

ANNUAL REPORT

2024-25

Life as rich as the landscape



CONTENTS PAGE

SHIRE PRESIDENT MESSAGE	3
CHIEF EXECUTIVE OFFICER REPORT	4
ABOUT KELLERBERRIN	5
ORGANISATIONAL STRUCTURE	6
ELECTED REPRESENTATIVES	7
COUNCIL INFORMATION	8
FINANCIAL SNAPSHOT	9
CAPITAL PROJECTS	10
COMMUNITY DONATIONS AND CONTRIBUTIONS	11
GOVERNANCE REPORTING STANDARDS	12-13
INTERGRATED PLANNING	14
ANNUAL FINANCIAL STATEMENT	16 - 53
AUDITORS REPORT	54 - 57

About this Document

The Annual Report is the final component of the Shire's Integrated Planning & Reporting Framework and is a mechanism of communicating with the community and key stakeholders in a transparent and accountable way.

Where to find this Report

Copies of the Annual Report can be obtained in the following ways:

- In person: Collect a hard copy from the Shire Administration Office
- Online: www.kellerberrin.wa.gov.au
- Email: shire@kellerberrin.wa.gov.au

ACKNOWLEDGEMENT

The Shire of Kellerberrin would like to acknowledge the traditional custodians of this land and their continuing connection to land, waters and community.

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

FROM THE PRESIDENT

I, along with employees would like to pass on our sincere thanks and appreciation to Council for their support throughout the year.

I personally would like to pass on my sincere appreciation and thanks to the entire workforce who continue to go beyond expectations to complete projects, programs, maintain and upkeep our Shire to a high level while being understaffed. The community is very lucky to have such a workforce that dedicates themselves to upkeep and maintain our Shire to a level that others strive to.

A special mention to Vicki Lunt Councils Caravan Park Caretaker who retired at the end of June 2025. Vicki was instrumental in the growth and development of the park not only through patronage but also in reputation. The tidiness and presentation of the facilities, was held at a very high standard, thank you Vicki.

Council also in September 2024, farewelled our long serving Manager Works and Services, Mr Mick Jones who also entered into semi-retirement. Mick was a valued member of the organisation always being there when needed as well as being a positive role model to all staff. We wish both Mick and Vicki all the best in retirement.

The Shire of Kellerberrin Councillors and staff will continue to strive for excellence in operations to ensure the Shire of Kellerberrin is one of attraction for both new residents, business and tourists.

Last but not least I would like to thank our community for your ongoing support and commitment to ensure we as a Council are continuing to meet your expectations. I would also like to thank the Independent Members of the community that sit in on Councils Roadworks Advisory & Audit Committee. To have committed members on these committees is appreciated.



Cr. Matt Steber
Shire President



Cr. Matthew Steber
Shire President



FROM THE CHIEF EXECUTIVE OFFICER

The 2024/25 reporting period presented significant challenges and achievements for Council. A key highlight was the successful completion of the Goldfields Road construction project, extending from Great Eastern Highway to the Kellerberrin–Bencubbin Road. Despite the considerable additional workload this entailed, alongside our regular capital works program, the team rose to the occasion. All projects were completed on time and within budget—a truly commendable accomplishment.



Council remains committed to seeking funding opportunities for rural road upgrades, which continue to be a top priority. We will persist in actively pursuing all available grants and support to improve our road network for the benefit of the community.

Infrastructure and Strategic Planning

During the 2024/25 financial year, Council delivered a comprehensive program of infrastructure renewal and upgrades aligned with our Long Term Financial Plan. This included investments across community facilities, fleet, and infrastructure assets.

Council also completed a major review of its strategic documents. The renewed Corporate Business Plan was adopted in June 2025, and the updated Townscape, Road Verge, and Public Open Space Management Plan was endorsed in March 2025. These plans form the foundation of our forward planning and ensure sustainable service delivery.

Focus on Renewable Energy and Community Benefit

Looking ahead, Council has proactively positioned itself in response to the growing interest in renewable energy projects across the Shire. To safeguard community interests, Council adopted a Community Enhancement Policy in 2025. This policy ensures that developers understand Council and community expectations when proposing projects within our region, fostering mutually beneficial outcomes.

Community Recognition

One of the year's proudest moments was awarding Mr. Rod Forsyth the honour of Freeman of the Shire. Rod's exceptional contribution to the community and Council, including his service as Shire President, reflects his dedication and leadership. This recognition was both fitting and well deserved.

Town Street Improvements

In addition to our rural road works, Council completed several key upgrades within the townsite. These included new footpaths along Sewell, Hammond, and Scott Streets. These improvements reflect our ongoing commitment to enhancing infrastructure for the benefit of all residents.

In closing, I thank Council, staff, and the broader community for their efforts and support throughout a busy and successful year.

Raymond Griffiths
Chief Executive Officer



ABOUT KELLERBERRIN

Shire Location

Centrally located in the Wheatbelt, just 204km east of Perth, Kellerberrin is a warm, charming community, steeped in a vibrant history dating back from its Indigenous people to European pioneers. Kellerberrin celebrated its centenary in 2008, Kellerberrin's longevity is attributed to the passion and commitment of its community, the beauty of its natural attractions and the fostering of new forms of artistic expression. Kellerberrin is a town where life is as rich as the landscape.

History

The origin of the towns name comes from the local indigenous language. In the 1860s a nearby hill was always known as 'Killabin' (there are various spellings). The hill was first recorded as "Killaburing Hill". In 1864 the explorer Charles Hunt recorded it as Kellerberrin Hill. The meaning of the name is up to interpretation one source claims that Kellerberrin is the name for the fierce ants that are found in the area, while another gives it as meaning "camping place near where rainbow birds are found" – "kalla" meaning camping place and "berrin berrin" being the rainbow bird.

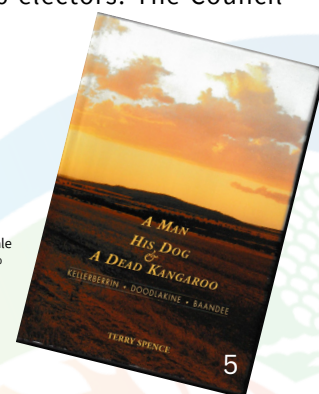
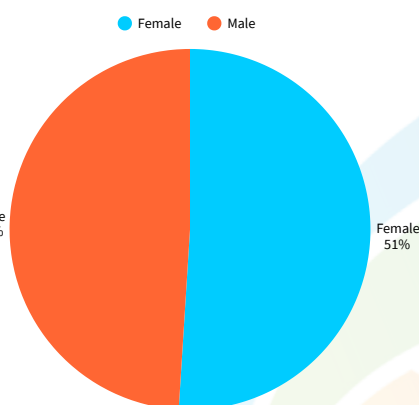
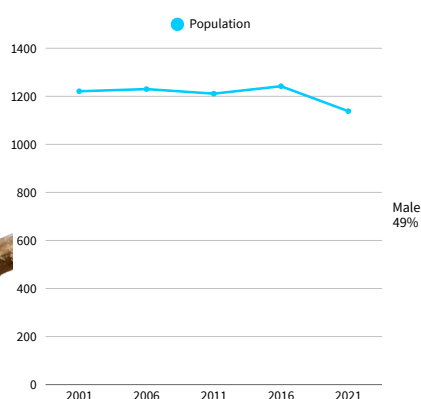
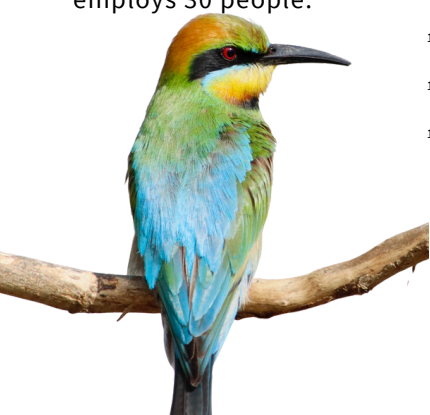
The area of Kellerberrin was settled around 1880s and in 1895 Kellerberrin was surveyed as a townsite with the town being gazetted in March 1901. The town then developed quickly soon after boasting a hotel, post office, flour mill, three churches and a number of businesses. The discovery of gold at Southern Cross seemed to assure the local community's prosperity as prospectors passed to and from between Perth and the Goldfields. The Railway between Perth and Kalgoorlie secured Kellerberrin a permanent spot on the map and life within the town has grown to become as rich as the landscape it's found in.

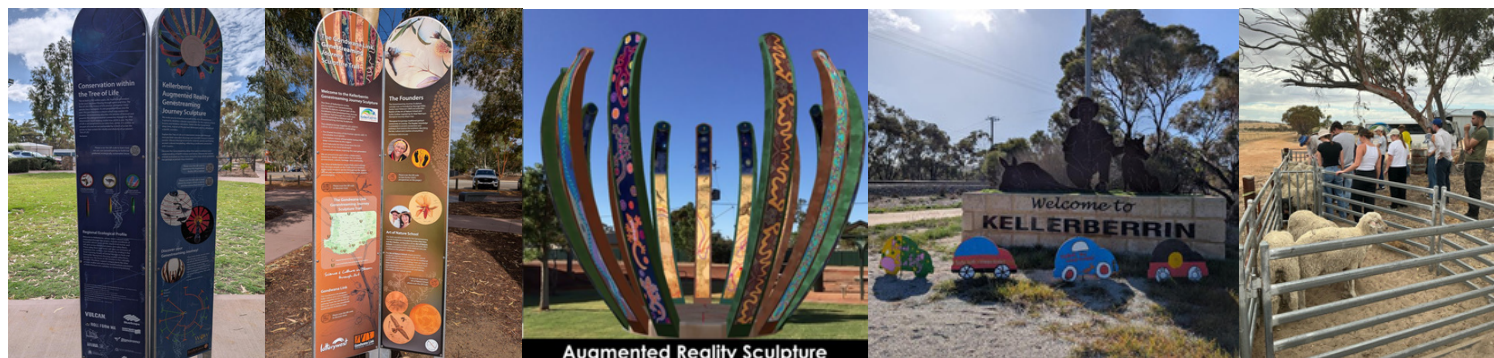
Roads and Area of the Shire

The Shire has a total area of 1,852 square kilometres and has 981 kilometres of roads, of which 271 kms are sealed.

Population

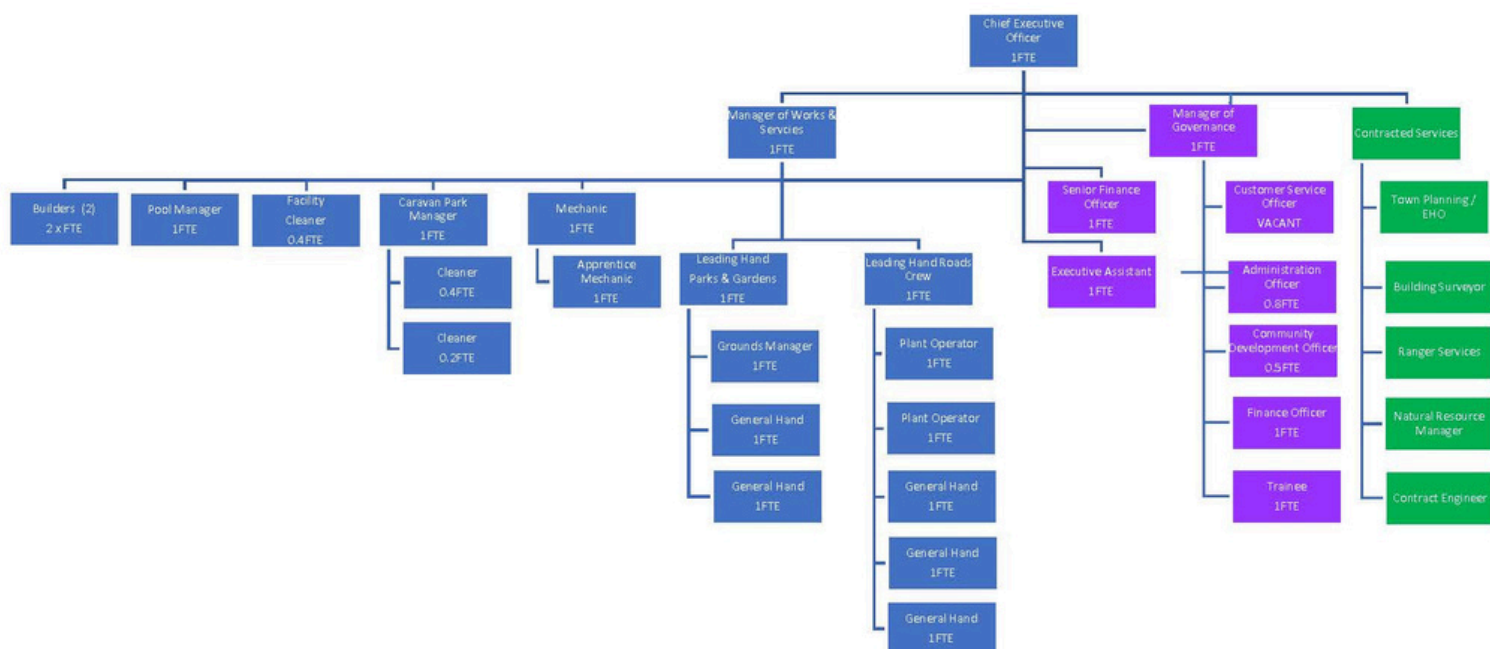
The Shire of Kellerberrin has a population of approximately 1,178 as of 2021 census with 796 electors. The Council employs 30 people.





Augmented Reality Sculpture

ORGANISATIONAL STRUCTURE



COUNCILS VISION

To welcome diversity, culture and industry; promote a safe and prosperous community with a rich, vibrant and sustainable lifestyle for all to enjoy.

CORE DRIVERS

Relationships that bring us tangible benefits. (to the Shire and our community)

Our lifestyle and strong sense of community.

We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.



ELECTED REPRESENTATIVES



Cr. Matthew Steber
Shire President

president@kellerberrin.wa.gov.au
0427 458 296
Elected: 2025
Term Expires: 2029



Cr. Emily Ryan
Deputy Shire President

cryan@kellerberrin.wa.gov.au
0431 702 765
Elected: 2025
Term Expires: 2029



Cr. David Leake

leake@kellerberrin.wa.gov.au
0428 458 202
Elected: 2023
Term Expires: 2027



Cr. Kelsey Pryer

pryer@kellerberrin.wa.gov.au
0431 187 206
Elected: 2023
Term Expires: 2027



Cr. Dennis Reid

reid@kellerberrin.wa.gov.au
0428 381 044
Elected: 2023
Term Expires: 2027



Cr. Paul Brown

brown@kellerberrin.wa.gov.au
0417 907 244
Elected: 2023
Term Expires: 2027



Cr. Monica Gardiner

gardiner@kellerberrin.wa.gov.au
0418 454 003
Elected: 2025
Term Expires: 2029

COUNCIL MEETINGS

Council meets on a monthly basis with a seven (7) Councillor Membership, to make decisions relating to Policy, Statutory and the forward planning direction of the Shire. All meetings are open to the Public excluding Confidential Items and the dates, times and venues are advertised annually as public information for the Community.

Council meetings are held on the third Tuesday of every month at 4:00pm, with Public Question time at 4:05pm excluding January.

Council Agenda & Minutes can be viewed at the Shire Office and are published on the Shire's website at <https://www.kellerberrin.wa.gov.au/council/agendas-minutes/>

COUNCIL COMMITTEES

Audit Committee, Wheatbelt Eastern Regional Organisation of Councils (WEROC), Roads Advisory Committee, Sport & Recreation Steering Committee, Local Hospital Advisory Group (L-HAG), Emergency Committee, Regional Development Assessment Panel (RDAP), Central East Aged Care Committee (CEACA), Great Eastern Country Zone WALGA (GECZ), Regional Road Group (RRG), Behaviour Complaints Committee, Local Emergency Management Committee (LEMC)

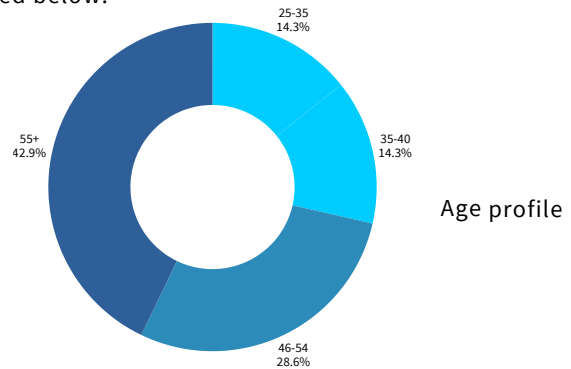
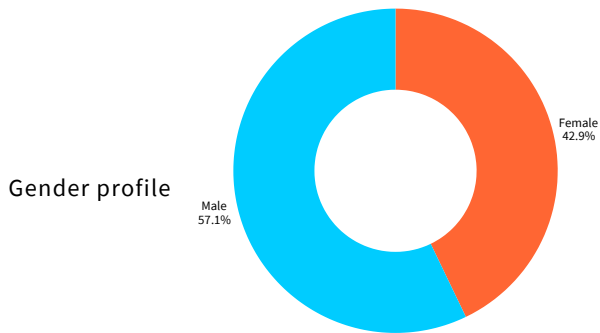


COUNCIL INFORMATION

COUNCILLOR ATTENDANCE

Councillor	Ordinary Council Meetings	Special Council Meeting	Audit Committee Meeting	Committee Meetings	STATISTICS ORDINARY COUNCIL MEETINGS: 11 SPECIAL COUNCIL MEETINGS: 1 AUDIT COMMITTEE MEETINGS: 2
Cr Matthew Steber	11	1	2	1	
Cr Emily Ryan	11	1	2	9	
Cr Dennis Reid	11	1	2	1	
Cr David Leake	8	1	2	1	
Cr Kelsey Pryer	9	1	1	0	
Cr Paul Brown	8	1	2	5	
Cr Monica Gardiner	10	1	2	4	

A summary of the demographic profile of elected members provided below:



QUICKSTATS - 2021 CENSUS

- Private Houses 464
- Families 213
- Registered Ratepayers Contact 83

DFES

Department of Fire & Emergency Services

- Volunteers 230
- Bushfires within Kellerberrin 10
- Hectares lost 1

QUICKSTATS

- Building Permits 21
- Planning Approvals 9
- Stall Holder Applications 30

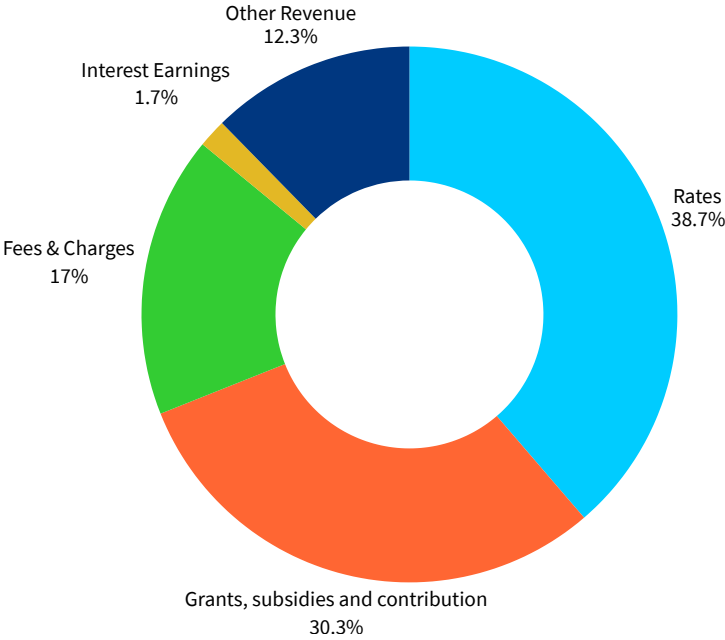
QUICKSTATS - SERVICES

- Dog & Cat Renewals 24/25 58
- Impounded Animals 24/25 13
- Gym Memberships - 24/25 172



FINANCIAL SNAPSHOT 2024/25

REVENUE



EMERGENCY SERVICE LEVY

Income Collected - \$90,148
Operating Grant - \$76,875

6X BUSHFIRE BRIGADES
4X BUSHFIRE SHEDS
4X TRUCKS

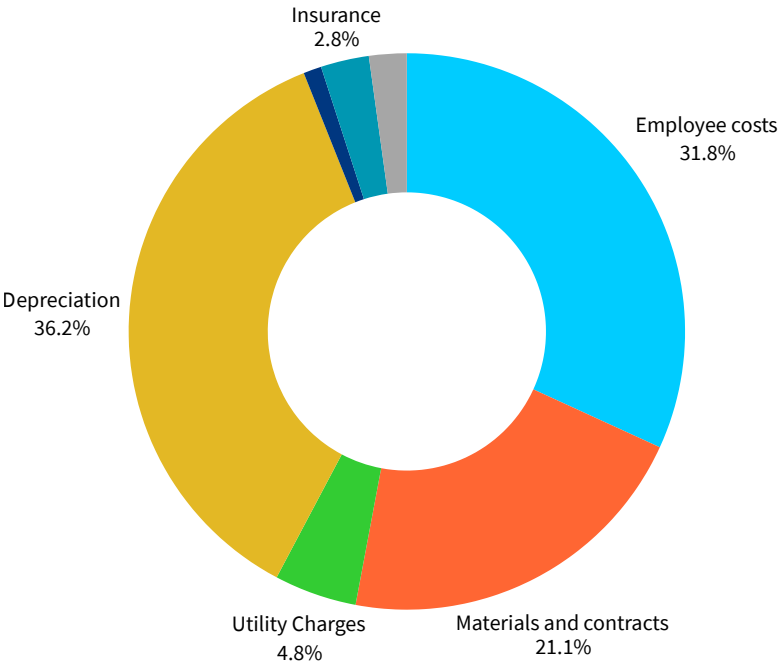
FEDERAL ASSISTANCE GRANTS

General Purpose Funding
\$1,296,143

Local Road Funding
\$497,452

TOTAL
\$1,793,595

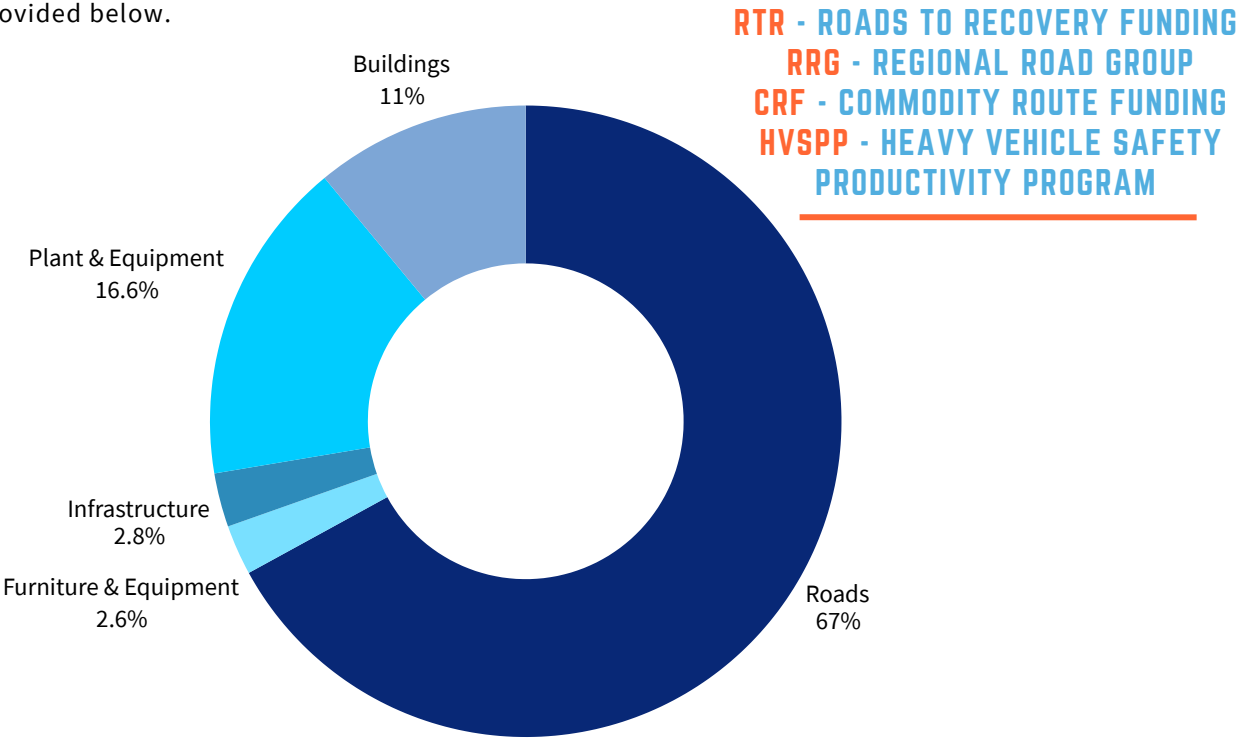
EXPENDITURE





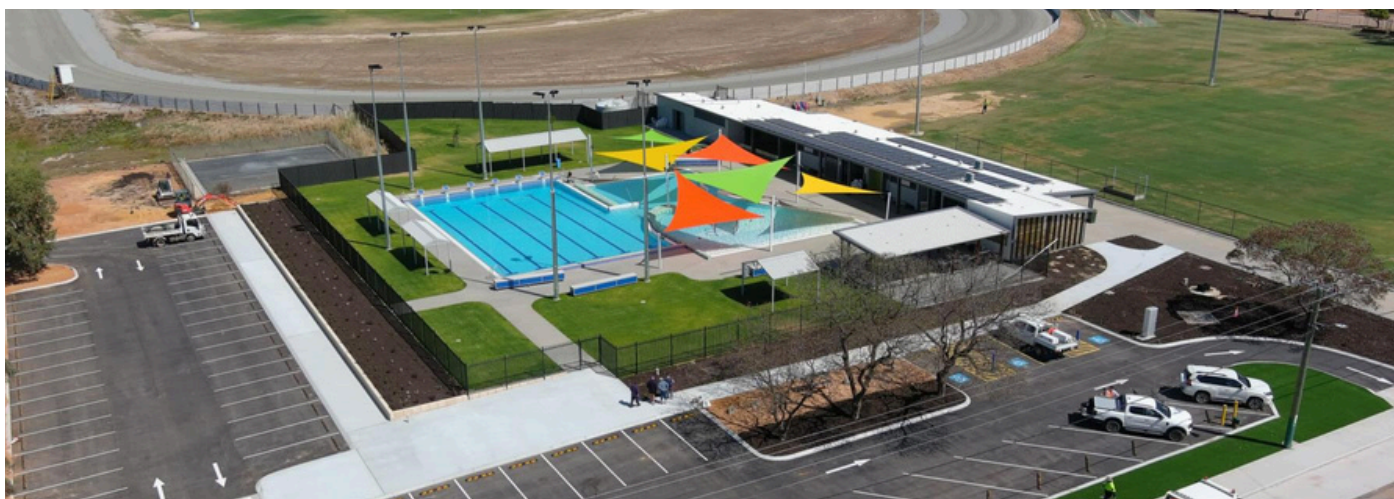
2024/25 CAPITAL PROJECTS

During the 2024/25 financial year the Shire of Kellerberrin outlayed \$5,740,124 in capital projects. A summary by asset class is provided below.



RTR - ROADS TO RECOVERY FUNDING
RRG - REGIONAL ROAD GROUP
CRF - COMMODITY ROUTE FUNDING
HVSPP - HEAVY VEHICLE SAFETY PRODUCTIVITY PROGRAM

HIGHLIGHT: SEWELL & HAMMOND ST FOOTPATH (RTR) Total Cost: \$182,863 Funding Received: \$122,519 Cost to Council: \$60,344	HIGHLIGHT: HAMMOND STREET (RTR) SLK 0.69-1.005 Total Cost: \$244,699 Funding Received: \$173,165 Cost to Council: \$71,534	HIGHLIGHT: SCOTT STREET (RTR) SLK 0.163-0.44 Total Cost: \$311,866 Funding Received: \$250,019 Cost to Council: \$61,847
HIGHLIGHT: DOODLAKINE SOUTH ROAD (RRG) SLK 7.90-9.80 Total Cost: \$696,330 Funding Received: \$444,693 Cost to Council: \$251,637	HIGHLIGHT: GOLDFIELDS ROAD (CRF/HVSPP) SLK 5.80-9.40 Total Cost: \$2,023,572 Funding Received: \$1,760,500 Cost to Council: \$263,072	HIGHLIGHT: SEWELL STREET (RTR) SLK 0.11-0.20 Total Cost: \$187,441 Funding Received: \$122,519 Cost to Council: \$64,922



HIGHLIGHTS:

- CW Harness Racing
- Golden Grains Bowls
- Australia Day Event
- Colour Week
- Anzac Day
- Eastern Zone Horse Trials
- Shop Local Campaign
- Twilight Markets - Chrissy Up Kella
- Medical Students Visit
- Road Safety Week
- LGIS Inter-Municipal Golf Tournament
- EDSCO Golf Weekend



SOCIAL MEDIA COMMUNICATIONS

Facebook followers: 1.7k
Instagram followers: 867



COMMUNITY CROPPING:

The Shire of Kellerberrin continues to support a number of community groups through the community cropping program. In 2024 the Sport & Recreation Committee took over the management.

COMMUNITY DONATIONS AND CONTRIBUTIONS

Donations and Contributions

Kellerberrin Agricultural Society	3,000
Wheatbelt Agcare Community Support Service	500
Chrissy up Keller	3,000
Lions Cancer Institute	300
Doodlakine Bowling Club	300
Kellerberrin Bowling Club	300
Kellerberrin Golf Club	300
Central Wheatbelt Harness Racing Club	3,000

Community Grants

Kellerberrin Golf Club	2,000
Kellerberrin CRC Food Pantry	2,803
Kellerberrin Pony Club Tree Planting	In-kind works
Kellerberrin District High School - Facility Hire	In-kind
Kellerberrin Playgroup - Bike Path Replacement	In-kind works



Award Recipients presented at the 2025 Australia Day Brunch

Community Citizen of the Year - Chris Turich

Senior Citizen of the Year - Doreen Dowding

Senior Citizen of the Year - Richard Marek

Youth Citizen of the Year - Paige Tiller

Active Citizen of the Year (Group) Award - 100 years of Harness Racing in Kellerberrin



GOVERNANCE REPORTING STANDARDS

Local Government is governed by a number of various Acts of Legislation including the following Compliance and Statutory Reporting activities required for our Annual reporting processes and accountability;

Freedom of Information (FOI) Statement (Freedom of Information Act 2003) – Council maintains a number of records and registers including but not exclusive of; Town Planning Scheme, Financial Interest Register, Delegated Authority Register, Cemetery Register, Rate Book, Electoral Roll, Policy Manual, Local Laws, Minute Book, Gifts Register, Asset Register, Insurance Register, Keys Register, etc. Nominated Documents can be inspected free of charge upon application at the Office of Council 110 Massingham Street, Kellerberrin during normal business hours. Applications received is considered on the basis of not to contravene the privacy rights of the individuals and may be subject to a small administrative/copy charge for the enquiry. The Shire of Kellerberrin received no applications for Freedom of Information during the reporting period.

Public Interest Disclosure (PID) – The Public Interest Disclosure Act was established by the Commissioner for Public Sector Standards under section 20 of the Public Interest Disclosure Act 2003. Local Government has been legislated with some responsibility under the mentioned Act including that any matters that relate to the Shire of Kellerberrin Staff or Councillors should be referred to the appointed Officer. One of the principles of this new legislation is not just to provide protection to those who make disclosures (and those who are the subject of disclosures) but also encourages a system of transparency and accountability in the way government (parliamentarians) or government officials (public servants) act and utilise public monies. The Shire of Kellerberrin had no Public Interest Disclosures during the reporting period.

National Competition Policy (NCP) – In 1995 the Council of Australian Government entered into a number of agreements known as the National Competition Policy. The policy is a whole of Government approach to bring about reform in the public sector to encourage Government to become more competitive. Local Government will mainly be affected where it operates significant business activities that compete or could compete with private sector business. Local Government will also be impacted where its local laws unnecessarily affect competition. Local Government and more particularly the Shire of Kellerberrin is required to comply with certain policies contained within the National Competition Policy Statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws. The Shire of Kellerberrin has completed the majority of its statutory requirement for reviewing its Local Laws in association with the Joint Parliamentary Standing Committee.

Competitive Neutrality (CN) – The principle of “competitive neutrality” is that government businesses should not enjoy a competitive advantage, or suffer a disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership. Competitive Neutrality should apply to all business activities that generate a user pays income of over \$200,000 per annum, unless it can be shown it is not in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest. The Shire of Kellerberrin business activity at the Caravan Park with a user pays income is in excess of \$200,000.



GOVERNANCE REPORTING STANDARDS CONT.

Record Keeping Plan (RKP) – The State Records Act 2000 is an Act to provide for the keeping of State Records and for related purposes. Section 19 of the Act requires that every government organisation must have a record keeping plan (RKP) that has been approved by the State Records Commission. A government organisation including local government, record keeping plan sets out the matters about which records are to be created by the organisation and how it is to keep its records. The record keeping plan comprises of a range of documents which, when assessed as a whole, provides an accurate reflection of the record keeping program within the organisation. More specifically, documentation regarding the organisation's record keeping system/s, disposal arrangements, policies, practices and processes will be essential components of the record keeping plan held by a local government.

The inclusion of such documentation will constitute evidence of compliance. The Shire of Kellerberrin currently complies with the requirements of the State Records Act 2000 and its requirements for a Record Keeping Plan.

Information on Payments to Employees – In accordance with section 5.53(2)(g) of the Local Government Act 1995 as amended, the Annual Report of a Local Government for a financial year is to contain the following information;

- (i) the number of employees of the local government entitled to an annual salary of \$100,000 or more;
- (ii) the number of those employees with an annual salary entitlement that falls within each band of \$10,000 in excess of 100,000.

For the current financial year, The Shire of Kellerberrin has three employees who receive an annual salary over \$100,000. One in the \$160,000 to \$170,000 band, one in the 110,000 to 120,000 band and one in the 100,000 to 110,000 band.

Disability Service Plan (DSP) – Local Government under section 29(2) of the Disability Services Act 1993 is required to provide a summary report on Councils approach to assisting people with disabilities in our community as part of its Inclusiveness Planning summarised here under;

- Existing functions, services and facilities are adopted to meet the needs of people with disabilities;
- Council continues to consider the needs of people with disabilities wherever possible;
- Access to buildings and facilities are improved;
- Current Public Buildings have modifications undertaken for improved access to Public Buildings;
- Information is provided in the appropriate communications format;
- Council remains mindful of communicating at the simplest and easy to read format for all of its residents;
- Staff awareness of the needs of people with disabilities in delivery of council service;
- Staff remain aware to offer the appropriate assistance and advice to its residents on all occasions; and
- Opportunities for people with disabilities to participate at public buildings owned by the Council.

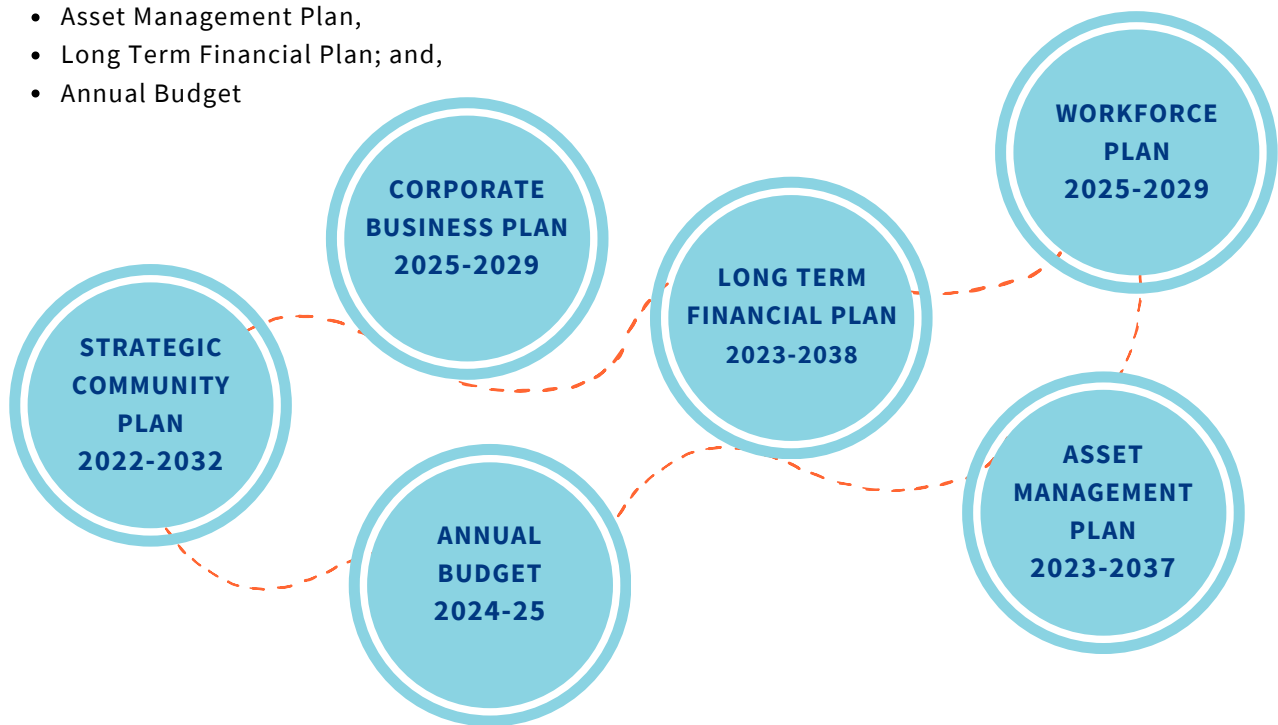
Access standards to all of Council Public Buildings remain a priority for people with disabilities to access these Public Buildings including the free Bus Service for Business and Shopping needs of the Aged.

INTEGRATED PLANNING & REPORTING

Under the *Local Government (Administration) Regulations 1996*, State Government legislated an Integrated Planning & Reporting Framework.

The Shire of Kellerberrin has the following Integrated Planning documents available for public inspection.

- Strategic Community Plan,
- Corporate Business Plan,
- Workforce Plan,
- Asset Management Plan,
- Long Term Financial Plan; and,
- Annual Budget



STRATEGIC COMMUNITY PLAN

The Shire of Kellerberrin Strategic Community Plan outlines the strategic priority of Council to address the community's long term vision for the Shire, "To welcome diversity, culture and industry; promote a safe and prosperous community with a rich, vibrant and sustainable lifestyle for all to enjoy."

The aspiration of the community in pursuit of the Shires vision, as identified through extensive consultation with the community during the formation of the Strategic Community Plan has been categorised into four (4) key themes.

- Prosperity
- Leadership
- Sustainability
- Lifestyle

Each of these themes have strategic priorities and actions to see these achieved, as detailed in the Corporate Business Plan.





2024/25 ANNUAL FINANCIAL STATEMENT

Shire of Kellerberrin Administration Office
110 Massingham Street Kellerberrin
PO Box 145 Kellerberrin WA 6410
Office Hours: 8.30am - 4.30pm Monday to Friday
P (08) 9045 4006
E shire@kellerberrin.wa.gov.au
W www.kellerberrin.wa.gov.au

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

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	38

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

To welcome diversity, culture and industry; promote a safe and prosperous community with a rich, vibrant and sustainable lifestyle for all to enjoy.

Principal place of business:

110 Massingham Street
Kellerberrin, WA 6410



**SHIRE OF KELLERBERRIN
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 Kellerberrin 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

20th day of

November 2025



CEO

Raymond Griffiths

Name of CEO



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),23	2,700,165	2,700,686	2,543,799
Grants, subsidies and contributions	2(a)	2,111,653	812,456	2,847,525
Fees and charges	2(a)	1,185,362	1,139,820	1,284,858
Interest revenue	2(a)	119,518	111,700	127,408
Other revenue	2(a)	860,533	840,551	1,199,076
		6,977,231	5,605,213	8,002,666
Expenses				
Employee costs	2(b)	(2,695,363)	(2,682,892)	(2,591,127)
Materials and contracts		(1,788,525)	(2,211,877)	(1,899,114)
Utility charges		(406,075)	(409,215)	(399,813)
Depreciation		(3,065,807)	(2,977,439)	(3,003,305)
Finance costs	2(b)	(88,750)	(83,690)	(117,571)
Insurance		(237,571)	(242,024)	(217,895)
Other expenditure	2(b)	(185,217)	(432,500)	(475,543)
		(8,467,308)	(9,039,637)	(8,704,368)
		(1,490,077)	(3,434,424)	(701,702)
Capital grants, subsidies and contributions	2(a)	3,444,331	3,430,592	1,842,032
Profit on asset disposals		84,791	44,408	50,559
Loss on asset disposals		(52,511)	(3,875)	(100)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		3,473,948	3,471,125	1,893,752
Net result for the period		1,983,871	36,701	1,192,050
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	2,382,063
Total other comprehensive income for the period	16	0	0	2,382,063
Total comprehensive income for the period		1,983,871	36,701	3,574,113

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



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

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,473,758	2,619,461
Trade and other receivables	5	473,388	463,656
Other financial assets	4(a)	1,712,537	523,865
Inventories	6	5,140	5,388
Other assets	7	0	253,450
TOTAL CURRENT ASSETS		3,664,823	3,865,820
NON-CURRENT ASSETS			
Trade and other receivables	5	42,636	41,179
Other financial assets	4(b)	59,715	62,378
Inventories	6	43,000	43,000
Property, plant and equipment	8	26,914,117	26,470,563
Infrastructure	9	93,849,178	92,118,109
Right-of-use assets	11(a)	9,936	19,871
TOTAL NON-CURRENT ASSETS		120,918,582	118,755,100
TOTAL ASSETS		124,583,405	122,620,920
CURRENT LIABILITIES			
Trade and other payables	12	663,624	412,335
Contract liabilities	13	142,566	86,435
Lease liabilities	11(b)	10,833	10,210
Borrowings	14	315,653	301,966
Employee related provisions	15	326,394	314,511
TOTAL CURRENT LIABILITIES		1,459,070	1,125,457
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	0	10,833
Borrowings	14	1,182,395	1,498,047
Employee related provisions	15	45,639	74,153
TOTAL NON-CURRENT LIABILITIES		1,228,034	1,583,033
TOTAL LIABILITIES		2,687,104	2,708,490
NET ASSETS		121,896,301	119,912,430
EQUITY			
Retained surplus		42,026,568	40,144,893
Reserve accounts	26	721,010	618,814
Revaluation surplus	16	79,148,723	79,148,723
TOTAL EQUITY		121,896,301	119,912,430

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



SHIRE OF KELLERBERRIN
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		38,606,447	965,210	76,766,660	116,338,317
Comprehensive income for the period					
Net result for the period		1,192,050	0	0	1,192,050
Other comprehensive income for the period	16	0	0	2,382,063	2,382,063
Total comprehensive income for the period		1,192,050	0	2,382,063	3,574,113
Transfers from reserve accounts	26	463,623	(463,623)	0	0
Transfers to reserve accounts	26	(117,227)	117,227	0	0
Balance as at 30 June 2024		40,144,893	618,814	79,148,723	119,912,430
Comprehensive income for the period					
Net result for the period		1,983,871	0	0	1,983,871
Total comprehensive income for the period		1,983,871	0	0	1,983,871
Transfers from reserve accounts	26	33,653	(33,653)	0	0
Transfers to reserve accounts	26	(135,849)	135,849	0	0
Balance as at 30 June 2025		42,026,568	721,010	79,148,723	121,896,301

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



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

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,599,970	2,578,589
Grants, subsidies and contributions		2,192,455	2,711,809
Fees and charges		1,185,362	1,284,858
Interest revenue		119,518	127,408
Goods and services tax received		711,738	599,132
Other revenue		860,533	1,199,076
		7,669,576	8,500,872
Payments			
Employee costs		(2,683,613)	(2,519,141)
Materials and contracts		(1,259,960)	(2,348,558)
Utility charges		(406,075)	(399,813)
Finance costs		(88,750)	(117,571)
Insurance paid		(237,571)	(217,895)
Goods and services tax paid		(699,362)	(616,808)
Other expenditure		(185,217)	(475,543)
		(5,560,548)	(6,695,329)
Net cash provided by operating activities		2,109,028	1,805,543
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		(1,188,672)	(23,368)
Payments for purchase of property, plant & equipment	8(a)	(1,734,266)	(1,316,824)
Payments for construction of infrastructure	9(a)	(4,005,858)	(2,914,853)
Proceeds from capital grants, subsidies and contributions		3,444,331	1,842,032
Proceeds from sale of property, plant & equipment		540,091	193,182
Proceeds from sale of infrastructure		1,818	0
Net cash (used in) investing activities		(2,942,556)	(2,219,831)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(301,965)	(288,923)
Payments for principal portion of lease liabilities	25(b)	(10,210)	(9,620)
Net cash (used in) financing activities		(312,175)	(298,543)
Net (decrease) in cash held		(1,145,703)	(712,831)
Cash at beginning of year		2,619,461	3,332,292
Cash and cash equivalents at the end of the year		1,473,758	2,619,461

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



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	23	2,667,612	2,668,133	2,512,796
Rates excluding general rates	23	32,553	32,553	31,003
Grants, subsidies and contributions		2,111,653	812,456	2,847,525
Fees and charges		1,185,362	1,139,820	1,284,858
Interest revenue		119,518	111,700	127,408
Other revenue		860,533	840,551	1,199,076
Profit on asset disposals		84,791	44,408	50,559
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,261
		7,062,022	5,649,621	8,054,486
Expenditure from operating activities				
Employee costs		(2,695,363)	(2,682,892)	(2,591,127)
Materials and contracts		(1,788,525)	(2,211,877)	(1,899,114)
Utility charges		(406,075)	(409,215)	(399,813)
Depreciation		(3,065,807)	(2,977,439)	(3,003,305)
Finance costs		(88,750)	(83,690)	(117,571)
Insurance		(237,571)	(242,024)	(217,895)
Other expenditure		(185,217)	(432,500)	(475,543)
Loss on asset disposals		(52,511)	(3,875)	(100)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	0
		(8,522,482)	(9,043,512)	(8,704,468)
Non-cash amounts excluded from operating activities	24(a)	3,010,943	2,936,906	2,780,311
Amount attributable to operating activities		1,550,483	(456,985)	2,130,329
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,444,331	3,430,592	1,842,032
Proceeds from disposal of assets		541,909	201,636	193,182
		3,986,240	3,632,228	2,035,214
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,734,266)	(864,139)	(1,316,824)
Acquisition of infrastructure	9(a)	(4,005,858)	(3,972,233)	(2,914,853)
		(5,740,124)	(4,836,372)	(4,231,677)
Non-cash amounts excluded from investing activities	24(b)	0	0	7,000
Amount attributable to investing activities		(1,753,884)	(1,204,144)	(2,189,463)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	26	33,653	0	463,623
		33,653	0	463,623
Outflows from financing activities				
Repayment of borrowings	25(a)	(301,965)	(301,964)	(288,923)
Payments for principal portion of lease liabilities	25(b)	(10,210)	(10,210)	(9,620)
Transfers to reserve accounts	26	(135,849)	(597,655)	(117,227)
		(448,024)	(909,829)	(415,770)
Amount attributable to financing activities		(414,371)	(909,829)	47,853
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(c)	2,517,391	2,570,958	2,528,672
Amount attributable to operating activities		1,550,483	(456,985)	2,130,329
Amount attributable to investing activities		(1,753,884)	(1,204,144)	(2,189,463)
Amount attributable to financing activities		(414,371)	(909,829)	47,853
Surplus or deficit after imposition of general rates	24(c)	1,899,619	0	2,517,391

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



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

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Other assets	15
Note 8	Property, plant and equipment	16
Note 9	Infrastructure	18
Note 10	Fixed assets	20
Note 11	Leases	22
Note 12	Trade and other payables	23
Note 13	Other liabilities	24
Note 14	Borrowings	25
Note 15	Employee related provisions	26
Note 16	Revaluation surplus	27
Note 17	Restrictions over financial assets	28
Note 18	Undrawn borrowing facilities and credit standby arrangements	28
Note 19	Contingent Liabilities	29
Note 20	Capital commitments	29
Note 21	Related party transactions	30
Note 22	Other material accounting policies	32
 Information required by legislation		
Note 23	Rating information	33
Note 24	Determination of surplus or deficit	34
Note 25	Borrowing and lease liabilities	35
Note 26	Reserve accounts	36
Note 27	Trust funds	37



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

1. BASIS OF PREPARATION

The financial report of the Shire of Kellerberrin which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

Fair value hierarchy information can be found in note 22

The local government reporting entity

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

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

Initial application of accounting standards

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

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

The amendments have not had a material impact on the financial report on initial application.

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

These amendments may result in changes to the fair value of certain non-financial assets on revaluation. The standard is applied prospectively therefore the impact will be quantified upon the next revaluation cycle.

New accounting standards for application in future years

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licenses, registrations and approvals	Building, planning, development and animal control	Single point in time	Full payment prior to issue	None	On payment of the license, registration or approval
Fees and charges - caravan park entry fees	Sire accommodation at caravan park facility	Single point in time	Payment in advance on entry, or on normal trade terms if credit is provided	None	On entry to facility
Fees and charges - waste management entry fees	Waste collection at disposal sites	Single point in time	Payment in advance on entry, or on normal trade terms if credit is provided	None	On entry to facility
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	Payment in advance, or on normal trade terms if faulty goods credit is provided	Refunds provided for	Output method based on good sold
Other Revenue - private works	Contracted private works	Single point in time	Payment in advance, or on normal trade terms if credit is provided	None	Output method based on works completed

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,667,612	32,553	2,700,165
Grants, subsidies and contributions	92,464	0	0	2,019,189	2,111,653
Fees and charges	561,763	0	22,946	600,653	1,185,362
Interest revenue	0	0	16,118	103,400	119,518
Other revenue	0	0	0	860,533	860,533
Capital grants, subsidies and contributions	0	3,502,196	0	(57,865)	3,444,331
Total	654,227	3,502,196	2,706,676	3,558,463	10,421,562

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,512,796	31,003	2,543,799
Grants, subsidies and contributions	212,054	0	0	2,635,471	2,847,525
Fees and charges	864,230	0	17,996	402,632	1,284,858
Interest revenue	0	0	15,194	112,214	127,408
Other revenue	0	0	0	1,199,076	1,199,076
Capital grants, subsidies and contributions	0	1,588,582	0	253,450	1,842,032
Total	1,076,284	1,588,582	2,545,986	4,633,846	9,844,698

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account		
Other interest revenue	32,991	24,536
	86,527	102,872
	119,518	127,408
Fees and charges relating to rates receivable		
Charges on instalment plan		
	1,720	1,715
The 2025 original budget estimate in relation to: Charges on instalment plan was \$2,000.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report		
- Other services – grant acquittals	36,190	29,840
	1,300	2,500
	37,490	32,340
Employee Costs		
Employee benefit costs		
Other employee costs	2,520,752	2,413,414
	174,611	177,713
	2,695,363	2,591,127
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	88,750	117,571
	88,750	117,571
Other expenditure		
Sundry expenses	185,217	475,543
	185,217	475,543

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

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		\$	\$
Cash at bank and on hand		973,758	2,619,461
Term deposits		500,000	0
Total cash and cash equivalents		1,473,758	2,619,461
Held as			
- Unrestricted cash and cash equivalents		1,292,212	2,403,396
- Restricted cash and cash equivalents	17	181,546	216,065
		1,473,758	2,619,461

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost		1,712,537	523,865
		1,712,537	523,865
Other financial assets at amortised cost			
Term deposits		1,712,537	523,865
		1,712,537	523,865
Held as			
- Unrestricted other financial assets at amortised cost		1,000,000	0
- Restricted other financial assets at amortised cost	17	712,537	523,865
		1,712,537	523,865

(b) Non-current assets

Financial assets at fair value through profit or loss		59,715	62,378
		59,715	62,378
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		62,378	61,117
Movement attributable to fair value increment		(2,663)	1,261
Units in Local Government House Trust - closing balance		59,715	62,378

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates.

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	146,958	100,179
Trade receivables	321,130	345,801
GST receivable	5,300	17,676
	473,388	463,656
Non-current		
Rates and statutory receivables	42,636	41,179
	42,636	41,179

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** recognisable non financial assets as part of the ordinary course of business.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	5,140	5,388
	5,140	5,388
Non-current		
Land held for resale		
Cost of acquisition	43,000	36,000
Movement in revaluation	0	7,000
	43,000	43,000
The following movements in inventories occurred during the year:		
Balance at beginning of year	48,388	38,877
Inventories expensed during the year	(80,582)	(80,352)
Movement in revaluation of land held for resale	0	7,000
Additions to inventory	80,334	82,863
Balance at end of year	48,140	48,388

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Contract assets	0	253,450
	0	253,450

Disclosure of opening and closing balances related to contracts with customers

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

	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Contract assets	0	253,450	0
Total other assets	0	253450	0

MATERIAL ACCOUNTING POLICIES

Contract assets

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Assets not subject to operating lease				Total property			Plant and equipment			Total
	Note	Land	Buildings - non- specialised	Buildings - specialised	Land	Buildings - non- specialised	Buildings - specialised	Total property	Furniture and equipment	Plant and equipment	property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		1,322,145	2,152,160	18,065,429	1,322,145	2,152,160	18,065,429	21,539,734	118,967	2,108,858	23,767,559
Additions		0	0	484,264	0	0	484,264	484,264	126,999	705,561	1,316,824
Disposals		0	0	0	0	0	0	0	(100)	(142,623)	(142,723)
Revaluation increments / (decrements) transferred to revaluation surplus		83,855	160,261	2,130,947	83,855	160,261	2,130,947	2,375,063	0	0	2,375,063
Depreciation		0	(48,420)	(379,201)	0	(48,420)	(379,201)	(427,621)	(31,767)	(386,772)	(846,160)
Balance at 30 June 2024		<u>1,406,000</u>	<u>2,264,001</u>	<u>20,301,439</u>	<u>1,406,000</u>	<u>2,264,001</u>	<u>20,301,439</u>	<u>23,971,440</u>	<u>214,099</u>	<u>2,285,024</u>	<u>26,470,563</u>
Comprises:											
Gross balance amount at 30 June 2024		1,406,000	2,409,261	21,423,021	1,406,000	2,409,261	21,423,021	25,238,282	383,514	4,962,600	30,584,396
Accumulated depreciation at 30 June 2024		0	(145,260)	(1,121,582)	0	(145,260)	(1,121,582)	(1,266,842)	(169,415)	(2,677,576)	(4,113,833)
Balance at 30 June 2024	8(b)	<u>1,406,000</u>	<u>2,264,001</u>	<u>20,301,439</u>	<u>1,406,000</u>	<u>2,264,001</u>	<u>20,301,439</u>	<u>23,971,440</u>	<u>214,099</u>	<u>2,285,024</u>	<u>26,470,563</u>
Additions		0	0	631,187	0	0	631,187	631,187	147,446	955,633	1,734,266
Disposals		0	0	0	0	0	0	0	0	(462,805)	(462,805)
Depreciation		0	(46,360)	(302,021)	0	(46,360)	(302,021)	(348,381)	(49,751)	(429,775)	(827,907)
Balance at 30 June 2025		<u>1,406,000</u>	<u>2,217,641</u>	<u>20,630,605</u>	<u>1,406,000</u>	<u>2,217,641</u>	<u>20,630,605</u>	<u>24,254,246</u>	<u>311,794</u>	<u>2,348,077</u>	<u>26,914,117</u>
Comprises:											
Gross balance amount at 30 June 2025		1,406,000	2,409,261	22,054,208	1,406,000	2,409,261	22,054,208	25,869,469	530,961	5,315,508	31,715,938
Accumulated depreciation at 30 June 2025		0	(191,620)	(1,423,603)	0	(191,620)	(1,423,603)	(1,615,223)	(219,167)	(2,967,431)	(4,801,821)
Balance at 30 June 2025	8(b)	<u>1,406,000</u>	<u>2,217,641</u>	<u>20,630,605</u>	<u>1,406,000</u>	<u>2,217,641</u>	<u>20,630,605</u>	<u>24,254,246</u>	<u>311,794</u>	<u>2,348,077</u>	<u>26,914,117</u>

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value				2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2024	Price per hectare / market borrowing rate
Total land	8(a)	1,406,000 <u>1,406,000</u>	1,406,000 <u>1,406,000</u>					
Buildings - non specialised		2,217,641	2,264,001	3	Cost approach and current replacement cost	Independent registered valuer	June 2024	Construction costs and current condition, residual values and remaining useful life assessments inputs
Buildings - specialised		20,630,605	20,301,439	3	Cost approach and current replacement cost	Independent registered valuer	June 2024	Construction costs and current condition, residual values and remaining useful life assessments inputs
Total buildings	8(a)	22,848,246 <u>22,565,440</u>						

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

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

(ii) Cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - public facilities	Total infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2023	71,730,432	924,301	9,224,332	9,471,401	91,350,466
Additions	2,073,275	263,212	0	578,366	2,914,853
Depreciation	(1,664,995)	(48,550)	(171,086)	(262,579)	(2,147,210)
Balance at 30 June 2024	72,138,712	1,138,963	9,053,246	9,787,188	92,118,109
Comprises:					
Gross balance at 30 June 2024	103,244,026	1,960,752	12,863,624	11,316,938	129,385,340
Accumulated depreciation at 30 June 2024	(31,105,314)	(821,789)	(3,810,378)	(1,529,750)	(37,267,231)
Balance at 30 June 2024	72,138,712	1,138,963	9,053,246	9,787,188	92,118,109
Additions	3,637,459	210,040	0	158,359	4,005,858
(Disposals)	0	0	0	(46,824)	(46,824)
Depreciation	(1,715,498)	(56,077)	(171,086)	(285,304)	(2,227,965)
Balance at 30 June 2025	74,060,673	1,292,926	8,882,160	9,613,419	93,849,178
Comprises:					
Gross balance at 30 June 2025	106,881,485	2,170,792	12,863,624	11,413,812	133,329,713
Accumulated depreciation at 30 June 2025	(32,820,812)	(877,866)	(3,981,464)	(1,800,393)	(39,480,535)
Balance at 30 June 2025	74,060,673	1,292,926	8,882,160	9,613,419	93,849,178

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - public facilities	3	Cost approach using current replacement cost	Independent valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Non-Specialised Buildings	45 to 50 years
Specialised Buildings	45 to 50 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 50 years
Roads	12 to 72 years
Footpaths	35 years
Drainage	75 Years
Public Facilities	6 to 75 years
Right-of-use (furniture and equipment)	Based on the remaining lease term

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-use assets

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

Note	Right-of-use assets - furniture and equipment	Total right-of-use assets
	\$	\$
Balance at 1 July 2023	29,806	29,806
Depreciation	(9,935)	(9,935)
Balance at 30 June 2024	19,871	19,871
Gross balance amount at 30 June 2024	39,741	39,741
Accumulated depreciation at 30 June 2024	(19,870)	(19,870)
Balance at 30 June 2024	19,871	19,871
Depreciation	(9,935)	(9,935)
Balance at 30 June 2025	9,936	9,936
Gross balance amount at 30 June 2025	39,741	39,741
Accumulated depreciation at 30 June 2025	(29,805)	(29,805)
Balance at 30 June 2025	9,936	9,936

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

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(9,935)	(9,935)
Finance charge on lease liabilities	(974)	(1,565)
Total amount recognised in the statement of comprehensive income	(10,909)	(11,500)
Total cash outflow from leases	(11,184)	(11,185)

(b) Lease liabilities

Current	10,833	10,210
Non-current	0	10,833
25(b)	10,833	21,043

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 25(b).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

SHIRE OF KELLERBERRIN
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
 Other payables

	2025	2024
	\$	\$
	427,480	145,718
	31,081	83,040
	82,839	60,783
	64,010	57,685
	30,507	34,681
	5,781	6,942
	21,926	23,486
	663,624	412,335

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	142,566	86,435
	142,566	86,435
Reconciliation of changes in contract liabilities		
Opening balance	86,435	84,701
Additions	142,566	86,435
Revenue from contracts with customers included as a contract liability at the start of the period	(86,435)	(84,701)
	142,566	86,435

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.

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

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
		\$	\$	\$	\$	\$	\$
Secured							
Debentures		315,653	1,182,395	1,498,048	301,966	1,498,047	1,800,013
Total secured borrowings	25(a)	315,653	1,182,395	1,498,048	301,966	1,498,047	1,800,013

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk

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

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

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	186,130	181,918
Long service leave	140,264	132,593
	326,394	314,511
Total current employee related provisions	326,394	314,511
Non-current provisions		
Employee benefit provisions		
Long service leave	45,639	74,153
	45,639	74,153
Total non-current employee related provisions	45,639	74,153
Total employee related provisions	372,033	388,664

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

16. REVALUATION SURPLUS

	2025	2025	2024	Total	2024
	Opening	Closing	Opening	Movement on	Closing
	balance	balance	balance	revaluation	balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land	704,183	704,183	601,328	102,855	704,183
Revaluation surplus - Land held for resale	113,000	113,000	106,000	7,000	113,000
Revaluation surplus - Buildings	10,149,540	10,149,540	7,877,332	2,272,208	10,149,540
Revaluation surplus - Furniture and equipment	32,881	32,881	32,881	0	32,881
Revaluation surplus - Plant and equipment	1,851,158	1,851,158	1,851,158	0	1,851,158
Revaluation surplus - Infrastructure - roads	53,994,768	53,994,768	53,994,768	0	53,994,768
Revaluation surplus - Infrastructure - footpaths	575,133	575,133	575,133	0	575,133
Revaluation surplus - Infrastructure - drainage	8,830,096	8,830,096	8,830,096	0	8,830,096
Revaluation surplus - Infrastructure - public facilities	2,897,964	2,897,964	2,897,964	0	2,897,964
	79,148,723	79,148,723	76,766,660	2,382,063	79,148,723

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	181,546	216,065
- Financial assets at amortised cost	4	712,537	523,865
		894,083	739,930
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	26	721,010	618,814
Bonds and Deposits	12	30,507	34,681
Contract liabilities	13	142,566	86,435
Total restricted financial assets		894,083	739,930

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

Credit standby arrangements

Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	35,000	35,000
Credit card balance at balance date	(2,157)	(3,717)
Total amount of credit unused	532,843	531,283

Loan facilities

Loan facilities - current	315,653	301,966
Loan facilities - non-current	1,182,395	1,498,047
Total facilities in use at balance date	1,498,048	1,800,013

Unused loan facilities at balance date	0	0
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**SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

19. CONTINGENT LIABILITIES

The Shire had no contingent liabilities to disclose at the end of reporting period.

20. CAPITAL COMMITMENTS

The Shire had no capital commitments to disclose at the end of reporting period.

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

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	5,000	5,000	5,000
President's meeting attendance fees	4,640	5,500	4,400
President's ICT expenses	336	429	300
President's travel and accommodation expenses	600	550	550
	10,576	11,479	10,250
Deputy President's annual allowance	1,250	1,250	1,250
Deputy President's meeting attendance fees	3,720	3,190	3,710
Deputy President's ICT expenses	336	429	300
Deputy President's travel and accommodation expenses	550	550	550
	5,856	5,419	5,810
All other council member's meeting attendance fees	13,350	14,630	14,740
All other council member's ICT expenses	1,680	2,142	1,500
All other council member's travel and accommodation expenses	2,600	2,750	2,650
	17,630	19,522	18,890
21(b)	34,062	36,420	34,950

(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	544,872	477,024
Post-employment benefits	74,258	65,462
Employee - other long-term benefits	10,271	14,494
Employee - termination benefits	18,020	0
Council member costs	34,062	34,950
21(a)	681,483	591,930

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	1,818	0
Purchase of goods and services	84,982	47,112
Amounts outstanding from related parties:		
Trade and other receivables	52,875	0
Amounts payable to related parties:		
Trade and other payables	409	4,382

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

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

22. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

23. RATING INFORMATION

*Rateable Value at time of raising of rate.

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

24. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(84,791)	(44,408)	(50,559)
Less: Movement in liabilities associated with restricted cash		4,723	0	(220,406)
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	0	(1,261)
Add: Loss on disposal of assets		52,511	3,875	100
Add: Depreciation		3,065,807	2,977,439	3,003,305
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(1,457)	0	2,169
Employee benefit provisions		(28,513)	0	53,963
Inventory		0	0	(7,000)
Non-cash amounts excluded from operating activities		3,010,943	2,936,906	2,780,311
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Movement in valuation of land held for resale		0	0	7,000
Non-cash amounts excluded from investing activities		0	0	7,000
(c) 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	26	(721,010)	(1,216,469)	(618,814)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	315,653	315,652	301,966
- Current portion of lease liabilities	11(b)	10,833	10,833	10,210
- Employee benefit provisions		88,390	304,072	83,666
Total adjustments to net current assets		(306,134)	(585,912)	(222,972)
Net current assets used in the Statement of financial activity				
Total current assets		3,664,823	1,684,921	3,865,820
Less: Total current liabilities		(1,459,070)	(1,099,009)	(1,125,457)
Less: Total adjustments to net current assets		(306,134)	(585,912)	(222,972)
Surplus or deficit after imposition of general rates		1,899,619	0	2,517,391

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

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 30 June 2025
Police Housing (Hammond St)		393,388	0	(70,266)	323,122	0	(72,390)	250,732	250,732
Recreation Centre Construction		834,914	0	(82,784)	752,130	0	(88,185)	663,945	663,945
Swimming Pool		703,631	0	(95,801)	607,830	0	(100,036)	507,794	507,794
14 CEACA Units		157,003	0	(40,072)	116,931	0	(41,354)	75,577	75,577
Total		2,088,936	0	(288,923)	1,800,013	0	(301,965)	1,498,048	1,498,048

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025
Police Housing (Hammond St)	120	WATC	2.99%	6/09/2028	(9,807)	(8,855)
Recreation Centre Construction	118	WATC	6.37%	15/06/2031	(48,286)	(45,832)
Swimming Pool	121	WATC	3.75%	14/04/2030	(26,246)	(24,821)
14 CEACA Units	119	WATC	3.16%	20/02/2027	(3,437)	(3,208)
Total					(87,776)	(82,716)

Total finance cost payments

* WA Treasury Corporation

(b) Lease liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 30 June 2025
Gymnasium Equipment		30,663	0	(9,620)	21,043	0	(10,210)	10,833	10,833
Total lease liabilities	11(b)	30,663	0	(9,620)	21,043	0	(10,210)	10,833	10,833

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025
Gymnasium Equipment	E6N0163849	MAIA	6.09%	14/04/2026	(974)	(974)
Total finance cost payments					(1,565)	(1,565)

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

26. RESERVE ACCOUNTS

	2025				2025				2025				2025				2024			
	Actual opening balance	Actual transfer	Actual to	2025 closing balance	Actual opening balance	Actual transfer	Actual to	2025 closing balance	Budget opening balance	Budget transfer	Budget to	2025 closing balance	Actual opening balance	Actual transfer	Actual to	2024 closing balance	Actual opening balance	Actual transfer	Actual to	2024 closing balance
Restricted by council																				
(a) Leave reserve	83,667	4,723		88,390	83,667		3,380	87,047	83,667			87,047	79,852		3,815	83,667	79,852			83,667
(b) Plant Replacement Reserve	84,683	4,731		89,414	84,683		3,421	88,104	84,683			88,104	502,297		46,009	84,683	502,297		(463,623)	84,683
(c) Community Bus Reserve	73,373	4,099		77,472	73,373		2,964	76,337	73,373			76,337	70,027		3,346	73,373	70,027			73,373
(d) Housing Reserve	208,268	11,633		219,901	208,268		481,069	689,337	208,268			689,337	198,772		9,496	208,268	198,772			208,268
(e) Swimming Pool Reserve	19,684	54,506		74,190	19,684		50,795	70,479	19,684			70,479	18,787		897	19,684	18,787			19,684
(f) Sport And Recreation Reserve	90,236	4,089		60,672	90,236		3,646	93,882	90,236			93,882	36,572		53,664	90,236	36,572			90,236
(g) Pathways Reserve	51,056	52,063		103,119	51,056		52,063	103,119	51,056			103,119	51,056		0	51,056	51,056		0	51,056
(h) Special Projects Reserve	7,847	5		7,852	7,847		317	8,164	7,847			8,164	7,847		0	7,847	7,847		0	7,847
	618,814	135,849		721,010	618,814		597,655	1,216,469	618,814			1,216,469	965,210		117,227	618,814	965,210		(463,623)	618,814

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To be used to fund employees long service leave
(b) Plant Replacement Reserve	To be used for the future purchase of plant and machinery
(c) Community Bus Reserve	To subsidise the replacement of community bus
(d) Housing Reserve	To be used for the provision of staff housing
(e) Swimming Pool Reserve	To be used to improve the swimming pool facilities
(f) Sport And Recreation Reserve	To provide sporting and recreation amenities
(g) Pathways Reserve	To be used for the construction of new pathways
(h) Special Projects Reserve	To be used in the funding of special projects

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

27. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
BCITF Levy	298	0	(298)	0
Building Registration Levy	133	4,053	(3,765)	421
Transport (CRC) Licencing Trust	(4)	0	0	(4)
	<u>427</u>	<u>4,053</u>	<u>(4,063)</u>	<u>417</u>



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Kellerberrin

To the Council of the Shire of Kellerberrin

Opinion

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

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

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