12 NOVEMBER 2026

Shire of Esperance

ORDINARY COUNCIL MEETING

24 NOVEMBER 2026

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Noongar Mia Mia Pty Ltd

ACN 094 424 530
ABN 57 094 424 530

Annual report for the financial year ended 30 June 2025

Issued: 31 October 2025

Noongar Mia Mia Pty Ltd

Annual financial report

for the year ended 30 June 2025

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Noongar Mia Mia Pty Ltd

Directors' report

for the year ended 30 June 2025

The Directors present their report on Noongar Mia Mia Pty Limited ("Noongar Mia Mia" or the "Company") for the financial year ended 30 June 2025 and the Auditor's report thereon.

Directors

The names of the Directors in office at any time during or since the financial year ended 30 June 2025 are as follows:

Jasmine Kadic	Chair since 13/12/21
Bettina Pickett	
Denise Conway	
Lauren Sellers	
Les Oakley	
Wayne Nunnup	

The Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Company secretary

The Company secretary in office during financial year ended 30 June 2025 was Bettina Pickett.

Principal activities

The principal activity of the Company during the financial year was the provision and management of housing for the Aboriginal community.

No significant change in the nature of these activities occurred during the year.

Operating and financial review

The financial report for the year ended 30 June 2025 and the results herein, is prepared in accordance with Australian Accounting Standards.

There were no significant changes in the state of affairs of the Company during the financial year ended 30 June 2025.

Background

Noongar Mia Mia Pty Ltd was incorporated as an Australian Company with the Australian Securities and Investment Commission on 8 September 2000. It was established by Perth's Noongar ATSIC Regional Council, (Karlkinany Regional Council) to provide and manage housing for Indigenous people within the Perth metropolitan area.

Noongar Mia Mia is an Indigenous owned and controlled Company that is proud to provide and manage rental accommodation exclusively for Indigenous people and their families.

Noongar Mia Mia recognises and acknowledges the unique family, community and cultural characteristics of Indigenous people and, further aims to be recognised as a socially and culturally aware valued supplier of affordable housing for Indigenous People in Western Australia.

The Company stives to enable Indigenous people access safe, healthy, affordable housing in an environment that doesn't dictate that they remain in the lowest socio economic income bracket in the country.

Noongar Mia Mia Pty Ltd

Directors' report

for the year ended 30 June 2025

Noongar Mia Mia properties provide Tenants with the opportunity to strive to secure better employment without the threat or penalty of eviction that is associated with public housing once one increases their income level.

Events subsequent to reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in subsequent financial years.

Environmental regulations

The Company is not subject to any significant environmental regulations under Australian Commonwealth or State law.

Future developments

The Company expects to maintain the present status and level of operations and hence there are no likely developments in the operations in future financial years.

Dividends

No dividends have been paid or declared since the start of the financial year. The Directors do not recommend the payment of a dividend in respect of the financial year.

Insurance of officers

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an Officer or Auditor of the Company.

Auditor's independence declaration

The Auditor's independence declaration for the year ended 30 June 2025 has been received.

Signed in accordance with a resolution of the Board of Directors.

Jasmin Kadic
Chairperson

Bettina Picket
Director

Dated 31 October 2025

Simon Foley
Certified Practising Accountant

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

TO THE DIRECTORS OF NOONGAR MIA MIA PTY LTD

I declare that, to the best of my knowledge and belief, during the period ended 30 June 2025 there has been no contraventions of any applicable code of professional conduct in relation to the audit.

Simon Foley CPA
30 October 2025

Accountants & Auditors

Simon Foley is a CPA practice

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Liability limited by a scheme approved under Professional Standards Legislation

Simon Foley
Certified Practising Accountant

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NOONGAR MIA MIA PTY LTD

Report on the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Noongar Mia Mia Pty Ltd (the Company), which comprises the statement of financial position as at 30 June 2025, the statement of profit and loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes and the Directors' declaration.

In our opinion, the financial report of Noongar Mia Mia Pty Ltd has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 including;

(a) giving a true and fair view of the Company's financial position as at 30 June 2025 and of its financial performance and cash flows for the year ended on that date; and
(b) in accordance with the accounting policies disclosed in note 1 and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

Without further modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared as a special purpose financial report for the purpose of fulfilling the Directors' financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose.

Director's Responsibility for the Financial Report

The Directors of the Company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and are appropriate to meet the needs of the members. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial report, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Director either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

  We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Simon Foley CPA
30 October 2025
1 Page Drive Mullaloo

Noongar Mia Mia Pty Ltd

Directors' declaration

for the year ended 30 June 2025

The Directors declare that:

1) in the Directors' opinion, the attached financial statements and notes thereto are in accordance with the Corporations Act 2001 and Australian Charities and Not-for-profits Commission Act 2012 and giving a true and fair view of the financial position and performance of the Company for the year ended 30 June 2025. The financial report complies with the Australian Accounting Standards as described in Note 1.

2) At the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

This declaration is made in accordance with Section60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013 and is signed for and on behalf of the directors by:

Jasmin Kadic
Chairperson
Friday, 31 October 2025

Noongar Mia Mia Pty Ltd

Statement of profit or loss and other comprehensive income

for the year ended 30 June 2025

	Notes	2025 $	2024 $
Income			
Revenue			
Grant revenue	3A	**2,768,220**	3,468,897
Sale of goods, rendering of services, rent and other	3B	**1,126,811**	1,213,186
Investment revenue	3C	**213**	168
Total revenue		**3,895,244**	4,682,251
Gains (losses)			
Sale of assets	3D	**-**	-
Total gains		**-**	-
Total income		**3,895,244**	4,682,251
Expenses			
Employee benefits	4A	**2,310,535**	1,574,632
Suppliers	4B	**1,949,363**	2,353,443
Depreciation and amortisation	4C	**20,156**	37,224
Interest expense	4D	**7,434**	7,917
Bad debts		**338,050**	-
Total expenses		**4,625,538**	3,973,216
Profit (loss) before tax		**(730,294)**	709,035
Income tax	1.21	**-**	-
Profit (loss) for the year		**(730,294)**	709,035
Other comprehensive income		**-**	-
Total comprehensive income		**(730,294)**	709,035

The above statement should be read in conjunction with the accompanying notes.

Noongar Mia Mia Pty Ltd

Statement of financial position

as at 30 June 2025

	Notes	2025 $	2024 $
ASSETS			
Current assets			
Cash and cash equivalents	5	**507,071**	515,763
Trade and other receivables	6	**354,324**	774,747
Other financial assets	7	**-**	10
Other assets	8	**146,793**	137,280
Total current assets		**1,008,188**	1,427,800
Non-current assets			
Property, plant and equipment	9,10	**8,413,586**	8,241,600
Total non-current assets		**8,413,586**	8,241,600
Total assets		**9,421,774**	9,669,400
LIABILITIES			
Current liabilities			
Trade payables	11	**393,291**	321,333
Borrowings	12	**7,122**	12,336
Other financial liabilities	13	**818,337**	428,696
Employee provisions	14	**61,097**	57,908
Total current liabilities		**1,279,847**	820,273
Non-current liabilities			
Employee provisions	14	**39,034**	15,940
Total non-current liabilities		**39,034**	15,940
Total Liabilities		**1,318,881**	836,213
Net assets		**8,102,893**	8,833,187
EQUITY			
Issued capital	15	**3**	3
Asset revaluation reserve		**1,986,206**	1,986,206
Retained earnings		**6,116,684**	6,846,978
Total equity		**8,102,893**	8,833,187

The above statement should be read in conjunction with the accompanying notes.

Noongar Mia Mia Pty Ltd

Statement of changes in equity

for the year ended 30 June 2025

	Retained Earnings		Reserves Asset Revaluation		Share Capital		Total Equity	
	2025	2024	**2025**	2024	**2025**	2024	**2025**	2024
	$	$	**$**	$	**$**	$	**$**	$
Opening balance								
Balance carried forward from previous period	**6,846,978**	6,137,943	**1,986,206**	1,986,206	**3**	3	**8,833,187**	8,124,152
Net income	**(730,294)**	709,035	**-**	-	**-**	-	**(730,294)**	709,035
Other comprehensive income	**-**	-	**-**	-	**-**	-	**-**	-
Total comprehensive income for the period	**(730,294)**	709,035	**-**	-	-	-	**(730,294)**	709,035
							-	-
Closing balance at 30 June	**6,116,684**	6,846,978	**1,986,206**	1,986,206	**3**	3	**8,102,893**	8,833,187

The above statement should be read in conjunction with the accompanying notes.

Noongar Mia Mia Pty Ltd

Statement of cash flows

for the year ended 30 June 2025

	Notes	2025 $	2024 $
Cash flows from operating activities			
Cash received			
Government grants, goods and services		4,753,872	3,142,700
Interest		213	168
Total cash received		4,754,085	3,142,868
Cash used			
Employees & suppliers		(4,554,986)	(3,367,353)
Interest payments		(7,434)	(7,917)
Total cash used		(4,562,420)	(3,375,270)
Net cash from or (used by) operating activities	16	191,665	(232,402)
Cash flows from investing activities			
Cash received			
Proceeds from sales of property, plant and equipment			-
Total cash received		-	-
Cash used			
Purchase of property, plant and equipment		(195,143)	(879,970)
Total cash used		(195,143)	(879,970)
Net cash from or (used by) investing activities		(195,143)	(879,970)
Cash flows from financing activities			
Cash used			
Net payments to reduce credit card liabilities		(5,214)	-
Total cash used		(5,214)	-
Net cash from or (used by) financing activities		(5,214)	-
Net increase or (decrease) in cash held		(8,692)	(1,112,371)
Cash at the beginning of the reporting period		515,763	1,628,133
Cash at the end of the reporting period	5	507,071	515,763

The above statement should be read in conjunction with the accompanying notes.

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 1: Summary of Significant Accounting Policies

1.1 Corporate information

Noongar Mia Mia Pty Ltd (the ' Company') is incorporated under the Corporations Act 2001. It was first registered on 8 September 2000.

(a) Registered office
The Company is domiciled in Australia. The Company's registered office and business address is:

Noongar Mia Mia Pty Ltd
2 Sussex Street
Maylands WA 6051

(b) Not-for-profit
The Company is a not-for-profit organisation. It is registered as a charitable organisation with the Australian Charities and Not-for profits Commission (ACNC).

(c) Description of operations

The principal activity of the Company during the financial year was the provision and management of housing for the Aboriginal community.

1.2 Basis of accounting

In the Directors' opinion, the Company is not a reporting entity because there are no users dependent on general purposes financial statements, and the users are able to obtain financial information that they require on request.
These are special purpose financial statements that have been prepared for the purposes of complying with the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission Act 2012. The Directors have determined that the accounting policies adopted are appropriate to meet the needs of the owners of Noongar Mia Mia Pty Ltd.
These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations.

AASB 101, Presentation of Financial Statements
AASB 107, Statement of Cash Flows
AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors
AASB 124, Related Party Disclosures
AASB 1048, Interpretation of Standards
AASB 1054, Australian Additional Disclosures

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events, and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historic costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets, and financial liabilities.

The presentation currency is Australian dollars ($AUD). Amounts presented in the financial statements have been rounded to the nearest whole dollar.

Notes to the financial statements

for the year ended 30 June 2025

The financial statements are prepared for the Company as an individual entity.

Date of Issue

This financial report was authorised for issue by the Company's Board of Directors with effect from 31 October 2025. The Board of Directors has the authority to amend these reports after that date.

The following is a summary of the material accounting policies adopted by the Company in the preparation of the Financial Report. The accounting policies have been consistently applied, unless otherwise stated.

1.3 Significant accounting judgements and estimates

In the process of applying the accounting policies listed in this note, the Company has made the following judgements that have the most significant impact on the amounts recorded in the financial statements:

· The value of land and buildings has been taken to be the cost of those assets.

· Doubtful debts were estimated by determining a probability of payment for each debtor.

· An estimate was made of the percentage completion of contracts for the purpose of reporting commitments.

Certain allocations of employee costs to grant-funded projects and activities was on the basis of estimated percentage of time worked on the given project or activity.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

Changes in accounting policies- previous reporting framework & transition adjustments

There are no significant changes to accounting policies or the reporting framework.

1.4 Revenue

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and other rebates allowed.

Contributed assets

From time to time, the Company receives assets from the government and other parties for nil or nominal consideration in order to further its objectives.

On initial recognition of an asset, the Company recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions or revenue)

The Company recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Operating grants, donations and bequests

The Company's activities are supported by grants from external parties. Grant funding received on the condition that specified services are delivered, or conditions are fulfilled, are considered non-reciprocal. Such grants are initially recognised as unexpended grants and revenue is recognised as services are performed or conditions fulfilled. Revenue from non-reciprocal grants with no specified service conditions are recognised when received. Grant revenue received immediately prior to the end of the financial year for which no material progress has been made on the relevant project is recognised as an unexpended grant. Grant revenue received in advance of the project commencement date is recognised as an unexpended grant.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Company:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards.
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
-recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Company recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital grant

When the Company receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards if applicable.

The Company recognises income in profit or loss when or as the Company satisfies its obligations under the terms of the grant.

Interest income

Interest income is recognised as received

Dividend income

The Company recognises dividends in profit or loss only when the Company's right to receive payment of the dividend is established.

Rental income

The Company recognises rental income on an accruals basis in the statement of profit and loss an other comprehensive income when the right to receive the income has been met.

1.5 Gains

Other resources received free of charge

Resources received free of charge are recorded as either revenue or gains depending on their nature ie. whether they have been generated in the course of the ordinary activities of the Company.

Sale of assets

Gains from disposal of non-current assets are recognised when control of the asset has passed to the buyer.

Notes to the financial statements

for the year ended 30 June 2025

1.6 Employee benefits

Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Liabilities for 'short-term employee benefits' and termination benefits due within twelve months of balance date are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

All other employee benefit liabilities are measured at the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Company is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration, including the Company's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave as at 30 June was based on estimates of the probability of the Company's employees qualifying for long service leave under the relevant terms of their employment. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

Staff of the Company are members of superannuation funds of their own choosing.

The Company makes employer contributions to various employee superannuation schemes at the statutory percentage rate of the applicable base amount.

The liability for superannuation recognised as at 30 June each year represents outstanding contributions for the last month of the year unless paid by 30 June.

1.7 Leases

At inception of a contract, the Company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Company where the Company is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease 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.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
-the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the Company to further its objectives (commonly known as peppercorn/concessionary leases), the Company measures the right-of-use assets at cost on initial recognition.

1.8 Borrowing costs

All borrowing costs are expensed as incurred.

1.9 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution and prepayments. Cash is recognised at its nominal amount.

1.10 Financial risk management

The Company's activities expose it to normal commercial financial risk. As a result of the nature of the Company's business, dealing with the management of financial risk, the Company's exposure to market, credit, liquidity and cash flow and fair value interest rate risk is considered to be low.

1.11 Investments other than subsidiaries

Investments are initially measured at cost.

After initial recognition, financial investments are measured at their fair values except for:

· loans and receivables, which are measured at amortised cost using the effective interest method;

· held-to-maturity investments, which are measured at amortised cost using the effective interest method.

1.12 Derecognition of financial assets and liabilities

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire or the asset is transferred to another entity. In the case of a transfer to another entity, it is necessary that the risks and rewards of ownership are also transferred.

Financial liabilities are derecognised when the obligation under the contract is discharged, cancelled or expires.

1.13 Impairment of financial assets

Financial assets are assessed for impairment at each balance date.

Financial assets held at amortised cost

If there is objective evidence that an impairment loss has been incurred for loans and receivables or held to maturity investments held at amortised cost, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in the statement of comprehensive income.

Financial assets held at cost

If there is objective evidence that an impairment loss has been incurred on an unquoted equity instrument that is not carried at fair value because it cannot be reliably measured, or a derivative asset that is linked to and must be settled by delivery of such an unquoted equity instrument, the amount of the impairment loss is the difference between the carrying amount of the asset and the present value of the estimated future cash flows discounted at the current market rate for similar assets.

1.14 Interest-bearing loans and borrowings

Interest is expensed as it accrues.

1.15 Supplier and other payables

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

1.16 Contingent liabilities and contingent assets

Contingent Liabilities and Contingent Assets are not recognised in the Balance Sheet but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset, or represent an existing liability or asset in respect of which settlement is not probable or the amount cannot be reliably measured. Contingent assets are reported when settlement is probable, while contingent liabilities are recognised when settlement is greater than remote.

1.17 Acquisition of assets

Assets are recorded at cost on acquisition. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs, where appropriate.

1.18 Property, plant and equipment

Asset recognition threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than $5,000, which are expensed in the year of acquisition (other than where they form part of a Company of similar items that are significant in total).

Revaluations

Fair values for each class of asset are determined as shown below:

Asset class	Fair value measured at:
Real estate property	at valuation
Motor, Plant & equipment & fitout	Written down value

Following initial recognition at cost, property plant and equipment are carried at fair value (if revalued), less accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve, except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised through surplus and deficit. Revaluation decrements for a class of assets are recognised directly through surplus and deficit, except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property plant and equipment assets are written-off to their estimated residual values over their estimated useful lives.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are varied based on useful lives, usage, location and other environmental factors.

Impairment

All assets were assessed for impairment at 30 June 2025. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Company were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

1.19 Intangibles

The Company does not have any intangible assets

1.20 Inventories

When held, the Company records inventories at cost. Stocktakes are conducted annually and stock adjustments are processed annually.

1.21 Taxation

The Company is a Public Benevolent Institution and is endorsed by the Australian Taxation Office to access the following taxation concessions:

- GST Concession
- FBT Exemption
- Income Tax Exemption

There were no significant changes to the operations of the Company during the year and so there is no reason to believe that the exemptions will not continue to apply.

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; &
- for receivables and payables.

1.22 Going concern

These accounts have been prepared on a going-concern basis.

Notes to the financial statements

for the year ended 30 June 2025

1.23 Economic dependence

Management's assessment of the Company's ability to continue as a going concern is based on relevant conditions or events known or reasonably knowable as at the date the financial statements are issued. The period over which the Company's ability to meet its obligations is assessed is a minimum of one year from the date the financial statements are issued. It is the assessment of the Directors that the Company will remain a going concern over the following twelve months.

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 2: Events after the balance sheet date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Company's Board of Directors, to affect significantly the operations of the company or the state of affairs of the Company in future years.

Note 3: Income

	2025	2024
	$	$
Note 3A: Revenue from Government and other grants		
Income:		
Grant income and outcome payments (fee for service)	**2,768,220**	3,468,897
Total revenue from Government	**2,768,220**	3,468,897
Note 3B: Sale of goods, rendering of services, rent and other		
Rental income and other income related to properties	**983,191**	1,190,992
Donations	**105,337**	-
Rendering of services and sales of goods- external entities	**38,283**	22,194
Total sale of goods, rendering of services, rent & other	**1,126,811**	1,213,186
Note 3C: Investment revenue		
Interest income	**213**	168
Net investment revenue	**213**	168

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 4: Expenses

	2025	2024
	$	$
Note 4A: Employee benefits		
Wages salaries	2,037,281	1,400,421
Superannuation	233,857	144,425
Oncosts	39,397	29,786
Total employee benefits	2,310,535	1,574,632
Note 4B: Suppliers		
Accounting and audit	43,122	255,536
Insurance	137,859	120,994
Motor vehicle	144,302	137,645
Repairs and maintenance	443,232	809,352
Other	1,180,848	1,029,916
Total supplier expenses	1,949,363	2,353,443
Note 4C: Depreciation and amortisation		
Depreciation:		
Office	18,931	36,717
Motor vehicles	1,225	507
Total depreciation	20,156	37,224
Note 4D: Interest expense		
Interest paid	7,434	7,917
Total interest	7,434	7,917

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 5: Cash and cash equivalents

	2025	2024
	$	$
Cash on deposit	507,071	515,763
Total cash and cash equivalents	507,071	515,763

Cash at bank is a restricted asset in that amounts representing unexpended grants may only be applied for the purposes specified in the grant conditions. As at 30 June 2025 the restricted amount was $734,610 (2024: $346,495).

Note 6: Trade and other receivables

Trade receivables due from external parties	354,324	774,487
Less provision for doubtful debts	-	-
Staff loan	-	260
Total trade and other receivables	354,324	774,747

The average credit period on sales of goods and services is 45 days. Rental arrears credit period is varied and can be up to one year. Generally any arreas over that date is included in the provision for doubtful debts.

All trade and other receivables are current assets.

Note 7: Other financial assets

Financial assets measured at cost		
Shares held	-	10
Total Investments	-	10

All investments are current assets

Note 8: Other assets

Prepayments	63,065	55,079
Bonds held by bond administrator	83,728	82,201
	146,793	137,280

Other assets are all current assets.
The bonds held by the bond administrator are held on behalf of tenants.

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 9: Property, plant and equipment

	Note	2025 $	2024 $
Carrying amounts			
Real estate			
- gross carrying value (at valuation) *See note 10*	10	7,245,000	7,245,000
- Work in progress *See note 10*	10	1,046,715	879,970
Total real estate		8,291,715	8,124,970
Office, plant & equipment			
- gross carrying value (at cost)		228,018	475,403
- accumulated depreciation		(130,320)	(358,773)
Total office, plant & equipment		97,698	116,630
Motor vehicles			
- gross carrying value (at cost)		25,398	2,078
- accumulated depreciation		(1,225)	(2,078)
Total motor vehicles		24,173	-
Total property plant and equipment		8,413,586	8,241,600

No indicators of impairment were found for property, plant and equipment and, no assets have been pledged as security.

Movements in carrying amount

	Real estate at revalued amount	Office, plant & equipment	Motor vehicles	Total
	$	$	$	$
As at 1 July 2024				
Gross book value	8,124,970	475,403	2,078	8,602,451
Accumulated depreciation/amortisation and impairment	-	(358,773)	(2,078)	(360,851)
Net book value 1 July 2024	8,124,970	116,630	-	8,241,600
Additions:				
by purchase	166,745	-	25,398	192,143
Depreciation/amortisation expense		(18,931)	(1,225)	(20,156)
Disposals				-
Net book value 30 June 2025	8,291,715	97,699	24,173	8,413,586
Net book value as of 30 June 2025 represented by:				
Gross book value	8,291,715	228,019	25,398	8,545,132
Accumulated depreciation/amortisation and impairment	-	(130,320)	(1,225)	(131,545)
	8,291,715	97,699	24,173	8,413,586

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 10: Property held at valuation

Properties at valuation	2025 $	2024 $
3 Warner Road, Orelia	220,000	220,000
48 Skittowe Parkway, Parmelia	205,000	205,000
21 Stewart Way, Orelia	210,000	210,000
41 Madden Way, Parmelia	225,000	225,000
17 Perriam Close, Parmelia	225,000	225,000
1/311 Harbourne Street, Glendalough	190,000	190,000
31 Bombay Ent, Stratton	330,000	330,000
6 Romani Court, Lockridge	305,000	305,000
12 Tozer Loop, Atwell	390,000	390,000
4 Vaucluse Crescent, Ellenbrook	375,000	375,000
11 Koolinda Close, South Lake	370,000	370,000
19 Kookaburra Drive, Greenfields	235,000	235,000
7 Jamestown Tce, Greenfields	200,000	200,000
7 Casula Ave, Coodanup	235,000	235,000
6 Steerforth Dr, Coodanup	200,000	200,000
4 Harbord Ave, Coodanup	235,000	235,000
12 Revesby Pl, Coodanup	190,000	190,000
3 Aries Close, Greenfields	230,000	230,000
15 Bateson Heights, Clarkson	330,000	330,000
19 Dulverton Close, Stratton	280,000	280,000
4 Earl Court, Merriwa	285,000	285,000
1 Tumut Place, Merriwa	330,000	330,000
2 Sussex Street, Maylands	840,000	840,000
Lot 1 Waterfall Road, Northam	280,000	280,000
34 Carter Road, York	330,000	330,000
	7,245,000	7,245,000
Properties at cost		
Construction & purchase of 5 Woodbridge property (WIP at cost)	1,046,715	879,970
Total real estate assets	8,291,715	8,124,970

All properties held as at 27 May 2022 were revalued by an independent valuer on that day. The valuation of the properties revalued on that date were with reference to similar sales and market evidence, accounting for the condition of the building. Any property acquired after this date is listed at cost (if this is deemed to be a fair market value) or if aquired below market value or for nil consideration, at the market value on the date of transfer.

None of the properties are subject to restrictive covenants however several properties are subject to caveats that create conditions affecting disposal.

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 11: Trade and other payables

	2025 $	2024 $
Trade creditors	144,846	137,403
Accruals	61,597	56,282
Other payables	186,848	127,648
Total supplier payables	393,291	321,333

Settlement is usually made net 30 days.
All supplier payables are current liabilities.

Note 12: Borrowings

Credit card- unsecured	7,122	12,336
Total borrowings	7,122	12,336

All borrowings are current liabilities.

Note 13: Other financial liabilities

Contract liabilities	734,610	346,495
Bonds held on behalf of tenants	83,727	82,201
Total other financial liabilities	818,337	428,696

All other financial liabilities are current liabilities.

Note 14: Employee provisions

Annual leave	61,094	57,908
Long service leave	39,034	15,940
Total employee provisions	100,128	73,848
Employee provisions are		
Current	61,097	57,908
Non-current	39,034	15,940
Total employee provisions	100,131	73,848

Note 15: Issued capital

Three shares on issue	3	3
	3	3

The shareholders hold these shares on trust. There are three declarations of trust, one for each share. The declaration of trusts state that the trustee holds these shares for the beneficiary which is an as yet created ATSI corporation. The deed of trusts refer to the Aboriginal and Torres Strait Islander Act 1989 (as amended).

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 16: Cash flow reconciliation

	2025	2024
Reconciliation of cash and cash equivalents as per statement of financial position to statement of cash flows	**$**	$
Report cash and cash equivalents as per:		
Statement of cash flows	**507,071**	515,763
Statement of financial position	**507,071**	515,763
Difference	**-**	-
Statement of financial position items comprising above cash:	**507,071**	515,763
Reconciliation of operating result to net cash from operating activities:		
Operating result (total comprehensive income)	**(730,294)**	709,035
Depreciation / amortisation	**20,156**	37,224
Asset revaluations		-
(Profit) / Loss on disposal of assets	**-**	-
Provision for doubtful debts expense	**338,050**	
(Increase) / decrease in net receivables	**470,726**	274,088
Increase / (decrease) in employee provisions	**26,283**	6,110
Increase / (decrease) in other liabilities	**66,744**	(1,258,859)
Net cash from / (used by) operating activities	**191,665**	(232,402)

Note 17: Remuneration of key management personnel

	2025	2024
	$	$
Short-term Benefits		
Salaries	**224,747**	210,848
Post-employment Benefits		
Superannuation	**25,191**	22,690
	249,938	**233,538**

Key management personnel comprise the Directors and the following staff:

Chief Executive Officer

Note 18: Related-party disclosures

No loans were made to Directors during current or prior financial years.

There were no significant transactions or balances with related parties during the year.

Noongar Mia Mia Pty Ltd

Notes to the financial statements

for the year ended 30 June 2025

Note 19: Remuneration of auditor

	2025	2024
	$	$
Audit services		
Remuneration to the auditors for auditing the financial statements for the reporting period	19,500	25,822
Other services		
Assist with compilation of annual financial report	-	-
	19,500	25,822

Note 20: Contingencies

The Directors are not aware of any undisclosed contingent assets or liabilities that existed at 30 June 2025, nor at the date that this report was signed.

Note 21: Captial and leasing commitments

There are no capital commitments as at 30 June 2025.

Shire of Esperance

LOCAL GOVERNMENT PROPERTY LOCAL LAW 2026

Local Government Act 1995

Shire of Esperance

Local Government Property Local Law 2026

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Local Government Act 1995

Shire of Esperance

LOCAL GOVERNMENT PROPERTY LOCAL LAW 2001

Under the powers conferred on it by the *Local Government Act 1995* and under all other enabling powers, the Council of the Shire of Esperance resolved on <insert date> to make the following local law.

PART 1 PRELIMINARY

1.1 Short title

This local law may be cited as the *Shire of Esperance Local Government Property Local Law 2026.*

1.2 Commencement

This local law comes into operation 14 days after the day on which it is published in the *Government Gazette*.

1.3 Application

(1) This local law applies throughout the district and in the sea adjoining the district for a distance of 200 metres seawards from its southern district boundary which is bounded by the shore of the Southern Ocean.

(2) This local law is subject to any written law and law of the Commonwealth about assistance animals as defined in the *Disability Discrimination Act 1992 (Commonwealth)* section 9(2).

(3) Notwithstanding anything to the contrary in this local law, the local government may -

(a) hire local government property to any person; or

(b) enter into an agreement with any person regarding the use of any local government property.

1.4 Repeal

The Shire of Esperance Local Government Property Local Law published in the Government Gazette on 9 November 2001, as amended, is repealed to the extent that it is in force immediately before the commencement day.

1.5 Definitions

In this local law—

Act means the *Local Government Act 1995*;

aircraft has the meaning given to that term in section 3(1) of the *Civil Aviation Act 1988 (Commonwealth);*

applicant means a person who applies for a permit under clause 3.2;

authorised person means a person appointed in writing by the CEO under section 9.10(2) of the Act to perform any of the functions of an authorised person under this local law;

boat means a vessel within the meaning of section 3(1) of the *Western Australian Marine Act 1982* and includes a windsurfing board, kiteboard, hydrofoil board and similar watercraft;

building means any building which is local government property and includes a –

(a) hall or room;
(b) corridor, stairway or annexe of any hall or room; and
(c) jetty;

CEO means the chief executive officer of the local government;

commencement day means the day on which this local law comes into operation;

Council means the council of the local government;

date of publication means, where local public notice is required under this local law, the date on which that notice is first given in accordance with section 1.7 of the Act;

determination means a determination made under clause 2.1;

district means the district of the local government;

function means an event or activity characterised by all or any of the following but does not include an informal social gathering merely because invitations are issued or the gathering recurs –

(a) formal organisation and preparation;
(b) its occurrence is generally advertised or notified in writing to particular persons;

(c) organisation by or on behalf of a club;

(d) payment of a fee to attend it; and

(e) systematic recurrence in relation to the day, time and place;

liquor has the same meaning as is given to it in section 3 of the *Liquor Control Act 1988*;

local government means the Shire of Esperance;

local government property means anything except a thoroughfare –

(a) which belongs to the local government;

(b) of which the local government is the management body under the *Land Administration Act 1997*; or

(c) which is an 'otherwise unvested facility' within section 3.53 of the Act;

Manager means the person for the time being employed by the local government to control and manage a pool area or other facility which is local government property, and includes an employee acting in that role;

permit means a permit issued under this local law;

permit holder means a person who holds a valid permit;

person does not include the local government;

pool area means the swimming pool in the Bay of Isles Leisure Centre erected on Reserve 29727 Corner of Black and Padbury Streets, Esperance, and includes the concourse surrounds, walls enclosing same and observation room;

prohibited drug has the meaning given to that term in section 3(1) of the *Misuse of Drugs Act 1981*;

refuse site means any site or area which is local government property and is set aside for the receipt, collection, transfer, treatment, recycling or disposal of waste, including associated receptacles and structures and any closed landfill site;

Regulations means the *Local Government (Functions and General) Regulations 1996*;

sign includes a notice, flag, mark, structure or device approved by the local government on which may be shown words, numbers, expressions or symbols;

trading means the selling or hiring, or the offering for sale or hire of goods or services, and includes displaying goods for the purpose of –

(a) offering them for sale or hire;

(b) inviting offers for their sale or hire;

(c) soliciting orders for them; or

(d) carrying out any other transaction in relation to them; and

vehicle includes –

(a) every conveyance and every object capable of being propelled or drawn on wheels, tracks or otherwise; and

(b) an animal being ridden or driven,

but excludes –

(a) a wheelchair, mobility scooter or other device designed to assist the mobility of a person with disability;

(b) a pram, a stroller or a similar device; and

(c) a boat.

1.6 Interpretation

(1) In this local law unless the context otherwise requires a reference to local government property includes a reference to any part of that local government property.

(2) Nothing in this local law authorises an activity contrary to another written law, a law of the Commonwealth or a condition of a management order applying to the land.

PART 2 DETERMINATIONS IN RESPECT OF LOCAL GOVERNMENT PROPERTY

DIVISION 1 DETERMINATIONS

2.1 Determinations as to use of local government property

(1) The local government may make a determination in accordance with clause 2.2 –

(a) setting aside specified local government property for the pursuit of all or any of the activities referred to in clause 2.7;

(b) prohibiting a person from pursuing all or any of the activities referred to in clause 2.8 on specified local government property;

(c) as to the matters in clauses 2.7(2) and 2.8(2); and

(d) as to any matter ancillary or necessary to give effect to a determination.

(2) The determinations in Schedule 2 –

(a) are to be taken to have been made in accordance with clause 2.2;

(b) may be amended or revoked in accordance with clause 2.6; and

(c) have effect on the commencement day.

2.2 Procedure for making a determination

(1) The local government is to give local public notice of its intention to make a determination.

(2) The local public notice referred to in subclause (1) is to state that –

(a) the local government intends to make a determination, the purpose and effect of which is summarised in the notice;

(b) a copy of the proposed determination may be inspected and obtained from the offices of the local government; and

(c) submissions in writing about the proposed determination may be lodged with the local government before a day specified in the notice, being a day not less than 21 days after the date of publication.

(3) If no submissions are received in accordance with subclause (2)(c), the Council is to decide to–

(a) give local public notice that the proposed determination has effect as a determination on and from the date of publication;

(b) amend the proposed determination, in which case subclause (5) will apply; or

(c) not continue with the proposed determination.

(4) If submissions are received in accordance with subclause (2)(c) the Council is to–

(a) consider those submissions; and

(b) decide –

(i) whether or not to amend the proposed determination; or

(ii) not to continue with the proposed determination.

(5) If the Council decides to amend the proposed determination, it is to give local public notice –

(a) of the effect of the amendments; and

(b) that the proposed determination has effect as a determination on and from the date of publication.

(6) If the Council decides not to amend the proposed determination, it is to give local public notice that the proposed determination has effect as a determination on and from the date of publication.

(7) A proposed determination is to have effect as a determination on and from the date of publication of the local public notice referred to in subclauses (3), (5) and (6).

(8) A decision under subclause (3) or (4) is not to be delegated by the Council.

2.3 Discretion to erect sign

The local government may erect a sign on local government property to give notice of the effect of a determination which applies to that property.

2.4 Determination to be complied with

A person shall comply with a determination.

2.5 Register of determinations

(1) The local government is to keep a register of determinations made under clause 2.1, and of any amendments to or revocations of determinations made under clause 2.6.

(2) The register is to be available for public inspection at the local government's offices during normal office hours and on its official website.

2.6 Amendment or revocation of a determination

(1) The Council may amend or revoke a determination.

(2) The provisions of clause 2.2 are to apply to an amendment of a determination as if the amendment were a proposed determination.

(3) If the Council revokes a determination, it is to give local public notice of the revocation. The determination ceases to have effect on the date specified in that notice, which must not be earlier than the date of publication.

DIVISION 2 ACTIVITIES WHICH MAY BE PURSUED OR PROHIBITED UNDER A DETERMINATION

2.7 Activities which may be pursued on specified local government property

(1) A determination may provide that specified local government property is set aside as an area on which a person may –

(a) bring, ride or drive an animal;

(b) take, ride or drive a vehicle, or a particular class of vehicle;

(c) fly or use a motorised model aircraft, drone or other unmanned aircraft;

(d) use a children's playground provided that the person is under an age specified in the determination, but the determination is not to apply to a person having the charge of a person under the specified age;

(e) launch, beach or leave a boat;

(f) take or use a boat, or a particular class of boat;

(g) deposit refuse, rubbish or liquid waste, whether or not of particular classes, and whether or not in specified areas of that local government property;

(h) play or practice –

(i) golf or archery;

(ii) pistol or rifle shooting, subject to compliance with the *Firearms Act 2024*; or

(iii) a similar activity, specified in the determination, involving the use of a projectile which, in the opinion of the local government may cause injury or damage to a person or property;

(i) ride a bicycle, a skateboard, rollerblades, a sandboard or a similar device; and

(j) wear no clothing.

(2) A determination may specify the extent to which and the manner in which an activity referred to in subclause (1) may be pursued and in particular –

(a) the days and times during which the activity may be pursued;

(b) that an activity may be pursued on a class of local government property, specified local government property or all local government property;

(c) that an activity is to be taken to be prohibited on all local government property other than that specified in the determination;

(d) may limit the activity to a class of vehicles, boats, equipment or things, or may extend it to all vehicles, boats, equipment or things;

(e) may specify that the activity can be pursued by a class of persons or all persons; and

(f) may distinguish between different classes of the activity.

2.8 Activities which may be prohibited on specified local government property

(1) A determination may provide that a person is prohibited from pursuing all or any of the following activities on specified local government property -

(a) smoking or vaping on any part of local government property;

(b) riding a bicycle, a skateboard, rollerblades, a sandboard or a similar device;

(c) taking, riding or driving a vehicle on the property or a particular class of vehicle;

(d) riding or driving a vehicle of a particular class or any vehicle above a specified speed;

(e) taking or using a boat, or a particular class of boat;

(f) the playing or practice of -

(i) golf, archery, pistol shooting or rifle shooting; or

(ii) a similar activity, specified in the determination, involving the use of a projectile which, in the opinion of the local government may cause injury or damage to a person or property;

(g) the playing or practice of any ball game which may cause detriment to the property or any fauna on the property; and

(h) the traversing of sand dunes or land which, in the opinion of the local government, has environmental value warranting protection or presents an unreasonable risk to public safety, either absolutely or except by paths provided for that purpose.

(2) A determination may specify the extent to which and the manner in which a person is prohibited from pursuing an activity referred to in subclause (1) and, in particular –

(a) the days and times during which the activity is prohibited;

(b) that an activity is prohibited on a class of local government property, specified local government property or all local government property;

(c) that an activity is prohibited in respect of a class of vehicles, boats, equipment or things, or all vehicles, boats, equipment or things;

(d) that an activity is prohibited in respect of a class of persons or all persons; and

(e) may distinguish between different classes of the activity.

(3) In this clause –

vaping means using an electronic cigarette or other electronic device to inhale an aerosol or vapour, but does not include using a device solely to administer a medicine in accordance with medical advice.

DIVISION 3 TRANSITIONAL

2.9 Signs taken to be determinations

(1) In this clause:

Former local law means the Shire of Esperance Local Government Property Local Law published in the Government Gazette on 9 November 2001, as amended.

(2) A sign lawfully erected on local government property under the former local law, which remains in place on the commencement day, is taken to have effect as a determination under clause 2.1 on and from the commencement day.

(3) Subclause (2) applies only to the extent that the sign relates to a matter that may be the subject of a determination under this Part and is not inconsistent with this local law or a determination made under clause 2.1

(4) The local government is to include each determination arising under subclause (2) in the register kept under clause 2.5.

(5) This clause does not give effect to a sign as a determination for any period before the commencement day.

PART 3 PERMITS

DIVISION 1 PRELIMINARY

3.1 Application of Part

This Part does not apply to a person to the extent that the person's use or occupation of local government property, including the activity concerned, is expressly authorised by a written agreement with the local government.

DIVISION 2 APPLYING FOR A PERMIT

3.2 Application for permit

(1) Where a person is required to obtain a permit under this local law, that person shall apply for the permit in accordance with subclause (2).

(2) An application for a permit under this local law shall -

(a) be in the form determined by the local government;

(b) be signed by the applicant;

(c) provide the information required by the form; and

(d) be forwarded to the CEO together with any fee imposed and determined by the local government under and in accordance with sections 6.16 to 6.19 of the Act.

(3) The local government may require an applicant to provide additional information reasonably related to an application before determining an application for a permit.

(4) The local government may require an applicant to give local public notice of the application for a permit.

(5) The local government may refuse to consider an application for a permit which is not in accordance with subclause (2).

3.3 Decision on application for permit

(1) The local government may –

(a) approve an application for a permit unconditionally or subject to any conditions; or

(b) refuse to approve an application for a permit.

(2) If the local government approves an application for a permit, it is to issue to the applicant, a permit in the form determined by the local government.

(3) If the local government refuses to approve an application for a permit, it is to give written notice of that refusal to the applicant.

DIVISION 3 CONDITIONS

3.4 Conditions which may be imposed on a permit

(1) Without limiting the generality of clause 3.3(1)(a), the local government may approve an application for a permit subject to conditions relating to -

(a) the payment of a fee;

(b) compliance with a standard or a policy of the local government adopted by the local government;

(c) obtaining, and complying with the conditions of, any approval, permit or licence required under another written law for the permitted activity;

(d) the duration and commencement of the permit;

(e) the commencement of the permit being contingent on the happening of an event;

(f) the rectification, remedying or restoration of a situation or circumstance reasonably related to the application;

(g) the approval of another application for a permit which may be required by the local government under any written law;

(h) the area of the district to which the permit applies;

(i) where a permit is issued for an activity which will or may cause damage to local government property, the payment of a deposit or bond against such damage; and

(j) the obtaining of public risk insurance in an amount and on terms reasonably required by the local government.

(2) Without limiting clause 3.3(1)(a) and subclause (1), the following paragraphs indicate the type and content of the conditions on which a permit to hire local government property may be issued –

(a) when fees and charges are to be paid;

(b) payment of a bond against possible damage or cleaning expenses or both;

(c) restrictions on the erection of material or external decorations;

(d) rules about the use of furniture, plant and effects;

(e) limitations on the number of persons who may attend any function in or on local government property;

(f) the duration of the hire;

(g) the right of the local government to cancel a booking during the course of an annual or seasonal booking, if the local government sees fit;

(h) a prohibition on the sale, supply or consumption of liquor unless authorised by the permit and any licence or approval required under the *Liquor Control Act 1988* has been obtained;

(i) whether or not the hire is for the exclusive use of the local government property;

(j) the obtaining of a policy of insurance in the names of both the local government and the hirer, indemnifying the local government in respect of any injury to any person or any damage to any property which may occur in connection with the hire of the local government property by the hirer; and

(k) the provision of an indemnity from the hirer, indemnifying the local government in respect of any injury to any person or any damage to any property which may occur in connection with the hire of the local government property by the hirer.

3.5 Imposing conditions under a policy

(1) In this clause –

policy means a policy of the local government adopted by the Council containing conditions subject to which an application for a permit may be approved under clause 3.3(1)(a).

(2) Under clause 3.3(1)(a) the local government may approve an application subject to conditions by reference to a policy.

(3) The local government shall give a copy of the policy, or the part of the policy, which is relevant to the application for a permit, with the form of permit referred to in clause 3.3(2).

(4) An application for a permit shall be deemed not to have been approved subject to the conditions contained in a policy until the local government gives the permit holder a copy of the policy or the part of the policy which is relevant to the application.

(5) A policy referred to in this clause is to be available for public inspection at the local government's offices during normal office hours and on its official website.

3.6 Compliance with and variation of conditions

(1) Where an application for a permit has been approved subject to conditions, the permit holder shall comply with each of those conditions.

(2) The local government may vary the conditions of a permit, and the permit holder shall comply with those conditions as varied.

DIVISION 4 GENERAL

3.7 Agreement for building

Where a person applies for a permit to erect a building on local government property the local government may enter into an agreement with the permit holder in respect of the ownership of the materials in the building.

3.8 Duration of permit

A permit is valid for one year from the date on which it is issued, unless it is –

(a) otherwise stated in this local law or in the permit; or

(b) cancelled under clause 3.12.

3.9 Renewal of permit

(1) A permit holder may apply to the local government in writing prior to expiry of a permit for the renewal of the permit.

(2) The provisions of this Part shall apply to an application for the renewal of a permit *mutatis mutandis.*

3.10 Transfer of permit

(1) An application for the transfer of a valid permit is to -

(a) be made in writing;

(b) be signed by the permit holder and the proposed transferee of the permit;

(c) provide such information as the local government may require to enable the application to be determined; and

(d) be forwarded to the CEO together with any fee imposed and determined by the local government under and in accordance with sections 6.16 to 6.19 of the Act.

(2) The local government may approve an application for the transfer of a permit, refuse to approve it or approve it subject to any conditions.

(3) Where the local government approves an application for the transfer of a permit, the transfer may be effected by an endorsement on the permit signed by the CEO.

(4) Where the local government approves the transfer of a permit, it is not required to refund any part of any fee paid by the former permit holder.

3.11 Production of permit

A permit holder is to produce the permit, in paper or electronic form, to an authorised person on request or within a reasonable period specified by the authorised person.

3.12 Cancellation of permit

(1) Subject to clause 7.1, a permit may be cancelled by the local government if the permit holder has not complied with a –

(a) condition of the permit; or

(b) determination or a provision of any written law which may relate to the activity regulated by the permit.

(2) On the cancellation of a permit the permit holder -

(a) shall return the permit as soon as practicable to the CEO; and

(b) is not entitled to a refund of fees paid in respect of the permit unless the local government determines otherwise.

DIVISION 5 WHEN A PERMIT IS REQUIRED

3.13 Activities needing a permit

(1) A person shall not without a permit –

(a) subject to subclause 3, hire local government property;

(b) advertise anything by any means on local government property, unless the advertising is authorised by a permit to conduct a function or a written agreement for use of the property, and is in accordance with that permit or agreement;

(c) erect a structure for public amusement or for any performance, whether for gain or otherwise, on local government property;

(d) teach, coach or train, for profit, any person in a pool area or indoor recreation facility which is local government property, unless the activity is conducted by, for, or with the written authority of, the local government;

(e) plant any plant or sow any seeds on local government property;

(f) carry on trading on local government property unless the activity is authorised by a permit, licence or written agreement issued or made by the local government under another written law for that activity and location;

(g) unless an employee of the local government in the course of her or his duties or on an area set aside for that purpose -

(i) drive or ride or take any vehicle on to local government property; or

(ii) park or stop any vehicle on local government property;

(h) conduct a function on local government property;

(i) charge any person for entry to local government property, unless the charge is for entry to land or a building hired by a voluntary non-profit organisation;

(j) light a fire on local government property except in a facility provided for that purpose;

(k) parachute, hang glide, abseil or base jump from or on to local government property;

(l) erect a building, structure, or a refuelling site on local government property;

(m) make any excavation on or erect or remove any fence on local government property;

(n) erect or install any structure above or below ground, which is local government property, for the purpose of supplying any water, power, sewer, communication, television or similar service to a person;

(o) depasture any horse, sheep, cattle, goat, camel, ass or mule on local government property; or

(p) conduct or take part in any gambling game or contest, or bet, or offer to bet, publicly.

(2) The local government may exempt a person from compliance with subclause (1) on the application of that person.

(3) The local government may exempt specified local government property or a class of local government property from the application of subclause (1)(a).

3.14 Permit required to camp outside a facility

(1) In this clause –

facility has the same meaning as is given to it in section 5(1) of the *Caravan Parks and Camping Grounds Act 1995*.

(2) This clause does not apply to a facility operated by the local government.

(3) A person shall not without a permit -

(a) camp on local government property, including in a vehicle, or lodge at or occupy a structure at night for the purpose of sleeping; or

(b) erect any tent, camp, hut or similar structure on local government property other than a beach shade or windbreak erected for use during the hours of daylight and which is dismantled during those hours on the same day.

(4) A permit under this clause does not authorise camping contrary to the *Caravan Parks and Camping Grounds Act 1995* or the *Caravan Parks and Camping Grounds Regulations 1997*.

3.15 Permit required for possession and consumption of liquor

(1) A person, on local government property, shall not consume any liquor or have in her or his possession or under her or his control any liquor, unless –

(a) that is permitted under the *Liquor Control Act 1988*; and

(b) a permit has been obtained for that purpose.

(2) Subclause (1) does not apply where the liquor is in a sealed container.

DIVISION 6 RESPONSIBILITIES OF PERMIT HOLDER

3.16 Responsibilities of permit holder

(1) A holder of a permit shall in respect of local government property to which the permit relates -

(a) ensure that an authorised person has unobstructed access to the local government property for the purpose of inspecting the property or enforcing any provision of this local law;

(b) leave the local government property in a clean and tidy condition after its use;

(c) report any damage or defacement of the local government property to the local government; and

(d) prevent the consumption of liquor on the local government property unless the permit allows it and any licence or approval required under the *Liquor Control Act 1988* has been obtained and its conditions are complied with.

PART 4 BEHAVIOUR ON ALL LOCAL GOVERNMENT PROPERTY

DIVISION 1 BEHAVIOUR ON AND INTERFERENCE WITH LOCAL GOVERNMENT PROPERTY

4.1 Behaviour which interferes with others

A person shall not behave on local government property in a manner that unreasonably interferes with another person's use or enjoyment of the property or endangers another person's safety.

4.2 Behaviour detrimental to property

(1) A person shall not behave in or on local government property in a way which is or might be detrimental to the property.

(2) In subclause (1) –

detrimental to the property includes –

(a) removing any thing from the local government property such as a rock, a plant or a seat provided for the use of any person; and

(b) destroying, defacing or damaging any thing on the local government property, such as a plant, a seat provided for the use of any person or a building.

4.3 Taking or injuring any fauna

(1) A person shall not take, injure or kill or attempt to take, injure or kill any fauna which is on or above any local government property, unless that person is authorised under a written law to do so.

(2) In this clause –

animal means any living thing that is not a human being or plant; and

fauna means any animal indigenous to or which periodically migrates to any State or Territory of the Commonwealth or the territorial waters of the Commonwealth and includes in relation to any such animal –

(a) any class of animal or individual member;

(b) the eggs or larvae; or

(c) the carcass, skin, plumage or fur.

4.4 Intoxicated persons not to enter local government property

A person shall not enter or remain on local government property while under the influence of liquor or a prohibited drug to an extent that endangers the safety of that person or another person, or unreasonably interferes with another person's use or enjoyment of the property.

4.5 No prohibited drugs

A person shall not take a prohibited drug onto, or consume or use a prohibited drug on, local government property unless permitted to do so under a written law or a law of the Commonwealth.

DIVISION 2 SIGNS

4.6 Signs

(1) A local government may erect a sign on local government property specifying any conditions of use which apply to that property.

(2) A person shall comply with a sign erected under subclause (1).

(3) A condition of use specified on a sign erected under subclause (1) is –

(a) not to be inconsistent with any provision of this local law or any determination; and

(b) to be for the purpose of giving notice of the effect of a provision of this local law.

PART 5 MATTERS RELATING TO PARTICULAR LOCAL GOVERNMENT PROPERTY

DIVISION 1 SWIMMING POOL AREAS

5.1 Refusal of admission and directions to leave

(1) A Manager or an authorised person shall refuse admission to, and may direct to leave a pool area, any person who -

(a) in the reasonable opinion of the Manager or authorised person is -

(i) under the age of 10 years and unaccompanied by a responsible person aged 16 years or over;

(ii) suffering from a disease or infection that is communicable in an aquatic environment and presents a risk to other users;

(iii) in an unclean condition, or wearing unclean clothing, that presents a hygiene risk in the pool area; or

(iv) apparently affected by alcohol, drugs, or both, to an extent that presents a risk to the safety of that person or another person; or

(b) is to be refused admission under and in accordance with a decision of the local government for breaching any clause of this local law.

(2) A person shall comply with a direction to leave given under subclause (1).

5.2 Consumption of food or drink may be prohibited

A person shall not consume any food or drink in an area where consumption is prohibited by a sign.

DIVISION 2 BEACHES

5.3 Powers of surf lifesaving club members and lifeguard personnel

(1) Subject to subclause (2), the CEO may, in writing, appoint members of a surf lifesaving club or personnel of a lifeguard service as authorised persons under section 9.10(2) of the Act to perform all or any of the following functions in relation to a beach -

(a) patrol any beach;

(b) undertake activities reasonably necessary for beach surveillance, lifesaving or emergency response;

(c) erect signs designating bathing areas and signs regulating, prohibiting or restricting specified activities on the whole or any part of the beach or in or on the water adjacent to the beach, and direct persons on the beach or in or on the water to comply with those signs;

(d) temporarily enclose any area with rope, hessian, wire or any other means for the conduct of surf lifesaving club or lifeguard activities; and

(e) direct persons to leave the water adjacent to a beach during dangerous conditions or if a shark is suspected of being in the vicinity.

(2) The CEO shall appoint under subclause (1) only persons who are recommended by the surf lifesaving club or lifeguard service provider as competent to perform the specified functions and whom the CEO is satisfied are competent to do so.

(3) An appointment under subclause (1) may apply generally or be limited to particular functions, places, times, days or months.

5.4 Appointment of other authorised persons

(1) The CEO may, in writing, appoint a person as an authorised person under section 9.10(2) of the Act to perform all or any of the functions referred to in clause 5.3(1) in relation to a beach.

(2) The CEO shall appoint under subclause (1) only a person whom the CEO is satisfied is competent to perform the specified functions.

(3) An appointment under subclause (1) may apply generally or be limited to particular functions, places, times, days or months.

(4) Where appointments under clause 5.3(1) and subclause (1) apply to the same beach at the same time, the CEO shall specify in the instruments of appointment the conditions or limitations applying to the exercise of overlapping functions, including which person's direction is to take priority if directions conflict.

5.5 Persons to comply with signs and directions

(1) A person shall -

(a) not act in contravention of a sign erected under clause 5.3(1)(c);

(b) not enter an area temporarily enclosed under clause 5.3(1)(d), unless the person is a member of the surf lifesaving club or personnel of the lifeguard service conducting the activities, or has permission to enter from an authorised person responsible for the enclosure; and

(c) comply with a direction given under clause 5.3(1)(c) or 5.3(1)(e).

(2) This clause applies whether the relevant function under clause 5.3(1) is performed by a person appointed under clause 5.3(1) or 5.4(1).

DIVISION 3 FENCED OR CLOSED PROPERTY

5.6 No entry to fenced or closed local government property

A person must not enter local government property which has been fenced off or closed to the public by a sign or otherwise, unless that person is authorised to do so by the local government.

DIVISION 4 TOILET BLOCKS AND CHANGE ROOMS

5.7 Use of toilet blocks or change rooms

A person must comply with a sign erected by the local government giving reasonable directions for the use of a toilet block or change room, provided that the directions are consistent with applicable written laws and laws of the Commonwealth.

DIVISION 5 - AERODROME (AIRPORT)

5.8 Application

(1) This Division applies to each airport which is local government property within the district.

(2) Nothing in this Division authorises entry to, or an activity at, an airport contrary to the *Aviation Transport Security Act 2004 (Commonwealth)*, the *Aviation Transport Security Regulations 2005 (Commonwealth)*, the *Civil Aviation Act 1988 (Commonwealth)* or regulations made under that Act.

5.9 Use by aircraft

(1) Subject to applicable laws of the Commonwealth and any lawful operational restriction or closure, the owner of an aircraft may use the airport for the landing, servicing and departure of the aircraft and the embarkation and disembarkation of passengers and freight upon payment of the applicable fee and compliance with this local law.

(2) The local government may close the airport to aircraft movements if it considers the surface of the airport to be unsafe.

5.10 Right of entry to airport

(1) A person must not enter or remain in a part of the airport that the local government has closed to public access, unless authorised by the local government or another written law or law of the Commonwealth.

(2) The local government may designate parts of the airport for particular uses and restrict access by persons, vehicles or aircraft for property management and operational safety purposes, subject to applicable laws of the Commonwealth.

(3) The local government is to indicate a restriction under this clause by signs, markings, notices or barriers.

(4) A person must not contravene a restriction imposed under subclause (2) and indicated under subclause (3), unless authorised to do so by the local government or another written law or law of the Commonwealth.

(5) An approval under this clause does not confer an aviation security clearance or replace an authorisation required under Commonwealth aviation security legislation.

5.11 Access of animals restricted

(1) Subject to clause 1.3(2), a person shall not bring an animal onto an airport unless -

(a) the person is a person referred to in section 8 of the *Dog Act 1976* acting in accordance with that provision;

(b) the animal is an assistance animal as defined in section 9(2) of the *Disability Discrimination Act 1992* (Commonwealth) and is accompanying a person with a disability in accordance with that Act;

(c) the animal is being air freighted from the airport;

(d) the animal has been air freighted to the airport; or

(e) the person is authorised to do so by the local government.

(2) A person in charge of an animal shall keep the animal under control and shall not allow it to wander at large on the airport.

(3) If an animal is on an airport in contravention of subclause (2), the owner of the animal at that time also commits an offence against this subclause.

DIVISION 6 REFUSE SITES

5.12 Persons to comply with directions

(1) A person at a refuse site must comply with a reasonable direction relating to the operation or safe use of the site given by an authorised person.

(2) Subclause (1) does not apply to a direction or conduct regulated by Part 4 of the *Shire of Esperance Waste Local Law 2025*, as amended.

DIVISION 7 JETTIES AND BRIDGES

5.13 Application and interpretation

(1) This Division applies to a jetty or bridge that is local government property within the area to which this local law applies.

(2) In this Division, *jetty* includes a pier, wharf or landing place.

5.14 Fishing from a jetty or bridge

(1) A person must not fish from a jetty or bridge so as to obstruct or interfere with the free movement of a boat approaching or leaving the jetty or bridge, or so as to unreasonably interfere with the use of the jetty or bridge by another person.

(2) A person must not hang or spread a fishing net from, on or over any part of a jetty or bridge.

PART 6 FEES FOR ENTRY ON TO LOCAL GOVERNMENT PROPERTY

6.1 No unauthorised entry to function

(1) A person shall not enter local government property on such days or during such times as the property may be set aside for a function for which a charge for admission is authorised, except –

(a) through the proper entrance for that purpose; and

(b) on payment of the fee chargeable for admission at the time.

(2) The local government may exempt a person from compliance with subclause (1)(b).

PART 7 OBJECTIONS AND APPEALS

7.1 Application of Division 1, Part 9 of the Act

(1) Division 1 of Part 9 of the Act applies to a decision under this local law to grant, refuse, renew, vary or cancel a permit or consent.

(2) The applicant or holder of the permit or consent is an affected person for the purposes of that Division.

(3) An objection is to be made in the form and manner prescribed by regulation 33 of the Regulations.

PART 8 MISCELLANEOUS

8.1 Authorised person to be obeyed

A person on local government property shall obey any lawful direction of an authorised person and shall not in any way obstruct or hinder an authorised person in the execution of her or his duties.

8.2 Persons may be directed to leave local government property

An authorised person may direct a person to leave local government property where she or he reasonably suspects that the person has contravened a provision of any written law.

8.3 Disposal of lost property

An article left on any local government property, and not claimed within a period of 3 months, may be disposed of by the local government in any manner it thinks fit.

8.4 Liability for damage to local government property

(1) Where a person unlawfully damages local government property, the local government may by notice in writing to that person require that person within the time required in the notice to, at the option of the local government, pay the costs of –

(a) reinstating the property to the state it was in prior to the occurrence of the damage; or

(b) replacing that property.

(2) On a failure to comply with a notice issued under subclause (1), the local government may recover the costs referred to in the notice as a debt due to it.

PART 9 ENFORCEMENT

DIVISION 1 NOTICES GIVEN UNDER THIS LOCAL LAW

9.1 Offence to fail to comply with notice

Whenever the local government gives a notice under this local law requiring a person to do any thing, if a person fails to comply with the notice, that person commits an offence.

9.2 Local government may undertake requirements of notice

Where a person fails to comply with a notice referred to in clause 9.1, the local government may do the thing specified in the notice and recover from the person to whom the notice was given, as a debt, the costs incurred in so doing.

DIVISION 2 OFFENCES AND PENALTIES

SUBDIVISION 1 GENERAL

9.3 Offences and general penalty

(1) Any person who fails to do anything required or directed to be done under this local law, or who does anything which under this local law that person is prohibited from doing, commits an offence.

(2) Any person who commits an offence under this local law is liable, upon conviction, to a penalty not exceeding $5,000, and if the offence is of a continuing nature, to an additional penalty not exceeding $500 for each day or part of a day during which the offence has continued.

SUBDIVISION 2 INFRINGEMENT NOTICES AND MODIFIED PENALTIES

9.4 Prescribed offences

(1) An offence against a clause specified in Schedule 1 is a prescribed offence for the purposes of section 9.16(1) of the Act.

(2) The amount of the modified penalty for a prescribed offence is that specified adjacent to the clause in Schedule 1.

9.5 Form of notices

(1) For the purposes of this local law -

(a) where a vehicle is involved in the commission of an offence, the form of the notice referred to in section 9.13 of the Act is that of Form 1 in Schedule 1 of the Regulations;

(b) the form of the infringement notice given under section 9.16 of the Act is that of Form 2 in Schedule 1 of the Regulations; and

(c) the form of the notice referred to in section 9.20 of the Act is that of Form 3 in Schedule 1 of the Regulations.

(2) Where an infringement notice is given under section 9.16 of the Act in respect of an alleged offence against clause 2.4, the notice is to contain a description of the alleged offence.

DIVISION 3 EVIDENCE IN LEGAL PROCEEDINGS

9.6 Evidence of a determination

(1) In any legal proceedings, evidence of a determination may be given by tendering the register referred to in clause 2.5 or a certified copy of an extract from the register.

(2) It is to be presumed, unless the contrary is proved, that the determination was properly made and that every requirement for it to be made and have effect has been satisfied.

(3) Subclause (2) does not make valid a determination that has not been properly made.

SCHEDULE 1 PRESCRIBED OFFENCES

[Clause 9.4]

Clause	Description	Modified Penalty $
2.4	Failure to comply with determination	200
3.6	Failure to comply with conditions of permit	200
3.13(1)	Failure to obtain a permit	200
3.14(3)	Failure to obtain permit to camp outside a facility	200
3.15(1)	Failure to obtain permit for liquor	200
3.16	Failure of permit holder to comply with responsibilities	200
4.1	Behaviour endangering or unreasonably interfering with others	200
4.2(1)	Behaviour detrimental to property	350
4.4	Intoxication causing danger or unreasonable interference	200
4.6(2)	Failure to comply with sign on local government property	200
5.2	Consuming food or drink in prohibited area	150
5.5	Breaching beach signs, enclosure restrictions or directions	250
5.6	Unauthorised entry to fenced or closed local government property	300
5.7	Failure to comply with a lawful sign regulating use of a toilet block or change room	150
5.10(1)	Unauthorised entry to, or remaining in, a closed part of an airport	400
5.10(4)	Failure to comply with an airport access restriction	400
5.11(1)	Unauthorised presence of animal on airport	400
5.11(2)	Animal wandering at large on airport– person in charge	400
5.11(3)	Animal wandering at large on airport– owner	400
5.12(1)	Failure to comply with a reasonable direction at a refuse site	500
5.14(1)	Fishing causing obstruction or interference	200
5.14(2)	Hanging or spreading nets on jetties or bridges	200
6.1(1)	Unauthorised entry to function on local government property	200
9.1	Failure to comply with notice	300

SCHEDULE 2 DETERMINATIONS

The determinations set out in Part 2 of this Schedule are taken to have been made by the local government under clause 2.1 of the local law.

PART 1 PRELIMINARY

1.1 Definitions

(1) In these determinations unless the context otherwise requires –

local law means the *Local Government Property Local Law 2026* made by the local government.

1.2 Interpretation

(1) Unless the context otherwise requires, a term used in these determinations that is not defined in these determinations has the meaning given to it in the local law.

PART 2 ACTIVITIES PROHIBITED ON LOCAL GOVERNMENT PROPERTY

2.1 Playing Golf

A person is prohibited from playing or practising golf or striking a golf ball on local government property except on land which is reserved to the local government for the purpose, or which is set aside under clause 2.7(1) for the purpose.

2.2 Speed of Vehicles

A person shall not drive or allow a vehicle to be driven on land which is local government property in parking areas designated as such by means of appropriate signs or in sporting or recreational reserves, at a speed exceeding 16 kilometres per hour.

2.3 Vehicles on Foreshore

(1) A person shall not without the approval of the local government, drive or ride or bring any vehicle onto or permit any person to drive or ride or bring any vehicle onto that portion of foreshore between Twilight Cove and Bandy Creek Boat Harbour except for the purpose of launching boats in designated areas.

(2) For the purpose of subclause(1), “foreshore” means all the land contiguous to the Shire of Esperance which lies between the low water mark and the high water mark of the Southern Ocean.

Dated _____ day of _____.

The Common Seal of the Shire of Esperance was hereunto affixed by the authority of a resolution of the Council in the presence of -

_____	_____
Ron Chambers	Shane Burge
SHIRE PRESIDENT	**CHIEF EXECUTIVE OFFICER**

Uniting Church Homes Trading As Juniper A Uniting Church Community

JUNIPER

ABN 15 360 992 349

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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BOARD REPORT

The Board members of Uniting Church Homes, trading as Juniper a Uniting Church Community ("Juniper"), present their report on the entity for the year ended 30 June 2025, as approved at the board meeting held on 25 September 2025.

Board members

The names of the Board members in office at any time during or since the end of the year up to the date of this report are:

Member	Position
Grant Robinson	Chair
Arthur Criddle	Board Member
Barry Honey	Board Member (resigned 22.07.25)
Ben Edwards	Board Member
David de Kock	Board Member
Helen Cook	Board Member
Karen Gullick	Board Member
Penny Knight	Board Member
Angela Edwards	Board Member (from 25.10.24)

Board member meetings attended while in office

The number of meetings of the Board members (including meetings of the Board Committees) held during the year and the number of meetings attended by each Board member are detailed below:

	Board Meetings		Audit and Risk		Care and Clinical Governance		Finance and Property Development		Nomination and Remuneration	
Name	A	B	A	B	A	B	A	B	A	B
Grant Robinson	11	12							3	3
Arthur Criddle	10	12	4	6	5	6				
Barry Honey*	5	6	3	5			3	4		
Ben Edwards	11	12			4	6				
David de Kock	11	12					5	6		
Helen Cook	11	12	5	6			6	6		
Karen Gullick	12	12			6	6			3	3
Penny Knight	12	12			6	6	6	6	3	3
Angela Edwards	8	9	2	3						

Key:

***** = Leave of absence 27.02.25 to 21.07.25 inclusive*

***A** = Number of meetings attended.*

***B** = Number of meetings held during the time the Board Member held office or was a member of the relevant committee during the year.*

The four Committees of the board are:

- Audit and Risk Committee ("ARC"). Chaired by Helen Cook.
- Finance and Property Development Committee ("FPDC"). Chaired by Barry Honey (resigned 27.07.25) / acting Chair Penny Knight from 27.02.2025 - present.
- Care and Clinical Governance Committee ("CCGC"). Chaired by Dr Arthur Criddle.
- Nomination and Remuneration Committee ("NRC"). Chaired by Grant Robinson.

Board Member Changes

On 25 October 2024, Angela Edwards was appointed as a Board member.

Review of operations

Juniper's operations for the financial year resulted in a surplus after depreciation and impairment of $1,185,562 (2024: surplus of $12,251,844). The total comprehensive income was $11,073,714 (2024: surplus of $27,188,848).

Asset strategy

Juniper continues to progress its asset strategy roadmap with several major projects. These include the refurbishment of Juniper Annesley, Waratah Lodge, Bethshan and Carramar, and the development of new staff accommodation at Guwardi Ngadu in Fitzroy Crossing. These projects are designed to modernise facilities, enhance customer experience, and address regional workforce accommodation challenges. The organisation is also exploring affordable housing initiatives to support older people at risk of homelessness, recognising both the growing community demand and alignment with government priorities.

Principal activities

During the year ended 30 June 2025, Juniper was involved in the provision of a variety of services including:

- Residential aged care
- Community and home support
- Retirement living
- Transition Care Program.

Likely developments

Future developments will focus on continued investment in capital replacement and optimisation projects to sustain service delivery into the future. Planning is underway to expand service hubs in regional areas, increase staff accommodation capacity, and explore strategic partnerships in affordable housing. These initiatives will build on the success of recent projects and respond to both customer demand and sector trends.

Expected results of operations

Demand for services remains strong across all streams. Residential aged care homes are operating at or near full occupancy, home and community care services continue to grow following expansion into the Great Southern and Goldfields, and demand for retirement living villages remains high with limited stock available for sale. The Transition Care Program has also experienced steady growth following expansion into new locations. The expected result of these developments is continued operational stability, supported by strategic investment in facilities and services.

Aged care sector developments

In May 2025, the Federal Government announced a deferral of the new Aged Care Act from 1 July 2025 to 1 November 2025. This legislation, together with the strengthened Quality Standards, new Prudential and Liquidity Standards, and the transition to Support at Home, represents the most significant reform to the sector in decades. While the deferral provides additional preparation time, Juniper remains committed to maintaining momentum to ensure full compliance. The organisation is actively using this period to finalise operational and digital processes, deliver workforce training, and prepare customers for the upcoming changes.

Indemnification and insurance of board member and officers

Board Members and Officers' Liability Insurance is held to cover a board member for certain liabilities arising whilst acting as a board member of the Entity. The wording of the policy prohibits disclosure of the nature of these liabilities and the amount of the premium.

Indemnification of auditors

To the extent permitted by law, the entity has agreed to indemnify its auditors, KPMG, as part of the terms of its audit engagement agreement against claims by third parties arising from the audit (for an unspecified amount). No payment has been made to indemnify KPMG during or since the financial year.

Subsequent events

Barry Honey resigned as a Board Member and as Chair of the Finance, Property and Development Committee (FPDC) from 22 July 2025.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required by *Subdivision 60-C of the Australian Charities and Not- for-profits Commission Act 2012* is set out on page 12.

Signed in accordance with a resolution of the members of the board.





Grant Robinson
Chair (Board)

Helen Cook
Chair (Audit and Risk Committee)

Dated at Perth this 25th day of September 2025

GOVERNANCE STATEMENT

Corporate Governance Statement

Our Vision: A life well lived.

Our Mission: To provide excellent care, accommodation and support services to older Western Australians.

Our Values: Welcome, Respect, Compassion, Hope, Courage

The Role of the Board

The Board sets the strategic direction and overall policy framework within which Executive staff can manage the effective operation of care services and related business activities.

Responsibilities and function of the Board

The Board is responsible for:

- The governance of Juniper, including overseeing the management and administration of all real and personal property, including, but not limited to, the power to buy, sell, lease or let any real or personal property, plant, equipment, consumable item or other asset to be used, either at the time or in the future, in furtherance of the organisation's Object and for this purpose to lend or borrow, either with or without security, as the Board shall from time to time think fit
- Appointing, dismissing, setting the duties, and managing the performance of the Chief Executive Officer
- Ensuring that the organisation's Object is promoted, which may include establishing appropriate vision, mission, values, policies, and corporate objectives for Juniper
- Approving business and strategic plans, including budgets
- Entering into such financial arrangements with the Synod of Western Australia as in the opinion of the Board are appropriate to acknowledge the contribution of the wider Church to the attainment of the organisation's Object
- Doing all such other things as are incidental or conducive to furthering the organisation's Object and performing these duties.

Board Composition

The Board is appointed by the Synod of Western Australia and must consist of not more than seven and not less than five persons appointed by the Synod and may include an additional two co-opted members which are appointed by the Board. No staff member can hold a position on the Board.

Board Committees

The Board has established four committees to support the performance of its responsibilities. Each of these four committees are governed by their own terms of reference, they are not a decision-making body of the Board but can make recommendations to the Board.

The four Committees are:

- Audit and Risk Committee
- Finance and Property Development Committee
- Care and Clinical Governance Committee
- Nomination and Remuneration Committee

The Board may establish other committees or working groups from time to time to deal with matters of specific importance to the Board.

Audit and Risk Committee ("ARC")

The ARC provides guidance to the Board in the Board's role of governing the audit and strategic risk programs of the organisation in a manner that aligns with Juniper strategies, policies and procedures in an economic, social and environmentally sustainable and responsible manner. The Committee is responsible for the establishment and monitoring of the overall framework for risk management and enterprise risk management.

Members of the ARC are appointed by the Board and shall include a minimum of three Board members. It shall have a maximum of five members including independent members.

The Chair of the ARC must be a member of the Board and is appointed by the Board. The CEO, and other members of the Executive Leadership Team may attend meetings of the committee, as required, but do not hold the right to vote. Others may be invited to attend meetings in accordance with the Terms of Reference.

Finance and Property Development Committee ("FPDC")

The FPDC supports the Board in reviewing, enquiring and monitoring financial performance and prudential obligations. The FPDC is also responsible for overseeing activities relating to Property Development.

Members of the FPDC are appointed by the Board and shall include a minimum of four Board members and shall include the Chief Executive Officer.

The Committee chair shall be a member of the Board and is appointed by the Board. The CEO, and other members of the Executive Leadership Team may attend meetings of the committee, as required, but do not hold the right to vote. Others may be invited to attend meetings in accordance with the Terms of Reference.

Care and Clinical Governance Committee ("CCGC")

The CCGC is responsible for overseeing the effective implementation of Juniper's Care and Clinical Governance Framework and quality improvement activities. The Committee assists the Board fulfil its responsibility for Juniper's overall care and clinical governance system of quality, safety, risk management and research performance.

Members of the CCGC are appointed by the Board and shall have no less than four Board members and shall include the Chief Executive Officer. The CCGC shall have no more than five members including independent members,

The Chair of the CCGC must be a member of the Board and is appointed by the Board. The CEO and other members of the Executive Leadership Team may attend meetings of the Committee, as required, but do not hold the right to vote. Others may be invited to attend meetings in accordance with the Terms of Reference.

Nomination and Remuneration Committee ("NRC")

The NRC provides guidance to the Board in overseeing the recruitment, performance and remuneration of Board members and the Chief Executive Officer, and any annual remuneration adjustment of other Executive staff.

Members of the NRC are appointed by the Board and shall have no less than three Board members including the Board Chair. The Board Chair will be the Chair of the NRC. The Chief Executive Officer shall attend meetings of the Committee except when matters are being addressed by the Committee pertaining to the Chief Executive Officer, unless by invitation from the Committee, but does not have the right to vote. Others may be invited to attend meetings in accordance with the Terms of Reference.

DECLARATION BY THE BOARD

In the opinion of the Board of Juniper:

a. The financial statements and notes of Juniper – A Uniting Church Community "Juniper" are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012,* including:

   i. Giving a true and fair view of its financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and

   ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) simplified disclosure framework and the *Australian Charities and Not-for-profits Commission Regulation 2022*; and

b. There are reasonable grounds to believe that Juniper will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board.



Grant Robinson
Board Chair



Helen Cook
Chair (Audit and Risk Committee)

Dated at Perth this 25th day of September 2025

Auditor's Independence Declaration under subdivision 60-C section 60-40 of Australian Charities and Not-for-profits Commission Act 2012

To the Directors of Uniting Church Homes – Trading as Juniper A Uniting Church Community

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2025 there have been:

i. No contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and

ii. no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

KPMG

Ryan Hastie
Partner
Perth
25 September 2025

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 $	2024 $
Revenue	B1	240,849,646	209,253,877
Revaluation gain on re-measurement to fair value	C7	945,711	14,585,000
Gain on bargain purchase		-	13,395,805
Other income	B1	14,313,096	11,252,367
COVID-19 expense reimbursements	B1	-	911,552
TOTAL INCOME		**256,108,453**	**249,398,601**
EXPENSES			
Employee benefits		182,384,693	159,702,990
Customer direct expenses		20,152,595	17,625,210
Occupancy expenses		17,585,721	17,188,955
Administration expenses		17,498,811	16,997,760
Depreciation expenses		9,614,405	14,862,004
Fair value loss on customer obligations		1,373,490	5,389,901
Interest expenses		4,318,566	4,379,215
Other expenses		1,720,863	1,000,722
Impairment and write-off of fixed assets	C6	273,747	-
TOTAL EXPENSES		**254,922,891**	**237,146,757**
SURPLUS BEFORE TAX		**1,185,562**	**12,251,844**
Income tax expense	B2	-	-
SURPLUS AFTER TAX		**1,185,562**	**12,251,844**
OTHER COMPREHENSIVE INCOME		-	75,000
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		**1,185,562**	**12,326,844**

This statement should be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Notes	2025 $	2024 $
CURRENT ASSETS			
Cash and cash equivalents	C2	32,671,505	13,548,464
Trade and other receivables	C3	10,284,783	7,013,376
Other financial assets	C4	50,000,000	58,000,000
Other assets	C5	2,862,669	2,308,451
TOTAL CURRENT ASSETS		**95,818,957**	**80,870,291**
NON CURRENT ASSETS			
Fixed assets	C6	246,529,973	233,770,532
Investment properties	C7	132,083,911	130,855,000
TOTAL NON CURRENT ASSETS		**378,613,884**	**364,625,532**
TOTAL ASSETS		**474,432,841**	**445,495,823**
CURRENT LIABILITIES			
Refundable accommodation deposits	C8	178,534,615	159,155,490
Independent living unit contributions	C8	96,810,066	96,297,018
Trade and other payables	C8	27,064,302	22,011,490
Provisions	C9	16,860,777	14,776,317
TOTAL CURRENT LIABILITIES		**319,269,760**	**292,240,315**
NON CURRENT LIABILITIES			
Provisions	C9	2,917,717	2,195,706
TOTAL NON CURRENT LIABILITIES		**2,917,717**	**2,195,706**
TOTAL LIABILITIES		**322,187,477**	**294,436,021**
NET ASSETS		**152,245,364**	**151,059,802**
EQUITY			
Retained surplus	C10	151,776,864	150,591,302
Asset revaluation reserve	C11	468,500	468,500
TOTAL EQUITY		**152,245,364**	**151,059,802**

This statement should be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Retained Surplus $	Asset Revaluation Reserve $	Total $
30 June 2024				
Balance as at 1 July 2023		138,339,458	393,500	138,732,958
Other comprehensive income				
Total comprehensive income for the year		12,251,844	-	12,251,844
Fair value remeasurement of fixed assets prior to transfer to investment properties		-	75,000	75,000
Balance at 30 June 2024	C10 + C11	**150,591,302**	**468,500**	**151,059,802**
30 June 2025				
Balance as at 1 July 2024		150,591,302	468,500	151,059,802
Other comprehensive income				
Total comprehensive income for the year		1,185,562	-	1,185,562
Balance at 30 June 2025	C10 + C11	**151,776,864**	**468,500**	**152,245,364**

This statement should be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 $	2024 $
Cash flows from operating activities			
Customer fees received		46,918,265	66,695,043
Receipts from subsidies, grants and other operating revenue		187,582,187	161,598,697
COVID-19 expense reimbursements		-	911,552
Payments to suppliers and employees		(231,630,768)	(202,994,577)
RAD, accommodation bond and ILU entry contribution received		69,440,063	51,477,909
RAD, accommodation bond and ILU entry contribution refunded		(42,139,868)	(57,130,083)
Interest received		3,952,250	3,506,762
Interest paid		(531,980)	(499,695)
NET CASH FLOW FROM OPERATING ACTIVITIES	D1	**33,590,149**	**23,565,608**
Cash flows from investing activities			
Payments for fixed assets	C6	(26,837,304)	(21,998,773)
Payments for business combinations	B2	-	(10,761)
Proceeds from fixed assets		4,370,195	10,569,619
Proceeds from/(payments for) financial assets		8,000,000	(14,950,000)
NET CASH FLOWS USED IN INVESTING ACTIVITIES		**(14,467,109)**	**(26,389,915)**
NET INCREASE/(DECREASE) IN CASH		**19,123,040**	**(2,824,307)**
CASH AT THE BEGINNING OF THE YEAR		13,548,465	16,372,771
CASH AT THE END OF THE YEAR	C2	**32,671,505**	**13,548,464**

This statement should be read in conjunction with the accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

A1: NATURE OF OPERATIONS

Uniting Church Homes – Trading as Juniper a Uniting Church Community ("Juniper" or "the Entity") is a not-for-profit company domiciled in Australia. The registered office of the Entity and its principal place of business is 313 Main Street, Balcatta, WA 6021. Juniper is a registered charity with the Australian Charities and Not-for-Profit Commission and is exempt from tax.

Juniper's principal activities were the provision of care and accommodation for the older people including, permanent, respite and transitional accommodation, independent living and in-home care and services.

A2: STATEMENT OF COMPLIANCE

These general-purpose financial statements have been prepared in compliance with the requirements of the *Australian Charities and Not-for-Profits Commission (ACNC) Act 2012, Australian Accounting Standards – Simplified Disclosures, Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board*. The Entity is a not-for-profit entity for the purposes of preparing these financial statements.

A3: BASIS OF ACCOUNTING

The financial report was prepared on a historical cost basis, except for investment properties and financial assets classified as fair value through profit or loss and measured at fair value.

The financial statements have been prepared using the measurement basis specified by Australian Accounting Standards for each type of asset, liability, income and expense.

The financial statements provide comparative information in respect of the previous period. The financial statements for the year ended 30 June 2025 were approved and authorised for issue by the Board on 25 September 2025. Details of Juniper's accounting policies are included in their respective notes below.

The financial report is presented in Australian dollars and all values are rounded to the nearest dollar, except when otherwise indicated under the option available to the Entity as provided in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191. The Entity is an entity to which this legislative instrument applies.

A4: GOING CONCERN

The financial statements are prepared on a going concern basis; notwithstanding Juniper has a net current asset deficiency position of $223,450,802 at 30 June 2025 (2024: $211,370,024) for the reasons set out below. The net current asset deficiency arises due to the classification of refundable accommodation deposits, accommodation bonds and independent living unit entry contributions as a current liability in compliance with AASB 101 Presentation of Financial Statements ("AASB 101") due to the absence of an unconditional right to defer settlement of those liabilities for at least twelve months following balance date.

However:

- In practice, refundable accommodation deposits and accommodation bonds that are repaid to an outgoing customer have historically been replaced by another refundable accommodation deposit by an incoming customer within a short timeframe.
- Historically, customer loans less applicable deferred facilities fees for outgoing customers are paid at the time of settlement for incoming customers, the cash inflow has generally exceeded the cash outflow to the departing customer.

A4: GOING CONCERN (CONTINUED)

On 29 July 2021, Juniper executed a finance agreement with National Australia Bank for a Corporate Markets Loan of $25,000,000. The terms of the facility restrict its use to support Juniper's obligations with regards to departing customers across its aged care and retirement facilities, fund liquidity requirements under the Aged Care Act 1997 and capital investment, however the facility can be utilised for the repayment and settlement of Refundable Accommodation Deposits ("RADs"). This facility has not been drawn by Juniper.

A5: CHANGES IN ACCOUNTING POLICIES

The accounting policies applied by Juniper in this annual financial report are the same as those applied by Juniper in its annual financial report as at and for the year ended 30 June 2024.

A6: SIGNIFICANT MANAGEMENT JUDGEMENT IN APPLYING ACCOUNTING POLICIES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts. These are reviewed on an ongoing basis. Further information is included in the following notes:

B1: Revenue

B1: Deferred management fees

B1: Imputed DAP revenue on RADs

C6: Useful life of depreciable assets

C6: Property may be held to meet service delivery objectives

C7: Incremental borrowing rate

C7: Lease term

C8: Investment properties

C9: Unearned income

C10: Long Service Leave

Management assesses impairment at each reporting date by evaluating conditions specific to cash-generating units ("CGUs"), which are the lowest levels of the Entity monitored for internal management purposes, that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined, and an impairment loss, if any, is recognised in the Statement of Profit and Loss and Other Comprehensive Income.

Impairment loss is recognised when carrying amount exceeds recoverable amount. Recoverable amount is the higher of Value in Use ("VIU") and Fair Value Less Cost of Disposal ("FVLCD").

A7: NEW AND AMENDED STANDARDS

Juniper adopted the following accounting standard and amendments from 1 July 2024:

- AASB 2020-1 Amendments to AASs – *Classification of Liabilities as Current or Non-current*
- AASB 2022-6 Amendments to AASs – *Non-current Liabilities with Covenants*
- AASB 2023-3 Amendments to AASs – *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2023-1 Amendments to AASs – Supplier Finance Arrangements
- AASB 2024-1 Amendments to AASs – Supplier Finance Arrangements*: Tier 2 Disclosures*
- AASB 2022-5 Amendments to AASs – *Lease Liability in a Sale and Leaseback*
- AASB 2022-10 Amendments to AASs – *Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities*

The above accounting standards and amendment did not have any impact on the amounts recognised in prior periods and is not expected to significantly affect the current or future periods.

Other Australian Accounting Standards and Interpretations relevant to the Entity that have recently been issued or amended but are not yet effective, have not been adopted by the Entity for the period ended 30 June 2025 are outlined below. The Entity continues to assess these standards however does not expect they will have a material impact.

- AASB 2023-5 Amendments to AASs – Lack of Exchangeability
- AASB 2024-2 Amendments to AASs – Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to AASs – Annual Improvements Volume 11
- AASB 2025-1 Amendments to AASs – Contracts Referencing Nature-dependent Electricity
- AASB 2025-2 Amendments to AASs – Classification and Measurement of Financial Instruments: Tier 2 Disclosures
- AASB 2022-9 Amendments to AASs – Insurance Contracts in the Public Sector
- AASB 18 Presentation and Disclosure in Financial Statements
- AASB 2014-10 Amendments to AASs – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

B1: REVENUE

MATERIAL ACCOUNTING POLICY

Revenue comprises revenue from service fees, supplements, accommodation, subsidies and government grants. Other income comprises interest income, donations, investment income and deferred management fees income.

Revenue from contracts with customers is recognised when control of the goods or services is transferred to the customer at an amount that reflects the consideration to which Juniper expects to be entitled in exchange for those goods or services, and when the criteria for each different activity have been met.

Revenue Type	***Recognition***
Government grants	A number of Juniper's services are supported by grants received from the federal, state and local governments. Management calculates the provision for unspent grants with regards to the service delivery of contracted services across the period. Revenue will be recognised over time as services are delivered with any balance unearned recognised on the balance sheet to the extent of future delivery of contracted services. Pursuant to the terms of the grant arrangement, the Government may request a refund for unspent grants where there has been an under provision of service. A provision for unspent grants is carried as a liability on the balance sheet, as required. Juniper has the below funding arrangements in place: • The Commonwealth Home Support Program helps older people to live independently in their homes and in the community • National Aboriginal and Torres Strait Islander Flexible Aged Care Program • Various Capital Grants for Kimberley staff accommodation • Electronic National Residential Medication Chart • WA Primary Health Alliance • DMIRS Mentally Healthy Workplace • Support at Home and new Aged Care Act Transition Support
Rendering of services	Revenue from the provision of services is recognised on the date of delivery of those services to the recipient. Fees charged for care or services provided to customers and clients are recognised when the service is provided.
Donations	Cash donations are taken into revenue as received. Other donations are taken into revenue when ownership is passed to Juniper and based on the fair value of the donations at the date of ownership being passed.
Deferred management fees	Deferred management fees are recognised on a straight-line basis across the expected tenure of the customer of an independent living unit.
Interest income	Interest income is recognised on an accrual basis using the effective interest method.

B1: REVENUE (CONTINUED)

Revenue Type	***Recognition***
Revenue from Contracts with Customers, and Income of Not-for-Profit Entities	Juniper provides a range of services to customers and clients related to their care, accommodation and the provision of additional services that are rendered on a daily basis. AASB 15 *Revenue from Contracts with Customers* requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures. Juniper revenue streams are discussed below: *Residential and home care* Juniper recognises revenue from residential and home care services over time as performance obligations are satisfied, which is as the services are rendered, primarily on a daily or monthly basis. Revenue arises from discretionary and non-discretionary services, as agreed in a single contract with the customer or client. Fees received in advance of residential and home care services performed are recognised as contract liabilities and are included within Trade and Other Payables. The Unearned Income is recognised as contract liabilities and are included within Trade and Other Payables. *Retirement living* Juniper recognises revenue from retirement living services over time as performance obligations are satisfied, which is as the services are rendered. Revenue arises from deferred management fees and short-term rentals, as agreed in a single contract with the customer. Revenue from deferred management fees is recognised over the expected length of stay of a customer. The expected length of stay of a customer is estimated based on historical tenure data, including industry data. The difference between revenue recognised and contractual deferred management fees earned is recognised as Unearned Income (contract liabilities) within Trade and Other Payables. Revenue from short-term rentals is recognised on a daily basis as services are provided.

B1: REVENUE (CONTINUED)

	2025 $	2024 $
Revenue		
Subsidies and grants received	175,593,959	151,987,622
Customers' contributions	45,517,214	39,521,854
Supported customers supplements	12,101,844	10,859,222
Accommodation	7,636,629	6,885,179
	240,849,646	**209,253,877**
Other income		
Interest received	7,738,836	7,386,282
Deferred management fees	4,791,954	2,481,352
Gain on sale of fixed assets	463,684	907,596
Management fees, recoveries and rent	1,318,622	477,137
	14,313,096	**11,252,367**
COVID-19 expense reimbursements		
COVID-19 FY23 expense reimbursements	-	911,552
	-	**911,552**

MATERIAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Deferred management fees

Deferred management fees are recognised on a straight-line basis across the expected tenure of the customer of an independent living unit. Deferred management fees are calculated on a percentage of the ingoing contribution of customers or fair value of the retirement village. Fair values are determined based on an independent market valuation performed by an accredited external independent valuer. In preceding reporting periods, fair values are determined based on an independent market appraisal. The turnover of existing customers has been estimated by applying industry norms for turnover profiles of retirement villages.

In determining the number of expected years remaining for a customer, a customer's current age is assessed against the Australian Bureau of Statistics ("ABS") most recently published Life Tables. The percentage of remaining expected years over total years, being the number of years the customer has resided at the property plus the ABS expected remaining years, is then multiplied by the total expected deferred management fee to determine the remaining portion to be deferred.

Imputed DAP revenue on RADs

Imputed Revenue on RAD under AASB 16 Juniper has determined that customers who choose to pay a RAD as bond for their accommodation services, that these arrangements meet the definition of a lease under AASB 16 *Accounting for Leases.* The Group has recognised as revenue an imputed non-cash charge for accommodation representing the customer's right to occupy a room under the arrangement. The accounting treatment required a non-cash increase in revenue for accommodation and a non-cash increase in finance cost on the outstanding RAD, with no net impact on the result for the period.

B2: INCOME TAX

Juniper is exempt from the payment of income tax under Division 50 of the Income Tax Assessment Act (1997).

C1: FINANCIAL INSTRUMENTS

MATERIAL ACCOUNTING POLICY

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Entity becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted by transaction costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss ("FVPL")
- fair value through other comprehensive income ("FVOCI"):

Revenue Type	***Recognition***
Financial assets at amortised cost	Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL): • they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows • the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding. After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, trade and most other receivables fall into this.
Financial assets at fair value through profit or loss	Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL.
Trade and other receivables	The Entity makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

C1: FINANCIAL INSTRUMENTS (CONTINUED)

Impairment of Financial assets

AASB 9's impairment requirements use more forward-looking information to recognise expected credit losses - the 'expected credit losses ("ECL") model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Entity considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

The Entity recognises an allowance for ECLs for all debt instruments not held at fair value through profit or loss. For trade receivables, management applies a simplified approach in calculating ECLs. Juniper does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. Management has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely unchanged from AASB 139 Financial Instruments: Recognition and Measurement ("AASB 139"), the Entity's financial liabilities were not impacted by the adoption of AASB 9 *Financial Instruments*. However, for completeness, the accounting policy is disclosed below.

The Entity's financial liabilities include trade and other payables, unearned income, RADs and ILU contributions.

Type	***Recognition***
Trade and other payables	Liabilities for trade and other payables are initially recognised at fair value when goods and services are receipted, whether or not billed to Juniper, prior to the end of the reporting period. Trade and other payables are subsequently measured at amortised cost. Amounts are non-interest bearing with settlement terms of 30 days, on average. Fair value: Due to the short-term nature of these payables, the carrying amount is assumed to approximate their fair value.
Unearned income	The liability for unearned income is the unutilised amount of grants received on the condition that specified services are delivered or conditions are fulfilled. Ordinarily, the services are provided, or the conditions are satisfied within twelve months on the receipt of the grant contributions. Where the amount received is in respect of services to be provided over a period that exceeds twelve months after the reporting date or the conditions will only be satisfied more than twelve months after the reporting date, the liability is discounted and presented as non-current in the statement of financial position.

C1: FINANCIAL INSTRUMENTS (CONTINUED)

Type	*Recognition*
Refundable accommodation deposits	A RAD is a non-interest bearing deposit paid or payable to an approved provider by a customer for the provision for accommodation in a residential aged care facility. Bond deposits may be reduced by an annual retention charged in accordance with the Aged Care Act 1997. Prior to 1 July 2014, lump-sum RAD's were referred to as accommodation bonds. RADs are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method. Due to the short-term nature of RADs, their carrying amount is assumed to approximate their fair value. Prior to 1 July 2014, accommodation bonds were not payable by customers paying a high care accommodation payment. From 1 July 2014, under the Living Longer Living Better reforms, customers may elect to pay a lump-sum refundable accommodation deposits, a Daily Accommodation Payment ("DAP") or a combination of both. Accommodation bond balances are reduced by an annual retention fee charged in accordance with the Aged Care Act 1997. However, retention fees are not applicable to refundable accommodation deposits recognised subsequent to 1 July 2014. RAD refunds payable to a departing customer or their estate are guaranteed by the Federal Government. In addition, Juniper is required to have sufficient liquidity to ensure expected RAD refunds may be settled as and when they fall due in the following 12 months. Juniper is also required to implement and maintain a liquidity management strategy. There is no unconditional right to defer the settlement of a RAD refund payable to the departing customer or their estate for more than 12 months, therefore, RADs are recorded as current liabilities.
Independent living unit entry contributions	Entry contributions relate to independent living units ("ILUs") related to the retirement centres. ILUs contributions are non-interest bearing and are recognised at fair value through profit or loss, with resulting fair value adjustments recognised in profit or loss. The fair value is the amount payable on demand and is measured as the market value of the occupied ILU, less deferred management fees accrued to balance date. Entry contributions presented on the face of the statement of financial position are inclusive of the customers' share of increases or decreases in the market value of the ILU to balance date and net of accrued deferred management fees owed by the customers. Deferred management fees are deducted against the entry contribution on repayment following the customers' departure. Entry contributions are settled after a customer vacates the property and on the terms and conditions governed by the Retirement Village Act 1992.

C2: CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash which are subject to an insignificant risk of changes in value.

	2025 $	2024 $
Cash at bank	32,671,505	13,548,464
Total cash and cash equivalents	**32,671,505**	**13,548,464**
Restricted cash	197,731	618,605

Restricted cash relates to a client balance reserve fund (relating to unspent funds for consumer directed care) of $197,731 (30 June 2024: $18,605, and a capital works discounts as part of the acquisition of the City of Baywater facilities of $600,000).

C3: TRADE AND OTHER RECEIVABLES

	2025 $	2024 $
Trade receivables	10,196,617	6,986,404
Less allowance for credit loss	(606,968)	(826,861)
Other receivables	695,134	853,833
Total trade and other receivables	**10,284,783**	**7,013,376**

SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Trade receivables are non-interest bearing and are generally on 14-30 day terms. An allowance for credit loss is measured as the difference between the carrying amount of the trade receivables and the estimated future cash flows expected to be received from the relevant debtors.

Due to the short-term nature of these receivables, their carrying value is assumed to approximate their fair value. The maximum exposure to credit risk is the carrying value of receivables. Collateral is not held as security, nor is it Juniper's policy to transfer (on-sell) receivables to special purpose entities.

C4: OTHER FINANCIAL ASSETS

	2025 $	2024 $
Term deposits with NAB	50,000,000	48,000,000
Term deposit with Uniting Financial Services	-	10,000,000
Total other financial assets	**50,000,000**	**58,000,000**

Term deposits with NAB

Juniper has agreed to a 91-day term deposit of $17,000,000 at 4.31% p.a, a 91-day term deposit of $17,000,000 at 4.68% p.a and a 150-day term deposit of $16,000,000 at 4.30% p.a.

C5: OTHER ASSETS

	2025 $	2024 $
Prepayments	2,454,004	1,728,590
Sundry receivables	408,665	579,861
Total other financial assets	**2,862,669**	**2,308,451**

C6: FIXED ASSETS

MATERIAL ACCOUNTING POLICY

Work-in-progress

Work-in-progress ("WIP") is stated at cost, net of accumulated impairment losses, if any.

Buildings, plant, equipment and motor vehicles

Plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses. Such costs include the cost of replacing part of the plant and equipment. When a major inspection is performed, the cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are expensed to profit or loss as incurred.

Freehold land and buildings are measured at cost less accumulated depreciation and impairment losses recognised after the date of revaluation.

Class of asset	Depreciation rate
Buildings	1.00% - 2.50%
Building improvements	1.00% - 15.00%
IT Equipment	1.00% - 50.00%
Motor vehicles	1.00% - 20.00%
Care equipment	1.00% - 25.00%
Electronic equipment	1.00% - 34.00%

SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Useful lives of depreciable assets

The residual values, useful lives and methods of depreciation of fixed assets are reviewed at each financial year and adjusted prospectively based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of fixed assets.

Property held to meet service delivery objectives

The Entity has classified certain ILU property as fixed assets as it is held to meet service delivery objectives rather than to earn rental or for capital appreciation. The Entity consider these properties are held to provide a social service, as these ILUs generate cash inflows where the rental revenue is incidental to the purpose for holding the property.

C6: FIXED ASSETS(CONTINUED)

2024	Land & Buildings $	Plant, Equipment & Motor Vehicles $	Work in Progress $	Total $
Opening balance	207,612,233	9,843,306	1,015,216	218,470,755
Additions	9,140,294	8,813,291	3,991,477	21,945,062
Disposals	(5,672,008)	(1,786,718)	(1,253,297)	(8,712,023)
Acquisition additions - City of Bayswater	16,740,000	-	-	16,740,000
Acquisition additions - Waratah Lodge	32,394	186,283	-	218,677
Transfers from investment property	860,000	-	-	860,000
Transfer to investment property	(950,000)	-	-	(950,000)
Depreciation expense	(8,857,261)	(5,944,678)	-	(14,801,939)
Carrying Value at End of Year	**218,905,652**	**11,111,484**	**3,753,396**	**233,770,532**

2025	Land & Buildings $	Plant, Equipment & Motor Vehicles $	Work in Progress $	Total $
Opening balance	218,905,652	11,111,484	3,753,396	233,770,532
Additions	2,080,965	10,809,888	13,946,452	26,837,305
Disposals	(124,218)	(3,252,833)	(529,460)	(3,906,511)
Impairment and write-off	-	-	(273,747)	(273,747)
Transfer from investment property	-	-	(283,200)	(283,200)
Depreciation expense	(6,650,675)	(2,963,731)	-	(9,614,406)
Carrying Value at End of Year	**214,211,724**	**15,704,808**	**16,613,441**	**246,529,973**

C7: INVESTMENT PROPERTIES

MATERIAL ACCOUNTING POLICY

Investment properties comprise 283 retirement village independent living units (ILUs). The remaining ILUs are classified as property, plant and equipment rather than investment properties, is to provide housing of a social benefit nature, with rental income considered incidental.

At 30 June 2025, the fair values of the ILUs were determined with reference to independent market appraisals by EY Parthenon ('EY'). For the year ended 30 June 2025 a fair value gain of $945,711 was recognised representing the arms-length transaction price of ILU entry contributions during the year.

Juniper has no restrictions on its investment properties and no contractual obligations as at 30 June 2025 to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

Recognition and measurement

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at fair value, which reflects market conditions at the reporting date.

Annual fair values are determined based on an independent market valuation performed by an accredited external independent valuer applying a valuation model recommended by the International Valuation Standards Committee. Gains or losses arising from changes in the fair values of Investment Properties are included in profit or loss in the period in which they arise, or an alternative period deemed appropriate.

Retirement Village Valuations

The retirement village portfolio has been valued on a going concern basis, adopting a dual-method approach:

Discounted Cash Flow (DCF) Approach (Primary): Projected cash inflows from resident departure fees were modelled over a 25-year horizon, incorporating actuarial assumptions regarding resident age, tenure, and average length of stay. Adjustments were applied for capital reserve contributions, refurbishment allowances, transaction costs, non-recoverable sale costs, and ongoing operating results to derive indicative Net Present Values. Vacant and rental units were excluded from this analysis.

Direct Comparison Approach (Secondary): Applied on an individual unit basis, this method referenced recent sales of comparable units within Juniper villages and nearby competing villages. It was primarily used to estimate the Gross Asset Value of unsold stock, prior to application of any "in one line" discounts or selling costs.

The valuations are exclusive of GST and stamp duty.

C7: INVESTMENT PROPERTIES (CONTINUED)

MATERIAL ACCOUNTING JUDGEMENTS, ESTIMATES & ASSUMPTIONS

Juniper provides retirement village units under the Retirement Villages Act 1992. This accommodation is provided primarily to earn rentals. They are therefore treated as investment properties and are recognised at fair value.

The Entity exercises its judgement in considering the active market prices of transactions for properties of similar nature, location and condition to determine the fair value of freehold land and buildings.

	2025 $	2024 $
Opening balance 1 July	130,855,000	97,470,000
Acquisition additions	-	18,635,000
Transfers from fixed assets	283,200	950,000
Transfer to fixed assets	-	(860,000)
Gain from fair value re-measurement	945,711	14,660,000
Closing balance at 30 June	**132,083,911**	**130,855,000**

C8: TRADE AND OTHER PAYABLES

MATERIAL ACCOUNTING POLICY

Entry Contributions, Accommodation Bonds, Refundable Accommodation Deposits and Daily Accommodation Payments

Refundable accommodation deposits

A RAD is a non-interest bearing deposit paid or payable to an approved provider by a customer for the provision of accommodation in a residential aged care facility. Bond deposits may be reduced by an annual retention charged in accordance with the Aged Care Act 1997. Prior to 1 July 2014, lump-sum refundable accommodation deposits were referred to as accommodation bonds.

RADs are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method. Due to the short-term nature of RADs, their carrying amount is assumed to approximate their fair value.

Prior to 1 July 2014, accommodation bonds were not payable by customers paying a high care accommodation payment. From 1 July 2014, under the Living Longer Better reforms, customers may elect to pay a lump-sum refundable accommodation deposits, a DAP or a combination of both.

Accommodation bond balances are reduced by an annual retention fee charged in accordance with the Aged Care Act 1997. However, retention fees are not applicable to refundable accommodation deposits recognised subsequent to 1 July 2014.

RAD refunds payable to a departing customer or their estate are guaranteed by the Federal Government. In addition, Juniper is required to have sufficient liquidity to ensure expected RAD refunds may be settled as and when they fall due in the following 12 months. Juniper is also required to implement and maintain a liquidity management strategy.

There is no unconditional right to defer the settlement of a RAD refund payable to the departing customer or their estate for more than 12 months; therefore, RADs are recorded as current liabilities.

Independent living unit entry contributions

ILU contributions are non-interest bearing and are recognised at fair value through profit or loss, with resulting fair value adjustments recognised in profit or loss. The fair value is the amount payable on demand and is measured as the market value of the occupied ILU, less deferred management fees accrued to balance date.

Entry contributions presented on the face of the statement of financial position are inclusive of the customers' share of increases or decreases in the market value of the ILU to balance date and net of accrued deferred management fees owed by the customers. Deferred management fees are deducted against the entry contribution on repayment following the customers' departure. Entry contributions are settled after a customer vacates the property and on the terms and conditions governed by the *Retirement Village Act 1992.*

Trade and other payables

Liabilities for trade and other payables are initially recognised at fair value when goods and services are receipted, whether or not billed to the Entity, prior to the end of the reporting period.

Trade and other payables are subsequently measured at amortised cost. Amounts are non-interest bearing with settlement terms of 30 days, on average.

Due to the short-term nature of these payables, the carrying amount is assumed to approximate their fair value.

C8: TRADE AND OTHER PAYABLES (CONTINUED)

Unearned income

The liability for unearned income is the unutilised amount of grants received on the condition that specified services are delivered or conditions are fulfilled. Ordinarily, the services are provided or the conditions are satisfied within twelve months on the receipt of the grant contributions.

	2025 $	2024 $
Current		
Refundable accommodation deposits	178,534,615	159,155,490
Independent living unit entry contributions*	96,810,066	96,297,018
Trade creditors	14,019,826	11,059,852
Unearned income [(a) (b)]	2,642,105	4,119,259
Salaries and wages payable	6,306,652	4,038,948
Other payables	4,095,719	2,793,431
Total	**302,408,983**	**277,463,998**

**Please note that the accrued Deferred Management Fee (DMF) is netted off against the Independent Living Unit entry contributions above.*

(a) The movement in unearned income is as follows:

	2025 $	2024 $
Opening balance	4,119,259	3,373,259
Arising	384,009	1,032,582
Utilised	(1,861,163)	(286,582)
Closing Balance	**2,642,105**	**4,119,259**

(b) Unearned income includes the following:

	2025 $	2024 $
Unspent NATSIFAC Grants	1,590,472	3,420,297
Unspent Electronic National Residential Medication Chart	170,687	380,000
Unspent DMIRS Mentally Healthy Workplace Grant	211,621	239,428
Unspent WA Primary Health Alliance Grant	-	60,929
Unspent Home Care Package Funds	197,731	18,605
Unspent WAACC Group	471,594	-
Closing Balance	**2,642,105**	**4,119,259**

MATERIAL ACCOUNTING JUDGEMENTS, ESTIMATES & ASSUMPTIONS

The Entity requires judgement to determine key assumptions used in evaluating whether performance criteria attached to a service arrangement were satisfied and the likelihood that the State or Commonwealth would request a refund, partially or in full, for unspent grant contributions.

C9: PROVISIONS

Employee entitlements

Provision is made for employee benefits accumulated as a result of employee rendering services up to the end of the reporting period. These benefits include wages, salaries, annual leave and long-service leave.

Liabilities in respect of employees' services rendered that are not expected to be wholly settled within one year after the end of the reporting period in which the employees render the related services are recognised as long- term employee benefits.

These liabilities are measured at the present value of the estimated future cash outflow to be made to the employees using the projected unit cost method. Liabilities expected to be wholly settled within one year after the end of the reporting period in which the employees render the related services are classified as short-term benefits and measured at the amount due to be paid.

Type	***Recognition***
Short-term employee benefits	Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits and accumulating sick leave.
Other long-term employee benefits	Juniper's liabilities for annual leave and long service leave are included in other long-term benefits as they are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur. Juniper presents employee benefit obligations as current liabilities in the statement of financial position if it does not have an unconditional right to defer settlement for at least 12 months after the reporting period, irrespective of when the actual settlement is expected to take place.

MATERIAL ACCOUNTING JUDGEMENTS, ESTIMATES & ASSUMPTIONS

Long Service Leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

C9: PROVISIONS (CONTINUED)

	2025 $	2024 $
Current		
Annual leave	12,272,099	10,294,200
Long service leave	4,565,050	4,391,634
Other provision	23,628	90,483
Total Provisions	**16,860,777**	**14,776,317**
Non-Current		
Long service leave	2,917,717	2,195,706
Total Provisions	**2,917,717**	**2,195,706**

	2025 $	2024 $
Annual leave		
Opening balance	10,294,200	8,322,144
Leave taken / paid out	(10,941,472)	(9,728,297)
Accruals	12,919,371	11,700,353
Closing balance	**12,272,099**	**10,294,200**
Long service leave		
Opening balance	6,587,340	5,753,858
Long service leave taken / paid out	(1,290,619)	(1,352,855)
Accruals	2,186,046	2,186,337
Closing balance	**7,482,767**	**6,587,340**

C10: RETAINED SURPLUS

	2025 $	2024 $
Opening Balance	150,591,302	138,339,458
Surplus for the year	1,185,562	12,251,844
Closing Balance	**151,776,864**	**150,591,302**

C11: ASSET REVALUATION RESERVE

	2025 $	2024 $
Opening Balance	468,500	393,500
Fair value remeasurement of fixed assets prior to transfer to investment properties	-	75,000
Closing Balance	**468,500**	**468,500**

Asset revaluation reserve

The asset revaluation reserve arises on the revaluation of fixed assets prior to transfer to investment property. Upon disposal or derecognition, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

D1: CASH FLOW INFORMATION

	2025 $	2024 $
Reconciliation of cash flows from operating activities		
Surplus/(deficit) for the year	1,185,562	12,251,844
Adjustments for:		
Deferred management fees	(2,672,830)	(688,302)
Revaluation gain on re-measurement to fair value	(945,711)	(14,585,000)
Fair value loss on customer obligations	1,373,490	5,389,901
Impairment	273,747	-
Profit on sale of fixed assets	(463,684)	(907,596)
Gain on bargain purchase	-	(13,454,244)
Non-cash flows in profit from ordinary activities:		
Depreciation	9,614,405	14,862,004
Operating cash surplus/(deficit) before changes in working capital	**8,364,979**	**2,868,607**
Changes in working capital		
Trade and other receivables	(3,271,407)	(1,062,495)
Other assets	(554,218)	(271,499)
Trade and other payables	19,379,125	13,670,781
Provisions	2,806,471	2,768,425
RAD, Accommodation Bond and ILU entry contribution	6,865,200	5,591,789
Net cash from/(used in) operating activities	**33,590,150**	**23,565,608**

E1: EXPENDITURE COMMITMENTS

At 30 June 2025, the Entity had commitments of $106,990 (2024: $190,897) relating to non-cancellable commercial rental leases.

	2025 $	2024 $
Non-Cancellable Commercial Rental Leases		
Not later than one year	106,990	190,897
Later than one year, but not later than two years	-	-
Later than two years, but not later than five years	-	-
	106,990	**190,897**

MATERIAL ACCOUNTING JUDGEMENTS & ESTIMATES

Leases

Juniper has recognised these leases as right of use assets under AASB 16, excluding depreciation.

E2: RELATED PARTY TRANSACTIONS

Key management include members of the Juniper Board and members of the Executive Team.

Key management personnel remuneration includes the following expenses:

	2025 $	2024 $
Short term employee benefits	2,302,346	2,197,061
Post-employment benefits	190,532	196,857
Total remuneration	**2,492,878**	**2,393,918**
Executive team remuneration	2,194,714	2,111,993
Board remuneration	298,164	281,925
Total remuneration	**2,492,878**	**2,393,918**

The members of the Board of Juniper during the financial year were:

Members	Position
Grant Robinson*	Board Member
Arthur Criddle	Board Member
Barry Honey	Board Member
Ben Edwards	Board Member
David de Kock	Board Member
Helen Cook	Board Member
Karen Gullick	Board Member
Penny Knight	Board Member
Angela Edwards	Board Member

Key:
** = Chair*

The following related party transactions occurred during the year:

	2025 $	2024 $
Uniting Church Investment Fund		
Funds invested	-	10,000,000
Funds withdrawn	-	(10,000,000)
Interest received	-	239,166
Uniting Financial Services		
Funds invested	10,000,000	10,000,000
Funds withdrawn	(10,000,000)	-
Interest received	500,082	261,781
Uniting Church Insurance Services		
Insurance premium payments	959,331	904,376

Insurance of assets held by Juniper has been taken out through Uniting Church Insurance Services as brokers on normal commercial terms and conditions.

E3: AUDITOR'S REMUNERATION

The auditor of Juniper is KPMG Australia.

	2025 $	2024 $
Fees to KPMG (Australia)		
For auditing the statutory financial report	105,000	100,000
For auditing business combinations *	12,500	25,000
Other assurance services	80,000	60,000
Total auditor's remuneration - KPMG (Australia)	**197,500**	**185,000**
Total auditor's remuneration	**197,500**	**185,000**

Other assurance services

Other assurance services include:

- Auditing the 2025 Independent Living Unit (ILU) customer's statements.
- Auditing the 2025 acquittal statements, including NATSIFAC.
- Auditing the 2025 prudential compliance report.

Non-audit services

Additionally, $33k (2024: $27k) was paid to KPMG in 2025 for the financial reporting model and $13k Fringe Benefits Tax (FBT) review and completion.

* Additional activity following business combination

E4: CONTINGENT LIABILITIES

Since its inception, Juniper has received capital grants for the purpose of building or extending its facilities. Some of these grants are conditional upon the continued use of the facilities for the original stated purpose for which the grants were made. Should the use of the facilities to which a grant was issued be sold or be used for another purpose, then the grant may be required to be repaid. It is not practical to assess the value of the contingent liability and it is not the intention now or in the foreseeable future to sell or alter the use of any of the properties to which a contingent liability may arise.

E5: ECONOMIC DEPENDENCY

Pursuant to the provisions of the Uniting Church in Australia Act 1976, Juniper was incorporated on 17 December 1999. Ownership of assets described in the Statement of Financial Position is vested in Juniper.

Titles to certain of the properties upon which Juniper facilities are located were acquired by means of Crown Grants on the condition that they were to be held in Trust for the provision of Aged Persons accommodation. In the event that these properties cease to be used for this purpose, title to these properties would revert to the State.

Juniper is dependent upon the ongoing receipt of Federal and State Government grants and community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report, management has no reason to believe that this financial support will not continue.

E6: SUBSEQUENT EVENTS

Barry Honey resigned as a Board Member and as Chair of the Finance, Property and Development Committee (FPDC) from 22 July 2025.

E7: PROVIDER DETAILS

Juniper operates solely in Western Australia. Its principle activity is the provision of care and accommodation for older people including, permanent, respite and transitional accommodation, independent living and in-home care and services.

Juniper's Residential Care Facilities and list of Service ID's are noted below.

Facility Name	SERVICE ID
Bethshan	4625
Elimatta	4626
Riverslea	4627
Waratah Lodge	4646
Hillcrest	4657
Bethavon	4659
St Davids	4671
Cygnet	4673
Hilltop	4674
Trinity	4675
Carramar	4681
John Bryant	4717
Ella Williams	4769
Sarah Hardey	4781
Numbla Nunga	4800
Annesley	4851
Chrystal Halliday	4890
The Residency	4915
Karinya	6529
Gerdewoonem	8055
Hayloft	19395
Korumup	22934

Juniper's Home Care programs, as per the list of Service ID's are noted below.

Facility Name	SERVICE ID
EACH North	19156
EACH Northam	19157
EACH South	19158
Great Southern	29483
Goldfields	29484
Kununnura Home and Community Care Packages	19168

Independent Auditor's Report

To the members of Uniting Church Homes – Trading as Juniper a Uniting Church Community

Opinion

We have audited the ***Financial Report***, of Uniting Church Homes – Trading as Juniper a Uniting Church Community ('Juniper' or 'The Registered Entity').

In our opinion, the accompanying Financial Report of the Registered Entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, including:

i. giving a true and fair view of the ***Registered Entity's*** financial position as at 30 June 2025, and of its financial performance and its cash flows for the year ended on that date; and

ii. complying with *Australian Accounting Standards – Simplified Disclosures Framework* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

The ***Financial Report*** comprises:

- Statement of financial position as at 30 June 2025;
- Statement of profit and loss and other comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended;
- Notes including a summary of significant accounting policies; and
- Directors' declaration.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Registered Entity in accordance with the auditor independence requirements of the *ACNC Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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Other information

Other Information is financial and non-financial information in the Registered Entity's annual reporting which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

The Other Information we obtained prior to the date of this Auditor's Report was the Directors' Report.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

- Preparing the Financial Report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures Framework and the ACNC Act 2012;
- Implementing necessary internal control to enable the preparation of a Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and
- Assessing the Registered Entity's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- 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 our 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. They 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 this Financial Report.

As part of an audit in accordance with *Australian Auditing Standards*, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Financial Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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;
- Obtain an understanding of internal control relevant to the Audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registered Entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors;
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the Financial Report, including the disclosures, and whether the Financial Report represents the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Registered Entity to express an opinion on the Registered Entity Financial Report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for the audit opinion.

We communicate with the Directors of the Registered Entity regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG

KPMG

Ryan Hastie
Partner
Perth
25 September 2025