



SHIRE OF EXMOUTH

# ANNUAL 24 REPORT 25



### Behind the cover:

Emu, Gajalbu is the spirit bird of Nyinggulu Traditional Owners. This is the place of Gajalbu malanmai (Emu Spirit Dreaming).

***Cover image: Jarrah Knowles Photography***



### Learn more about Exmouth

[www.exmouth.wa.gov.au](http://www.exmouth.wa.gov.au)

### Acknowledgement of Country

The Shire of Exmouth respectfully acknowledges the Baiyungu, Coastal Thalanyji and Yinigurdira people of the Ningaloo mob as the Traditional Owners of the land and sea country on which the Shire conducts its business and pays respect to their elders past, present and emerging.

# Contents

Acknowledgement of Country	2
Purpose of the Annual Report	4
Our Mission	6
Our Vision	7
Message from the Shire President	8
Message from the Chief Executive Officer	9
Exmouth at a Glance	10
Our Council	12
Organisational Structure	14
Organisational Development	16
Financial Review	18
Projects Year in Review	20
Shire Services Year in Review	37
Financial Report	55

# Purpose of the Annual Report

As required by the *Local Government Act 1995* and associated regulations, the Annual Report for the period 2024-25 provides an overview of the operations, activities and major projects undertaken by the Shire of Exmouth. The Annual report is a snapshot of progress made by the Shire and Council towards plans and projects for the future of Exmouth. The report showcases key services delivered, so we can continue to make Exmouth a wonderful place to live and visit.

In addition, the Annual Report:

- Is an essential tool to inform the community and key stakeholders about achievements, challenges and future plans;
- Promotes greater community awareness of the Shire's programs and services;
- Demonstrates the Shire's performance against the long-term vision of the Strategic Community Plan 2023-2033 and the projects and priorities detailed within the Shire's Corporate Business Plan;
- Provides information about the Shire's organisational performance;
- Provides strategic focus for Council Members and the organisation and illustrates the Shire's commitment to accountable and transparent government, affirming the Shire's commitment to the community.

## ONLINE REPORT

To reduce printing costs and environmental impact, this report has been published in an electronic format. It is available as a PDF download from our website: [exmouth.wa.gov.au](http://exmouth.wa.gov.au).



SHIRE OF EXMOUTH  
2 Truscott Crescent  
Exmouth WA 6707  
PO Box 21 Exmouth WA 6707

Ph: (08) 9949 3000  
Email: [info@exmouth.wa.gov.au](mailto:info@exmouth.wa.gov.au)  
Website: [www.exmouth.wa.gov.au](http://www.exmouth.wa.gov.au)

## HOW TO READ THIS DOCUMENT

1. Throughout the document there are multiple QR codes and quick links to external websites or Shire documents. Please click the URL links to follow or scan the QR codes using your phone camera.
2. Throughout the report there are numbers and symbols related to objectives within the Strategic Community Plan 2023-2033. A glossary of these objectives is laid out on page five titled Our Mission & Our Vision.



**Scan the code to read the Shire of Exmouth Strategic Community Plan 2023-2033.**

## FEEDBACK

Making our Annual Report transparent, accurate and relevant is important to us. To share your feedback on this report, please contact us by telephone (08) 9949 3000 or send us an email via [info@exmouth.wa.gov.au](mailto:info@exmouth.wa.gov.au)



# Our Mission

FOLLOWING A MAJOR REVIEW IN DECEMBER 2022, COUNCIL  
ESTABLISHED THE FOLLOWING VISION, GOALS, AND  
STRATEGIC PRIORITIES IN THE STRATEGIC COMMUNITY PLAN  
- YOUR CHOICE. OUR FUTURE.



## GOAL 1 SOCIAL

**Nurture a friendly, safe and inclusive community spirit.**

**1.1 Improve local community and visitor experiences**

**1.2 Ensure a full suite of services to meet the needs of families and individuals at all ages and stages of life**

**1.3 Build community cohesion and connectedness**



## GOAL 2 NATURAL ENVIRONMENT

**Embrace natural sensitivities and promote positive change.**

**2.1 Establish Exmouth as a clean and green town**

**2.2 Prepare Exmouth for changing environmental conditions**

**2.3 Increase awareness of sustainability and environmental issues**



## GOAL 3 BUILT ENVIRONMENT

**Enable sustainable development and infrastructure that meets the needs of the community, visitors and industry.**

**3.1 Infrastructure and assets are well-managed and maintained**

**3.2 Plan and cater for increased population growth**

**3.3 Revitalisation and expansion of airport services**

## 2024 MINOR REVIEW

The Strategic Community Plan 2023-2033 is a living document that receives a minor review every two years and a major review every four years. These reviews ensure the plan continues to reflect the community's changing aspirations and priorities. The Shire of Exmouth engaged an independent consultant in 2024 for the minor review to ensure an all-comprehensive objective review process. The review included minor changes and updates to demographic and statistical information, updated dates and, recognised the need to include a provisional long term financial plan, reflecting the updated expected costs and revenue.

# Our Vision

A GLOBALLY RECOGNISED COMMUNITY OF GUARDIANS FOR OUR UNIQUE ENVIRONMENT AND CULTURE AS WE PURSUE INNOVATIONS FOR SUSTAINABLE GROWTH.



## GOAL 4 ECONOMY

**Enhance a robust, resilient and diversified economy that champions innovation.**

**4.1 Increase opportunities for smart and sustainable business ideas**

**4.2 Establish Exmouth as a vibrant, welcoming and environmentally aware destination**

**4.3 Promote Exmouth as a thriving economy based on its regional strength as a global environmental hotspot**



## GOAL 5 GOVERNANCE & LEADERSHIP

**Foster open, transparent & accountable leadership, working collaboratively and in partnership with our community and stakeholders.**

**5.1 Forward-thinking leadership for efficient and sustainable operations**

**5.2 Continued focus on transparent, accountable leadership and community & stakeholder engagement**

**5.3 Council and administration plan and lead with good governance**

## COMMUNITY PERCEPTION SURVEY 2024.



## STRATEGIC COMMUNITY PLAN AND LONG TERM FINANCIAL PLAN 2023-2033





# Message from the Shire President

The Shire of Exmouth's 2024/25 Financial Year saw consolidation and growth, as we progress in implementing our Strategic Community Plan and Corporate Business Plan 2023-2033.

In alignment with legislative changes and to increase transparency to the public, the Shire began recording all Council Meetings. The resulting audio recordings are shared on the Shire website, so residents can now listen to Council meetings and deliberations, and better understand the decision making process. Additionally, the Shire's Facebook page started posting a high level summary after each meeting. This 'Council Capsule' is a condensed wrap-up of the key talking points, allowing the community to get a quick update without having to attend the meeting in person.

We were delighted to host our inaugural Ningaloo Sky Festival in June, celebrating the heart and soul of our beautiful region. With over 6000 visitors attending the festival weekend, this event connected our community, as people of all ages gathered to bond over the wonder of Exmouth's natural environment and night skies.

Illegal camping remains a major concern for the community. The Shire undertook an illegal camping campaign ahead of the April 2025 tourist season, focused on creating greater awareness to book ahead and plan your stay, as well practical measures 'on the ground'. The Shire funded a full Ranger team and increased patrols with our partners in the region. We set new parking restrictions in known problem areas, increased signage, and provided information flyers in multiple languages. The Shire implemented a Temporary Accommodation policy to align with the State's Caravan and Camping regulations. In efforts to alleviate the demand for accommodation, the Shire

continued to work with the Horseman's Club to offer backpackers short term emergency camping to discourage illegal camping. We will continue to actively promote responsible and sustainable tourism.

Our new Recycling Centre located on the corner of Nimitz and Huston Street will be critical to lowering our carbon footprint and reducing the amount of items that are being sent to landfill. Council adopted the development plan in December 2024. Stage One of the development is complete, redeveloping the old power station site to host the new centre in the heart of town. Stage One included the installation of a horizontal baler machine, which will crush and compact cardboard when the site is operational. The Recycle Centre is opening in October 2025, and Stage Two works will continue to expand the Recycle Centre's operating capacity over the next financial year.

The Shire of Exmouth continues to be a thriving destination for visitors, and a home to a passionate and caring community. The Shire and Council will continue our work to make Exmouth a fantastic place to live, whilst encouraging sustainable tourism so that visitors and residents can share the beauty of this region collectively.

**Matthew Niikkula**  
**Shire President**



# Message from the Chief Executive Officer

It is my pleasure to present our 2024/2025 Annual Report. The past financial year has seen stability and growth across the Shire of Exmouth, as we continue to deliver projects and positive outcomes for our community.

We started the preparatory work for the implementation of a detailed Asset Management Plan. This requires extensive validation of all our existing assets and the associated information that relates to them. This will inform our Asset Management Plan and feed into the Shire's wider financial and strategic objectives.

The Shire completed significant maintenance and road surface renewal works on Yardie Creek Road, jointly funded by Main Roads WA and the Local Roads and Community Infrastructure Program. This included edge repairs, resealing, and road seal widening, to ensure this heavily trafficked road remains safe year-round to all road users. Additional works were undertaken on Murat Road leading to the Harold E Holt Base.

We began the first of two stages of a Shared Path program, delivering a new shared path for the entire length of Truscott Crescent between Warne Street and Murat Road. The Shire is committed to providing safe, pedestrian infrastructure to support general recreation activities.

Our Library loaned 10,896 items and saw 797 participants in our Early Childhood programs. We replaced three shade sails in the Paltridge Memorial Swimming Pool and had an annual patronage of 28,492 for the season. We sold 18,012 tickets to the Ningaloo Visitors Centre

Aquarium, and rebuilt 12 aquarium tank exhibits

We approved 70 development applications, 10 holiday house applications, three Section 40 applications, two Subdivision and Amalgamation referrals, one Scheme Amendments, and 155 building applications.

Exmouth remains one of the world's premier tourism destinations, which presents some challenges. The Shire is committed to ensuring sustainable tourism, whilst concurrently supporting our residents. We implemented a new rating strategy, which will help create a more equitable distribution of the rates burden amongst the differing property uses. We continued to work on the Super Lot D Amendment, to address the need for more residential housing.

The upcoming financial year will see Local Government elections, which will shape the direction and decisions undertaken at the Shire. We remain primed to continue delivering projects of value to the community, as we collectively work to make Exmouth a great place to live, whilst ensuring it remains a sustainable, world class tourism destination.

**Ben Lewis**  
**Chief Executive Officer**

# EXMOUTH

## AT A GLANCE



SHIRE OF  
EXMOUTH

### THE GASCOYNE

The Shire of Exmouth, located 1,270km north of Perth, is a captivating destination at the tip of the North West Cape in Western Australia.

It serves as the gateway to the World Heritage listed Ningaloo Coast, which includes the breathtaking Ningaloo Reef, Australia's largest fringing coral reef, and the awe-inspiring Cape Range National Park.

Strategically important for tourism, defence, and oil & gas investments, the North West Cape attracts a large number of visitors every year. During the cooler winter months from April to October, the resident population of 3,085 people (ABS Census Data 2021) increases by 500% as tourists flock to Exmouth.

Tourists are drawn to Exmouth for a variety of unforgettable experiences. They come to swim with the majestic whale shark, the largest fish in the sea, and to snorkel on the remarkable Ningaloo Reef. The pristine coastline offers the perfect setting for relaxation while fishing enthusiasts can indulge in their passion. For those seeking adventure, camping, and exploring the rugged and spectacular Cape Range National Park is a must.

The tourism industry in Exmouth is a significant contributor to the local economy, contributing over \$110M and generating 1,053 direct and indirect jobs for the region annually (Deloitte Access Economics, June 2020) and 310 jobs within the town of Exmouth (Remplan 2022 R2 Employment).

# SNAPSHOT



# Our Council

The Shire of Exmouth Council consists of six Council Members and one Shire President. Councillors are elected for a four-year term, with half of their terms expiring every two years.

Local Government Elections are held on the third Saturday in October every other year. The next ordinary election will be held in October 2025.

## Responsibilities of Council

The Shire of Exmouth is governed by the *Local Government Act 1995* and its associated regulations. Council Members represent the community and govern the local government's affairs and are responsible for the performance of the local government's functions.

The Council oversees the allocation of finances and resources and determines the local government's policies and strategic direction. The Chief Executive Officer provides advice to Council in relation to their function and manages the day-to-day operations.

Ordinary Council meetings are usually held on the fourth Thursday of each month at 4.00pm at the Ningaloo Centre, and members of the public are welcome to attend.

We invite you to join us at the [Council meetings](#) to keep up to date with the decision-making process and to have your say on community issues.





**Matt Niikkula**  
**SHIRE PRESIDENT**

*Term 2027*



**Jackie Brooks**  
**DEPUTY SHIRE PRESIDENT**

*Term 2025*



**Mark Lucas**  
**OUNCILLOR**

*Term 2027*



**Darlene Allston**  
**OUNCILLOR**

*Term 2025*



**Kristy Devereux**  
**OUNCILLOR**

*Term 2027*



**David Gillespie**  
**OUNCILLOR**

*Term 2025*



**Todd Bennett**  
**OUNCILLOR**

*Term 2027*

## Council Meeting Attendance

<b>Councillor</b>	<b>Ordinary Council Meeting Attended (9)</b>	<b>Special Council Meeting Attended (1)</b>	<b>Committee meeting attended (2)</b>
Shire President Matt Niikkula	8	1	0
Deputy Shire President Jackie Brooks	9	1	2
Councillor Darlene Allston	7	1	0
Councillor Todd Bennett	5	0	2
Councillor Kristy Devereux	9	1	0
Councillor David Gillespie	8	1	2
Councillor Mark Lucas	3	1	0

\*Two OCM cancelled

## Fees and Allowances Register

Name	Total	Shire President Allowance	Deputy Shire President Allowance	Annual Attendance Fee	Data Plan Allowance
Darlene Allston	\$17,711			\$17,711	
Jackie Brooks	\$27,708		\$9,997	\$17,711	
Mark Lucas	\$18,311			\$17,711	\$600
David Gillespie	\$17,711			\$17,711	\$600
Matthew Niikkula	\$68,013	\$39,988		\$27,425	\$600
Todd Bennett	\$18,311			\$17,711	\$600
Kristy Devereux	\$18,311			\$17,711	\$600

### Gender of Elected Members

Female	Male
3	4

### Age of Elected Members

Age Bracket	No.
Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	1
Between 45 years and 54 years	4
Between 55 years and 64 years	2
Over the age of 65 years	0

# Service Delivery Structure

The Shire of Exmouth provides many services, programs and infrastructure for our community. The decisions about these and supporting policies are made by an elected group of Council Members and are actioned on an administrative level by the Executive Leadership Team.

## Shire President and Councillors

### Chief Executive Officer

#### \*EXECUTIVE SERVICES\*

Ben Lewis

- Council Liaison
- Strategic Planning
- Governance
- Public Relations
- Risk Management
- Service Productivity
- Organisational Development
- Change/Talent Management
- People & Culture Optimisation
- Learning and Development
- Business Improvement
- System Auditing
- Collaboration and Stakeholder Management
- Corporate Reporting
- Information and Records
- ICT Strategy and Systems
- Marketing and Communications

### Chief Financial Officer

#### \*CORPORATE AND COMMERCIAL SERVICES\*

Vikki Lauritsen

- Strategic Corporate Planning
- Financial Planning, Management, Audit and Reporting
- Financial & Management Accounting
- Risk Management
- Service Productivity
- Sustainable Economic Development
- Activities and Functions are compliant with Statutory Obligations
- Emergency & Ranger Services
- Healthy and Lifestyle/ Recreation - Services and Programs
- Tourism Services
- People & Culture

### Chief Operations Officer

#### \*OPERATIONAL AND INFRASTRUCTURE SERVICES\*

Ziggy Wilk

- Capital Works Program
- Integrated Plant and Asset - Management/Planning
- Strategic Planning and Project Delivery
- Engineering & Construction
- Transport Management
- Infrastructure Programs
- Waste Management
- Parks and Gardens
- Planning and Building Services
- Airport Operations



# Our Workforce

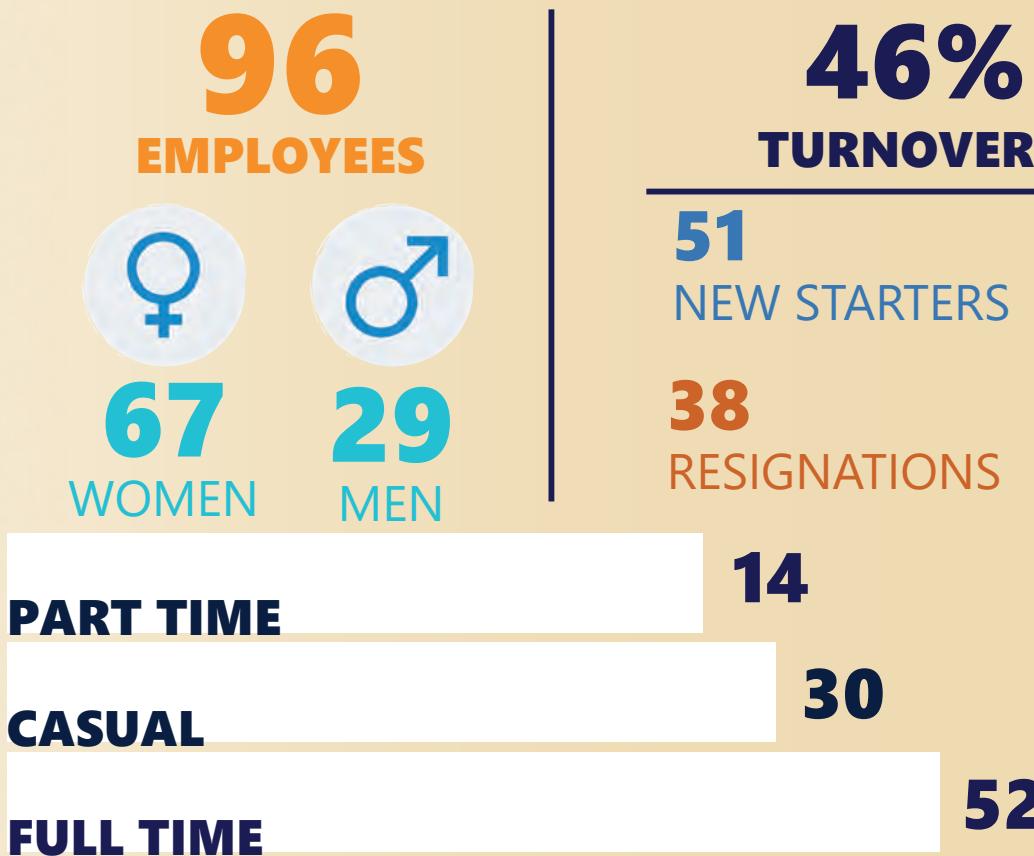
A major achievement during the 2024/25 financial year was the finalisation of the Shire of Exmouth Enterprise Agreement 2025. The process commenced in October 2024 with a whole of Shire survey, which was finalised in January 2025. This survey was designed to understand employees wishes in terms of pay and employment conditions so that the Shire could effectively plan for the future. From this survey a set of priorities was established and workshopped with employee representatives. These priorities were fully costed by the Executive Leadership Team and a financially manageable bargaining position adopted. Bargaining with the Union and their members took place during June 2025 with the Shire of Exmouth Enterprise Agreement 2025 registered on 10 September 2025.

Significant efforts in recruitment, attraction and retention of new employees has seen turnover reduce by 12% over the 2024/25 financial year. Turnover remains a challenge for the Shire with the retention of key staff affected by housing shortages, high rents, and high cost of living. Average industry turnover rate is approximately 30% for band 3 local governments.

The Human Resources and Workplace Health and Safety departments delivered monthly Toolbox meetings with agendas covering a range of workplace safety and wellbeing topics.

Employee performance development reviews were completed across the year with a range of recommendations made for the ongoing training and development of employees. Regular reviews provide employees and management with the opportunity for continuous improvement. This ensures employees feel supported and that their individual development is aligned to the Shire's strategic goals.

## EMPLOYMENT OVERVIEW



# Financial Review

The Shire develops an Annual Budget each year based on the Long Term Financial Plan and Strategic Community Plan to ensure alignment with Council vision, transparency, and the delivery of key services. All Shire operations fall within the Annual Budget, to determine our key services and projects for the financial year.

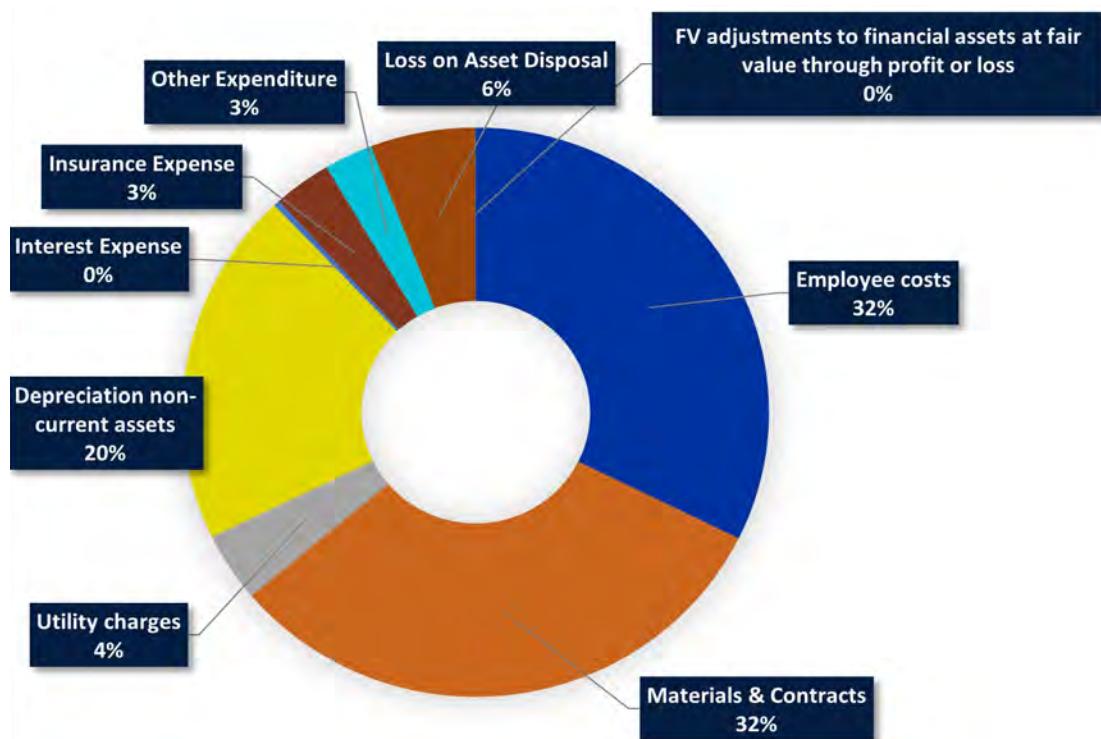
Monthly financial reporting to Council on the Shire's budgetary control, has earned unmodified audit reports by the Office of the Auditor General for the Financial Year ending 30 June 2025.

These monthly reports reflect sound financial management and governance practices. The reports cover revenue from rates, external funding and fees and charges, as well as associated expenditure to provide a wide range of services such as the Exmouth Library, Paltridge Memorial Swimming Pool, Spray Park, roads, community events, building and park maintenance, environmental, and Ranger Services.



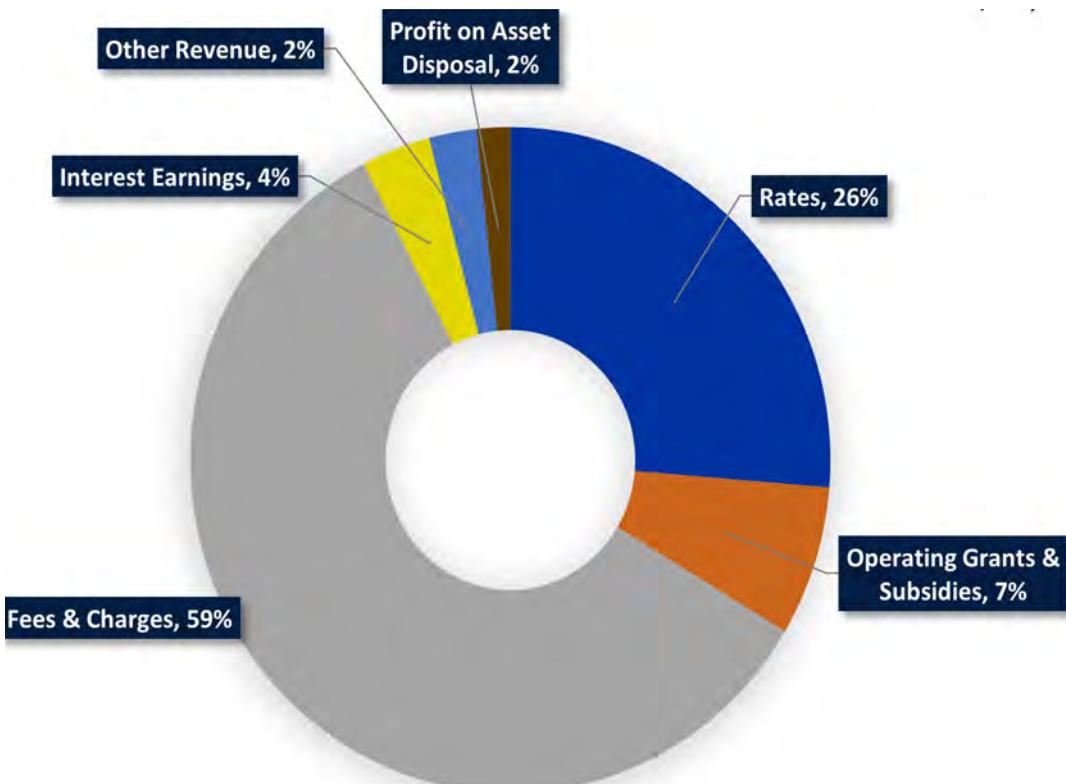
## Operational Expenditure

**\$25,524,727**



## Operational Revenue

**\$27,048,720**



# 2024-25 Year in Review

**Our shared community vision underpins the five strategic goals that the Shire operates under.**

**Each year we report on the services and projects that support our Strategic Community Plan 2023-2033.**

**This Plan shows Council's vision and the long-term strategic direction, as well as how the Strategic Community Plan will be delivered in the medium term. The plan was adopted by Council in 2022 followed by a minor review in 2024. The plan will undergo a major review in 2026.**

**The Plan is part of the Shire of Exmouth's Integrated Planning and Reporting framework, followed by all local governments in Western Australia.**

**The following sections outline the Shire's performance highlights, challenges and major achievements over the past financial year and includes:**

- How we are tracking with the projects outlined in our Annual Budget
- Project alignment with the Strategic Community Plan 2023-2033 (SCP)
- Awards and nominations received
- The year ahead

# GOALS



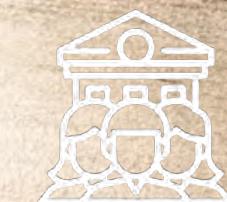
**GOAL 3**  
**BUILT ENVIRONMENT**



**GOAL 1**  
**SOCIAL**



**GOAL 2**  
**NATURAL ENVIRONMENT**



**GOAL 5**  
**GOVERNANCE &  
LEADERSHIP**



**GOAL 4**  
**ECONOMY**

# GOOD GOVERNANCE



## Council Meeting Recordings

The Shire of Exmouth is dedicated to maintaining transparency and fair governance for our community. In 2025, we began recording all Council meetings. The recordings are uploaded to the Shire of Exmouth website alongside meeting minutes and agenda attachments.

In accordance with the *Local Government Act 1995*, the Shire of Exmouth uploads meeting audio recordings to the Shire of Exmouth website within 14 days of the Council meeting occurring.

These recordings increase public access to Council meetings and allow residents to have increased awareness of the decision-making process in their local government.

## Council Social Media Summaries

In addition to providing audio recordings, the Shire began publishing summaries of Council meetings on social media in the form of Council Capsules.

These Council Capsules are designed to enhance resident and ratepayer awareness of Council meeting agendas and decision-making processes within their community.

Presented in a simplified summary format, Council Capsules make it easier for the public to access and understand meeting outcomes. This initiative encourages greater community engagement in local decision making, particularly through participation in public question time at Council meetings.



# Integrated Planning

## Our Key strategic documents

### Strategic Community Plan & Corporate Business Plan 2023-2033 Community Perception Survey

The Shire of Exmouth has outlined key strategic goals in its Strategic Community Plan and Corporate Business Plan 2023-2033 to guide all services and projects in alignment with the community's priorities. In addition to these foundational plans, the Shire is committed to developing targeted strategies and planning documents that support more informed decision-making and enable clearer allocation of resources toward outcomes and services that benefit the community and future growth of Exmouth. The Strategic Community Plan 2023-2033 underwent a minor review in December 2024.

As part of developing the Strategic Community Plan & Corporate Business Plan 2023-2033 Community Perception Surveys are conducted to gather feedback on residents' satisfaction, priorities, and perspectives regarding local services, facilities, and governance. Insights gathered will guide future planning and decision-making to ensure alignment with the needs and aspirations of Exmouth's residents.

### Asset Management Plan

Each financial year the Shire develops an Annual Budget based on the strategic planning documents and associated informing documents. Key documents that inform our Annual Budget are:

- Asset Management Plan
- Long Term Financial plan
- Workforce Plan

### Asset Management Plan

The Shire's Asset Management team worked meticulously to complete the groundwork that will inform and enable the implementation of a detailed Asset Management Plan for all Shire infrastructure, property, plant and equipment, and other assets. In a bottom-up approach, this involved extensive validation of the Shire's existing asset portfolio and all associated information and available data related to these assets. This exercise is critical to ensure that the Shire's Asset Management Plan accurately reflects both the quantity and condition of all existing assets.

This information has been digitally imported to the Shire's asset management software that will allow for the ongoing management of all asset data, inspection, and condition monitoring. The data validation and import process has identified gaps in existing data, specifically related to asset capture and condition, which require resolution to accurately inform revised asset management and financial plans. This process is ongoing, with the first iteration of a new Asset Management Plan to be developed in 2025/26 Financial Year.

In addition to these activities, appropriate hardware upgrades have occurred to allow for all asset inspections, monitoring, and data capture to be completed remotely in the field, eliminating barriers in the capture and entry of this critical information.



LINK TO KEY  
PLANNING  
DOCUMENTS

## New Rating Strategy 2025

At the June 2025 Ordinary Council meeting, Council adopted a new rates strategy for the 2025/26 financial year. Council adopted this new strategy to more equitably distribute the rates burden across different types of property usage.

The 2025/26 Notice of Intention to Levy Differential Rates and request for submissions was advertised following the Special Council meeting on 12 June 2025.

An animated video explaining the differential categories was made available online, and individual letters were sent to property owners to ensure rate payers were informed and able to contact the Shire should they have any queries about 2025/26 rates.

Council considered all submissions and adopted its budget with key rates in the dollar reduction amendments. The 2025/26 budget reflects Council's commitment to adopting a fair, equitable, and community focused budget whilst ensuring that key services can still be delivered.

The amendments will reduce the Residential Rate in the dollar to 0.0735 which is a further 16.9% reduction to the advertised rate. Council is confident that with the amendments, the new Rating Strategy will ensure fair and equitable rating distribution, ensuring the management of Shire infrastructure and service delivery is maintained.



## Super Lot D Scheme Amendment

In November 2024, Council considered the proposal and initiated Scheme Amendment 13 to Local Planning Scheme No. 4, in relation to Superlot D (Lot 9510) in the Exmouth Marina. The lot is the largest parcel of land yet to be developed in the marina, spanning approximately 17Ha. Scheme Amendment 13 proposes that the land be rezoned from a Special Use Zone to an Urban Development Zone, to directly address the need for more residential housing development in the Shire.

The scheme amendment was considered by the Environmental Protection Authority, the Department of Planning, Lands and Heritage, and was put out for public notice. Public notice was given for a period of 42 days where the proposal was advertised in accordance with the *Planning and Development (Local Planning Scheme) Regulations 2015*. The Shire received 18 submissions. At the May Ordinary Council Meeting 2025, Council resolved to support Scheme Amendment 13 in accordance with the stakeholder reports and officer recommendations. The amendment documentation will be forwarded to the Western Australian Planning Commission with a request that the Minister for Planning grant approval to the amendment.





## Library Hub

The Exmouth Library is a free service the Shire provides to our community. In 2024/25, the Shire wanted the Library to not only be a place to borrow books but also a 'hub' for increased community connection, events and learning opportunities for all ages. From story time for under five-year-olds, to a homework hub after school and seniors bingo, the Community Development team have facilitated a variety of engaging programs for the whole community.

## LEGO Club

Lego Club hosts two sessions per term, commencing in term two. Lego Club attracts youth from 5-10 years of age, offering physical and mechanical skills development in a library setting. The Lego Club is helping to grow young library membership and increase book loans. It's a fun way to promote early foundation learning, including literacy and numeracy skills, and remains a great way for parents and children to connect via play.

## STEAM Kits

Thanks to funding, from LBW Trust and Friends of Libraries Australia, the library has six STEAM (science, technology, engineering,

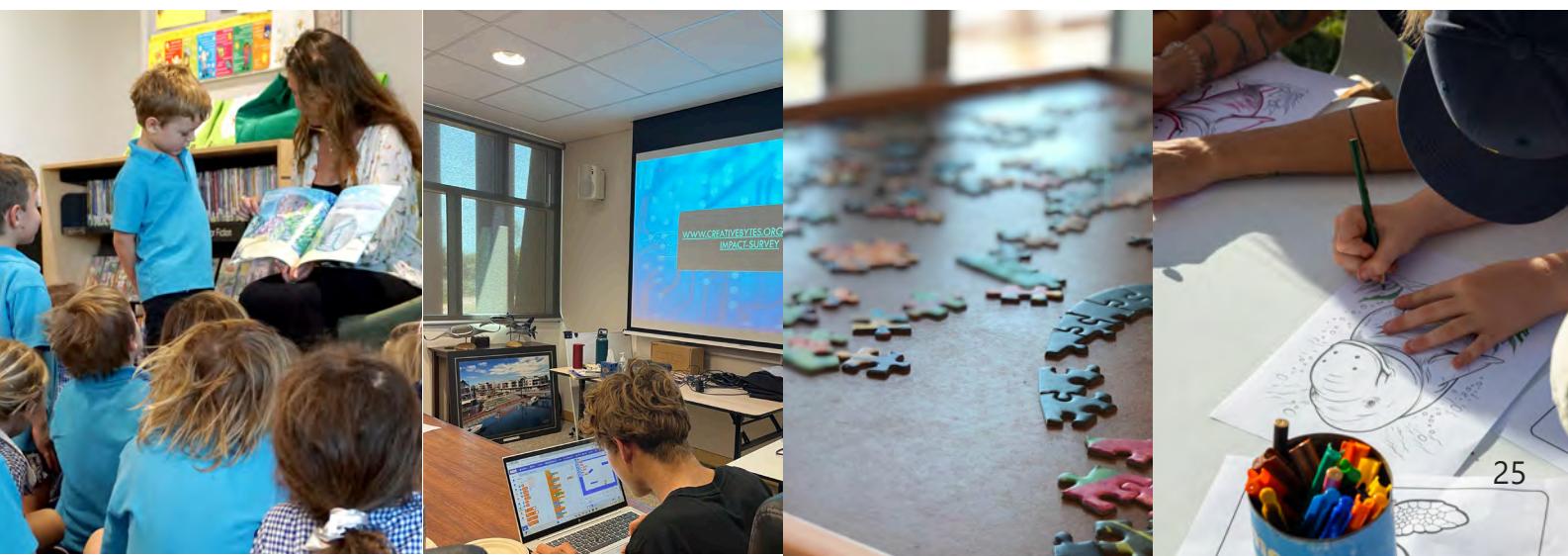
arts, maths) kits that are available for loan. These kits are for ages 5-12, providing a range of different STEAM topics, and have been actively on loan throughout the year.

## Coding Club

Coding Club began to strengthen coding and digital technology capabilities, in response to an identified learning gap. Coding Club has been running each term from the beginning of 2025 for ages 8-12. The Library started Coding Club with Creative Bytes, a not for profit which gave the library team the skills to facilitate classes and teach children how to create their own video game, incorporating English, math and logic skills.

Coding Club has opened the library to new members, and given our high school students with strong coding skills the opportunity to assist as program mentors. This has been positive for personal and professional development, as they mentor and engage younger years in STEM (science, technology, engineering, maths).

The library received six laptops as a donation from Creative Bytes charitable organisation towards the classes, and acquired six more to ensure all interested children can participate in Coding Club.



## Universal Access Inclusion Plan

The Universal Access and Inclusion Plan (UAIP) provides guidance for the Shire to help improve access for all people in our community.

The Shire of Exmouth Community Development team diligently work to ensure all events are accessible to all abilities. This year we implemented traffic marshals at events where parking is limited or restricted, to ensure all patrons can safely access events whilst providing accessible parking. The Events team ensures seniors activities are inclusive of all abilities.

During 2024/25 the Shire has made shared path improvements resulting in improved accessibility outcomes, these include

- New shared path from Ningaloo Centre to Town Beach precinct
- Other minor works included replacement of 4 substandard kerb ramps.

In addition, accessible formats and alternative consultation options were included in the 2024 Community Perception Survey.

Digital format for the consultation was the preferred option, shire staff provided paper surveys and verbal options, guided online surveys were offered for community members who do not participate online via the Shire of Exmouth administration and Shire of Exmouth public library

Progress on the Universal Access and Inclusion Plan is reported on annually by the Community and Emergency Services Team to ensure compliance with the *Disability Services Act 1993*.

Exmouth was featured in Travel without Limits magazine Issue Autumn/Winter 2025 as an accessible destination, which is a commendation to the efforts made to ensure our town and Shire facilitates experiences for visitors of all abilities.

COVER STORY

## Western Australia boasts THE COAST WITH THE MOST

Western Australia's Coral Coast is wild, remote and at a glance, looks anything but accessible. But after digging a little deeper and spending two weeks exploring the wild west, we can happily say that our preconceived ideas about the coast's accessibility were unfounded. In fact, it offered our son Braeden every opportunity to be included in a wide range of activities.

WORDS: JULIE JONES  
IMAGES: JULIE JONES & TOURISM WESTERN AUSTRALIA



COVER STORY

### WA HERE WE COME

Winging our way from Sydney to Perth there was an air of excitement within the family but also a tinge of trepidation. Always striving to ensure our son Braeden is more than a travel observer, we hoped for inclusion in all aspects of our travels.

We were off to a promising start in Perth with a stay in the heart of the city at Novotel Perth Murray Street. The hotel's location offered shopping, dining and entertainment all within a short walk or wheel away. We spent a pleasant afternoon exploring the Elizabeth Quay waterfront with a local friend before checking in to the hotel.

### IT BEGINS WITH NINGALOO

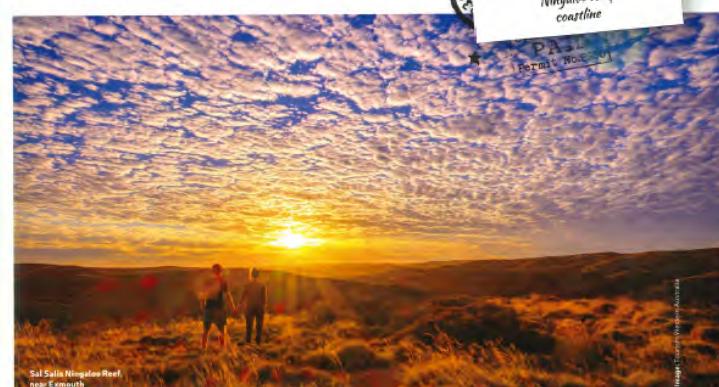
After a sound night's sleep, we returned to Perth Airport for a two-hour flight to Exmouth, located 1253km (13 hours approximate drive time) north of Perth. Famous for its coastal treasures,

including visiting whale sharks, its turquoise waters and the contrasting ochre landscape of the Cape Range National Park, it was about as far removed from our Sydney lifestyle as anything can be.

Our first wildlife encounter occurred not long after arriving. Stopping at the local IGA supermarket for supplies we found an emu dad wandering nonchalantly through the car park with his chicks in tow (emus are a forward-thinking species with the females leaving the males to raise the young). My reaction to the sighting was anything but nonchalant, hanging out of the car window like a crazed tourist I furiously snapped photos and video of the aloof family's outing.

### ON SAFARI

A day tour with Dave from Ningaloo Safari Tours helped us get our bearings and answered our many questions about life in Exmouth. Cape Range National Park



# SUSTAINABILITY



## Exmouth's first recycling centre

### 1

#### Stage One

Completed in the 2024/25 financial year stage one included the installation of a horizontal baler and a storage shed to house it at the facility. Stage one was completed in June 2025, and the facility will officially open for cardboard recycling processing in October 2025.

The Shire was successful in securing grant funding from the Western Australian and Commonwealth governments, through the Recycling Modernisation Fund. A grant of \$255,000 supported the purchase of a horizontal baler and the creation of two new jobs to operate the centre.

### 2

#### Stage Two

Stage two works to be delivered in the 2025/26 Financial Year include the following:

- Continued upgrade of existing shed and facilities including kitchen and ablutions, flooring, utilities and internal fit out for increased waste processing
- External site works, clearing and landscaping
- Improved access for commercial vehicles to service/transport waste production.



Significant progress was made with the development of a local recycling centre in Exmouth during the 2024/25 Financial Year. The Strategic Community Plan 2023-2033, community workshops and Community Perception Surveys, highlighted sustainability and environmental protection should be key values for the Exmouth community. This aligns with Council's vision of creating

**"A globally recognised community of guardians for our unique environment and culture as we pursue innovations for sustainable growth."**

The Exmouth Recycling Centre on the corner of Nimitz and Huston Street is a much anticipated development for the Shire to lower the community's carbon footprint and reduce materials sent to the Qualing Scarp Landfill site.

This project has been developed with a staged approach to ensure financial sustainability and the successful implementation of a local recycling centre.

Redeveloping the old power station has enabled the recycling centre to be in a convenient, easy to access location whilst providing an opportunity to revitalise and reuse the space centred in the heart of the town. The full project is set to be completed by July 2027.

# FOOTPATH NETWORK

Footpaths and roads were a top priority for the community in the Strategic Community Plan 2023-2033 consultations. The Shire of Exmouth Engineering team worked hard to provide improved footpaths, roads, and safe infrastructure for the community in 2024/2025.

A major part of this work was developing a shared footpath connection between Murat Road and Truscott Crescent. The first stage of the footpath was completed in 2024/25, with a shared pedestrian and cycling footpath now connecting the Town Beach Precinct, Recreation Precinct and Skate Park, via Murat Road and Truscott Crescent.

The project cost approximately \$380,000, with 50% of funding provided by the Department of Transport.

The project aims to improve safety for pedestrians and cyclists by providing a relatively uninterrupted route between these two activity nodes.



Truscott Crescent is a popular link for pedestrians and cyclists for recreational activities and access to Town Beach.

The proposed shared path aims to improve safety by removing cyclists and pedestrians from the roadway, reducing the interface and potential for conflict with motor vehicles. The footpath aims to minimise road crossings for path users where possible, and provide clear separation from traffic adjacent to Murat Road. In addition, connecting key community locations allows people to choose more active modes of transport, encouraging walking and cycling over driving short distances whilst also reducing environmental pollution.



# Illegal Camping Campaign



Exmouth is an increasingly popular tourism destination, gaining global attention as a national hall of fame Top Tourism Town Award winner. Set against the world heritage-listed Ningaloo Reef and Cape Range National Park, Exmouth attracts over 127,000 overnight visitors annually. Growing tourism numbers and limited accommodation have placed an increased strain on the local community and environment.

Illegal camping was identified as a key concern for the Exmouth community in the Strategic Community Plan 2023-2033 surveys. The Shire has made a considerable effort to manage illegal camping with the development of the 2024/25 campaign.

Our illegal camping campaign rolled out ahead of the tourism season in April 2025. The campaign was a multifaceted approach to relieve illegal camping occurrences and create more awareness for the need to book ahead and plan your stay in the Ningaloo region.

The Shire allocated funding to staff a full Ranger team, and increased joint patrols in collaboration with the Department of Defence, Department of Biodiversity, Conservation and Attractions, Australian Federal Police, and WA Police.

New parking restrictions were applied to known illegal camping hotspots with increased signage and patrolling. The campaign introduced educational materials, including an information flyer printed in multiple languages.



## **“Exmouth isn’t just a destination. It’s a responsibility.”**

- Shire President Matt Niikkula



In May 2025, the Shire implemented Council policy CS016 Temporary Accommodation, aligning with the amended *Caravan Parks and Camping Grounds Regulations 1997*. This policy allows one caravan or camper trailer to stay for up to five days without approval, per property. This is an increase from three days. Applications for longer stays (up to 12 months) can be made via the Shire website. Temporary accommodation enables people to host campers on their property, reducing the need for illegal camping.

Illegal camping continues to occur as visitors seek experiences in the Ningaloo region. The opening of an overflow campground hosted by the Exmouth Horseman’s Club, helped alleviate the number of illegal campers at beaches and carparks. The overflow campground saw 7,300 visitors stay here during the 2024 winter tourism season.

In June 2025, the Horseman’s Club overflow opened again, with improved streamlined booking systems through the Shire’s Spacetoco platform. This reduced the administrative load at the Ningaloo Visitor Centre and provided a more efficient booking system to manage stays. This improved system helped to identify and avoid repeat stays and violations of overflow rules.

By encouraging pre-booked travel, the Shire aims to manage visitor numbers effectively, ensuring the delicate balance between tourism and conservation is maintained.



**SCAN THE  
CODE TO  
READ THE  
ILLEGAL  
CAMPING  
CAMPAIGN  
FLYER**



# Top Tourism Town Awards

**"We love sharing the unparalleled beauty of Exmouth with visitors from around the globe. However, we also recognise our responsibility to safeguard this precious environment for future generations."**

- Shire President Matt Niikkula



**LINK TO THE  
2025 TOP  
TOURISM  
TOWN  
AWARDS  
SUBMISSION**

Exmouth entered the Top Tourism Town Awards for a fifth year running. Exmouth has three consecutive Gold wins in Western Australia, gaining induction into the Tourism Council Western Australia Hall of Fame, and two National Gold awards as Australia's Top Tourism Town (population under 5,000).

The Shire of Exmouth utilised this year's submission, to showcase Exmouth's unique, winning charm and pristine beauty. It went a step further, with a call to action and a heartfelt message urging travellers to visit the wonders of Ningaloo consciously and responsibly.

By highlighting the importance of sustainable camping in our submission, the Shire leveraged the awards as a strategic nationwide messaging platform to boost awareness of environmental conservation and the importance of sustainable travel practices – booking ahead, planning your trip and leaving the place you visit pristine.

There is a strong need to maintain the balance of welcoming visitors to support the local community and industry, alongside environmental stewardship and conservation of unique, ecologically important environments.

As an eco-tourism destination, the Top Tourism Town award submission created a strong emphasis on eco-conscious travel, sustainable tourism practices, and emphasising the need to tread lightly, reduce waste, and camp responsibly. This will ensure that future generations can enjoy Exmouth and the Ningaloo's beauty.

The Shire of Exmouth's participation in the 2025 Top Tourism Town Awards is a testament to its ongoing commitment to sustainable tourism and its dedication to preserving the natural beauty of the Ningaloo region.



# Cultural Initiatives

## Cultural Talk: Heritage Futures at Ningaloo - June 2025

Co-presented by Hazel Walgar—Traditional Owner, Senior Cultural Knowledge Holder, Cultural Director & Advisor, Ethan Cooyou — Traditional Owner and, Cultural Knowledge Holder, and Professor Peter Veth — FAHA MAACAI, a distinguished archaeologist, and ARC Laureate Fellow currently leading the Desert People Project (2023–2028).

The event attracted a full house, with Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne Hon Hannah Beazley MLA as a VIP attendant. Blending archaeology and cultural knowledge, the talk was the first of its kind hosted by the Shire. The speakers shared a story of history and science revealing insights into the deep history of the Cape Range National Park. The Desert People Project represents a globally significant initiative, contributing to the protection, management, and deeper public understanding of the cultural values of the North West Cape. The Shire of Exmouth was proud to host this important discussion as part of the Ningaloo Sky Festival

## Ningaloo Sky Festival Drone Show: 'A Journey to Now'

As part of the Ningaloo Sky Festival, the Shire collaborated with Nyinggulu (Ningaloo) Traditional Owners and cultural knowledge holders Hazel Walgar and Ethan Cooyou to curate a drone show, called "A Journey to Now." The drone show was displayed at Talanjee Oval during the Ningaloo Sky Festival concert night, featuring a hive of 250 drones. The show's key message acknowledged the rich cultural and natural history of the Ningaloo Coast, and the mutual respect and love we share for this extraordinary place.



**WATCH  
THE DRONE  
SHOW  
RECORDING**



## Melbourne International Comedy Festival Road Show

The Shire of Exmouth was thrilled to host the Melbourne Comedy Festival Roadshow in May 2025. This iconic event brought the community together for an evening of laughter and entertainment. Exmouth was graced with internationally acclaimed comedians, including Tim Hewitt (Host), Celya AB (France/UK), Suren Jayemanne, and Takashi Wakasugi (Japan). Touring for an impressive 27th year, Exmouth was delighted to secure a stop on the Australian tour. We are committed to fostering inclusive, friendly and safe community events that provide opportunities for the community to come together in our rural location.

Rallying laughter and spirits, the sold-out event offered diverse comedic genius for the audience. This event showcased the wide variety of functions and events that can be hosted in the Ningaloo Centre for Exmouth residents to enjoy.

# NINGALOO SKY FESTIVAL

The Shire of Exmouth's debut Ningaloo Sky Festival was a resounding success in June 2025, celebrating the heart and soul of the Ningaloo region.

Approximately 6,700 visitors attended the festival weekend with a total of 3,000 attendees at the festival day markets and concert. The festival was designed to provide connection and cultural opportunities for local residents, and celebrate our unique local area. The wonders of Exmouth were highlighted through multiple events, and the festival created an opportunity for people of all ages to gather, socialise and connect over Exmouth's stunning natural environment, sparkling skies, cuisine and culture.

Visitors were presented with a diverse and engaging program that enticed enthusiastic crowds to attend. A major highlight of the weekend was the community concert at Talanjee Oval, featuring an electrifying

performance from headliners Eskimo Joe and the dynamic support act Feel Estate. Festival feedback was overwhelmingly positive, contributing to an incredible atmosphere that resonated with attendees of all ages.

The festival was made possible by funding from generous sponsors including Lotterywest, Horizon Power, Santos and Inpex Joint Venture Participants in the Van Gogh development, the Gascoyne Development Commission, Tourism WA and Woodside. Their support brought this signature event to life and enabled the Shire to deliver on Strategic Community Plan objectives including social, natural environment and economy goals.

The Festival exceeded expectations and is set to return in 2027 with a new program in development based on feedback from the community.





## Fervour Remote Dining Experience:

Blending culture and cuisine, Fervour—recognised at the 2025 Best Chef Awards in Milan—collaborated with Traditional Owners Hazel Walgar and Ethan Cooyou to collect native bushfood which they shared their knowledge of at bespoke secret location dinners within the cliff tops of the Cape Range National Park.



**6,700 | 25**  
Event attendees | Events

**3,000**  
People at the free community concert featuring Eskimo Joe and Feel Estate

**3D | 250 | 42**  
Whaleshark mural | Drones | Market stall vendors

**"The response to the first Ningaloo Sky Festival has been incredible. We set out to create an event for our community to share and celebrate our unique environment and culture, and the community's enthusiasm has truly exceeded our expectations. The blend of world-class entertainment, profound cultural experiences, and the sheer wonder of our night sky has created something truly special."**

- Matt Niikkula Shire President



Event Sponsors:  
Lotterywest, Horizon Power, Santos and Inpex Joint Venture Participants in the Van Gogh Development, the Gascoyne Development Commission, Tourism WA and Woodside Energy.



Reflecting on the achievements of 2024/25, it is evident that the Shire of Exmouth has brought Council's vision to life and worked tirelessly to deliver progress on key services, projects, and works to our community.

Building on the foundations and success of the past financial year, we are confident the Shire will continue to achieve key milestones.

We are excited to deliver much-anticipated projects, including stage two of the Recycling Centre, opening to members of the public in October 2025. We will continue to develop our Asset Management Plan, complete the shared path network connecting Murat Road and Truscott Crescent, and finalise more strategic documents to steer the course of a sustainable future for Exmouth.

# On the Horizon



To maintain alignment with community aspirations and expectations, the Shire's Strategic Community Plan will undergo a major review alongside, a corresponding Community Perceptions Survey in 2026.

This will ensure Council's direction and decisions are based on real time feedback. With a local government election in October 2025, it is an exciting time for the development and future of Exmouth.

# On the Horizon

A scenic landscape at sunset, featuring rolling hills covered in green vegetation and rocky terrain in the foreground. The sky is filled with warm, orange and yellow hues from the setting sun.

# SHIRE OF EXMOUTH SERVICES

## Highlights 2024/25

The Shire of Exmouth provides a number of key services and operations that serve and benefit the community and to improve the quality of life for residents and visitors within Exmouth. Our departments are made up of teams with diverse skill sets across a range of working together to bring community and Council vision and future development to life.

### EXECUTIVE SERVICES

Executive Services covers our Administration Team, Governance, Communications, Information Technology and Communications, Human Resources, and Workplace Health and Safety.

### CORPORATE AND COMMERCIAL SERVICES

Responsible for a range of community centred services and facilities, this department covers Finance, Economic and Lifestyle Services and, Community & Emergency Services, Events, our Library, Ningaloo Centre and Aquarium, Community Health, our Swimming Pool, Emergency and Ranger Services, and Rates.

### OPERATIONAL AND INFRASTRUCTURE SERVICES

Carrying out the ground work for our communities essential services, this department champions Engineering, Building & Planning, Aviation, Waste, and all works projects.

# Executive Services

## Governance

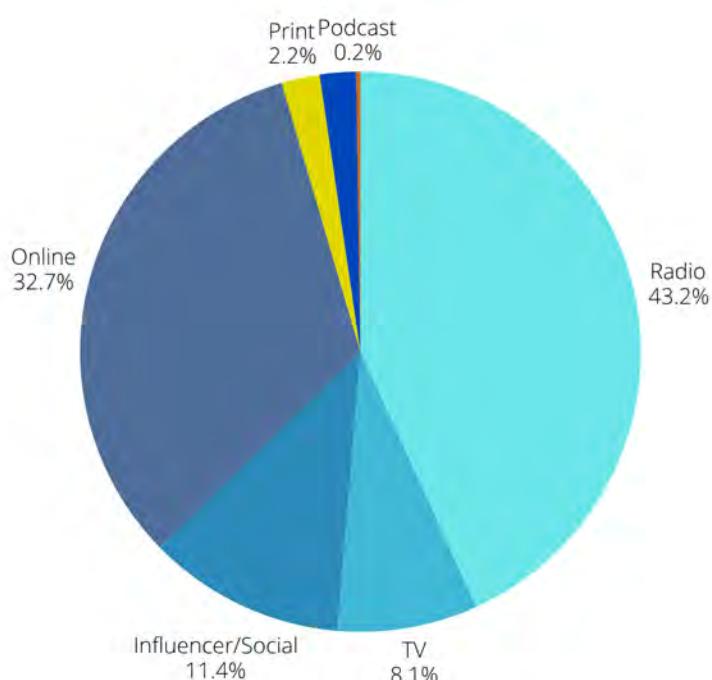
Governance provides the structure through which the Shire's vision and objectives are achieved within the context of competing and changing social, economic and environmental issues.

It demonstrates to the Council, the Chief Executive Officer, employees, and the community that the Shire is being run efficiently, is compliant, sustainable and is carrying out the objectives, policies and plans of Council.

Good governance ensures that we are able to manage many complex responsibilities effectively in the best interests of the community.

- 9** Ordinary Council Meetings
- 1** Special Council Meeting
- 4** Citizenship Ceremonies
- 14** New Citizens

## Coverage by media type



## Communications & Marketing

The 2024/25 financial year saw a continued focus on enhancing the Shire's media and communications efforts. By leveraging a diverse range of channels, we aimed to keep our community informed, engaged, and connected via our own and external third party media channels; including radio, TV, print and magazines.

Through strategic media releases, social media campaigns and, community newsletters, we effectively communicated key messages, promoted local events, and highlighted the Shire's achievements. We also prioritised strengthening relationships with local and regional media outlets to ensure timely and accurate coverage of important news and initiatives.

In addition, the team successfully established a comprehensive communications strategy, brand identity and website, for the Ningaloo Sky Festival. Resulting in media engagement reaching an audience of approximately 2,038,650 people.

## Media coverage

**1,664** Total Media Mentions

## Social media

Recognising the importance of interactive and direct communication with our Councillors, a dedicated social media post summarising council meetings was implemented in June 2025.

'Council capsule' aims to facilitate direct online interaction with the Exmouth community, foster transparency, and ensure compliance with the *State Records Act 2000* by securely archiving social media records. Council capsule posts aim to increase community engagement and awareness of local decision making.

**3,714** Total records

**3,412** Feed records (public)

**302** Messages

# Workplace Health & Safety

With significant legislative changes the Shire of Exmouth is committed to providing a safe and healthy work environment for all workers and visitors to the Shire. Our Work Health and Safety Policy aligns with Shire's organisational values of being proactive in improving safety in the workplace.

## Training

The Shire engaged WALGA to provide seven training courses over the 2024/25 financial year.

- Snake Awareness and Relocation –
- AusChem – Chemical Use Handling and Storage
- Emergency Control Organisation (ECO) Warden and Chief Warden Training
- Safety Representative Training
- Dealing with Difficult Customers
- Report Writing for Informed Decision Making
- Meeting Practice for Good Governance Outcomes
- Policy Development and Procedure Writing
- Procurement in Local Government
- Rates in Local Government – Clerical
- Rates in Local Government – Debt Collection

## Wellness

### Employee Assistance Program

The Shire engaged a new Employee Assistance Program (EAP) provider – Access Wellbeing Services. Access Wellbeing Services are a confidential counselling service for work-related or personal issues that affect the workplace.

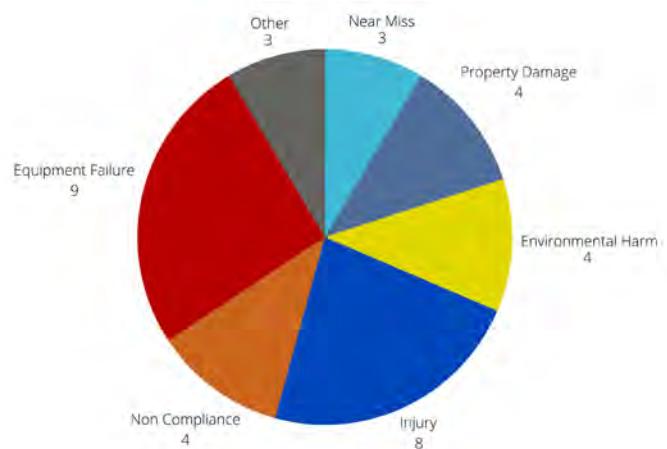
### Skin Checks

Work Health Professionals were engaged to perform the Shire's annual skin checks in April 2025. We had 51 Shire employees participate in the program.

### Audiometric Testing

The Shire engaged Work Health Professionals to conduct mandatory Audiometric testing as per the *Work Health and Safety (General) Regulations 2022* in August 2024. This saw 40 Shire employees undertake this testing.

## 2025 Incidents



## Safe systems of work

In October 2024, Be Exmouth Safe Today (BEST) booklets were rolled out across the organisation as a tool for employees to "Take 5 minutes" to risk assess new tasks. The employees were asked to:

- 1) Think through the task
- 2) Spot the hazard
- 3) Assess the risk
- 4) Make the changes
- 5) Do the task safely

The Workplace Health and Safety team ran an incentive from March to June 2024 to promote the use of BEST Reports across the organisation. 104 BEST Reports were completed during this time, and staff across multiple departments won prizes for their participation in, and championing of this safe system of work.

During March 2025, Standard Operating Procedures (SOPs) and Safe Work Method Statements (SWMS) were rolled out to leaders in each department. Three sessions were provided to ensure a comprehensive understanding by teams, as well as individual support sessions where required. The implementation of each area's individual SOPs and SWMS will be ongoing.



## Ningaloo Sky Festival 3D Mural

Created by artist Jenny McCracken for the Ningaloo Sky Festival, the 3D whaleshark mural has brought the Kennedy Street Mall pavement to life. Sponsored by Santos and INPEX, Joint Venture Participants in the Van Gogh development this was the top performing social media post of 2024/25 receiving 2.3 thousand likes and 216 comments.



# Corporate and Commercial Services

## Community Events

The Events team is responsible for planning and delivering events in the town. The team is active in sourcing external funding through sponsorships and grants. Collaboration with internal staff members, external event organisers, community groups and organisations, ensure the successful execution of their events and functions for the community. By providing a wide range of events, this service plays a vital role in strengthening the communities social fabric and creates opportunities for participation. We have a passionate community, with a close knit spirit in a rural edge of North Western Australia. We aim to nurture this friendly, safe and inclusive community spirit.

**24**

Community Events hosted

**24,961**

People in attendance

\*Excluding Ningaloo Sky Festival

### Annual Events Calendar

Monthly Seniors events: 40 regular attendees  
 Exmouth Skate Park Festival: 400 attendees  
 Children's Week: 175 attendees  
 Barking Geckop workshop: 17 attendees  
 Rememberance Day: 70 attendees  
 HMAS Gascogne Decommissioning: 60 attendees  
 Thank A Volunteer Evening: 100 attendees  
 Santa Visits the Ningaloo Centre: 180 children attendees  
 Christmas Light Competition: 18 submissions  
 Beach Cricket with Cricket WA: 90 attendees  
 Clean Up Australia Day (community): 34 attendees  
 Clean Up Australia Day (staff): 21 attendees  
 Outdoor movie cinema launch: 70 attendees  
 ANZAC Day: 500 attendees  
 Community Sport and Volunteer Awards: 80 attendees  
 Melbourne International Comedy Festival: 220 attendees

### Seniors events

Woodside Energy supports the Shire in building a vibrant, sustainable and resilient community, focusing on social wellbeing, liveability and identity as directed by the Shire's Strategic Community Plan 2023-2033.

Over the 2024/2025 period, the Shire implemented 12 local events for seniors as part of an ongoing senior engagement program.

This program provides activities which minimise social isolation, improve community connection, and promote wellbeing and mobility. The program sees consistent numbers, including residents who have recently relocated, are remotely displaced from their family, and long term residents who have changing needs for available activities. These monthly activities have created new friendships and social connections.

*"The second Wednesday of each month has become a real highlight. The social interaction is very important. The staff are really friendly and engaging."*

- Seniors event feedback



## Library Services

In 2024/25 the Library focused on developing a range of programs for community members of all ages to create a space for connection, learning and enrichment. Upgrades to the facility saw 14 additional workspaces created, and privacy screens installed on the public computers.

**10,896** Items loaned

**9,486** Library visitors

**2,059** New books

**872** Active members

## Community Development

Major projects that were delivered for the community this year were the outdoor cinema screen and the completion of the Youth Precinct.

### Outdoor Cinema

A series of free community movies began in early 2025, with funding support from Santos. Featured movies catered to a range of age groups and backgrounds to ensure a positive viewing experience. A special feature screening of Blueback ran during the Ningaloo Sky festival.

Feedback from the community has been positive, with one parent advising this was the first time her children had been to the 'movies'.

### Completion of the Youth Precinct

The Exmouth Youth Festival celebrated with the reopening of the completed Youth Precinct, with approximately 400 in attendance. A family focused activation of the precinct had free BMX and skate workshops, including a girls only session. The girls only sessions saw 45 attend skateboarding workshops and six attend BMX workshops over the weekend. Community sporting groups were actively involved through the supply of food and beverages.

**2**

School based trainees

## Club development - Exmouth Thriving Clubs

In August 2024 five clubs took part in a Thriving Clubs Workshop. This workshop is part of an ongoing project supported by Country Football WA and Alcohol and Drug Foundation. Over the last 12 months, the Shire has worked with local clubs to identify and develop a cultural character for their clubs to improve membership numbers and increase participation.

### Club workshops hosted

Two Club Development workshops;

- Volunteers – your greatest asset and grant writing made easy
- One 'Exmouth Thriving Clubs Program' final workshop

One Governance workshop and consultation support

One Exmouth Early Years Network meetings

One Inception support to establish the Exmouth Youth Centre.

### Co-hosted workshops

Clubs WA regional meeting

True Sport workshop

Mental health Lifeline-'Accidental Counsellor'

Community Surf Rescue Course

Australian Rural Leadership Program –

Community workshop 'Changemaker'

Listen | Lunch | Learn workshops

Academic Pathway Programs

Lifeline WA

Centacare, 'Step into volunteering'



*Image: AUSPIRE community citizen of the year award recipients 2025*

**10**

Clubs engaged across workshops

**8**

Community/Club development workshops

**46**

Workshop attendees



## NAIDOC WEEK 2024

The Shire of Exmouth and Gascoyne Development Commission collaborated to support the Exmouth District High School NAIDOC Week 'Emu Feather Project' and storyboards, which displayed Indigenous heroes throughout history.

The NAIDOC display was viewed for free at the Ningaloo Centre from Friday July 5 to Sunday July 14 (during school holidays). The purpose of the display was to show support and acknowledgement to our First Nations communities through a collective effort. This years display formed the shape of an emu foot.

# Ningaloo Aquarium and Discovery Centre

Located in the Ningaloo Centre, the Ningaloo Aquarium and Discovery Centre (NADC) is an immersive experience for the whole family. Showcasing the fascinating history of the region and the amazing natural environment from reef to range. Exmouth residents have free entry to exhibitions and can enjoy daily educational fish feeding sessions.

Denice Askebrink, Curator from Sealife Sydney, came to the NADC for three weeks to assist us with streamlining our procedures and independent auditing of our Aquarium facility.

**18,012** Tickets sold

**2,071** FOC friends of Ningaloo residents tickets

**5** Turtles taken into care

**2** Speckled carpet sharks hatched

**12** Aquarium tank exhibits rebuilt



## Mandu Mandu Function Centre

A migration to an online booking platform (SpacetoCo) to manage facility hire was a milestone achievement for the centre in August 2024. The Mandu Mandu Function Centre hosted multiple day conferences and meetings for a range of local businesses and agencies:

- Ningaloo Nyinggulu Short film premiere
- Local school drama production and rehearsals
- Exmouth District High School graduation ceremonies
- Department of Biodiversity Conservation and Attractions
- Department of Transport function
- Department of Education function
- Chamber of Commerce Careers Expo



## Ningaloo Visitor Centre

The Ningaloo Visitor Centre assisted with general queries, plus tour planning and bookings for local operators. The Centre welcomes a high number of visitors and residents through the doors on a daily basis.

The Emergency Overflow campground bookings were also migrated to this online system reducing the administrative load on the Visitor Centre staff and ensuring a positive customer service experiences for visitors.

Centre merchandising was tendered for the first time, and dynamic staffing ensured optimal coverage during peak periods while minimizing overstaffing during quieter times.

**37** Local operators booked

**4,227** Passengers booked on tours

**2,400** Total operator bookings

**57** Facility bookings

**489** Accommodation bookings

## Paltridge Memorial Swimming Pool

The Shire of Exmouth swimming pool provides an aquatic training and recreation facility to our community that is welcoming, safe, financially affordable for users and, sustainable for rate payers. Upgrades to the pool this year included the installation of three new shade sails.

### 28,492 Pool entries

#### Main user groups

Exmouth Amateur Swimming Club  
Education Department - Exmouth District High School & Interm & VacSwim Lessons  
WA Country Health Service  
DBCA

TAFE  
Royal Life Saving WA  
Exmouth Gymnastics Club  
Scripture Union  
Exmouth Swim School  
Exmouth Dive Centre  
Dive Ningaloo  
Salty Hearts Freediving

#### Pool venue use

Aqua Fun Run – 27  
Interm Lessons  
VacSwim Lessons  
Exmouth Swim School lessons  
Exmouth Amateur Swimming Club training and Race Nights  
Gascoyne Open  
Country Health Services Aqua Aerobics  
Exmouth District High School – Physical Education Lessons  
Exmouth District High School – Swimming Carnivals  
TAFE – Shipboard Safety Courses  
Scripture Union  
Leavers Celebrations  
Australia Day Celebrations  
Birthday Party's – approximately 20  
Exmouth Gymnastics Club – Christmas Party  
Numerous SCUBA & Free Diving courses



## APPLICATIONS



5 Camping



19 Food Registrations



10 Liquor License



26 Events



23 Food Notifications



8 Wastewater

## INSPECTIONS



10 Events



24 Food



10 Camping



6 Wastewater



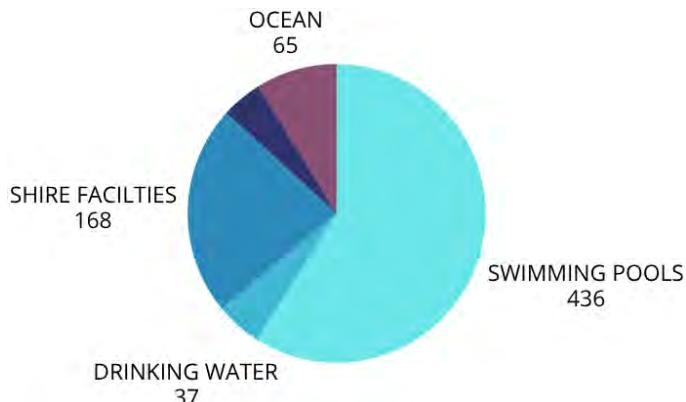
7 Public Buildings

## Environmental Health

The Environmental Health team manages and provides education on public environmental health risks in a range of areas. These include food safety, public buildings, lodging houses, caravan parks, aquatic facilities, drinking water, water reuse, property conditions and mosquito control.

In 2024/25 the Environmental Health team focus was on developing the Public Health Plan with the data collection phase now complete. The draft plan will be available in October 2025. Educational awareness about camping on private property saw the team undertake multiple public communications including media releases, to advise the community of upcoming legislative changes.

## Water Samples



## Emergency Services

The Emergency Services department ensures the Shire can respond to and recover from natural disasters. It holds quarterly Local Emergency Management Committee meetings and regularly updates the local response plans.

The team works with stakeholders and private land owners to ensure bushfire risk mitigation strategies are in place and undertakes annual firebreak inspections and compliance.

Rangers Services is responsible for ensuring compliance with state and local laws including camping, animal management, parking and litter.

4 Local Emergency Management Committee Meetings

14 Firebreak Inspections Completed

✓ Bushfire Risk Management Plan endorsed by the Office of Bushfire Management



### Skate Festival 2024

A free youth event was held over the weekend of 30 August 2024 to celebrate the re-opening of the Exmouth Youth Precinct following upgrades. The upgrades were sponsored by Santos, Lotterywest, the Department of Creative Industries, Tourism and Sport, and the Exmouth Cricket Club.

- *Imagery credit: Blue Media*

## Emergency Services continued

### 2 Incidents

#### Tropical Cyclone Sean January 2025

Tropical Cyclone Sean passed by Exmouth as a Category 4 cyclone on Monday 20 January 2025. Exmouth received damaging winds, and destructive gales, some isolated heavy rain falls, and a storm tide that was predicted to be 0.2 metres above highest astronomical tide (HAT).

#### Ranger Services

**742** Illegal Campers attended

**6** Wildlife Assistance

**98** Dog Complaints

#### Shothole Canyon Fire March 2025

On Tuesday 4 March 2025, a lightning strike ignited a bushfire in Shot Hole Canyon. The fire was burning in a remote area north of the Shot Hole Canyon Road within inaccessible terrain on the summit of Cape Range. The fire burnt approximately 6000 ha.

#### Procurement

The Shire of Exmouth manages its community assets and spends over \$3.5M annually on community infrastructure and services such as roads and footpaths, public halls, recreation facilities, and rubbish collection. The Shire of Exmouth continues to develop procurement policies in accordance with statutory changes made under the *Local Government Act 1995*.

The Shire's procurement policy outlines the process for procuring all goods and services across the Shire, ensuring transparent, equitable and competitive purchasing practices are compliant with the *Local Government Act 1995* and *Local Government (functions and general) Regulations 1996*

The Procurement summary for the 2024/25 Financial Year below.

	In progress	Did not proceed	Completed	Accumulative Contract Value
<b>Informal RFQs (\$20k - \$50k)</b>	0	1	3	<b>\$134,785</b>
<b>Formal RFQs (\$50K-\$250K)</b>	3	1	9	<b>\$1,095,817</b>
<b>Tender (&gt;\$250K)</b>	1	3	9	<b>\$4,487,548</b>
<b>Other Contracts</b>	0	0	0	<b>\$0</b>
<b>TOTAL</b>	4	5	21	<b>\$5,718,150</b>

# Operational & Infrastructure Services

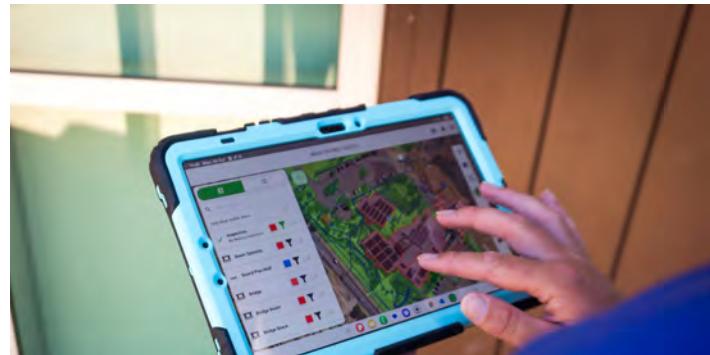
## Operations and Engineering

The Shire Operations and Engineering team has had a busy year completing a range of projects including;

- Truscott shared footpath network
- Major road resealing
- Developing the Recycle Centre facility
- Implementing the Asset Management Plan process
- Continuing to keep our town tidy and safe
- Managing parks, shared community spaces and managing increased population size using these facilities during the peak tourism season.

**\$400 K Murat Road combined works**

**\$380 K Truscott Crescent Shared Path**



### Road Resealing Works

During 2023/24 the team undertook road widening works in preparation of the 2024/25 road resealing program. In 2024/25 financial year significant maintenance and road surface renewal works were undertaken on Yardie Creek Road within the Cape Range National Park, to improve safety for drivers and to ensure this critical asset is preserved and maintained appropriately.

Works included undertaking edge repairs to address edge break and edge drop issues, which posed a safety hazard for drivers and threatened the integrity of the road pavement. Through this process, the existing road seal was widened slightly from 6m to 7m to provide additional passing space for towing vehicles. These repairs were completed approximately 25km from the National Park entrance to Mandu Gorge.

Subsequent reseal works were completed, overlaying the existing surface and edge repair works to preserve the road pavement for years to come. Reseal works were completed for approximately 21km from the National Park entrance to Turquoise Bay access road. Progressive resealing of the road will continue in 2025/26 financial year.

This project was jointly funded by Main Roads WA and Local Roads and Community Infrastructure Program.

**\$2 M    Yardie Creek Road**



## Shire Asset Mechanic

The Shire of Exmouth has taken action to reduce the costs associated with plant maintenance by employing an in house mechanic.

## Building and Planning

Exmouth is a growing community in a rural town with limited resources, including housing and development capacity. The Shire is working to provide sustainable development and infrastructure that meets the needs of the community, visitors, and industries.

With the adoption of Scheme Ammendment 13 of Local Planning Scheme No. 4, future development of Super Lot D will see better preparation for future housing and community growth.

**155** Building applications

**70** Development applications

**1** Scheme Ammendments

**10** Holiday house applications

**\$31.4M** Cost of building development



## Waste

**8,676** Entries to landfill

**7,934m<sup>3</sup>** Waste

**94,190kl** KL of reused water

**85,000**

Litres of grease

**807,600**

Litres of septage





## Aviation

The Airport and Heliport team have continued to go above and beyond in 2024/25 recording the highest number of passenger movements to date. Over the past months, new processes and procedures have been successfully implemented, ensuring smoother operations and stronger compliance.

Team members have also embraced additional training across a range of roles, building valuable cross-skilled capability that strengthens both the Airport and Heliport functions.

This dedication not only increases flexibility in day-to-day operations but also makes each team member a true asset to the organisation.

Through their commitment, adaptability, and teamwork, the Airport and Heliport continue to deliver safe, efficient, and professional services that support our community and stakeholders. Completion of new line markings and drop off bays were a major achievement in addition to completion of the Heliport Lounge, which is a joint venture between the Shire and Woodside.

**19,119**

**Annual Helicopter Passenger Movements**

**109,058**

**Annual RPT Passenger Movements (Aircraft)**



# Statutory Reporting

---

## Freedom of Information (FOI)

The Shire of Exmouth received five Freedom of Information Applications in the 2024/25 Financial Year. One of those application was still processing at the closure of the financial year.

The Information Statement annual review is due September 2025.

## Universal Access and Inclusion Plan (UAIP)

The *Disability Services Act 1993* requires all Local Governments and selected State Government agencies to develop a Disability Access and Inclusion Plan (DAIP)/Universal Access and Inclusion Plan (UAIP).

The Shire's current UAIP extends to the end of 2027 and was endorsed by the Department of Communities –Disability in 2022.

The Shire's UAIP is reviewed annually by Shire officers and a progress report is provided to the Disability Services Commission. The Annual UAIP report was submitted in July 2025.

## State Records Compliance

The Shire's current Record Keeping Plan was approved by the State Records Commission on 26 March 2021 and is valid for five years. The next review is due in March 2026.

The Record Keeping Plan details all record keeping practices across the organisation and incorporates legal requirements set by State Records.

All staff attend a mandatory record-keeping induction upon commencing employment with the Shire.

## Register of Complaints

Section 5.121 of the *Local Government Act 1995* (Register of certain complaints of minor breaches) requires the complaints officer for each local government to maintain and record all complaints that result in action under section 5.110(6)(b) or (c) of the Act (Conduct of Certain Officials). Section 5.53 (2) of the *Local Government Act 1995* requires that details of entries made under section 5.121 during the financial year in the register of complaints, including;

- i) the number of complaints recorded in the register of complaints; and
- ii) how the recorded complaints were dealt with; be included in the Annual Report of Council.

There were no complaints received pursuant to s5.121 of the *Local Government Act 1995* by the Shire of Exmouth during the 2024/25 reporting period.

## National Competition Policy

The Competition Principals Agreement (CPA) is an Intergovernmental Agreement between the Commonwealth and State/Territory governments that sets out how the government will apply National Competition Policy principles to public sector organisations within their jurisdiction.

The National Competition Policy itself concluded in 2005/06 and has been succeeded by Australia's National Reform Agenda, which is an addition to, and continuation of, the National Competition Policy reforms.

The CPA (as amended 13 April 2007) sets out nominated principles from the agreement that now applies to local government. The provisions of the CPA require local government to report annually on implementation, application and effects of Competition Policy.

Competition Policy does not require contracting out or competitive tendering.

It does not preclude a local government from continuing to subsidise its business activities from general revenue, nor does it require privatisation of government functions.

It does require local governments to identify significant business activities and apply competitive disciplines to those businesses which compete with the private sector. In July 1996 the State Government released a Policy Statement called Clause 7 which describes the application of specific "Competition Principles" to the activities and functions of local government pursuant to the National Competition Policy package.

Although local government is not a party to the agreement, the State's obligations extend to ensuring that the principles are applied to local government activities, and functions and the annual report must include a statement on all allegations of non-compliance with the principles.

In accordance with the requirements of the National Competition Policy the Shire makes the following disclosure for the reporting period.

- The Shire does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise;
- The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is: One - Learmonth Aviation Operations. A study into the operations of the Learmonth Aviation Operations concluded that competitive neutrality not be applied to the Learmonth Aviation Operations. Council will continue to monitor the benefits of applying competitive neutrality on an ongoing basis.
- During the reporting period the Shire did not receive any complaints or did not become aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire.

## Employee Remuneration

In accordance with the Local Government (Administration) Regulations 1996 19B, the Shire of Exmouth is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more.

\$	2024/25
130,000-139,999	-
140,000-149,999	1
150,000-159,999	-
160,000-169,999	-
170,000-179,999	1
180,000-189,000	-
190,000-199,999	-
200,000-209,999	-
210,000-219,999	-
220,000-229,000	-
230,000-239,999	-
240,000-249,999	-
250,000-259,999	1
<b>TOTAL</b>	<b>3</b>

**2024/2025 - Capital grants, subsidies and contributions, for replacing and renewing assets*****Law, Order & Public Safety***

various SES vehicles (contributed assets)	\$ 779,647.00
---	---------------

***Community Amenities***

Horizontal Baler and Shed	\$ 180,000.00
---------------------------	---------------

***Recreation and Culture***

Inflatable Movie Screen	\$ 10,000.00
-------------------------	--------------

***Transport***

Regional Road Group - various Roads	\$ 1,339,217.00
-------------------------------------	-----------------

Direct Road Grant - various Roads	\$ 153,393.00
-----------------------------------	---------------

LRCI4 Road funding - Yardie Creek Road (Bitumen Edge Repairs & Seal Widening)	\$ 479,746.00
---	---------------

Murat Road and Truscott Crescent Shared Path	\$ 215,000.00
--	---------------

Financial Assistance Grant - Road	\$ 347,557.00
-----------------------------------	---------------

Heliport Improvement Works	\$ 389,748.00
----------------------------	---------------

**2023/2024 - Capital grants, subsidies and contributions, for replacing and renewing assets*****Recreation and Culture***

Youth Precinct - Skate Park	\$ 300,000.00
-----------------------------	---------------

Youth Precinct - Cricket Nets	\$ 43,226.00
-------------------------------	--------------

***Transport***

Regional Road Group - various Roads	\$ 254,581.00
-------------------------------------	---------------

Roads to Recovery - various Roads	\$ 267,432.00
-----------------------------------	---------------

Direct Road Grant - various Roads	\$ 126,168.00
-----------------------------------	---------------

Disaster Recovery Funding	\$ 483,798.00
---------------------------	---------------

Financial Assistance Grant - Road	\$ 507,561.00
-----------------------------------	---------------

**2022/2023 - Capital grants, subsidies and contributions, for replacing and renewing assets*****Recreation and culture***

Town Beach Stage 1B	\$ 833,549.00
---------------------	---------------

Mandu Kitchen	\$ 181,818.00
---------------	---------------

Youth Precinct	\$ 125,663.00
----------------	---------------

***Transport***

Regional Road Group - various Roads	\$ 308,048.00
-------------------------------------	---------------

Roads to Recovery - various Roads	\$ 267,432.00
-----------------------------------	---------------

Local Roads and Community Infrastructure	\$ 371,983.00
--	---------------

Disaster Recovery Funding	\$ 1,001,957.00
---------------------------	-----------------

Financial Assistance Grant - Road	\$ 624,670.00
-----------------------------------	---------------

Airport Screening Point	\$ 6,721.00
-------------------------	-------------

Economic services	
-------------------	--

Solar Eclipse Campground Welch Street	\$ 1,145,767.00
---------------------------------------	-----------------

# FINANCIAL 24 REPORT 25



**SHIRE OF EXMOUTH**  
**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	40

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

*A globally recognised community of guardians for our unique environment and culture as we pursue innovations for sustainable growth.*

Principal place of business:  
2 Truscott Crescent  
Exmouth WA 6707



**SHIRE OF EXMOUTH  
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 Exmouth 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 01 day of December 2025



---

CEO

---

Benjamin Lewis

---

Name of CEO



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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),25	7,114,194	7,074,012	4,423,897
Grants, subsidies and contributions	2(a)	1,973,846	2,247,400	2,915,057
Fees and charges	2(a)	15,912,202	12,366,000	11,257,541
Interest revenue	2(a)	940,891	235,000	767,084
Other revenue	2(a)	650,183	349,500	498,279
		26,591,316	22,271,912	19,861,858
<b>Expenses</b>				
Employee costs	2(b)	(8,243,182)	(9,022,650)	(6,738,331)
Materials and contracts		(8,056,030)	(7,722,800)	(5,475,772)
Utility charges		(1,006,414)	(1,106,500)	(924,547)
Depreciation		(5,142,514)	(5,025,500)	(5,011,681)
Finance costs	2(b)	(87,669)	(86,215)	(111,933)
Insurance		(819,412)	(776,500)	(713,938)
Other expenditure	2(b)	(685,393)	(637,176)	(539,534)
		(24,040,614)	(24,377,341)	(19,515,736)
		2,550,702	(2,105,429)	346,122
Capital grants, subsidies and contributions	2(a)	3,546,752	2,132,000	1,475,205
Profit on asset disposals		457,404	0	106,849
Loss on asset disposals		(1,478,786)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(5,327)	0	2,522
		2,520,043	2,132,000	1,584,576
<b>Net result for the period</b>		<b>5,070,745</b>	<b>26,571</b>	<b>1,930,698</b>
<b>Total comprehensive income for the period</b>		<b>5,070,745</b>	<b>26,571</b>	<b>1,930,698</b>

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



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

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	27,579,116	14,420,232
Trade and other receivables	5	2,864,211	2,016,728
Other financial assets	4(a)	0	6,000,000
Inventories	6	157,722	149,849
Other assets	7	25,218	216,638
<b>TOTAL CURRENT ASSETS</b>		<b>30,626,267</b>	<b>22,803,447</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	90,185	112,210
Other financial assets	4(b)	119,429	124,756
Property, plant and equipment	8	102,582,007	105,520,619
Infrastructure	9	47,612,849	47,520,960
Right-of-use assets	11(a)	45,497	51,428
<b>TOTAL NON-CURRENT ASSETS</b>		<b>150,449,967</b>	<b>153,329,973</b>
<b>TOTAL ASSETS</b>		<b>181,076,234</b>	<b>176,133,420</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	2,707,150	2,428,218
Contract liabilities	13	25,000	0
Capital grant/contributions liabilities	13	0	25,000
Lease liabilities	11(b)	4,960	4,960
Borrowings	14	393,087	379,571
Employee related provisions	15	518,944	562,968
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,649,141</b>	<b>3,400,717</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	43,227	48,187
Borrowings	14	1,959,703	2,352,790
Employee related provisions	15	151,104	129,412
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,154,034</b>	<b>2,530,389</b>
<b>TOTAL LIABILITIES</b>		<b>5,803,175</b>	<b>5,931,106</b>
<b>NET ASSETS</b>		<b>175,273,059</b>	<b>170,202,314</b>
<b>EQUITY</b>			
Retained surplus		66,159,120	67,771,527
Reserve accounts	28	23,654,294	16,971,142
Revaluation surplus	16	85,459,645	85,459,645
<b>TOTAL EQUITY</b>		<b>175,273,059</b>	<b>170,202,314</b>

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



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

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
<b>Balance as at 1 July 2023</b>		<b>69,788,399</b>	<b>13,023,572</b>	<b>85,459,645</b>	<b>168,271,616</b>
Comprehensive income for the period		1,930,698	0	0	1,930,698
Net result for the period		1,930,698	0	0	1,930,698
Total comprehensive income for the period		<b>1,930,698</b>	<b>0</b>	<b>0</b>	<b>1,930,698</b>
Transfers from reserve accounts	28	1,269,111	(1,269,111)	0	0
Transfers to reserve accounts	28	(5,216,681)	5,216,681	0	0
<b>Balance as at 30 June 2024</b>		<b>67,771,527</b>	<b>16,971,142</b>	<b>85,459,645</b>	<b>170,202,314</b>
Comprehensive income for the period		5,070,745	0	0	5,070,745
Net result for the period		5,070,745	0	0	5,070,745
Total comprehensive income for the period		<b>5,070,745</b>	<b>0</b>	<b>0</b>	<b>5,070,745</b>
Transfers from reserve accounts	28	1,551,660	(1,551,660)	0	0
Transfers to reserve accounts	28	(8,234,812)	8,234,812	0	0
<b>Balance as at 30 June 2025</b>		<b>66,159,120</b>	<b>23,654,294</b>	<b>85,459,645</b>	<b>175,273,059</b>

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

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

Note	2025	2024
	Actual	Actual
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	7,178,826	4,576,212
Grants, subsidies and contributions	2,000,658	2,615,057
Fees and charges	15,234,931	12,350,176
Interest revenue	1,157,529	550,446
Goods and services tax received	99,691	2,748
Other revenue	650,183	498,279
	26,321,818	20,592,918
<b>Payments</b>		
Employee costs	(8,206,146)	(7,037,174)
Materials and contracts	(7,964,745)	(4,521,179)
Utility charges	(1,006,414)	(853,254)
Finance costs	(87,669)	(111,933)
Insurance paid	(819,412)	(713,938)
Goods and services tax paid	(224,701)	(29,383)
Other expenditure	(685,393)	(539,534)
	(18,994,480)	(13,806,395)
<b>Net cash provided by operating activities</b>	<b>7,327,338</b>	<b>6,786,523</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for financial assets at amortised cost	0	(6,000,000)
Payments for purchase of property, plant & equipment	8(a) (1,373,225)	(1,518,440)
Payments for construction of infrastructure	9(a) (3,381,659)	(2,440,638)
Proceeds from capital grants, subsidies and contributions	2,742,105	1,500,205
Proceeds for financial assets at amortised cost	6,000,000	0
Proceeds from sale of property, plant & equipment	2,223,289	235,818
<b>Net cash provided by (used in) investing activities</b>	<b>6,210,510</b>	<b>(8,223,055)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	27(a) (379,571)	(366,560)
Payments for principal portion of lease liabilities	27(b) (4,960)	(4,698)
Proceeds from community loans	35,567	35,567
Advance to community groups	(30,000)	0
<b>Net cash (used in) financing activities</b>	<b>(378,964)</b>	<b>(335,691)</b>
<b>Net increase (decrease) in cash held</b>	<b>13,158,884</b>	<b>(1,772,223)</b>
Cash at beginning of year	14,420,232	16,192,455
<b>Cash and cash equivalents at the end of the year</b>	<b>27,579,116</b>	<b>14,420,232</b>

Non-cash investing and financing movements are disclosed at note 16.(c)

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

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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	7,002,515	6,964,291	4,357,726
Rates excluding general rates	25	111,679	109,721	66,171
Grants, subsidies and contributions		1,973,846	2,247,400	2,915,057
Fees and charges		15,912,202	12,366,000	11,257,541
Interest revenue		940,891	235,000	767,084
Other revenue		650,183	349,500	498,279
Profit on asset disposals		457,404	0	106,849
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	2,522
		27,048,720	22,271,912	19,971,229
<b>Expenditure from operating activities</b>				
Employee costs		(8,243,182)	(9,022,650)	(6,738,331)
Materials and contracts		(8,056,030)	(7,722,800)	(5,475,772)
Utility charges		(1,006,414)	(1,106,500)	(924,547)
Depreciation		(5,142,514)	(5,025,500)	(5,011,681)
Finance costs		(87,669)	(86,215)	(111,933)
Insurance		(819,412)	(776,500)	(713,938)
Other expenditure		(685,393)	(637,176)	(539,534)
Loss on asset disposals		(1,478,786)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(5,327)	0	0
		(25,524,727)	(24,377,341)	(19,515,736)
Non-cash amounts excluded from operating activities	26(a)	6,158,349	5,025,500	4,606,625
<b>Amount attributable to operating activities</b>		7,682,342	2,920,071	5,062,118
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		3,546,752	2,132,000	1,475,205
Proceeds from disposal of assets		2,223,289	2,730,000	235,818
		5,770,041	4,862,000	1,711,023
<b>Outflows from investing activities</b>				
Acquisition of property, plant and equipment	8(a)	(2,152,872)	(812,000)	(1,518,440)
Acquisition of infrastructure	9(a)	(3,381,659)	(3,977,000)	(2,440,638)
		(5,534,531)	(4,789,000)	(3,959,078)
<b>Amount attributable to investing activities</b>		235,510	73,000	(2,248,055)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from community loans		35,567	35,567	35,567
Transfers from reserve accounts	28	1,551,660	2,089,000	1,269,111
		1,587,227	2,124,567	1,304,678
<b>Outflows from financing activities</b>				
Repayment of borrowings	27(a)	(379,571)	(379,571)	(366,560)
Payments for principal portion of lease liabilities	27(b)	(4,960)	(5,000)	(4,698)
Advance to community groups		(30,000)	0	0
Transfers to reserve accounts	28	(8,234,812)	(4,733,067)	(5,216,681)
		(8,649,343)	(5,117,638)	(5,587,939)
<b>Amount attributable to financing activities</b>		(7,062,116)	(2,993,071)	(4,283,261)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>				
Amount attributable to operating activities	26(b)	3,343,520	0	4,812,718
Amount attributable to investing activities		7,682,342	2,920,071	5,062,118
Amount attributable to financing activities		235,510	73,000	(2,248,055)
<b>Surplus or deficit after imposition of general rates</b>	26(b)	(7,062,116)	(2,993,071)	(4,283,261)
		<b>4,199,256</b>	<b>0</b>	<b>3,343,520</b>

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



**SHIRE OF EXMOUTH**  
**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	13
Note 7	Other assets	14
Note 8	Property, plant and equipment	15
Note 9	Infrastructure	17
Note 10	Fixed assets	19
Note 11	Leases	21
Note 12	Trade and other payables	22
Note 13	Other liabilities	23
Note 14	Borrowings	24
Note 15	Employee related provisions	25
Note 16	Revaluation surplus	26
Note 17	Restrictions over financial assets	27
Note 18	Undrawn borrowing facilities and credit standby arrangements	27
Note 19	Contingent liabilities	28
Note 20	Capital commitments	28
Note 21	Related party transactions	29
Note 22	Major Trading Undertakings	31
Note 23	Events occurring after the end of the reporting period	32
Note 24	Other material accounting policies	33

**Information required by legislation**

Note 25	Rating information	34
Note 26	Determination of surplus or deficit	35
Note 27	Borrowing and lease liabilities	36
Note 28	Reserve accounts	37
Note 29	Trust funds	39

**SHIRE OF EXMOUTH**  
**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 Exmouth which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

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

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

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

**Critical accounting estimates and judgements**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect 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 24

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

**Initial application of accounting standards**

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

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

These amendments did not have any material impact on the financial report on initial application.

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

These amendment 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 not-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 EXMOUTH**  
**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
Grants, subsidies and contributions	General contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	On receipt of funds
Capital grants, subsidies and contributions	Purchase or construction of capital assets to be controlled by the Shire.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Upon progress and inline with expenditure on capital project.
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service
Interest Revenue	Interest earned on term deposits, cash balances and outstanding rates and debtors.	Over time	Upon maturity of term deposit, monthly on bank balances or accruing daily on outstanding rates and debtors.	Not applicable	Over time

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

**Revenue recognition**

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

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

**For the year ended 30 June 2025**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,114,194	0	7,114,194
Grants, subsidies and contributions	0	0	0	1,973,846	1,973,846
Fees and charges	15,848,128	0	64,074	0	15,912,202
Interest revenue	0	0	44,958	895,933	940,891
Other revenue	0	0	0	650,183	650,183
Capital grants, subsidies and contributions	0	3,546,752	0	0	3,546,752
<b>Total</b>	<b>15,848,128</b>	<b>3,546,752</b>	<b>7,223,226</b>	<b>3,519,962</b>	<b>30,138,068</b>

**For the year ended 30 June 2024**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,423,897	0	4,423,897
Grants, subsidies and contributions	0	0	0	2,915,057	2,915,057
Fees and charges	11,225,667	0	31,874	0	11,257,541
Interest revenue	0	0	33,363	733,721	767,084
Other revenue	0	0	0	498,279	498,279
Capital grants, subsidies and contributions	0	1,475,205	0	0	1,475,205
<b>Total</b>	<b>11,225,667</b>	<b>1,475,205</b>	<b>4,489,134</b>	<b>4,147,057</b>	<b>21,337,063</b>

**SHIRE OF EXMOUTH**  
**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		
	\$	\$		
<b>Assets and services acquired below fair value</b>				
Contributed assets	779,647	0		
	779,647	0		
<b>Interest revenue</b>				
Interest on reserve account	724,027	600,148		
Trade and other receivables overdue interest	44,958	33,363		
Other interest revenue	171,906	133,573		
	940,891	767,084		
The 2025 original budget estimate in relation to:				
Trade and other receivables overdue interest	\$20,000			
<b>Fees and charges relating to rates receivable</b>				
Charges on instalment plan	0	11,920		
The 2025 original budget estimate in relation to:				
Charges on instalment plan	\$0.			
<b>(b) Expenses</b>				
<b>Auditors remuneration</b>				
- Audit of the Annual Financial Report	64,050	60,000		
- Other services – grant acquittals	3,000	6,000		
	67,050	66,000		
<b>Employee Costs</b>				
Employee benefit costs	8,243,182	6,738,331		
	8,243,182	6,738,331		
<b>Finance costs</b>				
Interest on Lease liabilities	2,683	2,945		
Interest on loans	84,986	108,988		
	87,669	111,933		
<b>Other expenditure</b>				
Sundry expenses	685,393	539,534		
	685,393	539,534		

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

**3. CASH AND CASH EQUIVALENTS**

Cash at bank and on hand  
**Total cash and cash equivalents**

Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2025	2024
	\$	\$
	27,579,116	14,420,232
	<hr/>	<hr/>
	27,579,116	14,420,232
	<hr/>	<hr/>
	3,899,822	3,424,090
17	23,679,294	10,996,142
	<hr/>	<hr/>
	27,579,116	14,420,232

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

Note	2025	2024
	\$	\$
	0	6,000,000
	<hr/>	<hr/>
	0	6,000,000
	<hr/>	<hr/>
	0	6,000,000
	<hr/>	<hr/>
16(a)	0	6,000,000
	<hr/>	<hr/>
	0	6,000,000
	<hr/>	<hr/>
	119,429	124,756
	<hr/>	<hr/>
	119,429	124,756
	<hr/>	<hr/>
	124,756	122,234
	(5,327)	2,522
	<hr/>	<hr/>
	119,429	124,756

**Other financial assets at amortised cost**

Term deposits

Held as

- Restricted other financial assets at amortised cost

**(b) Non-current assets**

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance  
 Movement attributable to fair value increment

**Financial assets at fair value through profit or loss**

Units in Local Government House Trust - closing balance

**Other financial assets at amortised cost**

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

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

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

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

**Financial assets at fair value through profit or loss**

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

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

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

**5. TRADE AND OTHER RECEIVABLES**

**Current**  
 Rates and statutory receivables  
 Trade receivables  
 GST receivable  
 Loans receivable - clubs/institution

**Non-current**  
 Rates and statutory receivables  
 Loans receivable - clubs/institution

Note	2025	2024
	\$	\$
Rates and statutory receivables	167,243	199,702
Trade receivables	2,256,862	1,606,621
GST receivable	399,539	174,838
Loans receivable - clubs/institution	40,567	35,567
	2,864,211	2,016,728
Rates and statutory receivables	27,619	39,077
Loans receivable - clubs/institution	62,566	73,133
	90,185	112,210

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**6. INVENTORIES**

**Current**  
 Fuel and materials  
 Visitor centre stock

Note	2025	2024
	\$	\$
Fuel and materials	48,834	48,445
Visitor centre stock	108,888	101,404
	157,722	149,849

The following movements in inventories occurred during the year:

**Balance at beginning of year**

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

	2025	2024
	\$	\$
Balance at beginning of year	149,849	213,637
Inventories expensed during the year	(450,469)	(481,132)
Additions to inventory	458,342	417,344
<b>Balance at end of year</b>	157,722	149,849

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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

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

**7. OTHER ASSETS**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Other assets - current</b>		
Accrued income	25,218	216,638
	<b>25,218</b>	<b>216,638</b>

**MATERIAL ACCOUNTING POLICIES**

**Other current assets**

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

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

## PROPERTY, PLANT AND EQUIPMENT

A Moment in Time

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							Plant and equipment				Total property, plant and equipment	
Note	Land	Buildings - non-specialised		Buildings - specialised		Buildings - non-specialised		Buildings - specialised		Furniture and equipment		Plant and equipment - work in progress
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>		17,925,000	6,088,752	78,449,638	17,925,000	6,088,752	78,449,638	0	102,463,390	823,956	2,621,305	0
Additions	0	0	0	108,398	0	0	108,398	659,107	767,505	64,557	632,709	53,669
Disposals	0	0	0	0	0	0	0	0	0	0	(128,969)	0
Depreciation	0	(179,630)	(1,025,827)			(179,630)	(1,025,827)	0	(1,205,457)	(161,246)	(410,800)	0
<b>Balance at 30 June 2024</b>		17,925,000	5,909,122	77,532,209	17,925,000	5,909,122	77,532,209	659,107	102,025,438	727,267	2,714,245	53,669
<b>Comprises:</b> Gross balance amount at 30 June 2024		17,925,000	9,935,252	108,781,236	17,925,000	9,935,252	108,781,236	659,107	137,300,595	2,071,569	6,636,226	53,669
Accumulated depreciation at 30 June 2024	8(b)	17,925,000	0	(4,026,130)	31,249,027	17,925,000	0	(4,026,130)	(31,249,027)	35,275,157	(1,344,302)	(3,921,981)
<b>Balance at 30 June 2024</b>		17,925,000	5,909,122	77,532,209	17,925,000	5,909,122	77,532,209	659,107	102,025,438	727,267	2,714,245	53,669
Additions*	0	16,259	318,456	0	16,259	318,456	526,011	860,726	12,624	1,118,697	160,825	2,152,872
Disposals	(2,610,000)	(545,886)	0	(2,610,000)	(545,886)	0	0	(3,155,886)	0	(88,785)	0	(3,244,671)
Depreciation	0	(175,328)	(1,028,122)	0	(175,328)	(1,028,122)	0	(1,203,450)	(165,137)	(478,226)	0	(1,846,813)
Transfers	0	0	659,107	0	0	659,107	(659,107)	0	0	53,669	(53,669)	0
<b>Balance at 30 June 2025</b>		15,315,000	5,204,167	77,481,660	15,315,000	5,204,167	77,481,660	526,011	98,526,828	574,754	3,319,600	160,825
<b>Comprises:</b> Gross balance amount at 30 June 2025		15,315,000	9,011,424	109,758,799	15,315,000	9,011,424	109,758,799	526,011	134,611,234	2,084,193	7,341,964	160,825
Accumulated depreciation at 30 June 2025	8(b)	0	(3,807,557)	(32,277,149)	0	(3,807,257)	(32,277,149)	0	(36,084,406)	(1,509,439)	(4,022,364)	0
<b>Balance at 30 June 2025</b>		15,315,000	5,204,167	77,481,660	15,315,000	5,204,167	77,481,660	526,011	98,526,828	574,754	3,319,600	160,825

\* 2024/25 Asset additions include non-cash additions.

**SHIRE OF EXMOUTH**  
**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
<b>(i) Fair value - as determined at the last valuation date</b>								
<b>Land and buildings</b>								
Land		15,315,000	17,925,000	2	Sales comparison approach using recent observable market data for similar properties / Highest and Best Use	Independent registered valuer	June 2023	Price per square metre
Total land	8(a)	15,315,000	17,925,000					
Buildings - non specialised		5,204,167	5,909,122	2	Sales comparison approach using recent observable market data for similar properties	Independent registered valuer	June 2023	Price per square metre
Buildings - specialised		77,481,650	77,532,209	3	Cost approach (Depreciated Replacement Cost Analysis) using current replacement cost	Independent registered valuer	June 2023	Cost to reproduce or replace similar assets with an asset in new condition, including allowance for installation, less an amount for depreciation in the form of accrued physical wear and tear, economic and functional obsolescence.
Total buildings	8(a)	82,685,817	83,441,331					
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.								
<b>(ii) Cost</b>								
<b>Furniture and equipment</b>								
Plant and equipment		N/A	N/A		Cost	Not applicable	N/A	
Work in progress		N/A	N/A		Cost	Not applicable	N/A	

**SHIRE OF EXMOUTH**  
**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.

	<b>Infrastructure - roads</b> \$	<b>Other infrastructure</b> \$	<b>Work in progress</b> \$	<b>Total infrastructure</b> \$
<b>Balance at 1 July 2023</b>	31,601,498	16,699,742	7,313	48,308,553
Additions	1,513,380	885,162	42,096	2,440,638
Depreciation	(2,258,582)	(969,649)	0	(3,228,231)
Transfers	0	7,313	(7,313)	0
<b>Balance at 30 June 2024</b>	30,856,296	16,622,568	42,096	47,520,960
<b>Comprises:</b>				
Gross balance at 30 June 2024	72,377,493	32,030,018	42,096	104,449,607
Accumulated depreciation at 30 June 2024	(41,521,197)	(15,407,450)	0	(56,928,647)
<b>Balance at 30 June 2024</b>	30,856,296	16,622,568	42,096	47,520,960
<b>Comprises:</b>				
Gross balance at 30 June 2025	2,817,214	193,346	371,099	3,381,659
Accumulated depreciation at 30 June 2025	(2,289,854)	(999,916)	0	(3,289,770)
Transfers	0	13,005	(13,005)	0
<b>Balance at 30 June 2025</b>	31,383,656	15,829,003	400,190	47,612,849
<b>Comprises:</b>				
Gross balance at 30 June 2025	75,194,707	32,236,369	400,190	107,831,266
Accumulated depreciation at 30 June 2025	(43,811,051)	(16,407,366)	0	(60,218,417)
<b>Balance at 30 June 2025</b>	31,383,656	15,829,003	400,190	47,612,849

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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying amount measurements**

<b>Asset class</b>	<b>Fair value hierarchy</b>	<b>Valuation technique</b>	<b>Basis of valuation</b>	<b>Date of last valuation</b>	<b>Inputs used</b>
<b>(i) Fair value - as determined at the last valuation date</b>					
<b>Infrastructure - roads</b>	3	Cost approach (Depreciated Replacement Cost Analysis) using current replacement cost	Independent registered valuer	June 2023	Cost to reproduce or replace similar assets with an asset in new condition, including allowance for installation, less an amount for depreciation in the form of accrued physical wear and tear, economic and functional obsolescence.
<b>Other infrastructure</b>	3	Cost approach (Depreciated Replacement Cost Analysis) using current replacement cost	Independent registered valuer	June 2023	Cost to reproduce or replace similar assets with an asset in new condition, including allowance for installation, less an amount for depreciation in the form of accrued physical wear and tear, economic and functional obsolescence.

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 EXMOUTH**  
**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:

<b>Asset class</b>	<b>Useful life</b>
Buildings - non-specialised	40 years
Buildings - specialised	30 to 100 years
Furniture and equipment	4 to 15 years
Plant and equipment	3 to 40 years
Other infrastructure	13 to 80 years
Infrastructure - roads	
- Roads - Cattle Grid	80 years
- Roads - Floodway	80 years
- Roads - Gravel Sheet	13 years
- Roads - Sealed Pavement	40 years
- Roads - Subgrade	not depreciated
- Roads - Surface	20 years
- Footpaths	40 years
- Drainage	15 to 80 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

**SHIRE OF EXMOUTH**  
**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 EXMOUTH**  
**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.

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	Total right-of-use assets
		\$	\$
<b>Balance at 1 July 2023</b>		57,375	57,375
Depreciation		(5,947)	(5,947)
<b>Balance at 30 June 2024</b>		51,428	51,428
Gross balance amount at 30 June 2024		59,357	59,357
Accumulated depreciation at 30 June 2024		(7,929)	(7,929)
<b>Balance at 30 June 2024</b>		51,428	51,428
Depreciation		(5,931)	(5,931)
<b>Balance at 30 June 2025</b>		45,497	45,497
Gross balance amount at 30 June 2025		59,357	59,357
Accumulated depreciation at 30 June 2025		(13,860)	(13,860)
<b>Balance at 30 June 2025</b>		45,497	45,497

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
	\$	\$
27(b)		
	(5,931)	(5,947)
	(2,683)	(2,945)
	<hr/>	<hr/>
	(8,614)	(8,892)
	(7,643)	(7,643)
	4,960	4,960
	43,227	48,187
	<hr/>	<hr/>
27(b)	48,187	53,147

### **(b) Lease liabilities**

## Current Non-current

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(b).

### Right-of-use assets - measurement

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

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

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 ATO liabilities  
 Bonds and deposits held  
 Accrued interest and borrowings  
 Accrued expenses

	<b>2025</b>	<b>2024</b>
	\$	\$
Sundry creditors	1,302,506	1,188,227
Prepaid rates	82,649	61,934
Accrued payroll liabilities	181,405	122,761
ATO liabilities	193,723	94,032
Bonds and deposits held	291,693	335,829
Accrued interest and borrowings	17,427	19,963
Accrued expenses	637,747	605,472
	<b>2,707,150</b>	<b>2,428,218</b>

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

**13. OTHER LIABILITIES**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Current</b>		
Contract liabilities	25,000	0
Capital grant/contributions liabilities	0	25,000
	<b>25,000</b>	<b>25,000</b>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	0	300,000
Additions	25,000	0
Revenue from contracts with customers included as a contract liability at the start of the period	0	(300,000)
	<b>25,000</b>	<b>0</b>
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	25,000	0
Derecognition/Additions	(25,000)	25,000
	<b>0</b>	<b>25,000</b>

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

**SHIRE OF EXMOUTH**  
**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
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Long term borrowings		393,087	1,959,703	2,352,790	379,571	2,352,790	2,732,361
<b>Total secured borrowings</b>	<b>27(a)</b>	<b>393,087</b>	<b>1,959,703</b>	<b>2,352,790</b>	<b>379,571</b>	<b>2,352,790</b>	<b>2,732,361</b>

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

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

**15. EMPLOYEE RELATED PROVISIONS**

**Employee related provisions**

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	315,547	308,430
Long service leave	102,891	155,218
	<b>418,438</b>	<b>463,648</b>
<b>Employee related other provisions</b>		
Employment on-costs	100,506	99,320
	<b>100,506</b>	<b>99,320</b>
<b>Total current employee related provisions</b>	<b>518,944</b>	<b>562,968</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	151,104	129,412
	<b>151,104</b>	<b>129,412</b>
<b>Total non-current employee related provisions</b>	<b>151,104</b>	<b>129,412</b>
<b>Total employee related provisions</b>	<b>670,048</b>	<b>692,380</b>

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

**16. REVALUATION SURPLUS**

	<b>2025</b> Opening balance	<b>Total</b> Movement on revaluation	<b>2025</b> Closing balance	<b>2024</b> Opening balance	<b>Total</b> Movement on revaluation	<b>2024</b> Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	12,483,514	0	12,483,514	12,483,514	0	12,483,514
Revaluation surplus - Buildings - non-specialised	258,212	0	258,212	258,212	0	258,212
Revaluation surplus - Buildings - specialised	50,049,346	0	50,049,346	50,049,346	0	50,049,346
Revaluation surplus - Furniture and equipment	935,970	0	935,970	935,970	0	935,970
Revaluation surplus - Plant and equipment	1,069,516	0	1,069,516	1,069,516	0	1,069,516
Revaluation surplus - Infrastructure - roads	14,918,765	0	14,918,765	14,918,765	0	14,918,765
Revaluation surplus - Other infrastructure	5,744,322	0	5,744,322	5,744,322	0	5,744,322
	85,459,645	0	85,459,645	85,459,645	0	85,459,645

**SHIRE OF EXMOUTH**  
**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	23,679,294	16,996,142
		23,679,294	16,996,142
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	23,654,294	16,971,142
Contract liabilities	13	25,000	0
Capital grant liabilities	13	0	25,000
<b>Total restricted financial assets</b>		23,679,294	16,996,142
<b>18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS</b>			
<b>Credit standby arrangements</b>			
Bank overdraft limit		400,000	400,000
Bank overdraft at balance date		0	0
Credit card limit		35,000	15,000
Credit card balance at balance date		(28,091)	(6,989)
<b>Total amount of credit unused</b>		406,909	408,011
<b>Loan facilities</b>			
Loan facilities - current		393,087	379,571
Loan facilities - non-current		1,959,703	2,352,790
<b>Total facilities in use at balance date</b>		2,352,790	2,732,361
<b>Unused loan facilities at balance date</b>		0	0

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

**19. CONTINGENT LIABILITIES**

The Shire of Exmouth has no contingent liabilities.

**20. CAPITAL COMMITMENTS**

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

	<b>2025</b>	<b>2024</b>
	\$	\$
- capital expenditure projects	442,325	150,144
- plant & equipment purchases	18,352	53,669
	<b>460,677</b>	<b>203,813</b>
- not later than one year	460,677	203,813

**SHIRE OF EXMOUTH**  
**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	39,988	39,988	38,318
President's meeting attendance fees	27,425	27,425	26,280
President's ICT expenses	718	1,000	729
President's annual allowance for ICT expenses	0	600	0
President's travel and accommodation expenses	11,481	15,000	10,654
	79,612	84,013	75,981
Deputy President's annual allowance	9,997	9,997	9,613
Deputy President's meeting attendance fees	17,711	17,711	13,624
Deputy President's ICT expenses	182	500	127
Deputy President's travel and accommodation expenses	0	8,000	3,653
	27,890	36,208	27,017
All other council member's meeting attendance fees	88,555	88,555	57,267
All other council member's ICT expenses	2,987	2,900	2,292
All other council member's travel and accommodation expenses	765	25,000	3,715
	92,307	116,455	63,274
21(b)	199,809	236,676	166,272

**(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	687,421	547,386
Post-employment benefits	85,333	63,926
Employee - other long-term benefits	12,843	6,158
Council member costs	199,809	166,272
	985,406	783,742

*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 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 EXMOUTH**  
**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:

	<b>2025</b> <b>Actual</b>	<b>2024</b> <b>Actual</b>
	\$	\$
Sale of goods and services	34,996	34,550
Purchase of goods and services	46,439	26,261

**(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 and are detailed in Notes 21(a) and 21(b).

*ii. Other Related Parties*

Any entity that is controlled by over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

Payments relating to accommodation, catering and furniture and equipment were made to entities controlled by related parties on an arms length basis totalling \$46,439.

Payments relating to leases and booking commissions were made by entities controlled by related parties on an arms length basis totalling \$34,996.

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

*iii. Entities subject to significant influence by the Shire*

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

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

**22. MAJOR TRADING UNDERTAKINGS**

Learmonth Airport is the general aviation and regular transport for the Shire of Exmouth. It is the main regional base for aircraft charter operations and private flying in Exmouth. The Shire is responsible for operating the civil terminal, apron and taxiway. The Royal Australian Air Force (RAAF) is responsible for maintaining the other civil facilities used for civil aviation to comply with defence legislations and regulations.

	<b>2025 Actual</b> \$	<b>2025 Budget</b> \$	<b>2024 Actual</b> \$
<b>Operating Revenue</b>			
Grants, subsidies and contributions	0	0	590,314
Fees and charges	11,795,367	10,725,127	7,338,614
Other revenue	5,630	0	0
	<b>11,800,997</b>	<b>10,725,127</b>	<b>7,928,928</b>
<b>Operating Expenses</b>			
Employee costs	(1,506,935)	(1,628,333)	(1,233,389)
Materials and contracts	(3,379,185)	(3,402,671)	(2,350,442)
Utility charges	(135,161)	(212,500)	(190,892)
Depreciation	(319,082)	(312,433)	(309,320)
Finance costs	(2,683)	0	(2,945)
Insurance	(106,754)	(106,754)	(94,849)
Other expenditure	(393,399)	(272,000)	(266,574)
	<b>(5,843,199)</b>	<b>(5,934,691)</b>	<b>(4,448,411)</b>
<b>Operating Surplus</b>	<b>5,957,798</b>	<b>4,790,436</b>	<b>3,480,517</b>
<b>Capital Revenue</b>			
Grants, subsidies and contributions	389,748	389,748	0
	<b>389,748</b>	<b>389,748</b>	<b>0</b>
<b>Capital Expenses</b>			
Buildings Specialised	(137,481)	(707,301)	0
Plant and equipment	0	0	(43,990)
Infrastructure Other	0	0	(22,989)
Transfer to/from reserve	(90,491)	69,509	(347,920)
	<b>(227,972)</b>	<b>(637,792)</b>	<b>(414,899)</b>
<b>Closing Surplus</b>	<b>6,119,574</b>	<b>4,542,392</b>	<b>3,065,618</b>

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

**23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There were no significant events after the 30 June 2025 reporting period.

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

**24. OTHER MATERIAL ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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

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

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

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

**25. RATING INFORMATION**

**(a) General rates**

<b>RATE TYPE</b>	<b>Basis of valuation</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2024/25</b>
<b>Rate description</b>		<b>Actual rateable value*</b>	<b>Actual rate revenue</b>	<b>Actual interim rates</b>	<b>Actual total revenue</b>	<b>Budget rate revenue</b>	<b>Budget total revenue</b>
General	Gross rental valuation	0.0958	1,264	46,683,027	4,472,234	3,656	4,453,186
Marina Developed	Gross rental valuation	0.1294	136	6,844,915	885,732	903,536	888,207
Holiday Homes	Gross rental valuation	0.1328	122	4,842,620	643,100	5,371	609,276
Vacant Land	Gross rental valuation	0.1915	267	3,782,209	724,293	3,717	765,435
Mining	Unimproved valuation	0.2038	11	418,759	85,343	8,920	94,263
Rural	Unimproved valuation	0.1020	7	537,402	54,815	54,815	78,823
<b>Total general rates</b>		<b>1,807</b>	<b>63,108,932</b>	<b>6,865,517</b>	<b>39,468</b>	<b>6,904,985</b>	<b>6,849,640</b>
<b>Minimum payment</b>							
General	Gross rental valuation	1,160	58	300,702	67,280	0	67,280
Marina Developed	Gross rental valuation	1,160	1	176,690	1,160	0	1,160
Holiday Homes	Gross rental valuation	1,160	0	0	0	0	0
Vacant Land	Gross rental valuation	910	28	130,660	25,480	0	26,390
Mining	Unimproved valuation	300	9	13,240	2,700	0	3,000
Rural	Unimproved valuation	910	1	5,798	910	0	910
<b>Total minimum payments</b>		<b>97</b>	<b>627,090</b>	<b>97,530</b>	<b>0</b>	<b>97,530</b>	<b>99,650</b>
<b>Total general rates and minimum payments</b>		<b>1,904</b>	<b>63,736,022</b>	<b>6,963,047</b>	<b>39,468</b>	<b>7,002,515</b>	<b>6,949,290</b>
<b>Specified area rates</b>							
Marina Specified Area Rate		<b>0.0170</b>	<b>6,454,205</b>	<b>109,721</b>	<b>1,958</b>	<b>111,679</b>	<b>109,721</b>
<b>Total amount raised from rates (excluding general rates)</b>							
Concessions						<b>0</b>	<b>0</b>
<b>Total rates</b>						<b>7,114,194</b>	<b>7,074,012</b>
<b>(b) Rates related information</b>							
Rates instalment interest							<b>12,863</b>
Rates overdue interest							<b>20,500</b>

\*Rateable Value at time of raising of rate.

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

**26. 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)
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
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> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(457,404)	0	(106,849)
Less: Movement in liabilities associated with restricted cash	(44,024)	0	(178,788)
Less: Fair value adjustments to financial assets at fair value through profit or loss	5,327	0	(2,522)
Add: Loss on disposal of assets	1,478,786	0	0
Add: Depreciation	5,142,514	5,025,500	5,011,681
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	11,458	0	1,188
Employee benefit provisions	21,692	0	(118,085)
<b>Non-cash amounts excluded from operating activities</b>	6,158,349	5,025,500	4,606,625
Property, plant and equipment received for substantially less than fair value	8(a)	779,647	
Non cash capital grants, subsidies and contributions		(779,647)	
<b>(b) Surplus or deficit after imposition of general rates</b>			
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.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	28	(23,654,294)	(21,934,476)
Less: Financial assets at amortised cost			(16,971,142)
Less: Current assets not expected to be received at end of year			
- Current Portion of Community Loans		(40,567)	0
- Current Portion of lease liabilities			(35,567)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14	393,087	379,016
- Current portion of lease liabilities	11(b)	4,960	(302)
- Employee benefit provisions		518,944	740,530
<b>Total adjustments to net current assets</b>		(22,777,870)	(20,815,232)
<b>Net current assets used in the Statement of financial activity</b>			
Total current assets		30,626,267	24,256,622
Less: Total current liabilities		(3,649,141)	(3,441,390)
Less: Total adjustments to net current assets		(22,777,870)	(20,815,232)
<b>Surplus or deficit after imposition of general rates</b>		4,199,256	0
			3,343,520

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

**27. BORROWING AND LEASE LIABILITIES**

**(a) Borrowings**

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Staff Dwellings	80	332,677	0	(79,182)	253,495	253,494	0	\$ (83,010)	\$ 170,484
Staff Dwellings	83	438,103	0	(52,055)	386,048	386,049	0	(52,806)	333,243
Staff Dwellings	84	1,518,015	0	(146,849)	1,371,166	0	(151,881)	1,219,285	
Ningaloo Centre	82	658,181	0	(63,849)	594,332	0	(65,993)	594,333	528,340
1 Bennett Street	76	151,945	0	(24,625)	127,320	0	(25,881)	101,439	101,438
<b>Total</b>		<b>3,098,921</b>	<b>0</b>	<b>(366,560)</b>	<b>2,732,361</b>	<b>0</b>	<b>(379,571)</b>	<b>2,352,790</b>	<b>2,352,790</b>

**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		Actual for year ending 30 June 2024
					Principal repayments during 2023-24	Principal at 30 June 2024	Principal repayments during 2024-25	Principal at 30 June 2025	
Staff Dwellings	80	WATC	4.73%	16/05/2027	\$ (10,043)	\$ (10,206)	\$ (14,533)	\$ (14,533)	
Staff Dwellings	83	WATC	1.44%	22/06/2031	\$ (5,347)	\$ (5,366)	\$ (6,254)	\$ (6,254)	
Staff Dwellings	84	WATC	3.40%	28/04/2032	\$ (44,400)	\$ (45,302)	\$ (58,479)	\$ (58,479)	
Ningaloo Centre	82	WATC	3.33%	20/06/2032	\$ (19,180)	\$ (19,246)	\$ (21,985)	\$ (21,985)	
1 Bennett Street	76	WATC	5.04%	9/12/2028	\$ (6,016)	\$ (6,095)	\$ (7,737)	\$ (7,737)	
<b>Total finance cost payments</b>					<b>\$ (84,986)</b>	<b>\$ (86,215)</b>	<b>\$ (108,986)</b>	<b>\$ (108,986)</b>	

\* WA Treasury Corporation

**(b) Lease liabilities**

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
RAAF Airport Lease	11(b)	57,845	0	\$ (4,698)	53,147	\$ (4,960)	\$ 48,187	\$ 57,845	\$ 52,845
<b>Total lease liabilities</b>		<b>57,845</b>	<b>0</b>	<b>\$ (4,698)</b>	<b>53,147</b>	<b>0</b>	<b>\$ (4,960)</b>	<b>0</b>	<b>\$ (5,000)</b>
<b>Lease finance cost payments</b>									
Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Lease term
RAAF Airport Lease	DOD		5.40%	Mar-33	\$ (2,683)	\$ 0	\$ (2,945)	\$ (2,945)	30 years
<b>Total finance cost payments</b>					<b>\$ (2,683)</b>	<b>\$ 0</b>	<b>\$ (2,945)</b>	<b>\$ (2,945)</b>	

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

**28. RESERVE ACCOUNTS**

	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024
	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance	Budget opening balance	Budget transfer to	Budget transfer (from)	Budget closing balance	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
(a) Marina Canal Reserve (Specified Area Rate)	615,521	145,781	0	761,302	614,949	109,721	0	724,670	533,395	82,126	0	615,521
<b>Restricted by council</b>												
(b) Leave reserve	740,156	41,286	0	781,442	739,615	7,900	0	747,515	718,658	21,498	0	740,156
(c) Aviation Reserve	1,499,955	505,917	(332,855)	1,673,017	1,136,441	425,546	(530,000)	1,041,987	1,152,823	434,485	(87,353)	1,499,955
(d) Building Infrastructure Reserve	1,386,223	1,072,758	0	2,458,981	1,086,160	1,011,650	0	2,097,810	83,719	1,302,504	0	1,386,223
(e) Community Development Fund Reserve	898,172	750,340	(235,500)	1,413,012	784,656	708,400	(281,000)	1,212,056	938,294	28,067	(68,189)	898,172
(f) Community Interest Free Loan Reserve	187,988	46,053	(30,000)	204,041	187,851	2,000	0	189,851	182,528	5,460	0	187,988
(g) Insurance Natural Disaster Reserve	194,750	10,863	0	205,613	194,608	2,100	0	196,708	189,093	5,657	0	194,750
(h) Land Acquisition & Disposal Reserve	1,468,223	943,907	0	2,412,130	2,467,151	26,400	0	2,493,551	1,425,457	42,766	0	1,468,223
(i) Marina Asset Replacement Reserve	35,401	1,975	0	37,376	35,375	400	0	35,775	34,373	1,028	0	35,401
(j) Mosquito Management Reserve	10,756	600	0	11,356	10,748	100	0	10,848	10,444	312	0	10,756
(k) Ningaloo Centre Reserve	1,008,351	54,359	0	1,062,710	1,008,006	10,800	0	1,018,806	457,660	550,691	0	1,008,351
(l) Plant Replacement Reserve	1,634,288	589,062	(55,000)	2,168,350	1,886,240	520,000	(437,000)	1,949,240	1,006,878	1,260,120	(632,710)	1,634,288
(m) Public Radio Infrastructure Reserve	5,489	306	0	5,795	5,485	50	0	5,535	5,330	159	0	5,489
(n) Rehabilitation Reserve	268,280	14,964	0	283,244	268,084	2,850	0	270,934	260,488	7,792	0	268,280
(o) Road Reserve	1,516,677	882,582	(515,000)	1,884,259	1,493,236	816,000	(515,000)	1,794,236	926,226	827,708	(237,257)	1,516,677
(p) Shire Staff Housing Reserve	1,131,403	1,561,665	0	2,693,068	2,130,577	22,800	0	2,153,377	1,098,542	32,861	0	1,131,403
(q) Swimming Pool Reserve	2,432,942	1,335,710	(19,979)	3,748,673	2,931,165	1,031,400	(25,000)	3,937,565	2,362,278	70,664	0	2,432,942
(r) Tourism Reserve	342,488	19,216	0	361,704	374,285	4,000	(100,000)	278,285	363,680	10,879	(32,071)	342,488
(s) Town Planning Scheme Reserve	23,256	176,298	(25,000)	174,554	245,708	2,650	(25,000)	223,358	22,581	675	0	23,256
(t) Waste & Recycle Reserve	1,480,709	81,170	(294,416)	1,267,463	1,502,339	16,100	(130,000)	1,389,039	1,043,995	531,229	(94,515)	1,480,709
(u) Unspent Grants Reserve	90,114	0	(43,910)	46,204	207,130	2,200	(46,000)	163,330	207,130	0	(117,016)	90,114
	16,355,621	8,089,031	(1,551,660)	22,892,992	18,675,460	4,623,346	(2,089,000)	21,209,806	12,490,177	5,134,555	0	16,355,621
	16,971,142	8,234,812	(1,551,660)	23,654,294	19,290,409	4,733,067	(2,089,000)	21,934,476	13,023,572	5,216,681	(1,269,111)	16,971,142

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

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

Name of reserve account <b>Restricted by legislation/agreement</b>	Purpose of the reserve account
(a) Marina Canal Reserve (Specified Area Rate)	These funds are derived from levying specified area rate titles Marina Specified Area Rates.
(b) Leave reserve	To be used for annual and long service leave requirements.
(c) Aviation Reserve	To be used to fund aviation improvements.
(d) Building Infrastructure Reserve	To be used for the development, preservation and maintenance of building infrastructure within the Shire of Exmouth.
(e) Community Development Fund Reserve	To be used for major community development initiatives.
(f) Community Interest Free Loan Reserve	To be used for major community development projects
(g) Insurance Natural Disaster Reserve	To be used for the purpose of funding insurance claims where the excess is higher than the cost of repairs in addition to any weather related insurance/WANDRRRA claims.
(h) Land Acquisition & Disposal Reserve	To be used for the acquisition and disposal of land and buildings and provide contributions for land development within the Shire of Exmouth.
(i) Marina Asset Replacement Reserve	To be used for the preservation and maintenance of infrastructure related to the Exmouth Marina Village.
(j) Mosquito Management Reserve	To be used in years where mosquito-borne disease/nuisance is greater than normal.
(k) Ningaloo Centre Reserve	To be used for the preservation and maintenance of the Ningaloo Centre.
(l) Plant Replacement Reserve	To be used for the purchase of major plant and equipment.
(m) Public Radio Infrastructure Reserve	To be used to maintain the rebroadcasting infrastructure.
(n) Rehabilitation Reserve	To be used to manage the funds associated with the environmental rehabilitation of the sand and gravel pits within the Shire of Exmouth.
(o) Road Reserve	To be used for the preservation and maintenance of roads.
(p) Shire Staff Housing Reserve	To be used to fund housing for staff.
(q) Swimming Pool Reserve	To be used to fund swimming pool upgrades.
(r) Tourism Reserve	To be used to fund the development and implementation of initiatives to achieve the strategic tourism and economic developments of the Shire of Exmouth.
(s) Town Planning Scheme Reserve	To be used fro the purpose of funding a review of the future Town Planning Scheme.
(t) Waste & Recycle Reserve	To be used to fund capital and operational costs of Refuse Site including implementation of post closure plan.
(u) Unspent Grants Reserve	To be used to contain funds that are derived from unspent grants or prepaid grants and contributions from external parties.

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

**29. 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:

	<b>1 July 2024</b>	<b>Amounts received</b>	<b>Amounts paid</b>	<b>30 June 2025</b>
	\$	\$	\$	\$
Cash in Lieu POS	45,641	0	0	45,641
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Exmouth Volunteer Fire & Rescue	50,828	0	0	50,828
	<hr/>	<hr/>	<hr/>	<hr/>
	114,655	0	0	114,655



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2025 Shire of Exmouth

**To the Council of the Shire of Exmouth**

#### **Opinion**

I have audited the financial report of the Shire of Exmouth (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](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 Exmouth 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  
3 December 2025



[www.exmouth.wa.gov.au](http://www.exmouth.wa.gov.au)