



Introduction The Shire of Gnowangerup is pleased to present the Annual Report for the 2024/2025 financial year. This report outlines our key achievements, projects and progress over the past year, aligned to the priorities set out in our Strategic Community Plan 2023–2033. The theme for this year's report — 'Stay, Grow and Thrive.' — reflects our continued commitment to supporting strong, connected communities, sustainable growth, and a thriving region for all who call it home. The Annual Report has been prepared in accordance with the Local Government Act 1995. Our financial statements have been independently audited, and a full copy of the Strategic Community Plan is available on the Shire's website. Cover image: 'Great Southern Bluff Knoll Stirling Range National Park'. *Photographer:* Jake Wilton

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Financial Overview

Financial Report 2024/2025

Gnowangerup SHIRE

at a Glance

GEOGRAPHY & AREA

Total area:

4,268km²



226km





838km unsealed







Ongerup

POPULATION & COMMUNITY



Estimated population:

1,215



age:



39 years



Aboriginal and Torres Strait

Islander residents: 7.7%



Children

(0-14):



EDUCATION



Gnowangerup District High School (K-10)



Ongerup **Primary School**



Borden **Primary School**



OneSchool Global - Gnowangerup Campus

SHIRE OPERATIONS

Total employees:



Approx. 36

HEALTH SERVICES



Gnowangerup **District Hospital**



Livingston **Medical Centre** 3 rotating GPs,

5 days/week



Mallee Springs Aged Care



Child Health Centre (Gnowangerup)

TOURISM & LIFESTYLE

Local attractions:



Horsepower Highway



Gnowangerup Heritage Trail



Stirling Range National Park access



Aboriginal Museum & Keeping Place

Recreation:



Parks



Sporting complexes



Caravan sites



Walking and bike trails



Scenic drives



About THE SHIRE

of Gnowangerup

The Shire of Gnowangerup is a proud regional community nestled between the Stirling Range and the Great Southern coastline. Our Shire plays a vital role in Western Australia's agricultural landscape, contributing to the state's grain, sheep and wool production while fostering strong local businesses and industries.

Encompassing the towns of Gnowangerup, Borden and Ongerup, our Shire offers a distinctive blend of rural living, rich Noongar cultural heritage, and natural beauty. Residents enjoy a lifestyle shaped by close community connections, access to the stunning Stirling Range National Park, and vibrant local events that reflect the character and diversity of the region.

Council remains committed to supporting local infrastructure, community wellbeing, and regional growth. By driving strategic investment, encouraging innovation in agriculture and tourism, and enhancing the services available to our residents, the Shire of Gnowangerup continues to build a strong foundation for future generations — a place to stay, grow, and thrive.



KEY

- Gnowangerup Caravan Park
- Gnowangerup Airport
- Horsepower Highway
- Yongergnow Australian
 Malleefowl Centre and Café
- The Lily Stirling Range
- Stirling Range Retreat
- Bluff Knoll Hiking Trail



Vision, PURPOSE



and Values

Our Vision

A community where people stay, grow and thrive.

What 'Stay. Grow. Thrive.' means to us



A place where people feel safe, supported and truly connected — rooted in belonging, loyalty and commitment.



A community that develops sustainably over time, expanding in population, economic opportunities, infrastructure, education, and cultural richness.



A flourishing community marked by wellbeing, high quality of life, collective achievement, and the ability for every individual to reach their full potential.

Our Purpose

Connecting community by fostering engagement, inclusion, and a strong sense of belonging.

Our Values



Safety

Ensuring a secure and welcoming environment for all.



Tenacity

Demonstrating determination and resilience in all we do.



Integrity

Acting with honesty, transparency and fairness.



Collaboration

Working together with respect and shared purpose.



Ongerup ORIGINS

The Shire of Gnowangerup consists of three towns:

Borden | Gnowangerup | Ongerup

We recognise the Goreng Noongar people as the Traditional Owners of this Land with a Strong and Ancient Culture.

This year we are showcasing the rich history of Ongerup.

Cultural Roots

Ongerup takes its name from the Aboriginal word *Yonger*, meaning 'place of the kangaroo.' The '-up' suffix, once thought to mean 'water,' is now understood to mean 'place.' The area's many water-adjacent place names — like Corackerup, Toompup, and Needilup — suggest that early Aboriginal communities thrived here with access to freshwater pools and kangaroo-rich lands. Evidence of Indigenous life remains visible throughout the Ongerup-Needilup district.

Laying the Lines

Surveyor General Roe was the first known European to traverse parts of the district in 1848, followed by a series of surveys in the late 1800s and early 1900s. Land was eventually divided into 1,000-acre blocks and sold at ten shillings per acre. Despite concerns the soil wouldn't support vegetation, wheat crops flourished. Settlers built dams with picks and horse-drawn scoops — including the 27,000-cubic-yard railway reservoir, excavated by hand.

Early Life: The Moir Family

The first European settlers in the area were John and Jean Moir, who arrived in 1891. Living five miles west of the current townsite, they raised four children in a modest three-room iron house with a detached kitchen. Their nearest neighbours were 24 kilometres away. Each week, someone rode to Mongup for mail, and once a year, the family carted wool to Albany — a six-day round trip — returning with a year's worth of supplies.

Jean often managed the homestead alone. With only the local Indigenous people for company, she sewed clothes, made soap and butter, and helped cure meat. The family's endurance, independence, and connection with the land remain a defining story of Ongerup's roots.

Rail and Community Growth

The arrival of the railway in 1913 sparked new settlement — though the First World War and drought stalled many dreams. Government assistance dried up, and abandoned blocks regrew into bush. Those who stayed often relied on neighbours and sheer grit to survive. Government loans, the Gnowangerup butter factory, and eventually wheat and wool brought new stability to the district.

More families arrived in the early 1900s, including the Mills, Magner, Walker, Vaux, Jaekel, Connell, and Foster families. These pioneering names helped shape Ongerup into a functioning town.

Founding the Town

In 1913, Miss A.M. (Maude) Eldridge and her mother opened Ongerup's first general store in a bough shed. With hot scones and morning teas on offer, the store quickly became a community hub. It doubled as a post office and telegraph station, where the only phone in town was connected to the railway line. Local bachelors helped hammer together shelving — and a sense of community.

By 1918, a second building was constructed to house a boarding house and confectionery. The property later became the R&I Bank — a testament to how local infrastructure grew alongside community needs.

Mail Runs and Bough Halls

Before the telegraph, mail arrived by horse and buggy from Broomehill and Needilup. Church services were held under trees at 'Walker's Corner,' and later in a simple bough hall made of bush poles. Residents brought their own cushions — and a plate to share.

Fred Mills later ran Ongerup's motor mail service using a springy old 490 Chevrolet nicknamed the 'grasshopper.' Over 14 years, it had only two breakdowns — a symbol of the ingenuity and endurance that defined early Ongerup life.

Ongerup Today

Over time, Ongerup grew into a well-serviced rural town, with a store, post office, primary school, shearing teams, and social clubs. It's now home to the Yongergnow Australian Malleefowl Centre, CBH grain bins, and a local museum.

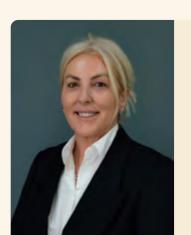
While many original services have closed — a reflection of changing agricultural practices — Ongerup remains a proud and connected community. Its history is filled with quiet heroism, hard-won progress, and fierce determination. In 2025, Ongerup still stands strong: a town shaped by its past, and committed to its future.

Despite population decline and changing times, Ongerup — in 2025 — continues to stand strong: a town shaped by its past and committed to its future.



Shire PRESIDENT'S

Report



The past year has been marked by collaboration, determination, and progress across the Shire of Gnowangerup. I sincerely thank all Councillors for their dedication and hard work. Our Council continues to work cohesively and proactively to support the ongoing betterment of our community. I'd also like to acknowledge Deputy Shire President Rebecca O'Meehan for her inspiring leadership and community engagement.

Our Council works closely with Chief Executive Officer David Nicholson and Deputy CEO Chiara Galbraith. Their tireless efforts have driven significant progress in strategic planning and organisational performance, helping us achieve the best outcomes for our residents.

This year, we welcomed several new senior staff whose expertise, professionalism, and fresh perspectives are strengthening our team for the future.

I extend heartfelt thanks to our hardworking works crew who maintain and improve our roads. Despite staffing challenges and unpredictable weather, their commitment to safety and service remains unwavering. I also wish to recognise all staff across the organisation; it is always a pleasure to be greeted by our professional and welcoming office team, who consistently go above and beyond to deliver essential services.

We continue to collaborate with industry leaders to support regional growth.
Responding to ongoing land demand, we have released new residential blocks across all three towns. Toward the end of the year, we look forward to unveiling commercial blocks on Cuneo Close — a development set to foster new business opportunities.

We're proud to maintain strong partnerships with community organisations including GNP360, the Borden Group, and the Ongerup Community Development Group. Their on-the-ground work, alongside close collaboration with Council, plays a vital role in delivering meaningful outcomes for residents.

As demand on emergency services grows, I sincerely thank our St John Ambulance and State Emergency Service volunteers — the backbone of our community — and everyone who generously donates their time and expertise in this vital area. Your service is deeply appreciated.

This year also featured memorable community events. The Long Table Lunch was a standout success, raising vital funds for St John Ambulance hubs. It was an honour to present the cheque at Dandjoo Day, where we celebrated the many volunteers and organisations contributing so much to our Shire.

Another highlight was the Gravel Cycle and Run event, which continues to grow in popularity and reputation. I commend the Community Development team for their efforts in bringing this event to life and look forward to seeing it flourish in 2025 and beyond.

It has been a privilege to serve as Shire President this past year. I look forward to continuing this important work and to an exciting and prosperous 2025/26 ahead.

Kate O'Keeffe
Shire President
Shire of Gnowangerup



Chief Executive OFFICER'S

Report



The 2024/25 financial year brought its share of challenges — but also progress, clarity, and meaningful wins. Since stepping into the CEO role in late 2022, my focus has been clear: to enhance the customer experience, deliver on strategic priorities, and ensure the community remains at the heart of every decision.

Over the past year, we've strengthened our organisational culture, advanced strategic projects, and built the Shire's reputation as a great place to live and work.

Strengthening Our Organisation

Rebuilding our workforce has been a key priority. After long-standing depot vacancies, we filled three critical leadership roles and appointed operational staff, including a Grader Operator and Gardener/Building Maintenance Officer, restoring capacity and service delivery.

On the administrative side, we expanded leadership with two new roles: a Community and Economic Development Manager to drive growth and capitalise on momentum from recent events, and a Chief Finance Officer to enhance financial management. These changes mark a strategic shift toward a more agile, future-focused organisation.

Clarifying Our Purpose

This year we refreshed the Shire's identity, revisiting our Vision, Values, and Purpose to reflect current and future community aspirations. After extensive work by the Executive Team and endorsement by Council, we are proud to define:

- Purpose: Connecting Community
- Values: Safety, Tenacity, Integrity, Collaboration
- Vision: A community where people Stay, Grow, and Thrive

These elements will guide our decisions, shape our strategy, and help us measure success ahead.

Community Input Shaping Strategy

A major highlight of the year was the review and update of our Strategic Community Plan, now known as the Council Plan. Through four consultation sessions and an online survey, we received 147 thoughtful submissions.

Community feedback highlighted both our strengths and opportunities for improvement: while our sealed roads, parks, and sporting facilities are performing well, we need to place greater emphasis on gravel roads, economic development, and revitalising town centres.

The Council Plan sets a 10-year vision and is reviewed every two years. It is the cornerstone of our budget planning, long-term financial strategy, KPIs, and organisational priorities. Thank you to everyone who contributed to this important process — your insights directly shape the future of our Shire.

Strategic Projects and Future Growth

We've made strong progress on several major

- Quinn Street Housing Project: This project continues to follow a structured stagegate approach to ensure transparency and good governance. Having finalised the architectural designs and costings, we're now advancing the business case that will guide Council's decision on the project's future.
- Virginia Estate Development: With over 64 hectares of Shire-owned land, we're currently assessing demand for 1-7 hectare lifestyle blocks. If interest is confirmed, this land will be released to help attract new residents and address growing housing needs.

Emergency Preparedness and Risk Mitigation

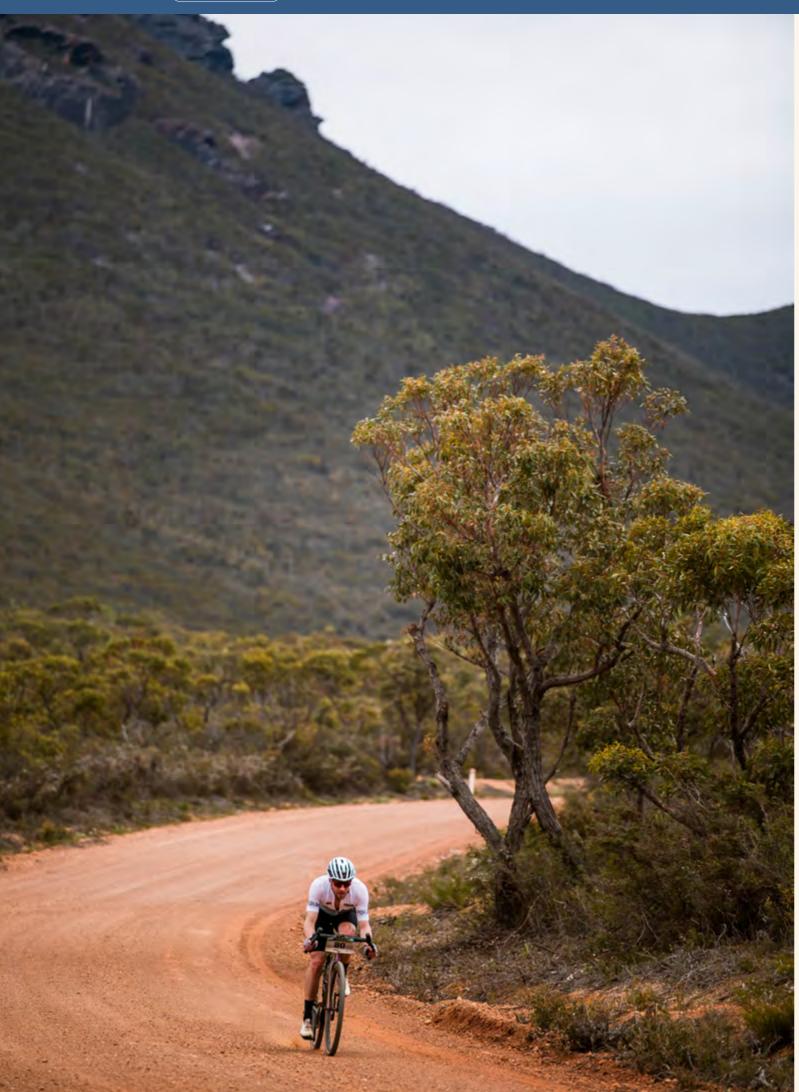
Community safety remains a top priority. The introduction of the Bushfire Risk Mitigation Coordinator (BRMC) — a shared role with the Shire of Jerramungup — has strengthened our bushfire preparedness and complements the work of our Community Emergency Services Manager (CESM).

These roles are vital to risk management, and recent consultations show high community satisfaction. I thank both officers for their dedication.









Events, Activation and Lifestyle

Over the past year, the Shire delivered a diverse and energising program of events that fostered community connection and celebrated local culture. These included:

- Wild Gravel: A bike and running event through the Stirling Ranges that draws outdoor enthusiasts and showcases our region's natural beauty.
- Fields & Fortunes: A business leadership event that brings together local and regional entrepreneurs to share insights and strengthen economic networks.
- Dandjoo Day: A community celebration recognising and thanking our local volunteers for their vital contributions across the Shire.
- Kate Lamont Long Table Lunch: A shared dining experience highlighting regional produce and hospitality, hosted by renowned chef and author Kate Lamont.

 Christmas Lights Competition: A festive community initiative encouraging residents to light up their homes and streets in celebration of the holiday season.

Alongside events, we developed a 440-kilometre self-guided bike trail that invites exploration of the Stirling Ranges while supporting local businesses.

Work on the Recreation Precinct (Skate Park) continues, with community-shaped concept designs and funding discussions underway. This long-awaited project remains a Council priority.

A Team Effort

No CEO can deliver alone. I am fortunate to be supported by a capable, committed, and community-focused team — especially Deputy CEO Chiara Galbraith, whose professionalism and collaboration keep our work strategic and community-centred.

Finally, I thank Shire President Kate O'Keeffe for her leadership and unwavering passion for our community. I also acknowledge and appreciate our Councillors, whose commitment and guidance continue to drive our collective progress.



Together, we are laying the foundations for a strong, connected and thriving future for the Shire of Gnowangerup.

David Nicholson Chief Executive Officer

Shire of Gnowangerup



Bands

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

1. The number of employees of the local government entitled to an annual salary of \$130,000 or more:

Annual Salary	Number of Employees
\$130,000 +	2

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

Annual Salary	Number of Employees
\$150,001 - \$160,000	1
\$200,001 - \$210,000	1

3. Any remuneration and allowances paid by the local government under *Schedule 5.1* (*Standards Panels*) clause 9 during the financial year:

Remuneration/Allowances Paid

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

Amount Paid

5. The remuneration (remuneration has the meaning given in the *Salaries and Allowances Act* 1975 section 4(1)) paid or provided to the CEO during the financial year:

CEO Remuneration 2024/2025

\$261,574.20

Councillor PROFILES



& Information



Shire President
Kate O'Keeffe
Current term: 2023-2027



Deputy Shire President
Rebecca O'Meehan
Current term: 2021-2025



Peter Callaghan

Current term: 2021-2025



Alexander (Lex) Martin
Current term: 2021-2025



Shelley Hmeljak
Current term: 2024-2025



Mick Creagh

Current term: 2023-2027



Current term: 2023-2027

Robbie Miniter

Rebecca Kiddle



Current term: 2021-2025

Age	Age		Country	Linguistic	Do you Identify as Aboriginal or Torres	
Between Between 45 and 54 55 and 64	ver 64	Gender	Gender of Birth		Strait Islander?	
•		Female	England	English	No	
•		Female	Australia	English	No	
•		Female	Australia	English	No	
•		Female	Australia	English	No	
		Male	Australia	English	No	
		Male	Australia	English	No	
•		Male	Australia	English	Yes	
		Male	Australia	English	No	

Left to right: Cr Lex Martin, Cr Robbie Miniter, CEO David Nicholson, Cr Kate O'Keeffe, Cr Rebecca O'Meehan, Cr Rebecca Kiddle and Cr Peter Callaghan. *Absent:* Cr Mick Creagh and Cr Shelley Hmeljak.



Meeting ATTENDANCE

and Participation

Councillor	Ordinary Council Meetings	Special Meetings of Council	Audit Committee Meetings	CEO Review Committee Meeting	Annual Electors Meeting
Number of meetings	11	1	2	2	1
Cr Kate O'Keeffe	11	1	2	2	1
Cr Rebecca O'Meehan	11	1	2	2	1
Cr Peter Callaghan	11	1	2	2	1
Cr Lex Martin	9	1	2	2	1
Cr Robbie Miniter	10	0	0	2	1
Cr Mick Creagh	10	1	2	1	1
Cr Rebecca Kiddle	11	1	1	2	1
Cr Shelley Hmeljak	9	1	1	2	1

Council DELEGATES



and Committee Members

Committe	ee	Delegate / Member	Proxy
Audit Cor	nmittee (meet quarterly)	All Councillors	
BPC	Borden Pavilion Committee	Cr M Creagh	NA
BAC	Bushfire Advisory Committee	Cr R Kiddle	NA
BLF	B : 1 5	Cr L Martin	NA
DLF	Business Leaders Forum	Cr P Callaghan	NA
CEORC	Chief Executive Officer Review Committee (meet annually)	All Councillors	
GFSA	Gnowangerup Family Support Association Inc	Cr R O'Meehan	Cr L Martin
GSMC	Gnowangerup Sporting Management Committee	Cr R Kiddle	NA
CCIDAD	Great Southern Joint Development Assessment	Cr P Callaghan	Cr L Martin
GSJDAP	Panel	Cr R Kiddle	Cr M Creagh
GSRAG	Great Southern Recreational Advisory Group	Cr K O'Keeffe	Cr P Callaghan
GSRRG	Great Southern Regional Road Group	Cr L Martin	Cr R Miniter
GST	Great Southern Treasures	Cr L Martin	Cr R O'Meehan
HAWG	Housing and Accommodation Working Group	To be dissolved	
LEMC	Local Emergency Management Committee	President –Chair	Cr L Martin
LEIVIC	(meet quarterly)	Cr K O'Keeffe	Cr R Miniter
NSPNR	North Stirling Pallinup Natural Resources Inc.	2 councillors are providing the need	
OCD Inc	Ongerup Community Development Inc	Cr R O'Meehan	Cr L Martin
OSCC	Ongerup Sports Complex Committee	Cr R O'Meehan	NA
SAG	Southern Ag Care	Cr K O'Keeffe	Cr R Miniter
	Southern Link VROC	Cr K O'Keeffe	Cr P Callaghan
	Southern Link vroc	Cr R O'Meehan	Cr R Kiddle
CCZD	MALCA Creat Southern Zana Dagian	Cr K O'Keeffe	Cr P Callaghan
GSZR	WALGA Great Southern Zone Region	Cr R O'Meehan	Cr L Martin
	Yongergnow Inc.	Cr P Callaghan	NA



Register OF FEES

and Allowances Paid to Elected Members

Local Government Act 1995 s 5.96A

Local Government (Administration) Regulations 1196 r 29C(f).

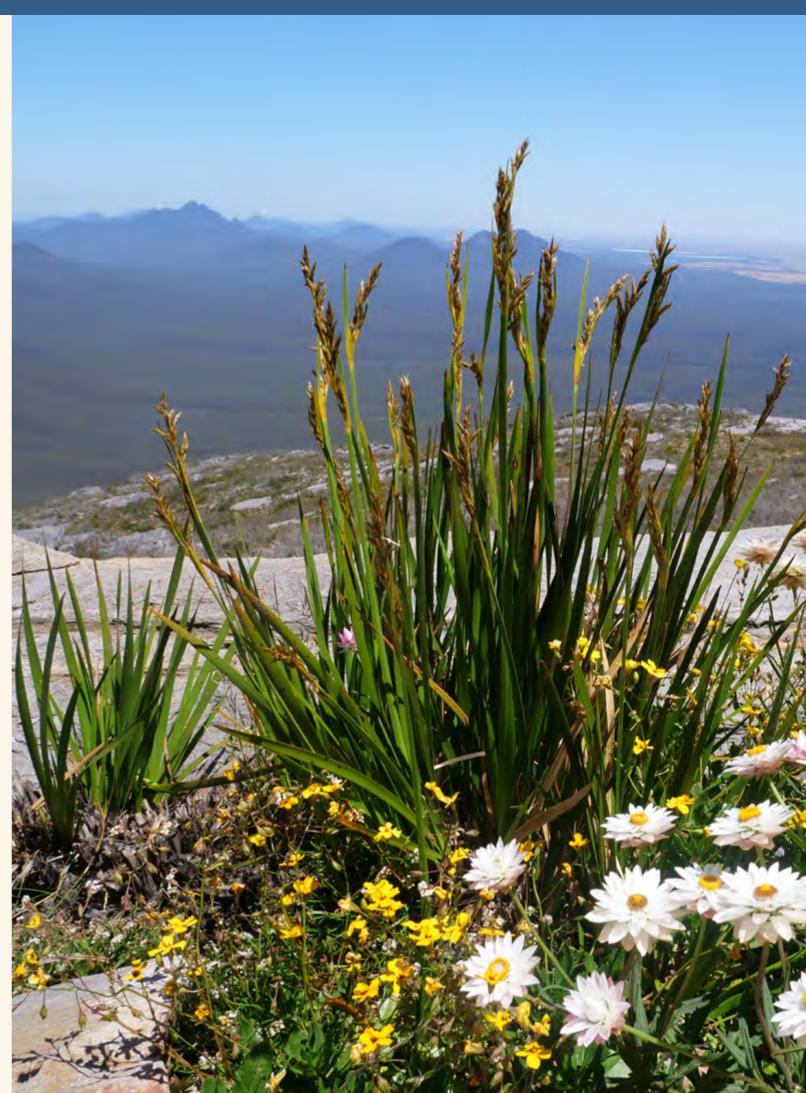
This register is updated to the Shire Website no later than 14 July each Financial year, pursuant to Local Government Act 1995, s5.96A and Reg29c(2)(f)&(5) of the Local Government (Administration) Regulations 1996.

29C. Information to be published on official website (Act s. 5.96A(1)(i))

For the purposes of section 5.96A(1)(i), the following information is prescribed —

(f) the type, and the amount or value, of any fees, expenses or allowances paid to each council member during a financial year beginning on or after 1 July 2020.

Shire of Gnowangerup – Councillors Allowances July 2024 to June 2025						
Name	Position	Local Government Allowance	Meeting Fees	Tele Communications	Travelling Reimbursement	Grand Total
Cr Kate O'Keeffe JP	Shire President from 25 October 2023	\$18,579.00	\$19,412.00	\$1,500.00	\$0.00	\$39,491.00
Cr Rebecca O'Meehan	Deputy Shire President from 25 October 2023	\$4,645.00	\$9,706.00	\$1,500.00	\$0.00	\$15,851.00
Cr Peter Callaghan	Councillor	-	\$9,706.00	\$1,500.00	\$1,638.56	\$12,844.56
Cr Mick Creagh	Councillor	-	\$9,706.00	\$1,500.00	\$0.00	\$11,206.00
Cr Shelley Hmeljak	Councillor	-	\$9,706.00	\$1,500.00	\$0.00	\$11,206.00
Cr Rebecca Kiddle	Councillor	-	\$9,706.00	\$1,500.00	\$0.00	\$11,206.00
Cr Lex Martin	Councillor	-	\$9,706.00	\$1,500.00	\$0.00	\$11,206.00
Cr Robert Miniter OAM	Councillor	-	\$9,706.00	\$1,500.00	\$1,026.96	\$12,232.96
Totals 2024/2025		\$23,224.00	\$87,354.00	\$12,000.00	\$2,665.52	\$125,243.52





Natural Resources Inc Summary

Allied Action for Conservation and Sustainability

Protecting Biodiversity and Inspiring Young Minds

- Approx. 35 hectares of biodiverse revegetation completed (planted July 2024)
- 20 kilometres of protective fencing installed to shield both new and remnant vegetation from livestock and accidental human damage — protecting hundreds of hectares in total
- An exciting school engagement program delivered 12 excursions and incursions across Ongerup Primary, Borden Primary and Gnowangerup District High School
 - Each school was assigned a 'Bilya site'
 within the Pallinup River catchment,
 visited regularly for water testing,
 ecological observations, and place-based
 learning
 - Many sessions were supported by Ngowanjerindj Rangers and Elders, who generously shared cultural knowledge and connection to Country

These project works were proudly supported by the WA Government's State Natural Resource Management Program.

Feral Animal Control

Protecting native species through coordinated action

The Annual Community Feral Animal Tally saw 7 community teams remove:







109 foxes

12 feral cats 19 rabbits



As part of an integrated pest control project across the

Fitz-Stirling Corridor,

over **33,000** hectares

were treated on-farm to reduce the impact of cats, rabbits, and foxes

Funded by the Australian Government through the Saving Native Species Program and delivered by NSPNR as a member of the Commonwealth Regional Delivery Partners panel, in partnership with South Coast Natural Resource Management.

Looking Ahead

NSPNR has secured **five successful grant applications** in 2024–2025, totalling **\$700,000–\$800,000** in new project funding to be delivered across the region over 1, 3 and 5-year timelines. These upcoming initiatives include:

- Creating a master map and archive of 20 years of NSPNR project history
- Delivering climate-smart agriculture trials focused on salinity, sustainable cropping and revegetation

- Expanding feral animal control and fencing programs
- Continuing the school engagement program through to the end of 2027, including a residential school camp in 2026

In addition, NSPNR staff participated in numerous **professional development and industry events**, strengthening networks in both the Agricultural and Natural Resource Management sectors and building capacity for future regional projects.







Borden PAVILION

Report



A hub of performance, sport and connection

This past year, the Borden Pavilion proved once again to be more than just a venue — it's a gathering place for shared experiences, big moments and community talent.

In February, the Pavilion stage was taken over by **Yuck Circus**, an award-winning, all-female circus crew known for their bold humour and jaw-dropping acrobatics. Backed by a soundtrack of nostalgic 90s bangers, their high-energy show **Dead Set** had the crowd of 72 roaring with laughter and awe. The performance brought something completely fresh to the community calendar — combining physical comedy, circus stunts and storytelling in a way that left a lasting impression.

Then in April, the Pavilion came alive again with the Great Southern Fuel Borden X Cup — a pre-season football and netball tournament drawing teams from Perth to Esperance.

The day brought together 80 netballers, 120 football players, and around 100 volunteers and spectators, totalling approximately 300 patrons. Teams included the OFA Colts, Gibson, Albany, Newdegate and more.

Congratulations go to Railways Netball Club, winners of the netball tournament, and the Gnowangerup Football Club, who took home the football trophy.

Together, these events highlight the Pavilion's unique role as a place where culture, sport and community come together.







Acknowledgements

Thank you to all the organisers, volunteers, players and performers who helped make this year's events such a success.

Stay. Grow. Thrive.

By the Numbers

2 major events held

Over 370 attendees across

both events

Participating teams from
Perth, Esperance,
and across the
Great Southern

Gongergnow-Ongerup CRC

Report



Driven by locals, for locals

The 2024/25 year marked a period of **renewal and momentum** for the Yongergnow–Ongerup Community Resource Centre (CRC). With a strong focus on governance, the committee undertook a comprehensive review of internal policies and procedures — ensuring the organisation is well-positioned to meet future challenges with clarity, consistency and purpose.

A Year of Highlights

Back Roads & Art Exhibition

The airing of the Back Roads: Ongerup episode placed our small but spirited town in the national spotlight. To build on this attention, the CRC partnered with the **Yongergnow Malleefowl Centre** to host a vibrant community art exhibition celebrating our talented local artists.

Bridging Isolation

In partnership with FRRR, the CRC delivered a high-energy event designed to bring together local mums and families — breaking through the barriers of geographic and social isolation. The laughter, conversation and genuine connection were lasting outcomes of this lively gathering.

Christmas Festival

Supported by Southern Ports, the end-ofyear Children's Christmas Festival brought together families of all ages for inclusive craft activities, games, singing, and community cheer. The festival culminated in the annual Community Christmas Tree Event, rounding off 2024 with warmth and unity.

Toddler Time & Kids Club

Weekly sessions for young children and their families have continued to grow, with smiling faces, art and craft, shared fruit platters, and friendly parent conversations becoming regular features. These programs — supported by the Shire of Gnowangerup and Amity Health — are now recognised as important staples of local family life.

Community-led Initiatives

Following the Change Maker Workshops, the CRC hosted the **Ongerup Planning Session** in March 2025 — featuring a community workshop, surveys, and one-on-one discussions. With support from **Hon. Shelley Payne MLC**, coffee and cake encouraged lively participation. From this, two new groups were born:

- · A Daytime Book Club
- A Garden Club

Both now meet monthly and are proudly community-led, supported by the CRC as needed.

Building Capacity for the Future

The CRC continues to invest in training and development, with all staff undertaking inhouse training to strengthen customer service and operational skills. We were thrilled to secure funding for and appoint a new trainee position — a valuable opportunity for a local resident to grow professionally within the community.

Looking ahead, the CRC remains committed to its mission of providing learning, support and social connection for people of all ages and backgrounds in the Ongerup region. We're proud of how far we've come — and excited about what's ahead.

Acknowledgements



The continued success of the Yongergnow-Ongerup CRC would not be possible without the support of our partners and community.

Warm thanks to:

- Shire of Gnowangerup
- Amity Health
- Southern Ports
- Foundation for Rural & Regional Renewal (FRRR)
- Hon. Shelley Payne, MLC







Report

Making Waves: A Season of Swim, Safety and Skill

The Gnowangerup Swimming Pool remains a cornerstone of community life — offering a safe, welcoming, and active space where people of all ages can learn, connect, and cool off during the warmer months. Open from November to April, the pool recorded over 9,500 visits, with an average of 66 patrons per day making use of its facilities and programs.

This season was filled with energy and purpose. From VacSwim and Interm lessons to school carnivals, community pool parties, and early-morning lap sessions, the pool was a



place for both fun and growth. We were proud to welcome local schools, host themed events, and deliver important water safety education to Kindy students at GDHS — helping instil lifelong skills ahead of summer.

A standout moment was the Wrap-Up Party on 6 April 2025, where over 100 community members came together for an afternoon of games, food, and celebration. A colouring competition saw 40 brilliant entries from children across Gnowangerup, Borden, and Ongerup. Special guests Walter and Wendy, the much-loved lifeguard dog mascots, brought extra smiles to the day.

Acknowledgements

This successful season would not have been possible without the contributions of many. Sincere thanks go to:

- KidSport for enabling equitable access through funded passes and entries.
- Watch Around Water and the Leisure Institute of WA (LIWA) – for championing water safety across the region.
- Local schools and families for engaging with programs and events.

Thank you to everyone who contributed to making the 2024–2025 season a success.

Swimming Pool Season Wrap-Up

The 2024–2025 swimming pool season was full of activity, education, and community fun — concluding with a vibrant end-of-season party on 6 April 2025.

Season Statistics

Total attendance (Nov-Mar)

9,525

Swimming lessons delivered (Jan-Mar)

1,916

Daily average

66 patrons Busiest day (6 Jan)

attendees

Days over 30°C

79



Hottest day

Passes & Access



child season passes (28 funded via KidSport)



29 adult season passes



family season passes



956
KidSport-funded single entries



6/2
early morning swimmers

Organised Activities

"She Can Swim"

School pool parties (GDHS, Ongerup

Smart Start family session

VacSwim and Interm lessons GDHS
Swimming
Carnival
232 attendees

Season Wrap-Up Party



117
attendees



150 sausages



100⁺
juice boxes & bottles
of water served!

Gnowangerup LIBRARY



Report

A Year of Stories, Sharing and Connection

In 2024–2025, the Gnowangerup Library continued to serve as a welcoming space for connection, creativity, and lifelong learning. As a proud member of the Regional Western Australian Library Consortium (RWALC), the library embraced new innovations to enhance access, while continuing to deliver cherished community programs like Storytime and Book Week.

One of the most significant changes this year was the implementation of a **stock sharing** system across the RWALC. This new model allows borrowed items to remain on our shelves until requested elsewhere — keeping our collection fresh and reducing postage costs, while also supporting more sustainable service delivery.

Storytime continued to be a regular and much-loved part of the week, thanks to strong community participation and our ongoing partnership with the **Gnowangerup District** Toy Library. The Better Beginnings Storytime Suitcase Program brought variety and themed activities, with favourites including art, science and engineering.



Our annual **Book Week** presentation was another standout, with over 100 students from Borden, Gnowangerup and Ongerup gathering to enjoy a live reading-themed magic show. The performance brought stories to life and captured the magic of learning in a way that resonated with children and teachers alike.

From early literacy to large-scale events, the Gnowangerup Library remained a place where imaginations grow and readers of all ages feel at home.

Acknowledgements

We extend sincere thanks to the Gnowangerup Community Resource Centre, the Gnowangerup District Toy Library, local schools, the Children's Book Council of Australia, and all the families and community members who help bring our library events to life.

Looking Ahead: 2025-2026

- Continue building partnerships with local education and early years organisations
- Introduce new digital literacy and school holiday programs
- Host another dynamic Book Week celebration in August 2025
- Explore creative maker sessions and STEAM-themed Storytimes

Promote library memberships to grow reach across all three townsites





Highlights & Impact

Storytime & Early Literacy

themed **Storytime** sessions held since May 2024

rotating **Better** Beginnings Storytime Suitcases used

Regular partnership with the

Gnowangerup District Toy Library

Popular themes included

Art. Science, & Engineering

Book Week Magic

Book Week

'Reading is Magic'

from Borden, Gnowangerup and

Children's **Book Council** of Australia

Gnowangerup CRC

Smarter Stock Sharing



Fresher collection for regular patrons

Reduced postage costs

and improved environmental footprint









Ongerup LIBRARY

Report

For Young Readers, Old Souls, and Everyone in Between

In 2024–25, the Ongerup Library settled into a gentle rhythm under the guidance of new librarian Anne Silmer. One of Anne's first initiatives was to refresh the shelving and layout, improving accessibility and comfort for all users.

Connection with both younger and older generations continues to be the heart of our library. Seasonal colouring-in activities and our bookmark hunts brought children and families through the doors, encouraging curiosity and page-turning. Our next goal: to have them leaving with armfuls of borrowed books.

A highlight of the year was National Simultaneous Storytime, held in collaboration with Ongerup Primary School. Students gathered in the calm, welcoming surrounds of the Yongergnow Art Gallery to enjoy The Truck *Cat* — an experience that brought the story to life through shared reading.

In response to feedback from the **Ongerup** Community Engagement Workshops, the library launched a *Day Time Book Club* — an initiative designed to foster connection among local residents. The group of five regular members now meets monthly to share conversation over their current reads. With the added benefit of good coffee and food from the Yongergnow Café, this group is expected to grow steadily.

Looking Ahead

In the coming year, the library will focus on:

- Engaging young adults through School **Holiday Study Nooks**
- Increasing after-school and school holiday activities for **young readers**
- · Upskilling library staff to ensure consistent, high-quality service delivery

Acknowledgements



Sincere thanks to the Yongergnow-Ongerup Community Resource Centre, the Yongergnow Malleefowl Centre and Café, and Ongerup Primary School for their continued support and collaboration.

Highlights & Impact

New Librarian, Fresh Approach

- Anne Silmer joined as librarian and immediately improved library layout and accessibility.
- Enhanced comfort and navigation for all ages and abilities.

Youth Engagement through Creativity

- Seasonal colouring-in activities and bookmark hunts drew new young visitors.
- Sparked early reading habits and increased family engagement.

Shared Stories, Stronger Connections

- Simultaneous Storytime with Ongerup Primary immersed students in The Truck Cat.
- experiences.

Day Time Book Club Launched

- Monthly group now connecting 5 regular members (and growing).
- Direct response to communityidentified social need.
- Hosted in partnership with Yongergnow Café — blending books, food and friendship.

Performance SNAPSHOT

of our Libraries

Active Borrowers Gnowangerup: 206 Ongerup:

New **Borrowers**

Gnowangerup:

Ongerup:

8

Total:

Items Loaned/ Renewed

Gnowangerup:

1,641 Ongerup:

Total:

Livingston MEDICAL CENTRE

Report



99

A Year of Growth, Access and **Community Care**

In 2024–2025, Gnowangerup Medical Centre continued to evolve into a vibrant hub of rural health care, delivering high-quality, patientcentred services across general practice, emergency, aged care, and telehealth. This year saw the consolidation of a strong clinical team, expanded services, new technologies, and deepening community partnerships — all working together to meet the diverse health needs of our region.

With the successful recruitment of Dr **Temitope Oni** as our permanent GP, and ongoing support from visiting doctors including Dr Shady Makar and Dr Michael **Livingston**, the clinic was able to offer consistent and comprehensive care — both at the practice and at the hospital.

In collaboration with WACHS and the local hospital team, we strengthened our shared care model, ensuring seamless transitions between primary and acute care, while maintaining weekend and after-hours coverage for emergencies.

New technologies were introduced including telehealth psychiatry via Renatus Clinic, and expanded diagnostic tools — while weekly visits to the local aged care facility remained a cornerstone of our commitment to continuity and compassion.

Acknowledgements

We extend our heartfelt thanks to the **Shire** of Gnowangerup, our colleagues at the local hospital, and the wider community for their trust, collaboration, and ongoing support.



To our dedicated nurses. doctors, and administrative team — your tireless work and compassionate care make this service what it is. We are deeply grateful.

Looking Ahead: 2025-2026

- Expand GP availability, including two new visiting doctors (one female GP to enhance women's health services)
- Deepen partnerships with ACRRM and **RACGP** to support rural doctor recruitment
- Increase procedural capacity through further training
- Introduce on-site allied health and mental health services
- Continue equipment upgrades to enhance service access and care quality

Highlights & Impact

Expanded Services

- Permanent GP appointed: Dr Temitope Oni
- Support from **visiting GPs** and access to a wider GP network via Livingston Medical
- Telehealth psychiatry launched in partnership with Renatus Clinic
- Weekly aged care visits and
- Expanded in-house procedures
- CST and women's health screening
- Minor surgical procedures (biopsies,
- Immunotherapy, infusions, joint and

Equipment & Accreditation

- Rolled out new services: spirometry, Holter monitoring, audiometry, and firearms assessments
- Full-time nursing support and nurseled services implemented
- Achieved AGPAL accreditation in April 2025
- Doctors undertaking advanced training in **procedural and emergency** medicine

Community Engagement

The practice continued its role as a community health leader through education, outreach, and future workforce development:

- Delivered **flu vaccine clinics**. **heart** health checks, mental health support, and Aboriginal health programs
- Preventive health SMS campaigns and public health messaging
- Hosted ongoing placements for Curtin, UWA, and Notre Dame medical students
- Supported **GP registrar training** to grow the rural medical workforce

Performance Snapshot

- 180+ patients seen weekly in general
- Significant reduction in hospital
- Appointment wait times under three days despite growing demand
- 95% patient satisfaction, with most rating care as "excellent" or "very good" (QPA feedback survey)







Emergency MANAGEMENT

Report

A Year of Challenges, A Year of Community Strength

During 2024/25, the Shire of Gnowangerup experienced two significant incidents that tested our emergency response capability and reinforced the importance of strong community preparedness and recovery planning.

The **first** major incident took place on 18 December 2024 at the intersection of Corackerup Road and Cowalellup Road. Initially reported at 4:50pm, the fire rapidly spread through approximately 270 hectares of unharvested crops, stubble, and scrub due to strong south-easterly winds and dry fuel conditions. Two residential properties were under direct threat, with asset protection operations supported by Albany DFES Career Fire and Rescue.

Thanks to the coordinated efforts of all agencies and volunteers, no homes were lost, although crops, livestock, and fencing were damaged. 99



The response involved:

DFES appliances from the Shires of Gnowangerup and Jerramungup



farmer response units from both

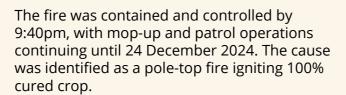


fixed-wing water bombers



APPROXIMATELY

volunteers and staff, including DFES managers, local CESMs, and support from St John Ambulance, WA Police, Western Power, and Main Roads WA



The **second** occurred on the 26th March 2025 when a fire broke out at the Gnowangerup IGA. The incident required a coordinated response from local brigades, DFES, WA Police, and Shire staff to manage the immediate threat, ensure public safety, and commence recovery efforts.

While no serious injuries were reported, the fire caused significant disruption to essential local services, highlighting the importance of business continuity planning and local support networks.

These incidents emphasised the value of strong inter-agency cooperation, rapid mobilisation of resources, and the dedication of our volunteers and farmer response crews.



Local Emergency Management Arrangements (LEMA) & Local Recovery Plan

In 2024/25, the Shire completed a full review and update of the Local Emergency Management Arrangements 2025–2030 and and submitted to the State Emergency Management Committee for noting. The updates incorporated lessons learned treatment strategies for bushfire, severe plant biosecurity, and clarified recovery governance arrangements.

The updated documents ensure the Shire is well-positioned to manage the response and recovery phases of emergencies, with a focus on community resilience, resource

The Shire acknowledges and thanks all volunteers. brigades, emergency services, and partner agencies for their unwavering commitment to protecting the community. 99





Assistance Grants

Each financial year, the Shire of Gnowangerup supports the growth and wellbeing of its communities through the Community Financial Assistance Grants Program. This initiative provides funding to eligible not-for-profit organisations for projects that enhance local infrastructure, deliver essential services, or create social, cultural, and recreational opportunities.

In 2024/25, grants ranging from \$500 to \$20,000 were awarded to a diverse range of community groups across the Shire. These projects reflect our shared commitment to helping local organisations stay strong, grow their impact, and thrive into the future.



Grant Recipients

Gnowangerup & District Toy Library Purchase of educational

\$**1,300**.00

Yongergnow -**Ongerup Community Resource Centre**

\$5,000.00

Gnowangerup **Family Support Association Inc.**

Façade upgrade at for Borden and Ongerup

\$5,000.00

Gnowangerup Netball Club

Upgrades to

\$5,000.00

Borden Pavilion Committee Inc.

Touring Arts and Culture program

\$5,000.00

Ongerup Sporting Complex Installation of shade sails

\$10,000.00

GNP 360

Accessibility renovations at the Gnowangerup Hotel, including entryway and bathroom modifications

\$20,000.00

Ongerup Community Development

\$6,666^{.66}





2025

Celebrating Connection, Appreciation and Achievement | Fri, 21 March 2025

The Shire of Gnowangerup's annual *Dandjoo Day* once again brought together our three communities — **Gnowangerup**, **Borden** and **Ongerup** — in a glowing celebration of connection, appreciation, and achievement on the 21st March 2025. Held at the **Borden Pavilion**, the event was a true reflection of what it means to stand *Dandjoo* — together.

Under a brilliant autumn sky, the Pavilion's courtyard was bathed in golden sunlight, creating the perfect setting for an afternoon of storytelling, laughter, and recognition. Guests enjoyed an array of delicious food provided by Yongergnow, complemented by icy drinks and the warm hum of conversation as community members reconnected and shared highlights from the year.

Shire President Kate O'Keeffe took to the stage to present the *Dandjoo Day Awards*, honouring individuals and groups who have gone above and beyond in their dedication to the community. Each recipient embodied the values of commitment, resilience, and generosity that make our region so special!

A moving highlight of the afternoon was the presentation of a cheque to the **Gnowangerup St John Sub Centre** for **\$17,595**. This contribution acknowledges the essential role of local volunteers in safeguarding our community's wellbeing and responding in times of crisis. Their unwavering commitment continues to inspire and uplift, which is truly commendable.

As the sun set on another successful *Dandjoo Day*, the spirit of unity, respect, and gratitude was unmistakable. Events like these are a reminder of the strength we share when we work together — and why the **Shire of Gnowangerup** is a place where community connection continues to grow.

Thank you to everyone who attended, contributed, and celebrated — your passion and dedication make our communities stronger every day. Here's to another year of working *Dandjoo*, together!

Acknowledgements

This meaningful day would not have been possible without the contributions of many:

- The Shire of Gnowangerup for coordination and ongoing support.
- Yongergnow for sharing incredible local food and hospitality.
- Community volunteers for their time, effort, and heart.
- Gnowangerup St John Sub Centre for the vital work they do every day.
- All attendees for bringing joy, energy, and connection to this special event.

Dandjoo Day Highlights



Community ⊕
Celebration

- Held at the Borden Pavilion
- Attendees from Gnowangerup, Borden & Ongerup
- Sunny, autumn weather created a warm and welcoming atmosphere



Recognition

B Awards

- Dandjoo Day Awards presented by Shire President
- Honoured outstanding individuals and local groups



Volunteer Support

- \$17,595 presented to Gnowangerup St John Sub Centre
- Recognition of volunteers' service in health and emergency response



Catering ⊕
Hospitality

- Food and refreshments provided by Yongergnow
- Shared courtyard dining and community connection



Moments & Atmosphere

• A golden afternoon of gratitude and togetherness

Photograph by Anrie Van Zyl



Annual Awards - Community Recognition at Dandjoo Day

At this year's Dandjoo Day, the Shire proudly celebrated outstanding contributions to our community:

> Community Citizen of the Year – **TRAVIS HAWKINS**

Emergency Technician and Sub Centre Chairperson, Travis volunteers extensively with St John Ambulance, Ongerup Bush Fire Brigade, and local football clubs, ensuring vital services and community support.

Community Group or Event of the Year – **ONGERUP FUTURE FUND**

A group of 13 local farmers who purchased and renovated the Ongerup hotel, creating a thriving community hub through fundraising and volunteer work.

Community Citizen of the Year – **EMILY JAEKEL**

Chair of Yongergnow Malleefowl Centre and Ambulance volunteer, Emily leads conservation efforts, community projects, and emergency services with remarkable dedication.

Event of the Year – **YONGERGNOW** MALLEEFOWL CENTRE

Hosted the successful Back Roads Art Exhibition, raising funds and showcasing local talent while supporting conservation efforts.

Clockwise from top left: Darren from Ongerup Future Fund, Citizen of the Year Travis Hawkins, Citizen of the Year Emily Jaekel, Mel Hawkins from Yongergnow Malleefowl Centre and Mandy Hanna from SES.









Fields & FORTUNES





Inspiring Ideas, Building Partnerships, and Backing Local Enterprise | Fri, 21 February 2025

The Shire hosted the Fields & Fortunes Regional Business Forum, welcoming over 100 business leaders, changemakers, and industry professionals from Gnowangerup and surrounding regions. Held under the guiding theme "Stay. Grow. Thrive." — the forum focused on workforce development, sustainable growth, and regional innovation.

From 8:30am to 5:00pm, attendees engaged in a full day of thought-provoking content — featuring dynamic keynote speakers, interactive panels, and valuable networking opportunities. A bespoke visual identity, including an event logo and brand suite, was developed to promote the forum across print and digital channels.

The event was created in direct response to local economic feedback and the need for stronger cross-sector collaboration. It facilitated valuable connections across agriculture, tourism, trades, and community services — fostering partnerships that will strengthen the region's resilience and prosperity.

Seventeen local businesses and service providers hosted trade booths, giving attendees a chance to engage directly with operators, share knowledge, and discover opportunities that support local enterprise and community development.

Acknowledgements

This forum would not have been possible without the passion and support of many. Special thanks to:

- Local businesses and sponsors for backing the forum and showcasing their services.
- Guest speakers and panellists for generously sharing their expertise and stories.
- Community members and stakeholders

 for participating in discussions and providing valuable feedback.
- Regional partners for contributing to the vision of a stronger, more connected Great Southern.

This first forum marked a valuable step toward building a more connected and forward-thinking local economy.





Looking Ahead

Planning is already underway to establish *Fields & Fortunes* as an annual feature event. The 2026 forum will explore future-focused topics such as:

- · Digital transformation
- · Technology in small business
- · Youth employment pathways
- · Climate resilience in rural enterprise



2025 Business Forum Wrap-Up





Highlights

- Full-day program of regional innovation, workforce and growth
- Custom branding and promotional materials
- Strong cross-sector representation and community engagement





Challenges

- Short turnaround for securing funding
- Relied heavily on strategic sponsorship and local support



Long lable LUNCH

2025

Great Food and Even Warmer Hearts | Sat, 21 September 2024

On **21 September 2024**, the Gnowangerup Town Hall — a century-old icon of local life was filled with warmth, music, and shared with 135 guests who gathered for the Long Table Lunch.

This special event was more than a meal it was a celebration of place, generosity, and connection. With linen-covered tables stretching the length of the hall, the event created space for locals and visitors to come together, showcase the best of our town, and raise vital funds for two causes that touch lives across the region.

Renowned chef Kate Lamont and her team travelled to Gnowangerup to deliver an exceptional three-course lunch, highlighting locally sourced lamb supplied by WAMMCO, a key event sponsor. Wines were paired by Lamont's Wines, with welcome glasses of sparkling generously donated by West Cape Howe.

The hall was alive with music and conversation as **Dolce Ensembles** performed a string trio, providing a soft soundtrack to the afternoon. Guests were surrounded by the hum of connection — friends reunited, new faces welcomed, and stories shared across generations.

The Long Table Lunch also served a greater purpose: raising funds for the **Gnowangerup** St John Ambulance Sub-centre and the Hawaiian Ride for Youth. Generous contributions from local artists, donors, and holiday home hosts helped generate over **\$22,500** through auctions and donations. The standout piece — a breathtaking landscape painting donated by Bronwyn Gaze received the highest auction bid of the day.

We extend our heartfelt thanks to all who supported and made the day possible — from those who donated, to those who poured wine, played music, or simply showed up to be part of something meaningful.

The Long Table Lunch embodied what it means to stay connected, grow local pride, and thrive as a community.

Long Table Lunch at a Glance





Gnowangerup Town Hall

Location:



Date:

21 September



Attendees:

135 guests



Catering:

3-course lunch by Kate Lamont & team



Live Music:

Dolce Ensembles (string trio)



Auction Highlight:

Landscape artwork donated by Bronwyn Gaze



Funds Raised:

Over \$22,500

Event Partners:

- WAMMCO (local lamb sponsor)
- Lamont's Wines (wine pairings)

Beneficiaries:

 Gnowangerup St John Ambulance Sub-centre

Impact:

- Celebrated Gnowangerup's people, produce and potential
- Strengthened community connection and civic pride

- West Cape Howe (welcome sparkling wine)
- Hawaiian Ride for Youth
- Showcased the town to visiting guests in a warm, welcoming way
- Demonstrated the power of local giving in action















2024

Keep the Fire Burning: Blak, Loud and Proud | 7-14 July 2024

This year's NAIDOC Week theme, "Keep the Fire Burning: Blak, Loud and Proud," celebrated the strength, resilience, and pride of Aboriginal and Torres Strait Islander peoples. In the Shire of Gnowangerup, this was reflected in a vibrant week of connection, learning, and cultural celebration.

The Shire was proud to support **Gnowangerup** District High School, which led a rich and engaging program for students across all year levels. An excursion to the Stirling Range National Park offered secondary students a powerful opportunity to walk on Country and learn firsthand from Elders; Tasman Hayward and Robbie Miniter OAM about the cultural significance of the land to the **Goreng** Noongar people.

Back at the school, a full day of rotating activities ensured every student had the chance to experience Noongar culture in meaningful ways. Highlights included painting workshops with Carlene Bolton-Eades at the Noongar Centre, traditional dancing led by

students Rohan Hodgson, Murray Hayward, and Lomas Ugle Jr, and arts and crafts sessions with **Barb Nundle** and **Jane Farmer**. Elder Mr Hayward also guided students through stories of local sites, before the group shared damper and soup provided by the Yorgas Group.

The success of NAIDOC Week in Gnowangerup was made possible by the passionate support of many. We extend our sincere thanks to the Gnowangerup Aboriginal Corporation, the **Yorgas Group**, and all the volunteers and community members who made this celebration so special.



Through events like these, we continue to honour culture, build understanding, and grow together as a thriving community.



NAIDOC Week 2024 at a Glance





Participation:



Theme:

Fire Burning: Blak, Loud and Proud





Stirling Range National Park, Gnowangerup District High School, Noongar Centre



Community Partners:

Gnowangerup Aboriginal volunteers, artists and Elders

Cultural Experiences Included:

- Excursion and on-Country learning with Elders Tasman Hayward and Robbie Miniter OAM
- Painting workshops with Carlene **Bolton-Eades**
- Traditional dancing led by Rohan Hodgson, Murray Hayward & Lomas Ugle Jr
- · Local storytelling with Mr Hayward
- Damper and soup lunch hosted by the Yorgas Group

Impact:

- Strengthened local understanding of Noongar culture
- Created space for cultural expression, leadership, and pride
- Brought Elders, youth, and the broader community together in a shared celebration of identity and connection



Wild GRAVEL



2024

Embracing the Stirling Range Through Sport and Togetherness | Sat, 5 October 2024

In October 2024, the Shire of Gnowangerup hosted the inaugural Wild Gravel — a bold new cycling and running event set against the ancient backdrop of the Stirling Range (Koi Kyenu-ruff). Designed to celebrate movement, connection, and place, Wild Gravel welcomed locals and visitors alike to experience the unique landscape in a way that was challenging, inclusive, and unforgettable.

Attracting **354 participants** aged between **5** and **84**, the event offered nine ride, run, and combination course options. From seasoned cyclists to families with young children, the program encouraged people to show up however they could — to stay connected, grow in confidence, and thrive in the moment.

The day began before dawn. Volunteers and staff arrived from **4:00am** to set up pitstops, manage traffic, and bring the event village to life. The atmosphere was welcoming and

quietly electric. Shire President Kate O'Keeffe officially opened the event, followed by a moving Welcome to Country by Elder Ezzard Flowers, who spoke of the seasons and spirits of the Stirling Range.

Events rolled out across the morning, starting with the 125 km gravel ride. Among the many inspiring stories, **three participants using handcycles** completed the demanding 80 km course — a powerful testament to the event's accessibility and inclusive spirit.

What made Wild Gravel remarkable wasn't just the kilometres covered — it was the way people showed up for one another. Over **50 local volunteers** helped deliver the day, supporting everything from marshalling to catering, first aid, waste collection, and cleanup. Community groups, emergency services, local businesses and event partners stood shoulder to shoulder to make it happen.









The day ended with a post-race celebration at Mt Trio Bushcamp and Caravan Park, featuring live music from Andy Bradshaw, catering by Soul Van, refreshments from Boston Brewery, and plenty of stories shared under the gum trees. The Shire extended special thanks to Margot and John Byrne for generously hosting the celebration.

Behind the scenes, Wild Gravel was also a community capacity-building project. The Shire ran two pre-event info sessions in Gnowangerup and Borden to help residents understand gravel racing, ask questions, and find ways to get involved. The event's marketing strategy featured **brand ambassadors**, regional media coverage, tiered pricing incentives, and a growing online presence — all helping to extend the reach and impact.

Feedback from participants was overwhelmingly positive:

- 100% said they were likely or somewhat likely to return in 2025
- Course design, volunteer support, and atmosphere were standout themes
- Suggestions included more signage, better parking coordination, improved waste systems, and streamlined registration



Planning for Wild Gravel
2025 is already underway,
with a focus on expanding
event categories, enhancing
the event village, and
exploring partnerships with
tourism operators to create
a longer-lasting economic
and cultural footprint.

7

Highlights & Impact

Participation & Reach



354

participants aged 5 to 84



event categories including ride, run, and hybrid options



hand cyclists successfully completed the 80 km ride



of surveyed participants said they were *likely* or *somewhat likely* to return, 2025



4.2/5

average communication rating

Community & Volunteers

- 50+ community volunteers involved
- Two pre-event community information sessions

Promotion & Coverage

- Professional marketing strategy implemented
- Coverage in Channel 7, GWN, Albany Advertiser, Farm Weekly

Lessons & Future Focus

- · Challenges identified: parking, registration, waste management, amenities
- Improved logistical planning and event village review underway

- · Strong support from St John Ambulance, SES, and local businesses
- · Inclusive event with families, recreational riders, and competitive athletes
- Social media channels and website launched
- Tiered pricing and competitions helped boost engagement
- Strong interest in developing tourism partnerships and expanding regional impact













Youth WEEK

2025

Gnowangerup Roller Disco Lights Up Youth Week | Fri, 11 April 2025

As part of the Shire of Gnowangerup's Youth Week 2025 celebrations, the Community Development team transformed the **Gnowangerup Sporting Complex into a** glowing, music-filled roller disco — and it was a night to remember.

Around 70 to 80 attendees turned out for the event, including local children, teens, and families. The evening began with a free community dinner, where 60 hot meals were served between 5pm and 6pm — a meaningful way to bring people together before the skating began.



As disco lights filled the room and music echoed across the rink, the energy quickly built. With 50 pairs of skates available for loan and glow sticks handed out by the Shire, the venue became a lively, inclusive space where young people could move, play and connect. Even those unsure at first were soon gliding confidently across the floor — laughter, spills and all.

The success of the evening reflected the dedication of several key community members. The Community Development **Team** led the organisation and delivery of the event with care and precision, as well as providing hands-on support throughout the evening. Community members kindly volunteered in the kitchen, helping serve dinner to a grateful crowd. Their efforts are a testament to the collaborative spirit that defines our community.

Beyond the fun and glow sticks, the Roller Disco created something deeper — a space where young people felt safe, included, and free to be themselves. It offered a lowcost, high-impact night out that celebrated youth voice, local connection, and the joy of movement.

Following the success of Youth Week 2025, the Shire is exploring future youth-friendly initiatives — including mobile activity nights and seasonal pop-up events in our smaller townsites — to continue creating spaces where young people can stay, grow, and thrive in their own communities.

Roller Disco Wrap Up









Location:

Gnowangerup Sporting Complex Date:

Fri, 11 April 2025

Attendance:

70-80 community members

Meals Served:

60 free hot dinners



Equipment Provided:

50 pairs of roller skates + glow sticks



Activities:

Roller disco, music, shared dinner, allages participation



Led By:

Community Development Team



Volunteers:

Donna (lead organiser), Penny (event support), Megan (kitchen)

Impact:

- Created a safe, inclusive, and active youth space
- Strengthened local connections
- Sparked interest in future youth engagement initiatives

Future Focus:

- Mobile activity nights
- Seasonal pop-ups in smaller townsites
- Continued support for youth-led and family-friendly events







1/8 Mile Sprint

at the Airport (GSSMA)

High-Speed Action at Gnowangerup Airport | 29–30 March 2025

Hosted by Great Southern Street Machines Assn. (GSSMA Assn.)

The Gnowangerup 1/8-Mile Roll Racing weekend was a high-octane success, bringing motorsport enthusiasts and visitors from across the state to the Shire of Gnowangerup. Held at the Gnowangerup Airstrip, the two-day event showcased not only racing talent but also strong community collaboration and local hospitality.

The GSSMA Inc. Committee extends heartfelt thanks to everyone who made the event possible — especially the Shire of Gnowangerup, with a special mention to Barry Gibbs and Joseph Claassen for their on-ground support throughout the weekend.

Fifteen dedicated volunteers from Albany helped run the event, supported by local legends including Gnowangerup St John Ambulance, Gnowangerup SES, Soul Van, and the Woolly Sheep Coffee Van — who made sure everyone was fed, fuelled, and safe.

Participants travelled from Albany, Esperance, Ravensthorpe, Merredin, Wagin, Perth, and Busselton — just to name a few. A total of 38 cars registered, with 36 competing on Saturday and 22 returning on Sunday, along with 30 passenger ride participants. Spectators enjoyed fantastic viewing opportunities, with the Gnowangerup airstrip transformed into a unique racing venue.

Saturday's program kicked off slightly later than expected due to extended scrutineering, but once underway, the track saw plenty of action and smiling faces. Overcast and windy conditions didn't dampen spirits, even with the fly invasion in the pits! The day wrapped up with a Random Draw Elimination, won by Paddy Barber in his Silver HO Monaro from Esperance.

66

Most entrants camped at the local caravan park, with a passing storm sending everyone to bed early. Sunday dawned sunny and clear, creating ideal conditions for more racing.



Day two began with formalities — driver briefing, random breath testing, and a visit from local police. The morning saw a strong turnout of cars and plenty of runs before a mid-morning lunch break, during which the public was invited into the pits to view the vehicles up close. By 1:00pm, everything was packed away and participants were on their way home.



Several Shire Councillors and staff dropped by across the weekend to witness the action firsthand — their interest and support were greatly appreciated. Feedback from drivers was overwhelmingly positive, with comments like:

"Well organised, great event."

Shire of Gnowangerup **Annual Report 2024/25**

- "When can we do it again?"
- "We'll be back next year!"

The Gnowangerup 1/8-Mile Roll Racing event brought adrenaline, energy, and economic activity to the region — while strengthening community ties and regional visibility.



Thank you to the Shire of Gnowangerup and the broader community for your ongoing support. GSSMA Inc. looks forward to building on this success and hopes to make the event an annual fixture in Gnowangerup's calendar.

1/8 Mile Sprint Wrap-Up

The 2025 Gnowangerup 1/8-Mile Roll Racing event was a roaring success, combining motorsport excitement with strong community involvement.

Fast facts from the weekend:





30

passenger ride participants — including a local ride-along in a **Beat the Heat car**



15

volunteers supported the event, travelling from Albany





On-site services included St John Ambulance, SES, and local food vendors



Random Draw Elimination winner: Paddy Barber, Silver HQ Monaro (Esperance)



Mixed weather: windy and overcast Saturday, clear and sunny Sunday



Most entrants camped at the **Gnowangerup Caravan Park**

Highlights included:

Smooth racing conditions on Sunday with no major incidents Public access to the pit area for **vehicle viewing** and community interaction

Strong support from Shire Councillors, staff, and the broader community

Overwhelmingly **positive feedback** from participants



Fly-in & FAIR

2024

Celebrating Community from the Ground Up | Sat, 15 March 2024 Hosted by Gnowangerup Airport

The Gnowangerup Fly-In & Fair transformed the local airport into a vibrant hub of excitement, connection, and celebration. With aviation displays, market stalls, and entertainment for all ages, the event reflected the spirit of a community that comes together to create something memorable. Organised by the Gnowangerup Community Resource Centre (CRC) with the support of dedicated local volunteers Daniel Smith and Tom McInerney, nearly six months of planning went into making this day a success.

Acknowledgements

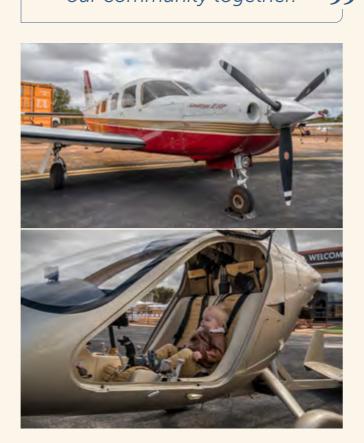
The success of the Fly-In & Fair event would not have been possible without the generous support of many. Sincere thanks go to:

- Shire of Gnowangerup for its \$750.00 donation and ongoing support of community events.
- Local businesses, individuals, and volunteers – for their time, contributions, and enthusiasm in helping bring the event together.
- Gnowangerup Community Resource Centre (CRC) – for its coordination efforts and commitment to giving back to the community.

The CRC is incredibly proud to be able to give back to the community and grateful to be part of such a supportive town.

Looking Ahead:

Due to the overwhelmingly positive feedback and turnout, planning is already underway for the next Gnowangerup Fly-In & Fair. We look forward to building on this momentum and continuing to deliver events that bring our community together.



Highlights & Outcomes

The 2024–2025 Gnowangerup Fly-In & Fair was a fantastic community event that combined fundraising, local business support, and family fun.

Fundraising & Donations:



Local Business Impact:

 Many stallholders sold out by the end of the day — a strong result for local vendors

Thank You Sundowner:

- Held post-event to recognise the contribution of sponsors and volunteers
- Formal cheque presentations made to emergency service organisations

Community Engagement:

The event attracted a wide cross-section of the community and visitors. People didn't need to be aviation enthusiasts to enjoy the atmosphere — there was something for everyone. Community spirit was strong, with many locals offering in-kind help with setup and clean-up.



Infrastructure & ASSET SERVICES



Report

Maintaining and renewing vital community assets

The Shire of Gnowangerup continues to invest in the maintenance, renewal and upgrade of its infrastructure and building assets to ensure they remain safe, functional and fit-for-purpose. Works undertaken during the 2024/25 financial year span civic buildings, emergency facilities, recreational infrastructure, accessibility improvements, and plant and equipment renewal.

Road Works and Major Maintenance

Gravel Resheeting

Asset renewal of the shire's gravel road network saw completion of 23.75km of gravel resheeting on ten shire roads being: Eastwood Road, Jackitup West Road, Jackitup North Road, Soldiers Road, Clear Hills Road, Moores Dam Road, Cowcher Road, Magitup Road, Laurier South Road and Oakdale Road.

Road Reconstruction/Widening

- Kwobrup Rd 9.06 12.56km Road **Reconstruction and Seal widening -Stage 1:** Vegetation Removal, Drainage and culvert widening complete. Stage 2: Pavement reconstruction and seal scheduled for October 2025.
- Corbett St/Richardson St Corner Road Widening and drainage improvements -Stage 1: Pavement Widening, kerbing and drainage and primer seal complete. Stage 2: Apply 40mm thick asphalt seal scheduled for completion in 2025.

Road Reseals

- Kwobrup Rd 0.30-3.40km Reseal Bitumen
- Buncle Rd 0.0-0.65km Reseal Bitumen
- Chillinup Rd 0.0-2.85 Reseal Bitumen

Road Major Maintenance

- Gnowangerup Tambellup Road 0.0 12.75km: Undertake jet patching bitumen repairs to various sections to address long term safety issues.
- Tieline Road 500m section of road: Undertake jet patching bitumen and pothole repairs.
- Gnowangerup Town Streets Various Nine Streets: Undertake jet patching bitumen and pothole repairs.
- Bridge Park Rd Footbridge -Replacement - Stage 1: Bridge manufacturing 80% Complete. Stage 2 Footings construction and bridge installation scheduled for December 2025.

Building Renewal and Major Maintenance

Gnowangerup Town Hall - Heritage Ceiling Restoration

In 2024/25, the Town Hall ceiling was removed to make the building safe for community use while quotations and funding for replacement works were secured.

Due to the heritage significance of the interior, a builder experienced in restoration was engaged—delaying commencement by 10 months. Works focused on restoring key architectural elements while improving lighting and insulation.

Key progress to date:

- · Cornice mouldings in Edwardian/Federation style sourced.
- Trusses cleaned and painted black; one beam stripped and sealed to showcase original teak (to be replicated across remaining beams in 2025/26).
- New ceiling installed in the main hall, scheduled for painting in August 2025.
- New pendant lights and stage floodlights to be installed in late August 2025.
- A new ceiling above the stage area is being installed to enhance comfort for performers.



Accessibility Upgrades

Gnowangerup Shire Office - Automatic Front Door Installation

An automatic door was installed at the main entrance to improve accessibility for people with limited mobility. This upgrade supports the Shire's Disability Access and Inclusion Plan and creates a more welcoming and inclusive entry for all visitors.

Yougenup Road Footpath Upgrade and **Renewal Works**

To make it easier for everyone in our community to get around safely, the Shire has upgraded the access ramps along Yougenup Road between Allardyce Street and Alymore Street. Seven old ramps were removed as they no longer met current mobility standards, and new ramps have been built to suit people of all abilities. As part of the project, we renewed the brick paving in this area, replacing the worn sections to ensure everything aligns neatly with the new ramps.

Emergency Services and Depot Facilities

- SES Storage Shed (15 Bell Street, **Gnowangerup):** Extension completed in September 2024.
- **Gnowangerup Depot Plant & Equipment Shed:** Lighting and power connected in April 2025.
- **New Groundwater Monitoring Bore** at Gnowangerup Depot: Installed to monitor groundwater contamination, as required by the Department of Water and Environmental Regulation.
- **Generator Connection Points:** Installed at the Ongerup and Borden Sporting Complexes in June 2025 to provide emergency backup power when used as community evacuation centres.

Recreational and Community Infrastructure

- Ongerup Electric BBQ: Upgraded in May 2025 to enhance public amenity.
- Gnowangerup Aerodrome Water Tank: A new water storage tank and pipeline were installed to improve aerial firefighting capabilities for water bombers.
- Yougenup Street Footpath Renewal: Works undertaken to improve pedestrian access within Gnowangerup's commercial centre.
- Ongerup Sewer Ponds Leachate System **Extension:** Extended to improve ground absorption and evaporation, reducing mosquito breeding associated with regulated discharge.

Remediation Works

 19 House Street Site Cleanup: Completed in February 2025 following a fatal house fire that left the site contaminated with asbestos. Remediation was undertaken to make the site safe for the community.

Plant and Equipment Renewal

Significant investment was made in renewing essential operational equipment during 2024/25, including:

- · Replacement of Vibrating Roller (road construction)
- · Replacement of Wheeled Loader
- · Replacement of Grader
- Replacement of 4 Depot Staff Utes
- Purchase of Variable Message Sign (VMS) Trailer for road safety and event communication

Summary of Costings

SES building extension	\$54,164	
Shire Depot Plant and Equipment shed power and lighting	\$22,036	
New Groundwater Monitoring Bore at Gnowangerup Depot	\$32,662	
Generator Connection Points	\$9,680	
Ongerup Electric BBQ	\$7,088	
Gnowangerup Aerodrome Water Tank	\$58,726	
Yougenup Street Footpath Renewal	\$88,806	
Ongerup Sewer Ponds – Leachate System Extension	N/A	
19 House Street Site Cleanup	\$64,108	
Vibe Roller Purchase	\$132,200	Sale of old Vibe Roller \$30,000
Wheeled Loader	\$342,866	Sale of old Loader \$112,500
Grader	\$535,851	Sale of old Grader \$98,000
Utes	\$181,547	Sale of three utes \$80,545
VMS Trailer	\$23,640	





Integrated PLANNING

and Reporting Framework

The Integrated Planning and Reporting (IPR) Framework ensures the Shire aligns strategic priorities with operational delivery and community needs. Under the Local Government Act 1995 (Section 5.56), all WA local governments are required to develop a statutory Plan for the Future, which until this year was fulfilled through two separate documents:

- Strategic Community Plan (SCP): A longterm, 10-year community-driven vision, developed through extensive consultation and reviewed every 2-4 years.
- Corporate Business Plan (CBP): A rolling four-year operational plan that implements the SCP through services, projects, and resource allocation. It's reviewed annually and serves as the basis for the Annual Budget and related resourcing plans.

From July 2025, these two documents have been officially combined into the Council Plan, in line with evolving sector guidance and government reforms. This unified plan streamlines strategic planning and provides greater clarity for the community and Council.

Outcomes Delivered Through the SCP and CBP:

- Annual Budget: A one-year financial plan allocating resources to deliver Council Plan initiatives.
- Long Term Financial Plan (LTFP): A 10year financial forecast aligning funding capacity with Council priorities.
- Workforce Plan: Ensures the Shire has the people, skills, and leadership needed to deliver on objectives.
- **Asset Management Plan:** A strategic guide for managing long-term infrastructure in line with service standards.





How We Monitored and **Reported Performance**

- Corporate Business Plan reviews: CBP was reviewed six monthly, with progress tracked against projects, services and key performance indicators aligned to SCP goals.
- **Operational monitoring:** Regular internal tracking through quarterly reports, and project milestone reviews informed management decision-making best practice adopted across WA local governments.
- **Annual Report disclosures:** Annual Reports included updates on progress, outcomes and any material changes to the SCP or CBP.

- Six-month mid-year performance **reviews:** Statutory performance reviews were completed mid-year to reassess priorities, resource alignment and KPI progress.
- Community feedback: Input from community satisfaction surveys and engagement sessions was used to validate outcomes, guide planning adjustments, and inform reporting narratives.
- Financial alignment: CBP performance measures were integrated with the Annual Budget, Long-Term Financial Plan and Workforce Plan to ensure resources matched planned actions and outcomes.

As a small rural Shire with significant responsibilities, we remain focused on strategic alignment, service delivery excellence, and the shared vision of a district where our community can stay, grow and thrive.





for 2024/2025

This section reports on the Shire's performance under the SCP and CBP structure up to July 2025, as we transition to the new Council Plan format.

Our Community

Our Economy

Our Natural Environment

Our Organisation

For each theme we review priorities, updates and status against the CBP commitments.









Goal 1: Our Community

Shire of Gnowangerup **Annual Report 2024/25**

A safe, inclusive and connected community that encourages participation and celebrates diversity

PRIORITY	ACTIONS	UPDATE	STATUS
1.1 Identify and deliver opportunities for the young people across the Shire	1.1.1 Engage with young people to determine programs and support that provide employment and activities for young people.	 Youth advisory group formed via Rec Precinct engagement \$100k grant submitted for youth programs Roller disco held in April Multi-agency youth group active (Police, CRC, 	Ø
1.2 Facilitate and advocate for the provision of quality health services, health facilities and programs	1.2.1 Advocate for and support mental health and social support services with a focus on vulnerable families.	 GAC, Shire) New doctor recruited Alliance campaigning for increased Financial Assistance Grants Ongoing initiatives include R U OK Day collaboration and Mental Health First Aid training planning 	Ø
	1.2.2 Improve access and inclusion for disabled people by delivering the actions detailed in the Shire Disability Access and Inclusion Plan.	Automatic front door installation completed in March 2025	Ø
1.3 Strengthen the sense of place, culture and belonging through inclusive community partnerships	1.3.1 Partner with local community and business groups to strengthen the relationship and communication between our three communities.	 Fields & Fortunes hosted with 107 attendees Shire sponsored Fly-in and Fair, Drag-racing, Dandjoo Day and Anzac Day Wild Gravel event expanded to install a trail Wild Gravel attracted 354 participants 	②
	1.3.2 Partner with local Noongars to record their history, build trust and to identify opportunities for engagement and employment.	 Reconciliation Action Plan (RAP) planning underway Yarning Circle grant submitted 	•••
1.4 Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience	1.4.1 Partner with community groups to support and deliver community events and workshops.	 Wild Gravel supported by volunteers Shared delivery approach adopted 	Ø
	1.4.2 Develop a database of community resources and skills to support community development.	 Resource database not yet established "Welcome to Gnowangerup" book continues regular updates 	•••
1.5 Support emergency services planning, risk mitigation, response and recovery	1.5.1 Work with the LEMC to continually improve emergency response planning and delivery.	 Staff completed Australasian Inter-service Incident Management System (AIIMS) training Emergency plans workshopped Mitigation grants expended State Emergency Service's shed extension complete Youth safety grant submitted 	

Multi-agency group with Police active



Goal 2: Our Economy

A resilient local economy with a strong agricultural base and diverse investment.

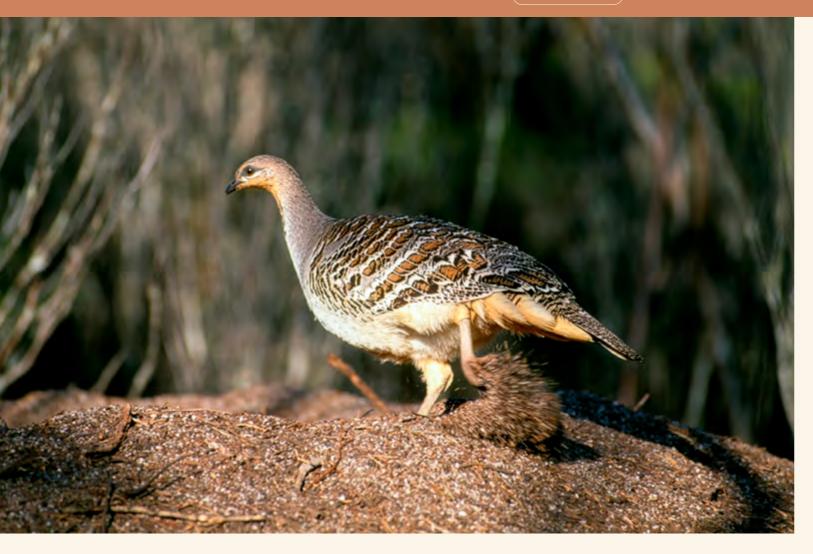
PRIORITY	ACTIONS	UPDATE	STATU
2.1 Support businesses and business growth across the Shire	2.1.1 Support local business groups to assist in business development and job growth within the Shire	Architect appointed for Quinn Street housing project for Shire employees	
		• Fields & Fortunes event held with 107 attendees	
		Supplier information session held Nov 2024	•••
		Community and Economic Development Manager role created	
	2.1.2 Work with relevant state agencies to release the industrial lots in Cuneo Close	Land release planned for Q1 2026	
		Planning and coordination complete	②
2.2 Coordinated planning and promotion	2.2.1 Partner with GS Treasures and GSCORE/	GSCORE/Outdoors Gt Southern and local business to develop tourism opportunities	
of our Shire to visitors and tourists	Outdoors Gt Southern and local business to develop	Wild Gravel event attracted 340+ participants	~
	tourism opportunities.	• 14 Shire events in 2024 Bloom	
		Bloom 2025 opening planned for Ongerup	
		Partnering with regional councils for 2026 events	
	2.2.2 Investigate tourism branding and promotion opportunities.	 Partnering with Shire of Plantagenet, City of Albany, and Shire of Nannup for cross-promotion and major events 	•••
	2.2.3 Plan and deliver extension to Gnowangerup Heritage Trail.	Not yet commenced.	•
	2.2.4 Investigate the opportunity of attracting a major event, festival or attraction to the Shire.	Wild Gravel established as an annual event	
		Regional collaboration underway for 2026 cycling and bicentenary celebrations	②
2.3 Local businesses and the Shire have access to diverse skills, and appropriate Services	2.3.1 Advocate for	Working with NBN to install a base station in	
	improved communications infrastructure.	Gnowangerup	•••
		 Black spot telecom survey coordinated with community 	
	2.3.2 Work with relevant stakeholders to attract small business and trades to the Shire.	Industrial land release in Ongerup progressing	
		 Fields & Fortunes event supports business growth 	•••
		Economic Development Manager appointed	
(Previously Action 5.1.1)	2.3.3 Continue representation on relevant Boards, Committees and working groups to influence positive local and regional outcomes.	 Member of Medical Alliance lobbying for GP funding 	
		Senate Inquiry submission made	(•••)
		Attended Ministerial Tier 4 meeting	

Goal 3: Our Infrastructure

Accessible, well-maintained infrastructure that supports community needs.

PRIORITY	ACTIONS	UPDATE	STATUS
3.1 Parks, gardens, streetscapes, recreational and social spaces are safe and encourage active and healthy lifestyles	3.1.1 Identify opportunities to improve streetscaping in all 3 towns in a manner that is consistent and reflects our heritage	 Aylmore Street closure process started to expand Nobarach Park and build Community Recreation Precinct. Supporting Ongerup Towns Teams renewal. 	•••
3.2 We prepare and maintain our assets and infrastructure for current and future community use	3.2.1 Conduct the statutory review of the Local Planning Scheme to promote community and economic development.	 85% of 2024/25 capital works completed, including bitumen re-seal, SES shed extension, grader and loader purchases, swimming pool heat pump, and admin building front door. Outstanding projects progressing. Borden townsite reviewed by Council in Sept 2024. 	<u></u>
	3.2.2 Develop and implement a comprehensive Asset Management framework to ensure a strategic approach to infrastructure planning, maintenance, and enhancement.	 Moore Australia engaged. Progress limited due to staff shortages. 	···





Goal 4: Our Natural Environment

A clean, sustainable environment for future generations.

	PRIORITY	ACTIONS	UPDATE	STATUS
	4.1 A high standard of environmental health and waste services	4.1.1 Investigate opportunities to improve shire waste services and facilities.	 Investigating landfill signage, separation practices, and post-closure requirements. 	•••
		4.1.2 Develop and adopt a compliant Public Health Plan (PHP) and progressively deliver agreed actions.	 Public Health Plan developed; Environmental Health Officer simplifying for implementation. 	•••
	4.2 Conservation of our natural environment	4.2.1 Partner with relevant agencies and local stakeholders such as the NSPNR to preserve and/ or enhance the natural environment.	 Working with Gnowangerup Aboriginal Centre Rangers Program and agencies for bushfire mitigation and environmental enhancement. 	•••
		4.2.2 Deliver water conservation projects for the Drought Communities Relief program.	 Delivered water conservation projects under the Drought Communities Relief Program. Now partnering with GSDC on the Inland Great Southern Drought Resilience - Water for Future Project. 	•••
			•	

Goal 5: Our Organisation

A capable, transparent and customer-focused organisation.

PRIORITY	ACTIONS	UPDATE	STATUS
5.1 Invest in the skills and capabilities of staff and leaders	5.1.1 Moved to Goal 2 Our Economy, Action 2.3.3.	Moved to Goal 2 Our Economy, Action 2.3.3	•••
	5.1.2 Organise professional development opportunities and mentoring support to develop the capability of staff and Councillors	 WALGA 2024 conference attended by Executive and Councillors. Councillor Strategic Planning Day held 29 January 2025. WALGA meeting and governance training planned for post-October election. 	•••
5.2 Shire communication is consistent, engaging, and inclusive	5.2.1 Develop and implement a simple Engagement Toolkit to assist with community engagement	 Community Engagement Toolkit developed but to be revisited. New Vision, Purpose and Values endorsed May 2025. 	②
5.3 Forward planning and implementation of relevant plans to achieve strategic priorities	5.3.1 Deliver the scheduled reviews of the Shire Integrated Planning Framework.	 Integrated Planning and Reporting Framework community consultation completed (Feb 2025); Strategic Plan quotes received. Draft Long-Term Financial Plan received, refining underway. 	•••
	5.3.2 Review and update statutory requirements such as local laws and record keeping plan.	 Dogs Local Law endorsed March 2025; other reviews ongoing. 	•••
	5.3.3 Conduct review of the ITC Strategy and Integrate with the Business Continuity Plan.	 IT Road Map and cyber security actions identified in Reg 5 review, due by Sept 2025 / July 2026. Airport fees business case in progress; waste and rating updates under consideration. 	•••









for the Future

From July 2025, the Shire will implement and report under the newly adopted Council Plan 2025–2035, structured around four updated objectives and strategies:

OBJECTIVES	STRATEGIES				
1. Our Community	1.1 Support an active, healthy and inclusive community culture1.2 Accessibility to all community spaces and facilities				
2. Our Environment	Valuing our natural environment and working collaboratively to protect and enhance our natural assetsInfrastructure is well planned and maintained to support our community				
3. Local Economy	3.1 Attract diverse investment in the district, strengthening local businesses to build a resilient economy3.2 Develop and advocate for essential infrastructure and services to enable and promote growth				
4. Leadership and Governance	 4.1 Effectively represent, promote and advocate for the benefit of our community and district 4.2 An efficient and effective organisation, providing appropriate services to our community 				

Key Upcoming Activities

Initial implementation of the Council Plan will include a number of activities aligned to the new strategies, including:

Our Community

- Deliver and support community events and activities
- Engage with community, seek opportunities to celebrate our diverse culture, aboriginal heritage and promote inclusion and connection across the district
- Advocate for and support appropriate health and medical services, community support services, facilities and programs locally
- Seek appropriate compensation for health and medical services locally
- Work collaboratively to ensure our emergency services and disaster recovery arrangements are appropriate, support and encourage volunteering across the district
- Plan for access and inclusive services and facilities across the district
- Undertake appropriate planning to support the health and well-being of our community

Our Environment

- Collaborate for the conservation, management and maintenance of our natural environment
- Maintain our public streetscapes, showcasing our beautiful towns
- Provide waste management services and facilities, meeting the needs of our community and promoting waste reduction and recycling
- Plan for water security, drought resilience and climate change risks
- Plan, maintain and manage community assets through effective asset management
- Provide appropriate road and transport network and associated infrastructure
- Maintain Local Planning Scheme to ensure growth is appropriately planned and enabled
- Protect and preserve our heritage assets

Local Economy

- Promote our region, attracting new business, industry and residents
- Advocate for residential and industrial land release, supporting development opportunities
- Advocate for the provision of appropriate essential services and infrastructure
- Establish a tourism and heritage precinct in Gnowangerup

Leadership and Governance

- Provide strategic leadership and advocate on behalf of the community
- Foster strong community connections through inclusive engagement and meaningful communication
- Provide services aligned with our community requirements
- Ensure strong financial management through effective planning
- Provide a safe and positive workplace, supporting development and growth

These activities will be refined through annual service and financial planning processes and tracked as part of future performance reporting.

Monitoring and Reporting

To ensure accountability and continuous improvement, the following performance indicators have been identified:

- Community satisfaction with Council services, infrastructure and facilities
- Progress of plans and strategies, including development status and implementation milestones
- Level of legislative compliance, reflecting good governance and operational integrity

Progress towards our objectives will be reported within the Annual Report each year.



Climate Change Declaration

On 21 March 2025, Council resolved to become a signatory to the Western Australian Local Government Association's Climate Change Declaration. The Shire President subsequently signed the Declaration, co-signed by WALGA, formalising the Shire's commitment to climate leadership and action.

Through the Declaration, the Shire of Gnowangerup acknowledges that climate change is occurring and will continue to have significant environmental, social and economic impacts, both locally and across Western Australia. The Declaration commits the Shire

- demonstrating climate leadership;
- building resilience to the effects of climate change by partnering with neighbouring local governments; and
- monitoring impacts on the community and, where feasible, implementing adaptation and mitigation initiatives.

By endorsing the Declaration, the Shire has joined more than 50 local governments across Western Australia who have made a public commitment to tackling climate change, recognising that local government has a central role to play in preparing communities for future challenges.

Capital Grants, Subsidies and Contributions

Please refer to the Financial Report.

Register of **Complaints**

Minor breaches of the rules of conduct or a local law of the Shire by a Council member must be recorded in a register noting the outcome of the investigation of the complaint and the action subsequently taken.

No formal complaints regarding such breaches were received by the Shire's Complaints Officer during 2024/25.

Freedom of Information Act

The Freedom of Information Act 1992 allows the public the right to apply for access to information held by the Shire. The Act requires the review and adoption of a Freedom of the Information statement, a copy of which is available on the Shire's website www.gnowangerup.wa.gov.au. No applications were received and dealt with under the FOI Act during 2024/25. A copy of the current statement can is available on our website www.gnowangerup.wa.gov.au.



Major Land Transactions and **Trading Undertakings**

In the 2024/25 financial year the Shire did not undertake any business activities that met the threshold stated in the Local Government Act 1995.

Local Laws Report

The Shire of Gnowangerup has the following local laws:

- Activities in Thoroughfares and Public Places and Trading Local Law 2022
- Standing Orders Local Law 2021
- Bush Fire Brigades Local Law 2019
- Animals, Environment and Nuisance Local Law 2016

- Dogs Local Law 2024
- Health Local Law 2016
- Local Government Property Local Law 2016

Following a periodic review of the *Dogs Local* Law 2016, the Shire commenced the process of repealing and replacing it in September 2024, in accordance with section 3.12 of the Local Government Act 1995. The new Dogs Local Law 2024 was officially published in the Government Gazette on 11 April 2025 and came into operation on 25 April 2025.

The purpose of this local law is to make provisions about the impounding of dogs, to control the number of dogs that can be kept on premises, the manner of keeping those dogs, to prescribe areas in which dogs are prohibited and dog exercise areas. The effect of the proposed local law is to extend the controls over dogs, which exist under the Dog Act 1976.

Additionally, the review of the *Health Local* Law 2016 was completed in 2024/25 with no amendments required.

National Competition Policy Statement

Local Governments should not have a net competitive advantage solely due to their public sector ownership. This principle is known as 'Competitive Neutrality' and is outlined in the Western Australian Government's Policy Statement on Competitive Neutrality.

Competitive neutrality principles apply to any significant business activities conducted by, or under the control of, a local government that generate an income of \$200,000 or more in a financial year.

In the 2024/25 financial year the Shire did not undertake any business activities that met this threshold.

In 1995, the Council of Australian Governments entered into a series of agreements referred to as the 'National Competition Policy'. Local Governments are primarily affected when they operate significant business activities that compete, or could potentially compete, with the private sector.

The Shire is required to comply with specific policies outlined in the National Competition Policy Statement, including reporting on progress related to the Competitive Neutrality Principles and the review of local laws.

The reviewed Shire of Gnowangerup *Health* Act Local Law 2016 and the new Dogs Local Law 2024 comply with the National Competitive Neutrality Principles.

During the financial year, the Shire met its obligations under the National Competition Policy and continues to monitor Council policies and local laws for any anti-competitive practices.

Record Keeping Plan

The Shire is committed to effective recordkeeping in line with the State Records Act 2000 and the Records Management Standard AS ISO 15489, using established corporate systems and processes for managing and disposing of records. Under the Act, all local governments must develop and maintain a Recordkeeping Plan, which must be approved by the State Records Commission and reviewed at least every five years. The Shire has requested an extension from the State Records Office and aims to complete its updated Recordkeeping Plan by August 2025.





Disability ACCESS

and Inclusion Plan (DAIP)

All Western Australian Local Government Authorities are required to develop and implement Disability Access and Inclusion Plans in accordance with the *Disability Services Act (1993)* to ensure people with disability have the same opportunity as others to access council services, facilities, information, employment and civic participation. The Shire of Gnowangerup offers many services that ensure the community is inclusive of people with disability and their families.

DAIP Outcome 1:



People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.

- Shire run community services are promoted to all members of our community including those with disabilities. We promote our services on several community run platforms that are accessed by those with disabilities.
- Staff assist with physical customer forms completion as required. Snap, Send, Solve is frequently advertised to allow another avenue for commenting on access.
- Community strategic surveys are available in Disability Access inclusion formats online and as a physical copy.

DAIP Outcome 2:



People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

- Shire administration building main public entry door has been upgraded to an automatic opening door to assist with disability access requirements.
- Ensure all buildings leased from external parties for Shire use are compliant with disability access requirements prior to tenancy.
- Suitable ACROD parking allocations have commenced. Footpaths repairs are underway to comply with disability requirements.

DAIP Outcome 3:



People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.

- A quick link has been added to create ease of customer feedback. All forms use clear language and are in large writing.
- Commencement of the modernisation of the Shire logo will improve visibility and recognition.

DAIP Outcome 4:



People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

- Two new positions have been filled to help improve staff training.
- All employees are provided with information about disability and access strategies, via the staff induction process.

DAIP Outcome 5:



People with disability have the same opportunities as other people to make complaints to a public authority.

- We currently have a Customer Complaint form and associated strategy in place. This document has been designed with disability accessible formatting and is available on the 'easy access' toolbar of our website. We will always accept disability advocation, in the situation that self-advocacy is difficult.
- was DAIP compliant and was made available in multiple mediums including online and hard copy which was posted to residents.

DAIP Outcome 6:



People with disability have the same opportunities as other people to participate in public consultation by a public authority.

- The Shire ensures that all our community consultations and engagements are hosted in buildings where disability access is available.
- We advertise our CEO's monthly Community Consultation Meetings in several formats (digitally and in print) so that accessibility is inclusive. All buildings for community consultation meetings have disability access.
- 2025-2035 Integrated Strategic Plan survey was DAIP compliant and was made available in multiple mediums including online and hard copy which was posted to residents.

DAIP Outcome 7:



People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

- We are inclusive with our employment advertising and encourage everyone to apply. We advertise on multiple platforms to ensure ease of accessibility. Our employment adverts posted to our website, have features for vision and hearing impaired to enhance user access.
- Our policies were reviewed in annually, and our procedures are regularly reviewed amongst managerial staff.

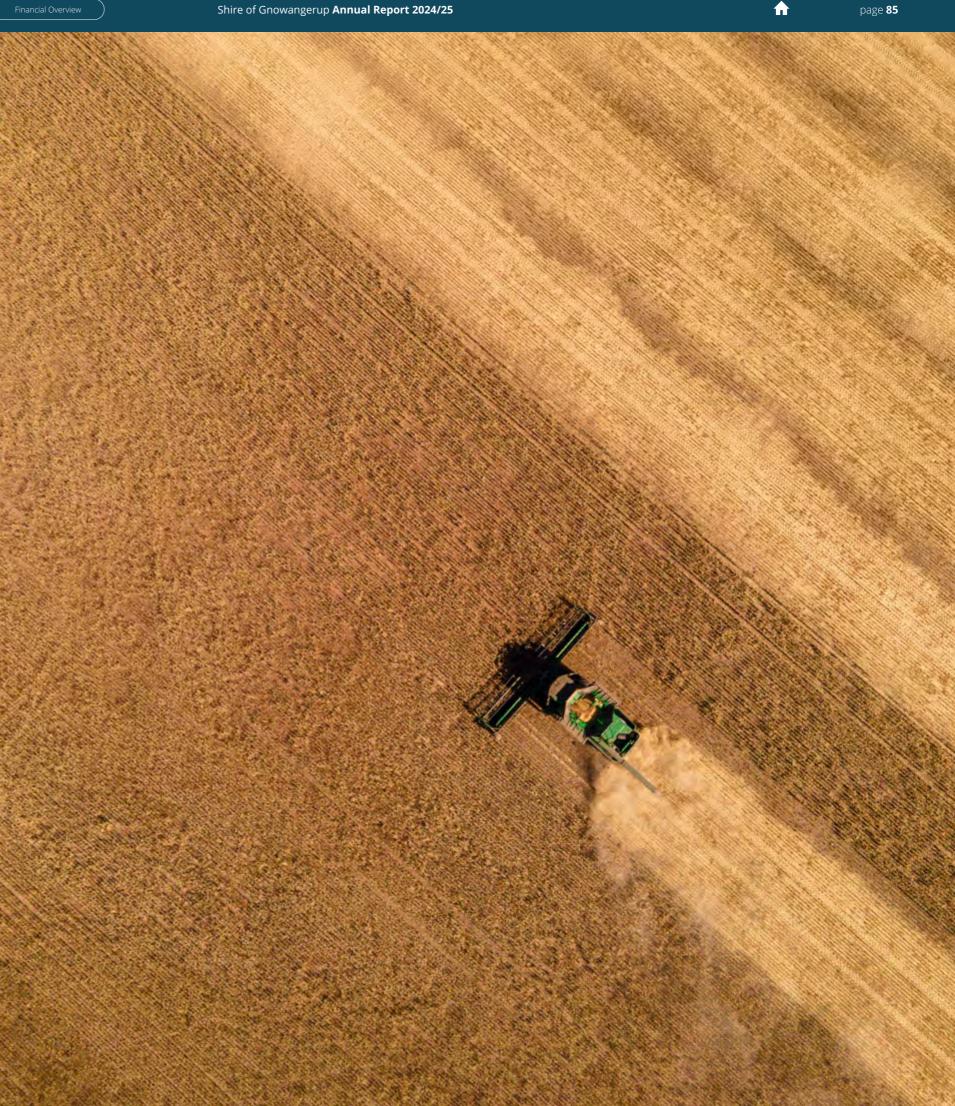




2024/2025

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SHIRE OF GNOWANGERUP

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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

A community where people stay, grow and thrive.

Principal place of business: 28 Yougenup Road Gnowangerup WA 6335

SHIRE OF GNOWANGERUP 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 Gnowangerup 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

20 K

day of No Vem.

2025



David Nicholson Name of CEO



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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	4,901,399	4,904,951	4,622,911
Grants, subsidies and contributions	2(a)	1,968,513	641,853	2,147,710
Fees and charges	2(a)	480,172	476,805	396,350
Interest revenue	2(a)	252,207	71,608	115,104
Other revenue	2(a)	190,188	68,476	85,334
		7,792,479	6,163,693	7,367,409
Expenses				
Employee costs	2(b)	(2,884,098)	(3,286,793)	(2,718,815)
Materials and contracts	(-)	(3,004,412)	(3,467,276)	(2,584,210)
Utility charges		(154,884)	(197,335)	(180,814)
Depreciation		(4,534,018)	(4,082,649)	(4,726,774)
Finance costs	2(b)	(14,378)	(10,398)	(12,680)
Insurance		(234,272)	(268,206)	(242,817)
Other expenditure	2(b)	(509,013)	(485,388)	(109,031)
		(11,335,075)	(11,798,045)	(10,575,141)
		(3,542,596)	(5,634,352)	(3,207,732)
Capital grants, subsidies and contributions	2(a)	1,182,511	3,697,606	895,293
Profit on asset disposals		138,964	0	19,486
Loss on asset disposals		(196,541)	0	(135,173)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,682
through profit of 1000		1,121,383	3,697,606	781,288
Net result for the period		(2,421,213)	(1,936,746)	(2,426,444)
Total other comprehensive income for the period	16	0	0	0
Total comprehensive income/(loss) for the period		(2,421,213)	(1,936,746)	(2,426,444)

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

SHIRE OF GNOWANGERUP STATEMENT OF FINANCIAL POSITION **AS AT 30 JUNE 2025**

	Note	2025	2024
		\$ 1	\$
CURRENT ASSETS			
Cash and cash equivalents	3	4,599,442	7,420,687
Trade and other receivables	5	431,038	340,583
Other financial assets	4(a)	3,015,184	14,999
Inventories	6	21,307	42,349
Other assets	7	148,490	353,707
TOTAL CURRENT ASSETS		8,215,461	8,172,325
NON-CURRENT ASSETS			
Trade and other receivables	5	135,150	125,267
Other financial assets	4(b)	87,281	106,015
Property, plant and equipment	8	32,986,789	32,858,500
Infrastructure	9	136,755,668	138,954,993
TOTAL NON-CURRENT ASSETS		169,964,888	172,044,775
TOTAL ASSETS		178,180,349	180,217,100
CURRENT LIABILITIES			
Trade and other payables	12	562,657	438,473
Contract liabilities	13	134,663	37,422
Capital grant/contributions liabilities	13	830,651	544,244
Lease liabilities	11	409	4,476
Borrowings	14	102,088	98,952
Employee related provisions	15	332,440	373,759
TOTAL CURRENT LIABILITIES		1,962,908	1,497,326
NON-CURRENT LIABILITIES			
Lease liabilities	11	0	379
Borrowings	14	222,599	324,687
Employee related provisions	15	44,892	23,545
TOTAL NON-CURRENT LIABILITIES		267,491	348,611
TOTAL LIABILITIES		2,230,399	1,845,937
NET ASSETS		175,949,950	178,371,163
EQUITY			
Retained surplus		42,170,397	44,636,264
Reserve accounts	27	2,974,744	2,930,090
Revaluation surplus	16	130,804,809	130,804,809
TOTAL EQUITY	• •	175,949,950	178,371,163
	•		770,071,100

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



SHIRE OF GNOWANGERUP 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		47,323,329	2,669,469	130,804,809	180,797,607
Comprehensive income for the period					
Net result for the period		(2,426,444)	0	0	(2,426,444)
Total comprehensive income for the period	_	(2,426,444)	0	0	(2,426,444)
Transfers from reserve accounts	27	96,867	(96,867)	0	0
Transfers to reserve accounts	27	(357,488)	357,488	0	0
Balance as at 30 June 2024	-	44,636,264	2,930,090	130,804,809	178,371,163
Comprehensive income for the period					
Net result for the period		(2,421,213)	0	0	(2,421,213)
Total comprehensive income for the period	-	(2,421,213)	0	0	(2,421,213)
Transfers from reserve accounts	27	392,792	(392,792)	0	0
Transfers to reserve accounts	27	(437,446)	437,446	0	0
Balance as at 30 June 2025	-	42,170,397	2,974,744	130,804,809	175,949,950

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

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

	Note	2025 Actual	2024 Actual
	NOLE	Actual \$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			Ψ
Receipts			
Rates		4,853,230	4,575,148
Grants, subsidies and contributions		1,736,462	2,245,00
Fees and charges		679,739	400,29
Interest revenue		252,207	115,10
Goods and services tax received		477,835	453,26
Other revenue		190,188	85,33
	172 172 173 173 173	8,189,661	7,874,14
Payments			
Employee costs		(2,828,560)	(2,696,766
Materials and contracts		(2,967,691)	(2,900,240
Utility charges		(154,884)	(180,814
Finance costs		(14,378)	(12,680
Insurance paid		(234,272)	(242,817
Goods and services tax paid		(456,708)	(347,532
Other expenditure		(214,372)	(109,031
		(6,870,865)	(6,489,880
Net cash provided by operating activities		1,318,796	1,384,269
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,782,422)	(1,252,544
Payments for construction of infrastructure	9(a)	(1,148,523)	(719,554
Proceeds from capital grants, subsidies and contributions		1,468,918	1,428,616
Proceeds for financial assets at amortised cost Proceeds from financial assets at amortised cost - self-		(3,000,000)	
supporting loans		14,998	14,816
Proceeds from sale of property, plant & equipment		410,386	230,823
Net cash (used in) investing activities		(4,036,643)	(297,843
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(98,952)	(95,949
Payments for principal portion of lease liabilities	26(b)	(4,446)	(4,345
Net cash (used in) financing activities		(103,398)	(100,294
Net increase (decrease) in cash held		(2,821,245)	986,13
Cash at beginning of year		7,420,687	6,434,55
Cash and cash equivalents at the end of the year	545 FA	4,599,442	7,420,68

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

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

FOR THE YEAR ENDED 30 JUNE 2025		2025	2025	2024
	Note	Actual	2025 Budget	2024 Actual
OPERATING ACTIVITIES		\$	\$	\$
Revenue from operating activities				
General rates	24	4,539,272	4,529,337	4,256,802
Rates excluding general rates	24	362,127	375,614	366,109
Grants, subsidies and contributions		1,968,513	641,853	2,147,710
Fees and charges		480,172	476,805	396,350
Interest revenue		252,207	71,608	115,104
Other revenue		190,188	68,476	85,334
Profit on asset disposals		138,964	0	19,486
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,682
Expenditure from operating activities		7,931,443	6,163,693	7,388,577
Employee costs		(2,884,098)	(3,286,793)	(2,718,815)
Materials and contracts		(3,004,412)	(3,467,276)	(2,584,210)
Utility charges		(154,884)	(197,335)	(180,814)
Depreciation		(4,534,018)	(4,082,649)	(4,726,774)
Finance costs		(14,378)	(10,398)	(12,680)
Insurance		(234,272)	(268,206)	(242,817)
Other expenditure		(509,013)	(485,388)	(109,031)
Loss on asset disposals		(196,541)	Ó	(135,173)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	0
		(11,535,167)	(11,798,045)	(10,710,314)
Non-cash amounts excluded from operating activities	25(a)	4,606,610	4,162,102	4,839,871
Amount attributable to operating activities	20(4)	1,002,886	(1,472,250)	1,518,134
INVESTING ACTIVITIES				
Inflows from investing activities		4,00 -24	0.007.000	005 000
Capital grants, subsidies and contributions		1,182,511	3,697,606	895,293
Proceeds from disposal of assets Proceeds from financial assets at amortised cost - self-supporting loans	20(-)	410,386	446,800	230,823
Proceeds from illiancial assets at amortised cost - self-supporting loans	26(a)	14,998	14,998 4,159,404	14,816 1,140,932
Outflows from investing activities		1,007,000	1,100,101	1,1-10,002
Acquisition of property, plant and equipment	8(a)	(1,782,422)	(2,311,134)	(1,252,544)
Acquisition of infrastructure	9(a)	(1,148,523)	(4,307,602)	(719,554)
		(2,930,945)	(6,618,736)	(1,972,098)
Amount attributable to investing activities		(1,323,050)	(2,459,332)	(831,166)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	392,792	425,000	96,867
		392,792	425,000	96,867
Outflows from financing activities Repayment of borrowings	26(a)	(00 0E2)	(00 0E3)	(05.040)
Payments for principal portion of lease liabilities	26(a) 26(b)	(98,952) (4,446)	(98,952) (4,476)	(95,949)
Transfers to reserve accounts	27	(437,446)	(389,990)	(4,345) (357,488)
Halisters to reserve accounts	21	(540,844)	(493,418)	(457,782)
Amount attributable to financing activities		(148,052)	(68,418)	(360,915)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	3,833,338	4,000,000	3,507,285
Amount attributable to operating activities		1,002,886	(1,472,250)	1,518,134
Amount attributable to investing activities		(1,323,050)	(2,459,332)	(831,166)
Amount attributable to financing activities	25(b)	(148,052) 3,365,122	(68,418)	(360,915) 3,833,338
Surplus or deficit after imposition of general rates			0	

SHIRE OF GNOWANGERUP FOR THE YEAR ENDED 30 JUNE 2025 INDEX OF NOTES TO THE FINANCIAL REPORT

Shire of Gnowangerup **Annual Report 2024/25**

Note 1 Basis of preparation

Note 2	Revenue and expenses	1
Note 3	Cash and cash equivalents	1
Note 4	Other financial assets	1:
Note 5	Trade and other receivables	1
Note 6	Inventories	1
Note 7	Other assets	1
Note 8	Property, plant and equipment	1
Note 9	Infrastructure	1
Note 10	Fixed assets	1
Note 11	Leases	2
Note 12	Trade and other payables	2
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1. BASIS OF PREPARATION

The financial report of the Shire of Gnowangerup 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

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

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

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

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

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

Fair value heirarchy information can be found in note 23

The local government reporting entity
All funds through which the Shire controls resources to carry on its

functions have been included in the financial statements forming part

Initial application of accounting standards
During the current year, the following new or revised Australian
Accounting Standards and Interpretations were applied for the

- 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 Entitles

 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 appli-government in future years:

- government in nuture 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
- AASB 2024-49 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

- AASB 2023-5 Amendments to Australian Accounting Standards
 Lack of Exchangeability

 AASB 18 (FP) Presentation and Disclosure in Financial Statements
 (Appendix D) flor for-profit entities]

 AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 (Appendix D) flor 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 GNOWANGERUP 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 Grant contracts with customers	Nature of goods and services Community events, minor facilities, research, design, planning evaluation and services	When obligations typically satisfied Overtime	Payment terms Fixed terms transfer of funds based on agreed milestones and reporting	•	Timing of revenue recognition Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management services, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion or works, or on payment and Issue of the licence, registration or approval
Other revenue - Commissions	Commissions on licencing	Single point In lime	Monthly in arrears	None	When assets are controlled

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
	\$	1 1 1 5	\$ 1	\$	\$
Rates	0	0	4,901,399	0	4,901,399
Grants, subsidies and contributions	260,618	0	0	1,707,895	1,968,513
Fees and charges	182,332	-0	9,954	287,886	480,172
Interest revenue	670	10	49,288	202,249	252,207
Other revenue	30,834	0	0	159,354	190,188
Capital grants, subsidies and contributions	0	1,182,511	O I	0	1,182,511
Total	474,454	1,182,511	4,960,641	2,357,384	8,974,990

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
·	\$	\$	\$	\$	\$
Rates	0	0	4,622,911	0	4,622,911
Grants, subsidies and contributions	338,540	0	0	1,809,170	2,147,710
Fees and charges	114,296	0	10,913	271,141	396,350
Interest revenue	0	0	48,369	66,735	115,104
Other revenue	50,571	0	0	34,763	85,334
Capital grants, subsidies and contributions	0	981,235	0	(85,942)	895,293
Total	503,407	981,235	4,682,193	2,095,867	8.262.702

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2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2025 Actual	2024 Actual
		\$	\$
Interest revenue			
Financial assets at amortised cost - self-supporting loans		386	293
Interest on reserve account Other interest revenue		46,112 205,709	40,521 74,290
Other interest revenue		252,207	115,104
Fees and charges relating to rates receivable			
Charges on instalment plan		4,780	3,920
The 2025 original budget estimate in relation to:			
Charges on instalment plan was \$4,000.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		42,166	39,500
- Other services grant acquittals		3,000	4,840
		45,166	44,340
Employee Costs			
Employee benefit costs		2,795,956	2,444,480
Other employee costs		88,142	274,335
		2,884,098	2,718,815
Finance costs			
Interest and financial charges paid/payable			
for lease liabilities and financial liabilities not		14,378	•
at fair value through profit or loss		14,378	0
Other even diture			
Other expenditure Provision for expected credit losses on rates and statutory receivables		199,567	0
Assistance to community groups		152,766	0
Council member expenses		141,875	0
Sundry expenses		14,805	109,031
, ,		509,013	109,031

SHIRE OF GNOWANGERUP 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

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.

Note	2025	2024
	\$	\$
	4,599,442	7,420,687
	4,599,442	7,420,687
	3,659,384	3,908,931
17	940,058	3,511,756
	4,599,442	7,420,687

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
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(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost Self-supporting loans receivable

Held as

Term deposits

- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost Financial assets at fair value through profit or loss

Financial assets at amortised cost Self-supporting loans receivable

Financial assets at fair value through profit or loss Units in Local Government House Trust - opening balance Movement attributable to fair value

Units in Local Government House Trust - closing balance

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 hierachy (see Note 23 (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.

Note	2025	2024
	\$ 100	\$
	3,015,184	14,999
	3,015,184	14,999
25(b)	15,184	14,999
	3,000,000	0
	3,015,184	14,999
	15,184	14,999
16(a)	3,000,000	0
(.,)	3,015,184	14,999
	7,661	22,844
	79,620	83,171
	87,281	106,015
	7,661	22,844
	7,661	22,844
	83,171	81,489
	(3,551)	1,682
	79,620	83,171

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

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

5. TRADE AND OTHER RECEIVABLES

Current	\$	\$
Rates and statutory receivables	471,000	337,939
Trade receivables	65,500	35,149
Other receivables	4,300	(
GST receivable	122,310	(
Allowance for credit losses of rates and statutory receivables	(232,072)	(32,505
	431,038	340,583
Non-current		
Rates and statutory receivables	135,150	125,267
	135,150	125,267

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	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
or construction of recognisable non-financial assets is:		\$	\$	\$
Trade and other receivables from contracts with customers		65,500	0	0
Contract assets	7	109,277	343,766	0
Total trade and other receivables from contracts with customers		174,777	343,766	0

MATERIAL ACCOUNTING POLICIES Rates and statutory receivables

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

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

Trade receivables

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

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

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.

The following movements in inventories occurred during the year:

6. INVENTORIES

Curr	ent	
Fuel	and	materials

Balance at beginning of year Inventories expensed during the year Additions to inventory Balance at end of year

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

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.

2025

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.

2025	2024
\$	\$
21,307	42,349
21,307	42,349
42,349	29,144
(119,605)	(196,357)
98,563	209,562
21,307	42,349

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Accrued income	39,213	9,941
Contract assets	109,277	343,766
	148,490	353,707

MATERIAL ACCOUNTING POLICIES Other current assets

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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.

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8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

		Total property	operty		Plant and equipment	quipment	
	Note	Land	Buildings	Total property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
Balance at 1 July 2023		\$ 1,101,536	\$ 28,391,504	\$ 29,493,040	\$ 48,486	3,819,363	\$ 33,360,889
Additions		11,755	474,556	486,311	0	766,233	1,252,544
Disposals		0	0	0	0	(346,510)	(346,510)
Depreciation Balance at 30 June 2024	1	1,113,291	(641,254)	(641,254) 29,338,097	(23,254)	(743,915) 3,495,171	(1,408,423)
Comprises: Gross balance amount at 30 June 2024 Accumulated depreciation at 30 June 2024 Balance at 30 June 2024	8(b)	1,113,291	30,067,903 (1,843,097) 28,224,806	31,181,194 (1,843,097) 29,338,097	99,124 (73,892) 25,232	5,444,739 (1,949,568) 3,495,171	36,725,057 (3,866,557) 32,858,500
Additions		139,922	313,048	452,970	10,874	1,318,578	1,782,422
Disposals		(10,000)	(262,199)	(272,199)	0	(195,764)	(467,963)
Depreciation Balance at 30 June 2025		1,243,213	(626,640) 27,649,015	(626,640) 28,892,228	(6,700)	(552,830) 4,065,155	(1,186,170)
Comprises: Gross balance amount at 30 June 2025 Accumulated depreciation at 30 June 2025		1,243,213	30,095,952 (2,446,937)	31,339,165	109,998 (80,592)	6,258,435 (2,193,280)	37,707,598 (4,720,809)
Balance at 30 June 2025	8(b)	1,243,213	27,649,015	28,892,228	29,406	4,065,155	32,986,789

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying ar

		Carrying amount	Carrying amount Carrying amount Fair value	Fair value		Basis of	Date of last	
Asset class	Note	2025	2024	hierarchy	Valuation technique	valuation	valuation	Inputs used
		49	ss.					
(i) Fair value - as determined at the last valuation date	the last valuat	ion date						
Land - market value	8(a)	1,243,213	1,113,291	7	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use	Independent registered valuers	June 2021	Price per hectare/market borrowing rate
Buildings - non specialised		1,467,667	1,447,232	7	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use	Independent registered valuers	June 2021	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessment
Buildings - specialised		26,181,348	26,777,574	ю	Cost approach using current replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessment inputs
Total buildings	8(a)	27.649.015	28,224,806					

Level 3 inputs are based on assumptions with regards to future values and patterns of cor they have the potential to result in a significantly higher or lower fair value measurement.

ion techniques used by the local go During the period there were no changes in the valu level 2 or level 3 inputs.

9. INFRASTRUCTURE

(a) Movements in balances

Movement in the balar

	Infrastructure -	Infrastructure -	Infrastructure -	Infrastructure -	Infrastructure - Infrastructure - Infrastructure - Infrastructure -	Infrastructure -	Infrastructure -	Infrastructure - Infrastructure - solid	Total
	roads	footpaths	drainage	parks and ovals	other	airports	sewer	waste	infrastructure
Balance at 1 July 2023	\$ 117,129,524	\$ 903,967	\$ 4,064,628	\$ 8,446,968	3,068,886	\$ 6,248,211	\$ 453,738	\$ 1,234,773	\$ 141,550,695
Additions	505,561	0	0	116,359		0	10,020	0	719,554
Depreciation	(1,994,468)	(88,047)	(350,596)	(449,621)	(150,935)	(216,983)	(14,951)	(49,655)	(3,315,256)
Balance at 30 June 2024	115,640,617	815,920	3,714,032	8,113,706	3,005,565	6,031,228	448,807	1,185,118	138,954,993
Comprises: Gross balance at 30 June 2024	142,832,573	1,760,938	8,764,916	10,790,665	5,041,387	7,444,400	684.812	1,585,635	178.905.326
Accumulated depreciation at 30 June 2024	(27,191,956)	(945,018)	(5,050,884)	(2,676,959)	(2,035,822)	(1,413,172)	(236,005)	(400,517)	(39,950,333)
Balance at 30 June 2024	115,640,617	815,920	3,714,032	8,113,706	3,005,565	6,031,228	448,807	1,185,118	138,954,993
Additions	935,300	88,781	0	31,630	31,919	58,726	2,167		1,148,523
Depreciation	(2,006,116)	(90,266)	(350,596)	(450,065)	(154,438)	(231,949)	(17,936)	(46,482)	(3,347,848)
Balance at 30 June 2025	114,569,801	814,435	3,363,436	7,695,271	2,883,046	5,858,005	433,038	1,138,636	136,755,668
Comprises: Gross balance at 30 June 2025	143,767,873	1.849.719	8.764.916	10.822.294	5.073.306	7.503.126	678 979	1 585 635	180 053 848
Accumulated depreciation at 30 June 2025	(29,198,072)	(1,035,284)	(5,401,480)	(3,127,023)	()	(1,645,121)	(253,941)	(446,999)	(43,298,180)
Balance at 30 June 2025	114,569,801	814,435	3,363,436	7,695,271	2,883,046	5,858,005	433,038	1,138,636	136,755,668

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

	esidual values nt (Level 3)	əsidual values ıt (Level 3)	ssidual values it (Level 3)	ssidual values it (Level 3)				
Inputs used	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs	Construction costs; current condition, residual values and remaining useful life assessment (Level 3) inputs
Date of last valuation	June 2023							
Basis of valuation	Independent valuation	Independent valuation	Independent valuation	Independent valuation	Independent valuation	Independent valuation	Independent valuation	Independent valuation
Valuation technique	Cost approach using depreciated replacement cost							
Fair value hierarchy	st valuation date	m	ო	ю	ю	ю	ю	ю
Asset class	(i) Fair value - as determined at the last valuation date Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - airports	Infrastructure - sewer	Infrastructure - solid waste

utilising current information. If the basis of these assumptions were varied, they Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basi 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.

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure Roads	
formation	not depreciated
other road classes	20 to 80 years
Infrastructure Footpaths	20 years
Infrastructure Drainage	5 to 25 years
Infrastructure Parks & Ovals	5 to 75 years
Infrastructure Other	20 to 50 years
Infrastructure Airport	5 to 50 years
Infrastructure Sewer	5 to 50 years
Infrastructure Solid Waste	5 to 50 years

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

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

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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.

preciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

11. LEASES

The following amounts were recognised in the statement of comprehensive income during the period in respect		2025 Actual	2024 Actual
of leases where the Shire is the lessee:		\$	\$
Depreciation on right-of-use assets Finance charge on lease liabilities	26(b)	0 (114)	(3,095) (215)
Total amount recognised in the statement of comprehensive income	20(b)	(114)	(3,310)
Total cash outflow from leases		(4,560)	(4,560)
Lease liabilities			
Current		409	4,476
Non-current		0	379
	26(b)	409	4,855

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

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

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

12. TRADE AND OTHER PAYABLES

Current

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

2025	2024
\$	\$
158,574	131,668
128,916	34,141
69,221	51,662
62,195	4,244
9,732	27,930
2,614	1,710
131,405	187,118
562,657	438,473

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.

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13. OTHER LIABILITIES	2025	2024
	\$	\$
Current		
Contract liabilities	134,663	37,422
Capital grant/contributions liabilities	830,651	544,244
	965,314	581,666
Reconciliation of changes in contract liabilities		
Opening balance	37,422	0
Additions	134,663	37,422
Revenue from contracts with customers included as a contract		
liability at the start of the period	(37,422)	0
	134,663	37,422
Reconciliation of changes in capital grant/contribution		
Opening balance	544,244	48,343
Additions	830,651	544,244
Revenue from capital grant/contributions held as a liability at		
the start of the period	(544,244)	(48,343)
The state of the s	830,651	544,244
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	830,651	544,244
	830,651	544,244

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

14. BORROWINGS

	2025		2024	
	Note Current Non-current Total	Current	Non-current	Total
Secured	\$ \$	\$	\$	\$
Debentures	102,088 222,599 324,687	98,952	324,687	423,639
Total secured borrowings	26(a) 102,088 222,599 324,687	98,952	324,687	423,639

MATERIAL ACCOUNTING POLICIES Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

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

15. EMPLOYEE RELATED PROVISIONS

Emp	loyee r	elated	i prov	isions
-----	---------	--------	--------	--------

	2025	2024
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	168,257	135,462
Long service leave	117,662	183,376
Other employee leave provisions	12,779	16,095
- W. S. S. W. F. S.	298,698	334,933
Employee related other provisions	200,000	001,000
Employment on-costs	33,742	38,826
	33,742	38,826
		ŕ
Total current employee related provisions	332,440	373,759
Non-current provisions		
Employee benefit provisions		
Long service leave	39,379	20,653
20119 001 7100 100 70	39.379	20,653
Employee related other provisions	55,578	20,000
Employment on-costs	5,513	2,892
Employment on-costs	5,513	2,892
	5,513	2,092
Total non-current employee related provisions	44,892	23,545
Total ampleyes related providing	077.000	207.004
Total employee related provisions	377,332	397,304

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

16. REVALUATION SURPLUS

	2025	2025	2024	2024
	Opening	Closing	Opening	Closing
	balance	balance	balance	balance
	\$	\$	\$	\$
Revaluation surplus - Land	827,285	827,285	827,285	827,285
Revaluation surplus - Buildings	23,542,322	23,542,322	23,542,322	23,542,322
Revaluation surplus - Furniture and equipment	13,037	13,037	13,037	13,037
Revaluation surplus - Plant and equipment	945,000	945,000	945,000	945,000
Revaluation surplus - Infrastructure - roads	85,528,666	85,528,666	85,528,666	85,528,666
Revaluation surplus - Infrastructure - footpaths	652,600	652,600	652,600	652,600
Revaluation surplus - Infrastructure - drainage	4,125,794	4,125,794	4,125,794	4,125,794
Revaluation surplus - Infrastructure - parks and ovals	4,942,149	4,942,149	4,942,149	4,942,149
Revaluation surplus - Infrastructure - other	2,573,840	2,573,840	2,573,840	2,573,840
Revaluation surplus - Infrastructure - airports	6,480,350	6,480,350	6,480,350	6,480,350
Revaluation surplus - Infrastructure - sewer	238,303	238,303	238,303	238,303
Revaluation surplus - Infrastructure - solid waste	935,463	935,463	935,463	935,463
	130,804,809	130,804,809	130,804,809	130,804,809

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	Actual	Actual
	1000 1000 1000	\$	\$
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	940,058	3,511,756
- Financial assets at amortised cost	4	3,000,000	
		3,940,058	3,511,756
The restricted financial assets are a result of the following			
specific purposes to which the assets may be used:	a de la companya de		
Restricted reserve accounts	27	2,974,744	2,930,090
Contract liabilities	13	134,663	37,422
Capital grant liabilities	13	830,651	544,244
Total restricted financial assets		3,940,058	3,511,756
18. UNDRAWN BORROWING FACILITIES AND CREDIT			
STANDBY ARRANGEMENTS			
Credit standby arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		10,000	10,000
Credit card balance at balance date		(9,273)	(1,547)
Total amount of credit unused		727	8,453
Loan facilities			
Loan facilities - current		102,088	98,952
Loan facilities - non-current		222,599	324,687
Total facilities in use at balance date	<u>989</u> 89		
i otal lacilities III use at palalice date		324,687	423,639
Unused loan facilities at balance date		NIL	NIL
		and the same test and the same test of t	

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

19. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003, the Shire has listed sites to be possible sources of contamination.

Details of those sites are:

Lot 193 on DP 224130- 16 Corbett St Gnowangerup - Possibly contaminated, investigation required Lot 9319 on DP 92335, Reserve 227 41 - Airport Road, Pallinup - Possibly contaminated, investigation

Lot 500 on DP77797, Reserve 23659 - Moir Highway, Ongerup - Possibly contaminated, investigation required

Lot 5631 on DP 144307, Reserve 22219 - Chesterpass Road, Borden - Possibly contaminated, investigation required

Lot 403 no DP 186033, Reserve 38764 - 71 Cecil Street, Gnowangerup - Possibly contaminated, investigation required

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

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	1,203,228	151,959
- plant & equipment purchases	44,198	398,918
	1,247,426	550,877
Payable:		
- not later than one year	1,247,426	550,877

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of the Park Street pedestrian bridge, Kwobrup Road reconstruction and widening, Keilor Road gravel push up, construction at the Gnowangerup Town Hall and the Ongerup Fire Station. Plant and equipment outstanding at the end of the current reporting period is for the Tag Trailer.

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or		2025	2025	2024
reimbursed to council members.	Note	Actual	Budget	Actual
D :1 # # 1 #		3	\$	\$
President's annual allowance	<u> </u>	18,579	21,710	16,156
President's meeting attendance fees	4.5	19,412	21,138	18,990
President's annual allowance for ICT expenses		1,500	3,500	696
President's travel and accommodation expenses	<u> </u>	0	2,900	0
		39,491	49,248	35,842
Deputy President's annual allowance		4,645	5,248	4,039
Deputy President's meeting attendance fees		9,706	10,286	11,957
Deputy President's annual allowance for ICT expenses	4	1,500	3,500	696
	3	15,851	19,034	16,692
All other council member's meeting attendance fees		58,236	61,716	46,513
All other council member's annual allowance for ICT expenses		9,000	21,000	4,451
All other council member's travel and accommodation expenses		2,666	3,750	3,730
	3	69,902	86,466	54,694
	21(b)	125,244	154,748	107,228
(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		405,721		411,170
Post-employment benefits		63,912		50,333
Employee - other long-term benefits		9,003		7,669
Council member costs	21(a)	125,244		107,228
Council member costs	21(0)	603,880		576,400

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.

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

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

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

2025	2024
Actual	Actual
\$	\$
0	237
103,833	61,455
0	35,574
	S 0

(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.

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

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

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

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:

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

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

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.

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

Valuation techniques that reflect the current replacement cost of the service canacity 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

i) 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;

 - vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

(9,977)

12,340 3,920 36,029 18

51,173

51,173

4,410,078

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

24. RATING INFORMATION

(a) General rates

28 85 00 00 00 00 00 00 00 00 00 00 00 00 00					2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
Sate Properties Pasis of valuation Sate Sate				Number	Actual	Actual	Actual	Actual	Budget	Budget
Sample Basis of Valuation Sample Fevente Feven	RATE TYPE		Rate in	of	rateable	rate	interim	total	rate	interim
Gross rental valuation 0.143999 376 4,74,661 6,4350 5 75,628 1,750 6,46,140 6,44,350 Cross rental valuation 0.143999 376 4,74,661 6,4350 2,1528 2,1	Rate description	Basis of valuation	\$	properties	value*	revenue	rates	revenue	revenue	rate
Constraint of the control of the c					s	\$	S	\$	ss	49
Tourism Gross rental valuation 0.143999 5 149,500 3,873,966 0 0.15226 3 4 730,660,000 3,873,966 0 0.163302 4 730,660,000 3,873,966 0 0.16392 4 1730,660,000 3,873,966 0 0.13029 1 1 1 1 1 1 1 1 1	GRV Townsites	Gross rental valuation	0.143999	376	4,474,681	644,350	1,790	646,140	644,350	
Unimproved valuation 0.005302 341 730,650,000 3,873,906 3,873,207 4,539,272	GRV Amelup Tourism	Gross rental valuation	0.143999	5	149,500	21,528	0	21,528	21,528	
Unimproved valuation	UV Rural	Unimproved valuation	0.005302	341	730,650,000	3,873,906	0	3,873,906	3,873,907	
Irates Minimum 722 735,274,181 4,539,784 (512) 4,539,272 4 yment seed from rates (excluding general rates) Minimum 722 735,274,181 4,539,784 (512) 4,539,272 4 yment syment Gross rental valuation Unimproved valuation 915 10 0 0 0 0 106,140 0 10,140 Lates and minimum payments Gross rental valuation 915 32 3,152,100 29,280 0 10,980 I rates and minimum payments Rate in Gross rental valuation 882 738,809,218 4,686,184 (512) 4,685,672 4 s ition Rate Gross rental valuation 0,0610 27 646,964 39,437 (228) 39,209 es 1 0 54,900 0 54,000 0 54,000 es 1 0 54,900 0 54,000 64,000 64,000 6 1 1 1 1 1 1 1	UV Mining	Unimproved valuation	0,005302	0	0	0	(2,302)	(2,302)	0	
yment Syment Syment </td <td>Total general rates</td> <td></td> <td></td> <td>722</td> <td>735,274,181</td> <td>4,539,784</td> <td>(512)</td> <td>4,539,272</td> <td>4,539,785</td> <td></td>	Total general rates			722	735,274,181	4,539,784	(512)	4,539,272	4,539,785	
yment payment payment payment payment 116 276,158 106,140 0 106,140 106,140 106,140 106,140 106,140 106,140 106,140 106,140 106,140 106,140 100 <td></td> <td></td> <td>Minimum</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			Minimum							
yment \$ \$ es Gross rental valuation 915 116 276,158 106,140 0 106,140 Tourism Gross rental valuation 915 32 3,152,100 29,280 0 29,280 Unimproved valuation 915 32 3,152,100 29,280 0 29,280 I rates and minimum payments Rate in 882 738,809,218 4,686,184 (512) 4,685,672 4 sa rates \$			payment							
es Gross rental valuation 915 116 276,158 106,140 0 106,140 Tourism Gross rental valuation 915 0	Minimum payment		s							
Tourism Gross rental valuation 915 0 29,280 0 0 10,980 0 146,400 0 146,400 0 146,400 0 146,400 0 146,400 0 146,400 0 146,400 0 146,400 0 146,400 0	GRV Townsites	Gross rental valuation	915	116	276,158	106,140	0	106,140	106,140	
um payments Unimproved valuation Unimproved valuation Unimproved valuation State and minimum payments 915 3,535,137 106,779 10,980 0 29,280 Irates and minimum payments Rate in Gross rental valuation Rate Rate in Gross rental valuation Rate 882 738,809,218 4,686,184 (512) 4,685,672 4 stion Rate Gross rental valuation Rate 0.0610 394 4,093,669 78,400 67 78,467 tion Rate Unimproved valuation Rate 0.0001 270 517,490,000 54,000 54,000 54,499 es 1 0 54,499 0 54,499 61,0448 t raised from rates (excluding general rates) 757 522,230,633 226,336 (161) 226,175 4,901,399	GRV Amelup Tourism	Gross rental valuation	915	0	0	0	0	0	0	
Lates and minimum payments Rate in Gross rental valuation 915 12 106,779 10,980 0 10,980 I rates and minimum payments Rate in Gross rental valuation 882 738,809,218 4,686,184 (512) 4,685,672 4 s arates Gross rental valuation 0.0610 92 646,964 39,437 (228) 39,209 tion Rate Unimproved valuation 0.0192 394 4,093,669 78,400 67 78,467 es 1 0 54,090 0 54,990 54,499 t raised from rates (excluding general rates) 757 522,230,633 226,336 (161) 226,175 4,901,399	UV Rural	Unimproved valuation	915	32	3,152,100	29,280	0	29,280	29,280	
Lates and minimum payments Rate in sarates 882 738,809,218 4,686,184 (512) 4,685,672 4 sa rates Sa coss rental valuation Rate Condition Rate Construction Rate Condition Rate <td>UV Mining</td> <td>Unimproved valuation</td> <td>915</td> <td>12</td> <td>106,779</td> <td>10,980</td> <td>0</td> <td>10,980</td> <td>17,385</td> <td></td>	UV Mining	Unimproved valuation	915	12	106,779	10,980	0	10,980	17,385	
Frates and minimum payments Rate in a a rates Rate in sar rates Sas ra	Total minimum payments			160	3,535,037	146,400	0	146,400	152,805	
Rate in searches Rate in searches S <t< td=""><td>Total general rates and minin</td><td>mum payments</td><td></td><td>882</td><td>Sec. 120.55</td><td>4,686,184</td><td>(512)</td><td>4,685,672</td><td>4,692,590</td><td></td></t<>	Total general rates and minin	mum payments		882	Sec. 120.55	4,686,184	(512)	4,685,672	4,692,590	
a rates Gross rental valuation 10.0010 92 646,964 39,437 (228) 39,209 10.01012 394 4,093,669 78,400 67 78,467 64,000 67 78,467 64,000 67 78,467 64,000 67 78,467 67 78,467 67 78,467 67 78,467 67 78,467 67 78,467 67 78,467 67 78,467 67 78,400 67 78 78 78 78 78 78 78 78 78 78 78 78 78			Rate in							
Lent Gross rental valuation 0.0610 92 646,964 39,437 (228) 39,209 39,209 tion Rate Gross rental valuation 0.0192 394 4,093,669 78,400 67 78,467 78,467 fillon Rate Unimproved valuation 0.0001 270 517,490,000 54,000 0 54,000 54,000 tes 1 0 54,000 0 54,499 traised from rates (excluding general rates) 757 522,230,633 226,336 (161) 226,175 (10,448) (10,448)	Specified area rates		A							
tion Rate Gross rental valuation 0.0192 394 4,093,669 78,400 67 78,467 78,467 tion Rate Unimproved valuation 0.0001 270 517,490,000 54,000 0 54,000 54,000 ces t raised from rates (excluding general rates)	Ongerup Effluent	Gross rental valuation	0.0610		646,964	39,437	(228)	39,209	39,436	
tion Rate Unimproved valuation 0.0001 270 517,490,000 54,000 0 54,000 ces es t raised from rates (excluding general rates) 757 522,230,633 226,336 (161) 226,175 (10,448)	Waste Collection Rate	Gross rental valuation	0.0192		4,093,669	78,400	29	78,467	78,200	
t raised from rates (excluding general rates) 1 0 54,499 0 54,499	Waste Collection Rate	Unimproved valuation	0.0001		517,490,000	54,000	0	54,000	54,000	
t raised from rates (excluding general rates) 1 0 54,499 0 54,499	Ex-gratia rates									
t raised from rates (excluding general rates) 757 522,230,633 226,336 (161) 226,175 (10,448) (10,448)	CBH				0	54,499	0	54,499	51,173	
	Total amount raised from rate	es (excluding general rates)		757	522,230,633	226,336	(161)	226,175	222,809	
	Concessions							(10,448)		
	Total rates							4,901,399		

(b) Rates related information
Rates instalment interest
Rates instalment plan charges
Rates overdue interest
Rates written off

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

25. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
(a) Non-cash amounts excluded from operating activities		\$	\$	\$
(4)				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to operating activities				
Less: Profit on asset disposals Less: Fair value adjustments to financial assets at fair value through profit or		(138,964)	0	(19,486)
loss		3,551	0	(1,682)
Add: Loss on disposal of assets		196,541	0	135,173
Add: Depreciation	10(a)	4,534,018	4,082,649	4,726,774
Non-cash movements in non-current assets and liabilities:		40.000		(000)
Pensioner deferred rates		(9,883)	70.453	(688)
Employee benefit provisions Non-cash amounts excluded from operating activities		21,347 4.606,610	79,453 4,162,102	(220) 4,839,871
(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	27	(2,974,744)	(2,895,080)	(2,930,090)
Less: Financial assets at amortised cost - self-supporting loans	4(a)	(15,184)	(15,183)	(14,999)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	102,088	102,088	98,952
- Current portion of lease liabilities	11	409	379	4,476
Total adjustments to net current assets		(2,887,431)	(2,807,796)	(2,841,661)
Net current assets used in the Statement of financial activity				
Total current assets		8,215,461	3,632,751	8,172,325
Less: Total current liabilities		(1,962,908)	(824,955)	(1,497,326)
Less: Total adjustments to net current assets		(2,887,431)	(2,807,796)	(2,841,661)
Surplus or deficit after imposition of general rates		3,365,122	Ó	3,833,338

Principal at 30 June 2025

New Ioans during 2024-25

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22,843

(262) (12,465) \blacksquare

SHIRE OF GNOWANGERUP NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025 26. BORROWING AND LEASE LIABILITIES

rowing	
Bor	
(a)	

Purpose Note 1 July 2023 repayments Principal at 30 New loans repayments Principal at 3 Principal 3 Principal 3 Principal 3 Principa					Principal			Principal		
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Purpose	Note	Principal at 1 July 2023	New loans during 2023-24	repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024
The Fig. 167 0 (39,455) 249,702 0 (40,057) 209,645 (40,057) 209,645 (40,057) 209,645 (40,057) 209,645 (40,057) 209,645 (40,057) 24,657 (40,057) 24,657 (40,057) 24,657 (40,057) 24,657 (40,058) 0 (19,846) 0 (19,846) 0 (19,846) 0 (14,816) 37,843 0 (14,998) 22,845 (40,057) 324,687 (41,998) 324,687			S	\$	S	69	\$	\$	\$	59
note 69,692 0 (21,832) 47,860 0 (23,203) 24,657 (20,694) 67,540 (19,846) 88,234 0 (20,694) 67,540 (108,080 0 (19,846) 88,796 0 (83,954) 301,842 (14,998) 22,845 (14,816) 37,843 0 (14,998) 22,845 (14,998) 0 (98,952) 324,687	Staff Housing		289,157	0	(39,455)	249,702	0	(40,057)	209,645	249,702
ace 108,080 0 (19,846) 88,234 0 (20,694) 67,540 466,929 0 (81,133) 386,796 0 (83,954) 301,842 52,659 0 (14,816) 37,843 0 (14,998) 22,845 52,659 0 (14,816) 37,843 0 (14,998) 22,845 14 519,588 0 (95,949) 423,639 0 (98,952) 324,687	Gnowangerup Community Centre		69,692	0	(21,832)	47,860	0	(23,203)	24,657	47,860
466,929 0 (81,133) 385,796 0 (83,954) 301,842 3 52,659 0 (14,816) 37,843 0 (14,998) 22,845 52,659 0 (14,816) 37,843 0 (14,998) 22,845 14 519,588 0 (95,949) 423,639 0 (98,952) 324,687 4	Gnowangerup Synthetic Surface		108,080	0	(19,846)	88,234	0	(20,694)	67,540	88,235
52,659 0 (14,816) 37,843 0 (14,998) 22,845 52,659 0 (14,816) 37,843 0 (14,998) 22,845 14 519,588 0 (95,949) 423,639 0 (98,952) 324,687	Total		466,929	0	(81,133)	385,796	0	(83,954)	301,842	385,797
52,659 0 (14,816) 37,843 0 (14,998) 22,845 14 519,588 0 (95,949) 423,639 0 (98,952) 324,687 4	Self-supporting loans Ongerup Bowls Club		52,659	0	(14,816)	37,843	0	(14,998)		37,842
14 519,588 0 (95,949) 423,639 0 (98,952) 324,687	Total self-supporting loans		52,659	0	(14,816)	37,843	0	(14,998)		37,842
	Total borrowings	14	519,588	0	(95,949)	423,639	0	(98,952)		423,639

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at an All other loan repayments were financed by general purpose revenue.

,				Date final	Actual for year	Budget for
	Loan			payment is	ending	year ending
Purpose	number	Institution	Institution Interest rate	que	30 June 2025 30 June 2025	30 June 2025
					5	s
Staff Housing	281	WATC	1.52%	26/03/2030	(5,979)	(3,644)
Gnowangerup Community Centre	273	WATC.	6.18%	18/05/2026	(4,453)	(2,605)
Gnowangerup Synthetic Surface	279	WATC	4.23%	4/06/2028	(3,446)	(3,516)
Total					(13,878)	(9,765)
Self-supporting loans finance cost payments	ents					
Ongerup Bowls Club	283	WATC.	1.23%	28/10/2026	(386)	(418)
Total self-supporting loans finance cost payments	ayments				(386)	(418)
Total finance cost navments					VACATION SCHOOL	/10 183)

* WA Treasury Corpor

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease liabilities

Purpose Note											
	Principal at	Principal at New leases	Principal repayments	Principal at 30 New leases	New Jeases	Principal repayments	Principal at	Principal at 1	New leases	Principal repayments	Principal at
		1 July 2023 during 2023-24 during 2023-24 June 2024	during 2023-24	June 2024	during 2024-25	during 2024-25 during 2024-25 30 June 2025	30 June 2025	July 2024		during 2024-25 30 June 2025	30 June 2025
	49	s	49	s	8	\$	8	\$	\$	55	55
Photocopier Lease	9,200	0	(4,345)	4,855	0	(4,446)	409	4,855	0	(4,476)	379
Total lease liabilities	9,200	0	(4,345)	4,855	0	(4,446)	409	4,855	0	(4,476)	379
Lease finance cost payments				Date final		Actual for year Budget for	Budget for	Actual for year			
Purpose	Lease	Institution	Interest rate	payment is due		ending 30 June 2025	year ending 30 June 2025	ending 30 June 2024	Lease term		
Photocopier Lease Total finance cost payments	2	3E Advantage	3.01%	1/07/2025		(114)	\$ (215) (215)	(215)	4		

R

	2025	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024
	Actual	Actual transfer	Actual transfer	Actual closing	Budget opening	Budget transfer	Budget transfer	Budget closing	Actual	Actual transfer	Actual transfer	Actual closing
ESERVE ACCOUNTS	balance	đ	(from)	balance	balance	ţ	(from)	balance	balance	ţ	(from)	balance
	8	\$	s	\$	s	s	s	\$	\$	\$	\$	49
Restricted by legislation/agreement	79.880	10 545	C	90.425	79 880	10 545	c	90.425	88 85	11 021	c	79 880
	79,880	10,545	0	90,425	79,880	10,545	0	90,425	68,859	11,021	0	79,880
Restricted by council												
) Leave reserve	271,803	51,855	0	323,658	271,803	51,855	0	323,658	218,563	53,240	0	271,803
) Plant & equipment	958,572	156,542	(382,000)	730,114	958,572	156,542	(385,000)	730,114	915,994	42,578	0	958,572
) Area Promotion	32,016	219	0	32,235	32,016	219	0	32,235	31,549	467	0	32,016
Swimming Pool	478,664	59,266	0	537,930	478,664	59,266	0	537,930	416,490	62,174	0	478,664
Land Development	279,023	25,895	0	304,918	279,023	25,895	0	304,918	274,948	4,075	0	279,023
) Computer Replacement	121,283	30,828	0	152,111	121,283	30,828	0	152,111	89,950	31,333	0	121,283
) Waste Disposal	262,029	1,789	0	263,818	262,029	1,789	0	263,818	258,202	3,827	0	262,029
Future Funds	114,511	48,126	0	162,637	114,511	782	0	115,293	211,378	0	(96,867)	114,511
Liquid Waste Facility	33,243	227	0	33,470	33,243	227	0	33,470	32,757	486	0	33,243
COVID-19	9,859	29	0	9,926	9,859	29	0	9,926	9,715	144	0	9,859
Aerodrome	92,409	631	0	93,040	92,409	631	0	93,040	91,059	1,350	0	92,409
) Disaster Recovery	100,746	50,688	0	151,434	100,746	50,688	0	151,434	50,005	50,741	0	100,746
Skate Park Reserve	96,052	768	(7,792)	89,028	96,052	959	(40,000)	56,708	0	96,052	0	96,052
	2,850,210	426,901	(392,792)	2,884,319	2,850,210	379,445	(425,000)	2,804,655	2,600,610	346,467	(96,867)	2,850,210
	000	407 746	1002 0007	277.777	000	000	(406,000)	000 300 0	0000	257 400	(100 00)	000

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	Restricted by legislation/agreement	
ت	(a) Ongerup effluent	to be used for the maintenance of the Ongerup Effluent System.
	Restricted by council	
=	(b) Leave reserve	to be used to fund annual and long service leave requirements.
٣	(c) Plant & equipment	to be used for the purchase of major plant.
٣	(d) Area Promotion	to be used for the promotion of the Gnowangerup Shire.
٣	(e) Swimming Pool	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
=	(f) Land Development	to be used to fund the purchase of or development of land and buildings and building renewal.
٣	(g) Computer Replacement	to be used to fund the maintenance and replacement of the administration computer system.
=	(h) Waste Disposal	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites
=	i) Future Funds	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnc
9	(j) Liquid Waste Facility	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
=	(k) COVID-19	to be used to fund any project, programme or activity of any kind which contributes to the recovery of the Shire of
=	I) Aerodrome	to be used to fund the construction of new assets and the upgrade, renewal and replacement of existing assets
٦	(m) Disaster Recovery	to be used to fund expenses related to the recovery from a natural disaster.
,	(n) Skate Dark Reserve	to be used to fund the construction of a skate park in the Gnowangerup townsite in accordance with the condition



INDEPENDENT AUDITOR'S REPORT 2025 Shire of Gnowangerup

To the Council of the Shire of Gnowangerup

Opinion

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

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

bout Gnowangerup

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Gnowangerup 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.

Carly Meagher

Senior Director Financial Audit

Delegate of the Auditor General for Western Australia

Perth, Western Australia

21 November 2025

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