Employee benefit costs	4,365,058	4,181,303
Other employee costs	247,543	186,634
	4,612,601	4,367,937
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	2,247	4,217
	2,247	4,217
Other expenditure		
Loss on fair value of biological assets	-	96,180
Member expenses	102,739	107,302
Sundry expenses	267,474	273,814
	370,213	477,296

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

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2025	2024
	\$	\$
	7,290,318	9,056,932
	7,290,318	9,056,932
18	2,430,064	3,594,373
	4,860,254	5,462,559
	7,290,318	9,056,932

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

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

Note	2025	2024
	\$	\$
	2,000,000	-
	2,000,000	-
18	2,000,000	-
	2,000,000	-
	2,000,000	-
	2,000,000	-
	2,000,000	-
	2,000,000	-
	79,619	83,171
	79,619	83,171
	83,171	81,490
	(3,552)	1,681
	79,619	83,171

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows; and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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 BOYUP BROOK
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		207,839	275,109
Trade receivables		1,485,426	571,549
GST receivable		106,341	33,888
Allowance for credit losses of trade receivables		(2,932)	(2,932)
Pensioner rates rebates and ESL deferred		51,265	49,273
		1,847,939	926,887
Non-current			
Pensioner rates rebates and ESL deferred		70,717	62,416
		70,717	62,416

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	1,482,279	-	430,015
Contract assets	288,578	-	-
Allowance for credit losses of trade receivables	(2,932)	(2,932)	(20,334)
Total trade and other receivables from contracts with customers	1,767,925	(2,932)	409,681

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.

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

6. INVENTORIES

Current	Note	2025	2024
		\$	\$
Fuel and materials		8,597	7,773
Rylington seed stock		45,228	19,275
Rylington fuel		1,810	3,292
Rylington wool stock		4,497	-
Rylington hay stock		42,300	1,628
		102,432	31,968

The following movements in inventories occurred during the year:

Balance at beginning of year	31,968	49,369
Inventories expensed during the year	(189,284)	(224,952)
Additions to inventory	259,748	207,551
Balance at end of year	102,432	31,968

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

7. BIOLOGICAL ASSETS

(a) Reconciliation of carrying amounts

Consumable biological assets - sheep at beginning of year
 Increase resulting from purchases
 Increase resulting from classification change due to age
 Decrease resulting from sales
 Decrease resulting from deaths
 Gain/(Loss) arising from change in fair value less costs to sell
Balance at end of year

	2025	2024
	\$	\$
	158,702	259,271
Increase resulting from purchases	6,900	4,200
Increase resulting from classification change due to age	325,531	218,156
Decrease resulting from sales	(210,328)	(216,625)
Decrease resulting from deaths	(778)	(10,120)
Gain/(Loss) arising from change in fair value less costs to sell	7,504	(96,180)
Balance at end of year	287,531	158,702

(b) Measurement

The physical estimate of biological assets held at the end of the reporting period include:

Consumable biological assets - sheep - at beginning of year
 Purchases
 Additions resulting from classification change due to age
 Sales
 Deaths, Slaughtered and Variance
Balance at end of year

2,709	3,438
8	7
2,176	2,789
(1,829)	(3,168)
(1,177)	(357)
1,887	2,709

SIGNIFICANT ACCOUNTING POLICIES

Biological assets consist of livestock (sheep) at Rylington Park Agricultural operations. Biological assets are measured on initial recognition and at the end of each reporting period at fair value less cost to sell. Fair value is determined using the most recent market sales information from Meat and Livestock Australia. Selling costs are determined from sales invoices received immediately prior to end of the reporting period. Gain or loss arising due to a change in fair value less cost to sell is recognised in profit or loss.

Lambs have been excluded from the carrying amounts as they are not practicably tradeable in the market when they are 0-60 days old, so their fair value cannot be reliably determined and would in effect be immaterial.

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

8. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	17,103	13,176
Accrued income	3,147	9,872
Contract assets	288,578	-
Private Tenancy Bonds	1,200	1,200
	310,028	24,248
Non-current assets held for sale		
Land	253,000	-
	253,000	-

Land classified as non-current assets held for sale

During the year Council elected to dispose of the saleyards land located at Lot 13129 Bridgetown-Boyup Brook Road and 60 Forrest Street. The land is currently being marketed for sale. It is anticipated that both properties will be disposed of by private treaty during 2025-2026 in accordance with Section 3.58 of the *Local Government Act 1995*.

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable. Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 24(i).

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

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Assets not subject to operating lease			Assets subject to operating lease			Total property			Plant and equipment		Total property, plant and equipment		
	Note	Land	Buildings		Land	Buildings		Land	Buildings	Total property	Furniture and equipment	Plant and equipment		
Balance at 1 July 2023		4,543,000	17,624,604		87,000	452,929		4,630,000	18,077,533	22,707,533	21,570	2,527,851	25,256,954	
Additions		-	621,140		-	-		-	621,140	621,140	-	454,979	1,076,119	
Disposals		(60,000)	-		-	-		(60,000)	-	(60,000)	-	-	(60,000)	
Depreciation			(376,887)			(10,071)			(386,958)	(386,958)		(2,014)	(400,287)	(789,259)
Balance at 30 June 2024		4,483,000	17,868,857		87,000	442,858		4,570,000	18,311,715	22,881,715	19,556	2,582,543	25,483,814	
Comprises:														
Gross balance amount at 30 June 2024		4,483,000	18,616,723		87,000	463,000		4,570,000	19,079,723	23,649,723	111,780	4,332,803	28,094,306	
Accumulated depreciation at 30 June 2024		-	(747,866)		-	(20,142)		-	(768,008)	(768,008)	(92,224)	(1,750,260)	(2,610,492)	
Balance at 30 June 2024	9(b)	4,483,000	17,868,857		87,000	442,858		4,570,000	18,311,715	22,881,715	19,556	2,582,543	25,483,814	
Additions		-	397,033		-	-		-	397,033	397,033	40,639	559,010	996,682	
Disposals		-	-		-	-		-	-	-	-	(164,211)	(164,211)	
Assets classified as held for sale		(253,000)	-		-	-		(253,000)	-	(253,000)	-	-	(253,000)	
Depreciation		-	(382,154)		-	(18,000)		-	(400,154)	(400,154)	(1,983)	(477,087)	(879,224)	
Transfers		(57,000)	(421,142)		57,000	421,142		-	-	-	-	-	-	
Balance at 30 June 2025		4,173,000	17,462,594		144,000	846,000		4,317,000	18,308,594	22,625,594	58,212	2,500,255	25,184,061	
Comprises:														
Gross balance amount at 30 June 2025		4,173,000	18,576,756		144,000	900,000		4,317,000	19,476,756	23,793,756	152,419	4,545,853	28,492,028	
Accumulated depreciation at 30 June 2025		-	(1,114,162)		-	(54,000)		-	(1,168,162)	(1,168,162)	(94,207)	(2,045,598)	(3,307,967)	
Balance at 30 June 2025	9(b)	4,173,000	17,462,594		144,000	846,000		4,317,000	18,308,594	22,625,594	58,212	2,500,255	25,184,061	

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

9. 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		4,033,000	4,230,000	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre/hectare
Land		284,000	340,000	3	Income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Purchase costs and current condition, residual values and remaining useful life assessment inputs.
Total land	9(a)	4,317,000	4,570,000					
Buildings	9(a)	18,308,594	18,311,715	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Price per square metre/market borrowing rate.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease

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

10. 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 - recreation	Total infrastructure
Balance at 1 July 2023	\$ 93,058,700	\$ 634,869	\$ 8,981,907	\$ 22,352,500	\$ 5,682,715	\$ 2,392,520	\$ 133,103,211
Additions	2,226,902	243	115,658	-	79,253	126,105	2,548,161
Depreciation	(2,341,268)	(13,867)	(159,051)	(916,606)	(250,586)	(146,572)	(3,827,950)
Balance at 30 June 2024	92,944,334	621,245	8,938,514	21,435,894	5,511,382	2,372,053	131,823,422
Comprises:							
Gross balance at 30 June 2024	118,384,241	1,100,815	11,498,368	71,216,000	5,761,968	2,518,625	210,480,017
Accumulated depreciation at 30 June 2024	(25,439,907)	(479,570)	(2,559,854)	(49,780,106)	(250,586)	(146,572)	(78,656,595)
Balance at 30 June 2024	92,944,334	621,245	8,938,514	21,435,894	5,511,382	2,372,053	131,823,422
Additions	2,362,863	259,723	-	-	708,527	1,548,034	4,879,147
Depreciation	(2,407,945)	(13,870)	(160,497)	(916,607)	(255,348)	(161,007)	(3,915,274)
Balance at 30 June 2025	92,899,252	867,098	8,778,017	20,519,287	5,964,561	3,759,080	132,787,295
Comprises:							
Gross balance at 30 June 2025	120,747,104	1,360,538	11,498,368	71,216,000	6,470,495	4,066,659	215,359,164
Accumulated depreciation at 30 June 2025	(27,847,852)	(493,440)	(2,720,351)	(50,696,713)	(505,934)	(307,579)	(82,571,869)
Balance at 30 June 2025	92,899,252	867,098	8,778,017	20,519,287	5,964,561	3,759,080	132,787,295

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

10. 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 current replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - footpaths	Level 3	Cost approach using current replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - drainage	Level 3	Cost approach using current replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - bridges	Level 3	Cost approach using current replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - other	Level 3	Cost approach using current replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - recreation	Level 3	Cost approach using current replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life

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

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

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

11. FIXED ASSETS

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	8 to 89 years
Furniture and equipment	2 to 20 years
Plant and equipment	5 to 25 years
Sealed roads and streets	
formation	not depreciated
pavement	77 years
seal	
- bituminous seals	20 years
- asphalt surfaces	20 years
Gravel roads	
formation	not depreciated
pavement	77 years
Infrastructure - footpaths	75 to 85 years
Infrastructure - drainage	40 to 80 years
Infrastructure - bridges	60 to 90 years
Infrastructure - other	10 to 85 years
Infrastructure - recreation	10 to 85 years
Right-of-use assets - plant and equipment	Based on the remaining lease term

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

11. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

12. 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.

Balance at 1 July 2023

Depreciation

Balance at 30 June 2024

Gross balance amount at 30 June 2024

Accumulated depreciation at 30 June 2024

Balance at 30 June 2024

Depreciation

Balance at 30 June 2025

Gross balance amount at 30 June 2025

Accumulated depreciation at 30 June 2025

Balance at 30 June 2025

Note	Right-of-use assets - plant and equipment		Total right-of-use assets
	\$	\$	
	51,620	51,620	
	(5,899)	(5,899)	
	45,721	45,721	
	58,989	58,989	
	(13,268)	(13,268)	
	45,721	45,721	
	(5,899)	(5,899)	
	39,822	39,822	
	58,989	58,989	
	(19,167)	(19,167)	
	39,822	39,822	

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

Depreciation on right-of-use assets

Finance charge on lease liabilities

Total amount recognised in the statement of comprehensive income

27(b)	2025	2024
	Actual	Actual
	\$	\$
	(5,899)	(5,899)
	(190)	(776)
	(6,089)	(6,675)
	(15,432)	(20,576)
27(b)	-	15,242
	-	15,242

Total cash outflow from leases

(b) Lease liabilities

Current

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 27(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 11 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 BOYUP BROOK
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12. 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
 2 to 3 years
 3 to 4 years
 4 to 5 years

	2025 Actual	2024 Actual
	\$	\$
Less than 1 year	61,158	27,781
1 to 2 years	46,662	-
2 to 3 years	35,360	-
3 to 4 years	35,360	-
4 to 5 years	28,967	-
	<hr/> 207,507	<hr/> 27,781
Rental income	66,316	49,643

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

Rental income

The Shire leases houses to staff and community members with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The community housing are not considered investment property as the primary purpose is provision of community housing.

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

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 BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2025

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Statutory liabilities
 Bonds and deposits held
 Accrued expenses
 Accrued interest on loans

	2025	2024
	\$	\$
Sundry creditors	910,083	288,725
Prepaid rates	77,001	50,616
Accrued payroll liabilities	130,889	132,058
Statutory liabilities	73,124	79,759
Bonds and deposits held	49,434	44,905
Accrued expenses	147,031	46,257
Accrued interest on loans	535	1,042
	1,388,097	643,362

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

14. OTHER LIABILITIES

Current

	2025	2024
	\$	\$
Contract liabilities	12,512	143,340
Capital grant/contributions liabilities	3,267,613	2,238,515
	3,280,125	2,381,855

Reconciliation of changes in contract liabilities

Opening balance	143,340	143,340
Additions	12,512	-
Revenue from contracts with customers included as a contract liability at the start of the period	(143,340)	-
	12,512	143,340

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$12,512 (2024: \$143,340)

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	2,238,515	176,668
Additions	3,264,613	2,171,367
Revenue from capital grant/contributions held as a liability at the start of the period	(2,235,515)	(109,520)
	3,267,613	2,238,515

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	3,267,613	2,238,515
	3,267,613	2,238,515

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

15. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		25,445	-	25,445	24,014	25,445	49,459
Total secured borrowings	27(a)	25,445	-	25,445	24,014	25,445	49,459

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

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

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

16. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	279,817	234,471
Long service leave	146,213	131,025
	426,030	365,496
Employment on-costs	84,119	74,198
	84,119	74,198
	510,149	439,694
Long service leave	48,836	59,170
	48,836	59,170
Employment on-costs	8,829	4,501
	8,829	4,501
	57,665	63,671
	567,814	503,365

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 BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2025

17. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,208,375	3,208,375	3,208,375	3,208,375
Revaluation surplus - Buildings	16,080,133	16,080,133	16,080,133	16,080,133
Revaluation surplus - Furniture and equipment	28,470	28,470	28,470	28,470
Revaluation surplus - Plant and equipment	781,483	781,483	781,483	781,483
Revaluation surplus - Infrastructure - roads	50,188,262	50,188,262	50,188,262	50,188,262
Revaluation surplus - Infrastructure - footpaths	501,810	501,810	501,810	501,810
Revaluation surplus - Infrastructure - drainage	10,205,196	10,205,196	10,205,196	10,205,196
Revaluation surplus - Infrastructure - parks and ovals	523,852	523,852	523,852	523,852
Revaluation surplus - Infrastructure - bridges	14,231,393	14,231,393	14,231,393	14,231,393
Revaluation surplus - Infrastructure - other	5,349,200	5,349,200	5,349,200	5,349,200
Revaluation surplus - Infrastructure - recreation	2,307,501	2,307,501	2,307,501	2,307,501
	103,405,675	103,405,675	103,405,675	103,405,675

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

18. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,860,254	5,462,559
- Financial assets at amortised cost	4	2,000,000	-
		6,860,254	5,462,559
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	3,530,695	3,035,799
Contract liabilities	14	12,512	143,340
Capital grant liabilities	14	3,267,613	2,238,515
Bonds and deposits	13	49,434	44,905
Total restricted financial assets		6,860,254	5,462,559

19. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Credit standby arrangements			
Bank overdraft limit		50,000	50,000
Credit card limit		10,000	10,000
Credit card balance at balance date		(519)	(1,573)
Total amount of credit unused		59,481	58,427
 Loan facilities			
Loan facilities - current	15	25,445	24,014
Loan facilities - non-current	15	-	25,445
Total facilities in use at balance date		25,445	49,459
 Unused loan facilities at balance date		NIL	NIL

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

20. CONTINGENT LIABILITIES

The Shire of Boyup Brook has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated.

- Lot 5616 Boyup Brook North Road - Landfill site
- Lot 46 Walshaws Road, Kulikup - Previous landfill site, possibly contaminated, investigation required
- Lot 147 Jayes Road - Transfer station site, possibly contaminated, investigation required
- Lot 12972 Boyup-Kojonup Road - Previous landfill site, possibly contaminated, investigation required
- 57 Charteriss Road, Wilga - Previous landfill site, possibly contaminated, investigation required
- Lot 13180 Condinup Road, Dinninup - Previous landfill site, possibly contaminated, investigation required
- Lot 201 Stanton Road - Liquid waste disposal site, contaminated
- Lot 40 Boyup-Cranbrook Road - Previous landfill site, possibly contaminated, investigation required
- 169 Railway Parade, Boyup Brook - Liquid waste site, possibly contaminated, investigation required
- Lot 377 Connolly Street, Boyup Brook - Shire depot, possibly contaminated, investigation required

The Shire has completed a post closure management plan for the landfill site situated on Lot 5616 Boyup Brook North Road. The Shire employs a progressive capping approach, where each trench is capped once filled, with revegetation of the filled area taking place once the trench area is exhausted. Revegetation is funded from operating budgets. It is anticipated no major rehabilitation works will be required at this site.

Until the Shire conducts investigations to determine the presence and scope of the contamination, assess the risk, and agree with Department of Water and Environmental Regulation (DWER) on the need and criteria for remediation, the Shire is unable to estimate the potential costs and timing of outflows associated with remediation of the remaining sites. This approach is consistent with the DWER Guidelines.

21. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects
- plant & equipment purchases

	2025	2024
	\$	\$
	222,609	-
	-	375,359
	222,609	375,359
	222,609	375,359

Payable:

- not later than one year

In 2023/2024 the Shire had contractual commitments of \$375,359 for the purchase of a grader.

In 2024/2025 the Shire had contractual commitments of \$222,609, being \$209,800 for the construction of a playground, and \$12,809 for the construction and installation of water tanks at the Flaxmill.

SHIRE OF BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2025

22. 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	\$ 10,280	\$ 10,280	\$ 10,280
President's meeting attendance fees	15,693	15,693	15,693
President's annual allowance for ICT expenses	1,440	1,440	1,440
	27,413	27,413	27,413
Deputy President's annual allowance	2,570	2,750	2,570
Deputy President's meeting attendance fees	8,395	8,395	8,395
Deputy President's annual allowance for ICT expenses	1,440	1,440	1,440
Deputy President's travel and accommodation expenses	1,176	2,250	2,102
	13,581	14,835	14,507
All other council member's meeting attendance fees	49,257	52,765	52,765
All other council member's annual allowance for ICT expenses	8,449	9,005	9,006
All other council member's travel and accommodation expenses	4,039	3,611	3,611
	61,745	65,381	65,382
	102,739	107,629	107,302

(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	446,556	416,301
Post-employment benefits	58,478	52,946
Employee - other long-term benefits	9,923	9,329
Council member costs	102,739	107,302
	617,696	585,878

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

22. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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
	\$	\$
Purchase of goods - Work related reimbursements	2,668	9,606
Purchase of goods and services	365,229	-

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

SHIRE OF BOYUP BROOK
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23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 11.

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 BOYUP BROOK
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25. RATING INFORMATION

(a) General rates

RATE TYPE	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
General Rate - GRV	Gross rental valuation	0.16956	297	3,434,158	582,295	1,007	583,302	582,295	-	582,295	544,995
General Rate - UV	Unimproved valuation	0.004873	541	552,081,000	2,690,290	(4,375)	2,685,915	2,690,290	1,000	2,691,290	2,568,494
Total general rates			838	555,515,158	3,272,585	(3,368)	3,269,217	3,272,585	1,000	3,273,585	3,113,489
Minimum payment											
General Rate - GRV	Gross rental valuation	\$ 1,262	57	249,032	71,934	-	71,934	71,934	-	71,934	66,024
General Rate - UV	Unimproved valuation	1,142	422	61,024,530	481,924	9,136	491,060	481,924	-	481,924	408,661
Total minimum payments			479	61,273,562	553,858	9,136	562,994	553,858	-	553,858	474,685
Total general rates and minimum payments			1,317	616,788,720	3,826,443	5,768	3,832,211	3,826,443	1,000	3,827,443	3,588,174
Ex-gratia rates											
CBH	Tonnage	0.0870	1	18,300	1,592	-	1,592	1,390	-	1,390	1,390
Total amount raised from rates (excluding general rates)			1	18,300	1,592	-	1,592	1,390	-	1,390	1,390
Concessions							-				(3,018)
Write-off of rates							(4,826)				(2,822)
Total rates							3,828,977			3,825,765	3,586,742

*Rateable Value at time of raising of rate.

(b) Rates related information

Rates instalment interest	10,984	5,000	8,105
Rates instalment plan charges	3,390	40	-
Rates overdue interest	31,882	20,600	1,275

SHIRE OF BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2025

26. 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		(36,052)	-	-
Less: Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,552	-	(1,681)
Add: Loss on disposal of assets		34,809	-	8,182
Add: Depreciation		4,800,397	3,622,898	4,623,108
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(8,301)	-	(19,053)
Employee benefit provisions		(6,006)	44,635	231
Accrued wages		(1,169)	-	15,682
Accrued interest on borrowings		(507)	-	(475)
Accrued expenses		100,774	-	6,557
Accrued interest income		6,808	-	(6,807)
Biological assets		(128,829)	-	100,569
Inventory		(70,464)	-	17,400
Non-cash amounts excluded from operating activities		4,695,012	3,667,533	4,743,713
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28	(3,530,695)	(2,553,839)	(3,035,799)
Less: Financial assets at amortised cost				
Less: Current assets not expected to be received at end of year				
- Inventories	6	(102,432)	(49,604)	(31,968)
- Biological assets	7(a)	(287,531)	(259,271)	(158,702)
- Non-current assets held for sale	8	(253,000)	-	-
- Accrued interest income		-	(6,806)	(6,808)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15	25,445	25,445	24,014
- Accrued salaries and wages	13	130,889	132,058	132,058
- Accrued interest on loans	13	535	1,042	1,042
- Accrued expense	13	147,031	40,813	46,257
- Current portion of lease liabilities	12(b)	-	-	15,242
Total adjustments to net current assets		(3,869,758)	(2,670,162)	(3,014,664)
Net current assets used in the Statement of financial activity				
Total current assets		12,091,248	5,038,296	10,198,737
Less: Total current liabilities		(5,203,816)	(2,368,134)	(3,504,167)
Less: Total adjustments to net current assets		(3,869,758)	(2,670,162)	(3,014,664)
Surplus or deficit after imposition of general rates		3,017,674	-	3,679,906

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

* WA Treasury Corporation

(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	Principal at 30 June 2025
Gymnasium equipment		\$ 35,042	\$ -	\$ (19,800)	\$ 15,242	\$ -	\$ (15,242)	\$ -	\$ 15,242	\$ -	\$ (15,242)	\$ -
Total lease liabilities	12(b)	35,042	-	(19,800)	15,242	-	(15,242)	-	15,242	-	(15,242)	-
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	\$	Budget for year ending 30 June 2024	Lease term
Gymnasium equipment	L001	MAIA Financial	3.01%	31/03/2025	\$ (190)	\$ (190)	\$ (190)	\$ (190)	\$ (776)	\$ (776)	\$ (776)	36 Mths
Total finance cost payments					\$ (190)	\$ (190)	\$ (190)	\$ (190)	\$ (776)	\$ (776)	\$ (776)	36 Mths

SHIRE OF BOYUP BROOK
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28. RESERVE ACCOUNTS	2025 Actual opening balance	2025 Actual transfer	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	35,745	1,599	-	37,344	35,745	848	-	36,593	34,375	1,370	-	35,745
(b) Plant reserve	340,572	45,852	-	386,424	340,572	37,566	-	378,138	231,351	109,221	-	340,572
(c) Building reserve	800,265	87,695	-	887,960	800,265	68,952	(447,000)	422,217	759,976	40,289	-	800,265
(d) Community housing reserve	229,351	10,262	-	239,613	229,351	5,430	-	234,781	220,561	8,790	-	229,351
(e) Emergency reserve	13,342	596	-	13,938	13,341	315	-	13,656	12,830	512	-	13,342
(f) Insurance claim reserve	16,259	727	-	16,986	16,259	383	-	16,642	15,636	623	-	16,259
(g) Other recreation reserve	69,053	23,845	-	92,898	69,053	21,635	-	90,688	51,981	17,072	-	69,053
(h) Commercial reserve	482,817	21,603	-	504,420	482,817	11,438	-	494,255	464,312	18,505	-	482,817
(i) Bridges reserve	30,166	32,483	-	62,649	30,166	30,713	-	60,879	160	30,006	-	30,166
(j) Aged accommodation reserve	34,665	1,551	-	36,216	34,665	818	-	35,483	32,498	2,167	-	34,665
(k) Road contributions reserve	30,588	1,368	-	31,956	30,588	728	-	31,316	29,415	1,173	-	30,588
(l) IT/Office equipment reserve	42,677	105,685	-	148,362	42,677	101,013	-	143,690	41,041	1,636	-	42,677
(m) Civic receptions reserve	17,936	803	-	18,739	17,936	428	-	18,364	17,249	687	-	17,936
(n) Unspent grants reserve	85	4	-	89	85	-	-	85	82	3	-	85
(o) Unspent community grants reserve	131	6	-	137	131	-	-	131	126	5	-	131
(p) Rylington park working capital reserve	247,209	11,062	-	258,271	378,250	8,955	(140,000)	247,205	363,752	-	(116,543)	247,209
(q) Rylington park community projects reserve	534,938	23,935	-	558,873	534,938	12,668	(447,000)	100,606	474,145	60,793	-	534,938
(r) Waste Reserve	10,000	10,825	-	20,825	10,000	10,240	-	20,240	-	10,000	-	10,000
(s) Co-Contributions Reserve	100,000	56,362	-	156,362	100,000	52,370	-	152,370	-	100,000	-	100,000
(t) Rylington park scholarship reserve	-	6,745	-	6,745	-	6,500	-	6,500	-	-	-	-
(u) Asset design and development reserve	-	51,888	-	51,888	-	50,000	-	50,000	-	-	-	-
	3,035,799	494,896	-	3,530,695	3,166,839	421,000	(1,034,000)	2,553,839	2,749,490	402,852	(116,543)	3,035,799

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

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

SHIRE OF BOYUP BROOK
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28. RESERVE ACCOUNTS (Continued)

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Leave reserve	- to be used to fund annual, long service leave and redundancy requirements.
(b) Plant reserve	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
(c) Building reserve	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
(d) Community housing reserve	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
(e) Emergency reserve	- to be used to fund emergency situations outside working hours for example, trees on roads, minor flooding, car accidents and supply of services and materials deemed necessary in an emergency.
(f) Insurance claim reserve	- to be used to fund the excess on certain insurance claims.
(g) Other recreation reserve	- to be used to fund improvements to the recreation facilities and grounds.
(h) Commercial reserve	- to be used to fund future economic development, enhancement & promotion of the district.
(i) Bridges reserve	- to be used to fund future requirements of bridge works.
(j) Aged accommodation reserve	- to be used to fund future requirements of aged accommodation.
(k) Road contributions reserve	- to set aside contributions from developers.
(l) IT/Office equipment reserve	- to be used to fund future IT requirements.
(m) Civic receptions reserve	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Unspent grants reserve	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(o) Unspent community grants reserve	- for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.
(p) Rylington park working capital reserve	- to be used to as working capital for the running and maintenance of the Rylington Park farm.
(q) Rylington park community projects reserve	- to be used for the community contribution only towards major community projects.
(r) Waste Reserve	- to be used to fund works required to the Shire's waste facilities including the transfer station.
(s) Co-Contributions Reserve	- to be used to fund co-contributions towards grants approved by Council.
(t) Rylington park scholarship reserve	- to be used to fund scholarship payments relating to the Rylington Park Scholarship program.
(u) Asset design and development reserve	- to be used to fund expenses relating to preparation of concept designs, final submission drawings, tender documentation and project management fees for new and renovation/refurbishment projects



This photograph was taken in 1982 when the Hotham Valley Train visited Boyup Brook for a fair at the Town Hall. The visit came shortly after regular train services to Boyup Brook officially ceased and marked the final train to travel on the line. The 15 carriages carried 690 passengers, along with staff, including 36 catering and buffet personnel.

Photographer: unknown

Shire of Boyup Brook

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