



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

13 December 2025

Minutes Attachments



murchisonshire

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 30 November 2025

*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

**RSM Australia Pty Ltd**

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Compilation Report

To the Council

Shire of Murchison

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 9th December 2025

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

General	Note
Compilation Report	
Executive Summary	
Financial Statements	
Statement of Financial Activity by Nature or Type	
Statement of Financial Activity by Program	
Statement of Financial Position	
Statement of Capital Acquisitions and Funding	
Notes to the Statement of Financial Activity	
Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 November 2025 of \$1,299,041

Significant Revenue and Expenditure

Significant Projects

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
SKA Route	56%	3,018,941	1,257,875	1,685,708
Power Supply Upgrade	57%	1,148,183	478,405	651,863
Improvements To Drinking Water Reticulation	74%	350,602	146,080	259,625
Carn- Mullewa Rd	38%	1,495,332	623,040	564,085
	57%	4,517,726	1,882,360	2,597,195

Grants, Subsidies and Contributions

Grants, subsidies and contributions	47%	8,844,887	6,210,261	4,170,036
Capital grants, subsidies and contributions	78%	6,539,163	2,724,645	5,074,442
	60%	15,384,050	8,934,906	9,244,478

Rates Levied

	69%	2,760,469	1,617,399	1,899,085
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% - Compares current YTD actuals to the Annual Budget

Financial Position

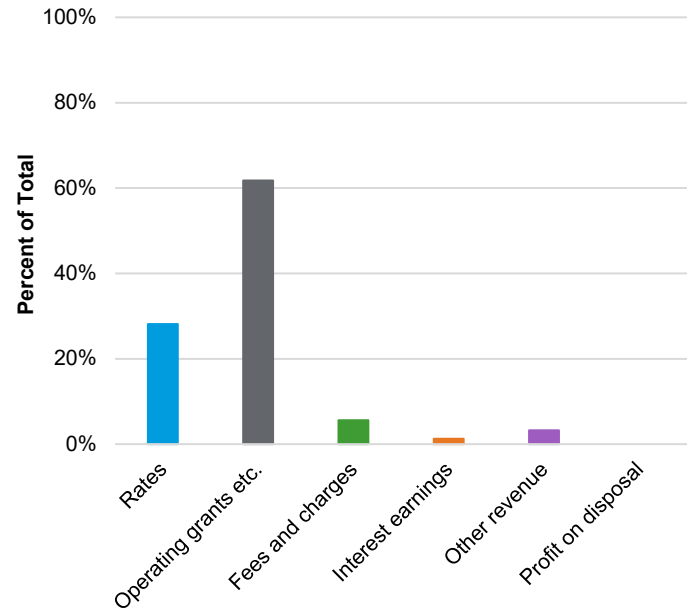
Account

	Difference to Prior Year %	Current Year 30 Nov 25 \$	Prior Year 30 Nov 24 \$
Adjusted net current assets	24%	1,299,042	5,414,674
Cash and equivalent - unrestricted	27%	1,628,157	6,044,052
Cash and equivalent - restricted	0%	9,030,585	3,961,757
Receivables - rates	122%	263,109	215,135
Receivables - other	35%	632,247	1,791,300
Total Current Liabilities	146%	4,941,010	3,394,687

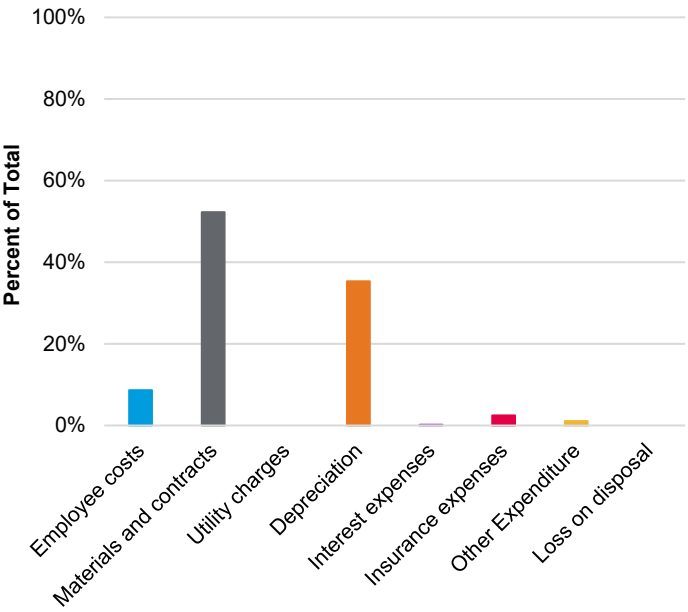
% - Compares current YTD actuals to prior year actuals

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2025
SUMMARY GRAPHS

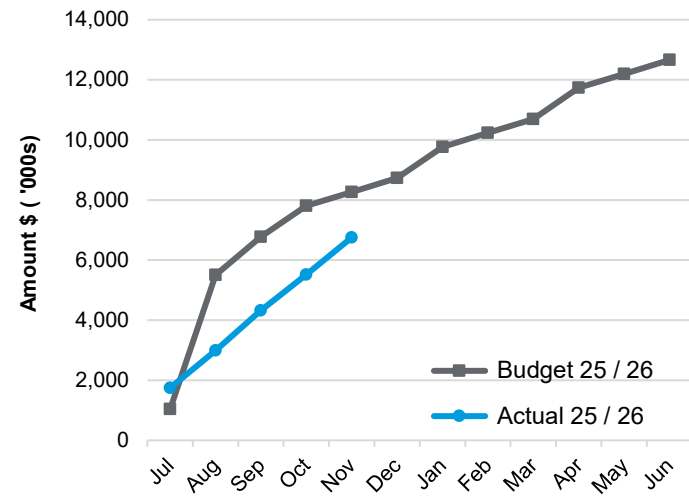
Operating Income



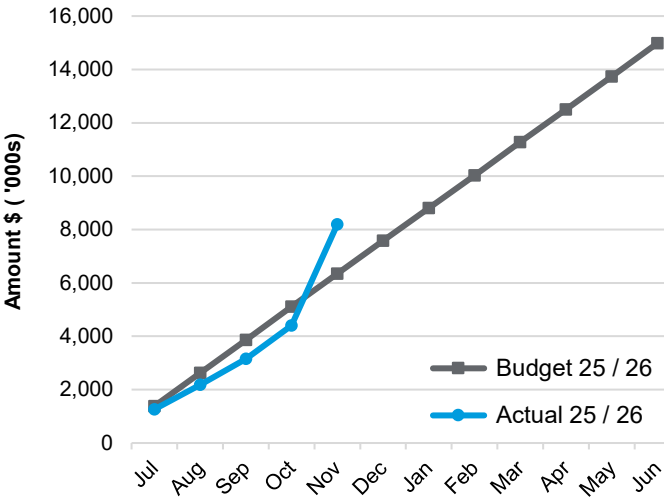
Operating Expenditure



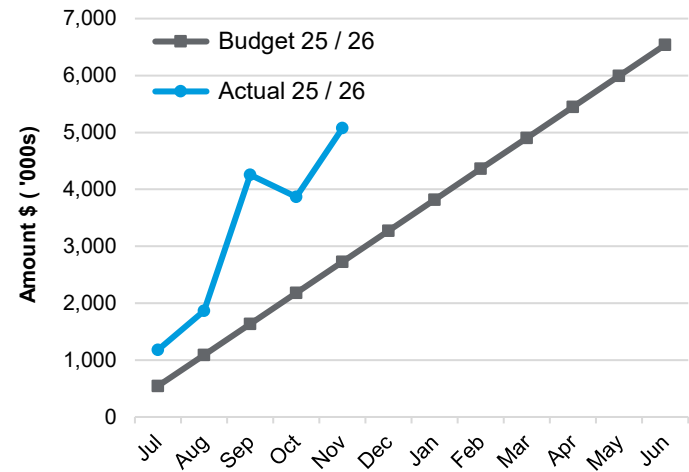
Operating Revenues



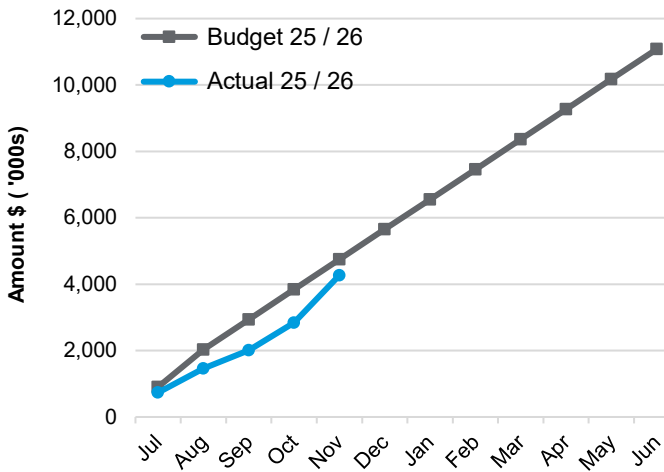
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	2,760,469	1,617,399	1,899,085	281,686	17%	▲
Grants, subsidies and contributions	12(a)	8,844,887	6,210,261	4,170,036	(2,040,225)	(33%)	▼
Fees and charges		624,010	259,975	377,938	117,963	45%	▲
Interest earnings		136,674	55,721	85,206	29,485	53%	▲
Other revenue		295,314	124,639	218,733	94,094	75%	▲
		12,661,354	8,267,995	6,750,999			
Expenditure from Operating Activities							
Employee costs		(1,716,406)	(738,566)	(708,582)	29,984	4%	
Materials and contracts		(8,301,526)	(3,488,311)	(4,283,339)	(795,028)	(23%)	▼
Depreciation on non-current assets		(4,558,090)	(1,899,120)	(2,895,374)	(996,254)	(52%)	▼
Finance cost		(41,536)	(7,380)	(17,227)	(9,847)	(133%)	
Insurance expenses		(193,609)	(145,765)	(202,154)	(56,389)	(39%)	▼
Other expenditure		(172,339)	(68,870)	(88,000)	(19,130)	(28%)	▼
		(14,983,505)	(6,348,012)	(8,194,676)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		4,558,090	1,899,120	2,895,374			
Net Amount from Operating Activities		2,235,938	3,819,103	1,451,697			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contributions	12(b)	6,539,163	2,724,645	5,074,442	2,349,797	86%	▲
Proceeds from disposal of assets	8	120,000	-	-	-		
		6,659,163	2,724,645	5,074,442			
Outflows from Investing Activities							
Land and buildings	9(a)	(2,997,500)	(1,248,950)	(699,161)	549,789	44%	▲
Plant and equipment	9(c)	(580,000)	(241,665)	(133)	241,532	100%	▲
Furniture and equipment	9(b)	(8,356)	(3,475)	(500)	2,975	86%	
Infrastructure - roads	9(d)	(5,834,476)	(2,561,178)	(2,535,279)	25,899	1%	
Infrastructure - other	9(e)	(1,658,785)	(691,150)	(1,035,818)	(344,668)	(50%)	
		(11,079,117)	(4,746,418)	(4,270,892)			
Net Amount from Investing Activities		(4,419,954)	(2,021,773)	803,550			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	3,874,135	-	-	-		
		3,874,135	-	-			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(196,094)	(196,094)	(101,918)	94,176	48%	▲
Transfer to reserves	7	(2,100,979)	-	(1,171,346)	(1,171,346)		
		(2,297,073)	(196,094)	(1,273,265)			
Net Amount from Financing Activities		1,577,062	(196,094)	(1,273,265)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	2,235,938	3,819,103	1,451,697			
Amount attributable to investing activities		(4,419,954)	(2,021,773)	803,550			
Amount attributable to financing activities		1,577,062	(196,094)	(1,273,265)			
Closing Surplus / (Deficit)	3	63,770	2,271,959	1,299,041			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025
REPORTING PROGRAM

17.2.1 - December 2025

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities						
Governance		5,652	2,350	8,082	5,732	244%
General purpose funding		5,196,593	2,824,230	3,435,735	611,505	22%
Law, order and public safety		15,305	6,370	9,299	2,929	46%
Housing		-	-	14,915	14,915	
Community amenities		840	350	877	527	151%
Recreation and culture		7,932	3,270	4,877	1,607	49%
Transport		6,369,888	4,987,641	2,704,589	(2,283,052)	(46%)
Economic services		959,719	399,865	474,265	74,400	19%
Other property and services		105,426	43,920	98,360	54,440	124%
		12,661,355	8,267,995	6,750,999		
Expenditure from Operating Activities						
Governance		(664,452)	(371,125)	(340,450)	30,675	8%
General purpose funding		(41,012)	(17,085)	(17,316)	(231)	(1%)
Law, order and public safety		(62,116)	(28,199)	(46,689)	(18,490)	(66%)
Health		(28,614)	(13,655)	(16,163)	(2,508)	(18%)
Education and welfare		(500)	-	(1,570)	(1,570)	
Housing		-	190	(55,589)	(55,779)	
Community amenities		(226,686)	(89,705)	(94,283)	(4,578)	(5%)
Recreation and culture		(649,310)	(270,370)	(323,707)	(53,337)	(20%)
Transport		(10,803,355)	(4,499,959)	(6,077,484)	(1,577,525)	(35%)
Economic services		(2,402,035)	(1,000,560)	(1,180,843)	(180,283)	(18%)
Other property and services		(105,426)	(57,544)	(40,583)	16,961	29%
		(14,983,505)	(6,348,012)	(8,194,676)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		4,558,090	1,899,120	2,895,374		
Net Amount from Operating Activities		2,235,940	3,819,103	1,451,697		
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	6,539,163	2,724,645	5,074,442	2,349,797	86%
Proceeds from disposal of assets	8	120,000	-	-	-	
		6,659,163	2,724,645	5,074,442		
Outflows from Investing Activities						
Land and buildings	9(a)	(2,997,500)	(1,248,950)	(699,161)	549,789	44%
Plant and equipment	9(c)	(580,000)	(241,665)	(133)	241,532	100%
Furniture and equipment	9(b)	(8,356)	(3,475)	(500)	2,975	86%
Infrastructure - roads	9(d)	(5,834,476)	(2,561,178)	(2,535,279)	25,899	1%
Infrastructure - other	9(e)	(1,658,785)	(691,150)	(1,035,818)	(344,668)	(50%)
		(11,079,117)	(4,746,418)	(4,270,892)		
Net Amount from Investing Activities		(4,419,954)	(2,021,773)	803,550		
Financing Activities						
Inflows from Financing Activities						
Transfer from reserves	7	3,874,135	-	-	-	
		3,874,135	-	-		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(196,094)	(196,094)	(101,918)	94,176	48%
Transfer to reserves	7	(2,100,979)	-	(1,171,346)	(1,171,346)	
		(2,297,073)	(196,094)	(1,273,265)		
Net Amount from Financing Activities		1,577,062	(196,094)	(1,273,265)		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)						
Amount attributable to operating activities	3	670,723	670,723	317,059		
Amount attributable to investing activities		2,235,940	3,819,103	1,451,697		
Amount attributable to financing activities		(4,419,954)	(2,021,773)	803,550		
		1,577,062	(196,094)	(1,273,265)		
Closing Funding Surplus / (Deficit)	3	63,771	2,271,960	1,299,041		

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
For the Period Ending 30 November 2025

	FY 2026 30 November 2025	FY 2025 30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,658,742	11,234,288
Trade and other receivables	1,146,055	989,151
Inventories	209,117	191,897
Other assets	2,852,325	1,488,979
TOTAL CURRENT ASSETS	14,866,240	13,904,315
NON-CURRENT ASSETS		
Other financial assets	19,905	19,905
Property, plant and equipment	16,684,789	15,458,417
Infrastructure	96,799,861	96,650,716
TOTAL NON-CURRENT ASSETS	113,504,555	112,129,037
TOTAL ASSETS	128,370,796	126,033,353
CURRENT LIABILITIES		
Trade and other payables	2,804,314	2,671,822
Other liabilities	1,732,309	3,060,525
Borrowings	197,900	196,094
Employee related provisions	210,632	210,632
TOTAL CURRENT LIABILITIES	4,945,155	6,139,073
NON-CURRENT LIABILITIES		
Borrowings	1,045,810	1,145,213
Employee related provisions	42,400	42,400
TOTAL NON-CURRENT LIABILITIES	1,088,209	1,187,613
TOTAL LIABILITIES	6,033,364	7,326,686
NET ASSETS	122,337,432	118,706,667
EQUITY		
Retained surplus	35,064,478	31,063,650
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
TOTAL EQUITY	122,337,431	118,706,667

SHIRE OF MURCHISON

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 30 November 2025

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	2,997,500	699,161
Plant and equipment	9(c)	580,000	133
Furniture and equipment	9(b)	8,356	500
Infrastructure - roads	9(d)	5,834,476	2,535,279
Infrastructure - other	9(e)	1,658,785	1,035,818
Total Capital Expenditure		11,079,117	4,270,892
Capital Acquisitions Funded by:			
Capital grants and contributions		6,539,163	4,270,892
Other (disposals and c/fwd)		120,000	-
Council contribution - from reserves		837,600	-
Council contribution - operations		3,582,354	-
Total Capital Acquisitions Funding		11,079,117	4,270,892

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Murchison for the 2025/26 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Bertus Lochner
 Reviewed by: Travis Bate
 Date prepared: 09 Dec 25

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 30 November 2025****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(d) Goods and Services Tax (GST)**

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

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

(e) Superannuation

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

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Recognition of Assets

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

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

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(i) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful life
Buildings & Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets formation	not depreciated
pavement	12 years
seal	10 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	45 years
Footpaths	10 years
Culverts	60 years
Signs	20 years
Stock Grids	80 years
Floodways	21 years
Water supply piping and drainage systems	75 years
Bridges	80 years

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 30 November 2025****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(l) Trade and Other Payables**

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

(m) Prepaid Rates

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

(n) Employee Benefits**Short-term employee benefits**

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excluding rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associated with the employment of a person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 30 November 2025****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Program Classifications (Function / Activity)**

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision of various by-laws, fire prevention and animal control.

HEALTH

Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.

EDUCATION AND WELFARE

Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation there of. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.

ECONOMIC SERVICES

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

2. EXPLANATION OF MATERIAL VARIANCES

Variances which have exceeded the thresholds are listed below by Program. Significant variances within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Rates	281,686	17%	▲	Timing	Back Rates levied on Miscellaneous Mining Licences (MML) July 2025.
Grants, Subsidies and Contributions	(2,040,225)	(33%)	▼	Timing	Variance attributed to timing of budget profile, refer note 12 for breakdown.
Fees and Charges	117,963	45%	▲	Timing	Main contributions of variance can be linked to private works income (\$66K) and Roadhouse fuel sales (\$70K).
Interest earnings	29,485	53%	▲	Timing	Increased penalty interest charges due to late payment of MML notices.
Other Revenue	94,094	75%	▲	Timing	Relates to increased roadhouse sales of \$45K (also increased other expenses), and diesel fuel rebate \$33K (budgeted in grants).
Capital Operating Grants, Subsidies and Contributions	2,349,797	86%	▲	Timing	Variance due to timing of budget profile, refer note 12 for additional breakdown of grants.

Operating Expense

Materials and contracts	(795,028)	(23%)	▼	Timing	Various differences contributing to cost exceeding budgeted value: - Admin cost ↓ \$33K (mainly due to audit fees not yet charged) - Roads ↑ \$680K, timing of projects. - Economic services ↑ \$110K, increased roadhouse- and tourism expenses.
Depreciation on Non-current Assets	(996,254)	(52%)	▼	Timing	Increased depreciation due to 2025 actual Capex and resulting depreciation base carried forward.
Insurance Expenses	(56,389)	(39%)	▼	Timing	Timing of budget versus actual cost.
Other expenditure	(19,130)	(28%)	▼	Timing	Timing differences on various smaller expense lines, main variance relates to below budgeted Protection of environment donation of \$20K.

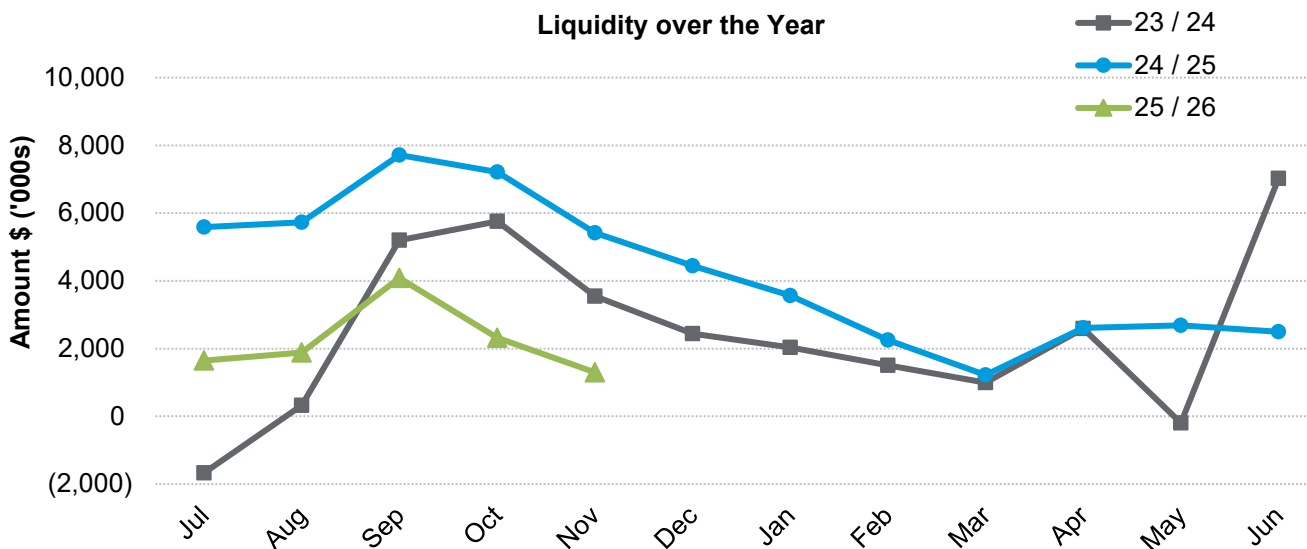
SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Nov 25	Prior Year Closing 30 Jun 25	This Time Last Year 30 Nov 24
Current Assets				
Cash unrestricted	4	\$ 1,628,157	\$ 4,542,065	\$ 6,044,052
Cash restricted	4	9,030,585	6,692,223	3,961,757
Receivables - rates	6(a)	263,109	63,794	215,135
Receivables - sundry	6(b)	632,247	729,232	1,791,300
Receivables - other		213,290	156,952	98,492
Accrued Income		64,522	64,522	-
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		2,852,325	1,488,979	120,489
Inventories		209,117	191,897	155,884
Total Current Assets		14,862,096	13,898,407	12,379,952
Current Liabilities				
Payables - sundry		(1,708,441)	(1,207,457)	(291,132)
Payables - other		204,002	(171,481)	(814)
PAYG Tax withheld		(41,001)	(33,686)	(30,649)
Accrued salaries and wages		(74,735)	(74,735)	-
Accrued expenses		(653,671)	(653,671)	-
Trust Liability		49	49	49
Deposits and bonds		(158,554)	(158,254)	(158,604)
Contract liabilities		(1,732,309)	(3,060,525)	(2,161,932)
Murchison Community Fund		(363,499)	(362,354)	(360,439)
Loan liabilities	11(a)	(202,221)	(200,415)	(194,304)
Total Payables		(4,730,378)	(5,922,528)	(3,197,826)
Provisions		(210,632)	(210,632)	(196,861)
Total Current Liabilities		(4,941,010)	(6,133,159)	(3,394,687)
Less: cash reserves	7	(9,030,585)	(7,859,233)	(3,961,757)
Less: provisions		210,632	210,631	196,861
Add: Loan principal (current)		197,910	200,414	194,304
Net Funding Position - Surplus / (Deficit)		1,299,042	317,059	5,414,674



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Murchison Community Fund	363,499	-	363,499	Westpac	Variable	N/A
Municipal	922,729	-	922,729	Westpac	Variable	N/A
Cash On Hand	500	-	500	Cash on hand	Nil	N/A
Muni Short Term Investment	7,727	-	7,727	Westpac	Variable	N/A
Roadhouse	326,259	-	326,259	Westpac	Variable	N/A
CSIRO	7,443	-	7,443	Westpac	Variable	N/A
Term Deposit	-	4,905,245	4,905,245	Westpac	2.65%	9-Feb-26
Reserve Funds	-	4,125,340	4,125,340	Westpac	Variable	N/A
Total Cash and Financial Assets	1,628,157	9,030,585	10,658,742			

5. TRUST FUND

There are no funds held at balance date over which the Shire has no control

SHIRE OF MURCHISON

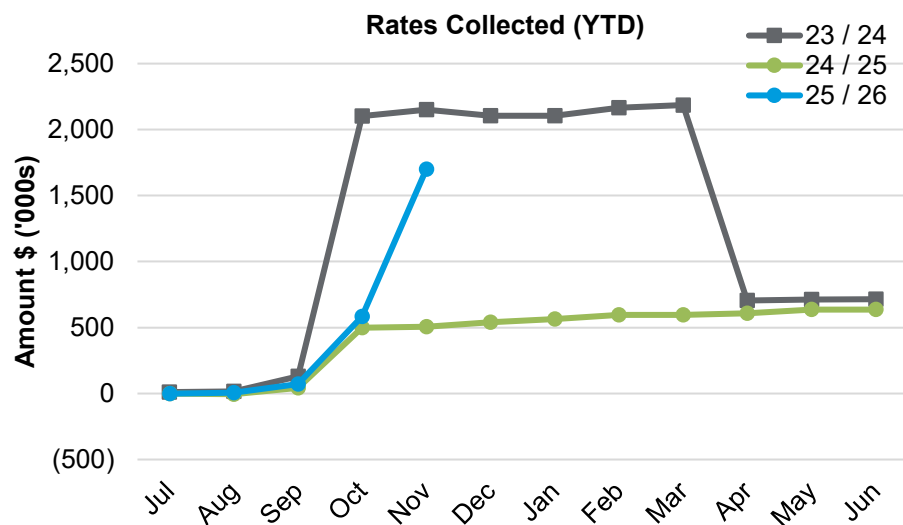
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

6. RECEIVABLES

(a) Rates Receivable

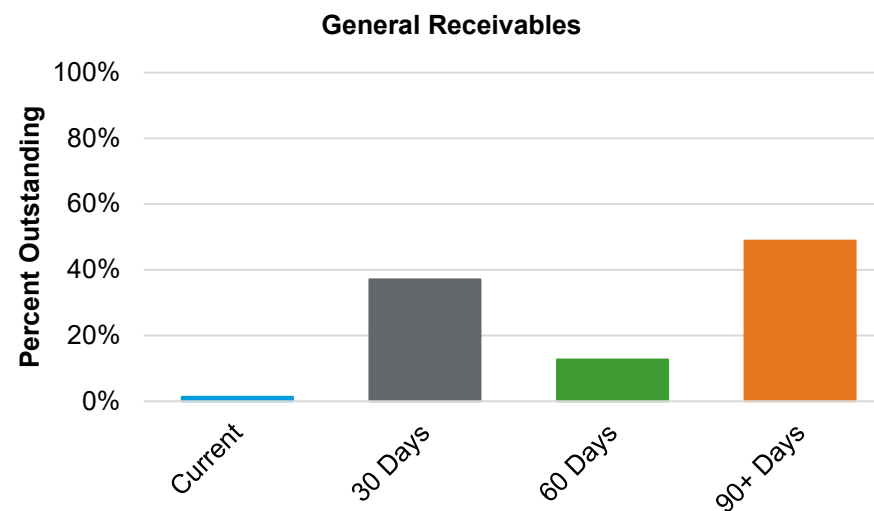
	30 Nov 25
	\$
Rates receivables	263,109
Total Rates Receivable Outstanding	263,109
Closing balances - prior year	63,794
Rates levied this year	1,899,085
Closing balances - current month	(263,109)
Total Rates Collected to Date	1,699,769



Comments / Notes

(b) General Receivables

	30 Nov 25
	\$
Current	8,567
30 Days	234,445
60 Days	80,290
90+ Days	308,945
Total General Receivables Outstanding	632,247



Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON

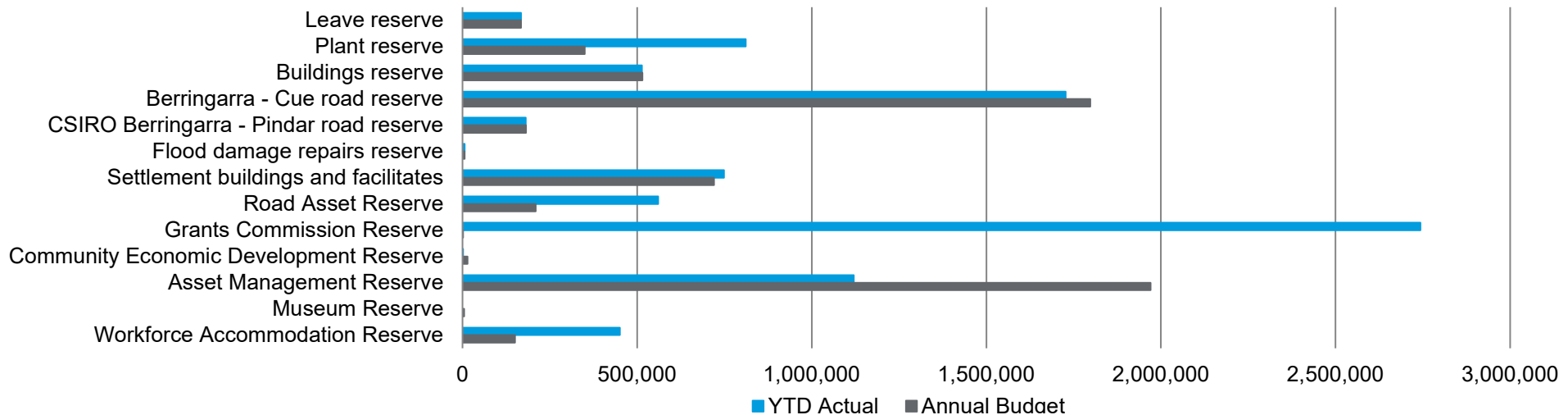
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

7. CASH BACKED RESERVES

	Balance	Annual Budget		Balance	YTD Actual		Balance
Restricted by council:	01 Jul 25	Transfers	Transfer	30 Jun 26	01 Jul 25	Transfers	30 Nov 25
	\$	from	to	\$	\$	from	\$
Reserve Name							
Leave reserve	167,236	-	287	167,523	167,237	-	167,497
Plant reserve	809,907	(460,000)	-	349,907	809,907	-	811,170
Buildings reserve	512,739	-	2,700	515,439	512,739	-	513,539
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	1,726,939
CSIRO Berringarra - Pindar road rese	180,639	-	900	181,539	180,639	-	180,921
Flood damage repairs reserve	5,977	-	-	5,977	5,977	-	5,987
Settlement buildings and facilitates	747,795	(27,600)	-	720,195	747,795	-	748,961
Road Asset Reserve	559,279	(350,000)	-	209,279	559,280	-	560,151
Grants Commission Reserve	2,738,556	(2,736,535)	-	2,021	2,738,554	-	2,742,824
Community Economic Development F	1,350	-	12,822	14,172	1,350	-	1,352
Asset Management Reserve	10,823	-	1,959,540	1,970,363	10,823	-	1,120,534
Museum Reserve	2,252	-	2,252	4,504	-	-	-
Workforce Accommodation Reserve	450,000	(300,000)	-	150,000	450,000	-	450,702
Total Cash Backed Reserves	7,861,485	(3,874,135)	2,100,979	6,088,329	7,859,232	-	9,030,579

Annual Budget v YTD Actual



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Transport				
Plant and Equipment				
Plant and Equipment	120,000	120,000	-	-
Total Disposal of Assets	120,000	120,000	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Other Property & Services				
Plant and Equipment				
Plant and Equipment	-	-	-	
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Recreation & Culture						
Community / Sports Centre Refurbishments		120,000	50,000	48,135	1,865	40%
Housing						
Capex - Construct Staff Housing		980,000	408,330	208,307	200,023	21%
Transport						
Depot Buildings & Improvements		2,500	1,040	-	1,040	0%
Economic Services						
F Capex New Caravan Park Ablution Block		-	-	27,997	(27,997)	
Depot Buildings & Improvements		425,000	177,080	98,933	78,147	23%
Roadhouse Staff Accommodation		1,470,000	612,500	307,916	304,584	21%
Total Land and Buildings		2,997,500	1,248,950	699,161	549,789	

(b) Furniture & Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Housing						
Staff Housing Furniture & Equipment		856	355	-	355	0%
Economic Services						
Roadhouse Point of Sale System		-	-	500	(500)	
Roadhouse Appliances		5,000	2,080	-	2,080	0%
Roadhouse Appliances		2,500	1,040	-	1,040	0%
Total Furniture & Equipment		8,356	3,475	500	2,975	

(c) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Transport						
Chlorinator For Drinking Water		-	-	133	(133)	
Road Plant Purchases		580,000	241,665	-	241,665	0%
Total Plant and Equipment		580,000	241,665	133	241,532	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Transport					
Roads Construction General	801,276	333,855	-	333,855	0%
Unallocated Roads Expenses	-	-	12,171	(12,171)	
Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	-	-	4,380	(4,380)	
General Road Sealing Works	-	-	128,028	(128,028)	
Reseal Works	223,198	223,198	-	223,198	0%
SKA Route	3,018,941	1,257,875	1,685,708	(427,833)	56%
Carn- Mullewa Rd	1,495,332	623,040	564,085	58,955	38%
Beri-Byro Rd Sections 69.99-87.70	122,749	51,145	-	51,145	0%
Carn-Mul Rd Floodway over Wooramel River	23,250	9,685	-	9,685	0%
C12048 - Meeb-Wool Floodway over Murchison River	49,050	20,435	50,031	(29,596)	102%
Errabiddy Bluff Rd Resheet incl Floodways	100,680	41,945	90,792	(48,847)	90%
Capex Grids General	-	-	85	(85)	
	5,834,476	2,561,178	2,535,279	25,899	
Total Infrastructure - Roads	5,834,476	2,561,178	2,535,279	25,899	

(e) Infrastructure - Other

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Recreation & Culture					
Community Splash Pool	-	-	50,344	(50,344)	
Improvements To Drinking Water Reticulation	350,602	146,080	259,625	(113,545)	74%
Economic Services					
Caravan Park Precinct Works	-	-	2,285	(2,285)	
Roadhouse Other Equipment	-	-	58	(58)	
Roadhouse Three Accommodation Units	-	-	58	(58)	
Caravan Park Pool Construction	-	-	71,586	(71,586)	
Caravan Park Non Ensuities Cabins Conversion	160,000	66,665	-	66,665	0%
Power Supply Upgrade	1,148,183	478,405	651,863	(173,458)	57%
Community Amenities					
Total Infrastructure - Other	1,658,785	691,150	1,035,818	(344,668)	

Total Capital Expenditure

11,079,117	4,746,418	4,270,892	475,526
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SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
UV Pastoral	1,236,464	0.099325	22	122,800	122,806	-	-	122,806
UV Mining	2,219,287	0.185500	14	440,095	663,516	-	-	663,516
UV Mining (Mining Licenses)	1,126,734	0.185500	11	223,436	-	-	-	-
UV Prospecting and exploration	1,079,319	0.185500	46	214,034	214,029	(20,383)	-	193,646
Total General Rates				1,000,365	1,000,351	(20,383)	-	979,968
Minimum Rates								
UV Pastoral	24,385	1,000	6	6,000	6,000	-	-	6,000
UV Mining	1,928	1,000	1	1,000	5,000	-	-	5,000
UV Mining (Mining Licenses)	8,316	1,000	4	4,000	-	-	-	-
UV Prospecting and exploration	41,878	1,000	17	17,000	17,000	-	-	17,000
Total Minimum Rates				28,000	28,000	-	-	28,000
Total General and Minimum Rates				1,028,365	1,028,351	(20,383)	-	1,007,968
Other Rate Revenue								
Interim Rates CY/PY				1,732,104				891,116
Total Rate Revenue				2,760,469				1,899,085

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Transport			
Opening balance	1,345,628	1,345,628	1,345,628
Principal payment	(196,094)	(101,918)	(101,918)
Principal Outstanding	1,149,534	1,243,710	1,243,710
Finance cost payment	(23,809)	-	(17,227)
Service fee			
Total Principal, Finance Cost and Fees Paid	(219,903)	(101,918)	(119,146)
Total Principal Outstanding	1,149,534	1,243,710	1,243,710
Total Principal Repayments	(196,094)	(101,918)	(101,918)

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2025

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	1,803,162	901,580	1,162,295
F.A.G. Grant - Roads	WALGGC	493,514	246,756	288,228
Law, Order and Public Safety				
DFES Operating Grant	DFES	14,795	6,160	8,949
Transport				
Income Relating to Streets, Roads, Bridge	MRWA	-	-	5,000
MRWA Direct	MRWA	329,976	137,490	321,214
WANDRRA Flood Damage	MRWA	4,000,326	4,000,325	2,378,375
MRWA - SKA Roads	MRWA	1,807,780	753,240	-
Contribution Beringarra/Pindar Roads	MRWA	230,893	96,205	-
Economic Services				
Tour Area Prom Revenue		50,000	20,830	5,975
Roadhouse Other Revenue		9,016	3,755	-
Other Property & Services				
Diesel Fuel Rebate		70,426	29,340	-
Workers Compensation Reimbursements		35,000	14,580	-
Total Grants, Subsidies and Contributions		8,844,887	6,210,261	4,170,036

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,500,000	625,000	600,000
Roads to Recovery		904,989	377,075	564,085
MRWA - SKA Roads	MRWA	3,320,835	1,383,680	3,072,018
Recreation & Culture				
Economic Services				
Settlement Infrastructure Grants		813,339	338,890	838,339
Total Capital Grants, Subsidies and Contributions		6,539,163	2,724,645	5,074,442
Total Grants, Subsidies and Contributions		15,384,050	8,934,906	9,244,478



18.2.1 - December 2025

**Southern Rangelands
PASTORAL ALLIANCE**

info@srpa.org.au • www.srpa.org.au

8 December 2025

Shire of Murchison

Mr Rossco Foulkes-Taylor, Shire President: cr.rfoulkes-taylor@murchison.wa.gov.au

Mr Bill Boehm, CEO: ceo@murchison.wa.gov.au

Invitation: Partner with SRPA for the International Year of Rangelands and Pastoralists 2026

Thank you for your ongoing interest in the Southern Rangelands Pastoral Alliance (SRPA) and for the Shire of Murchison's generous contribution of \$20,000 to support SRPA in delivering activities and events for the International Year of Rangelands and Pastoralists (IYRP) in 2026.

I am pleased to invite you to consider how you might be involved with SRPA and IYRP 2026 by hosting or supporting local events and sharing stories from your community as we coordinate activities and events across the Southern Rangelands.

Your contribution and participation will be recognised as part of this international celebration in all relevant promotional materials, events, and communications, ensuring your Shire is recognised as a key partner in this international celebration.

IYRP 2026 is a global initiative offering a unique opportunity to showcase the importance of Western Australia's rangelands and pastoral communities, fostering recognition and collaboration both nationally and internationally.

You will find further information attached about IYRP 2026, including:

- An introduction brochure
- IYRP monthly themes graphic, and
- IYRP global themes adapted for Australia.

I would welcome the opportunity to meet or speak with you to discuss how your Shire can be involved in IYRP 2026.

Thank you again for your time and interest.

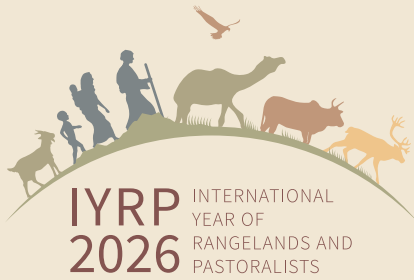
Kind regards,

Debbie Dowden

Chair –

Southern Rangelands Pastoral Alliance

info@srpa.org.au



Celebrating the Heart and Soul of Australia

Join us in 2026 for the **International Year of Rangelands and Pastoralists** (IYRP), a global celebration of the world's rangelands and those who live and work there. Rangelands encompass 75% Australia's land mass — grasslands, open plains, forest country, deserts and savannahs — most of our extensive livestock regions, and the "Outback".

It's our time to showcase Australia's incredible rangelands, and the people who are the heartbeat of this land. We're talking about our land stewards, and agricultural producers with innovative technologies and tools.

It's our year to shine on the world stage showcasing:

- Our unique environment
- Our stewardship of the land
- Our leadership in sustainable management and innovation.

"We are immensely privileged to live in the pristine beauty of the Southern Rangelands. This remote wilderness isn't just our home, but our sanctuary. Our family flourishes here and we're proud to embrace nature while providing healthy food for people worldwide."

Debbie Dowden, Challa Station, Western Australia

Bridging the Gap

The IYRP 2026 is more than a celebration; it aims to bridge the gap between people with different perspectives and to promote friendships between rangelands people from city to country, both here in Australia and around the world. We aim to foster understanding and respect.

We'll put a spotlight on:

- Vibrant rangeland businesses
- Unique communities thriving in remote areas
- Innovative work that cares for our rangelands
- Indigenous land management
- Opportunities for travel, tourism and investment.

This is a global initiative, and Australia is centre stage

Who is IYRP for?

All rural Australians, and beyond – within Australia and worldwide.

From landowners and land managers to conservationists and traditional Indigenous owners. From company agribusiness to small family business, from tourism to remote and regional towns people, everyone who supports the next generation of Australian rangelands guardians and producers.

Pastoralists, graziers, producers, stockmen, jillaroos and Indigenous Rangers – we're all included.

What will the Year look like?

IYRP2026 is our opportunity to showcase the people, the places and the pastoralists who live and work in these unique regions of Australia.

Throughout the year, the monthly themes will guide the conversations as we share stories and host events across Australia. Stories will feature the people, the businesses, the industries and the communities of the rangelands.

**Embracing the everyday to
the extraordinary**

What will the Year achieve?

International Years like this raise the profile of certain issues and often lead to increased funding and support.

Our celebrations will:

- Promote our innovative rangeland management, environmental protection and cultural heritage, achieved alongside sustainable economic development
- Increase the understanding of Australia as a world leader in rangeland livestock management
- Strengthen our partnerships and our social licence
- Foster knowledge exchanges within Australia and internationally
- Promote Australia's rangelands brand and raise awareness of the value of sustainable rangelands
- Benefit regional and remote communities through enhanced global interest and support in agriculture, technology and tourism
- Build investment in beef, wool, goat and new rangeland industries.

We Need Your Stories

Help us highlight successful land management practices and solutions to the challenges of living in rural and remote areas. For example, we want people to understand that Australia is a world leader in developing expertise in livestock management.

We're keen to hear stories from individuals, land custodians, Indigenous land managers, pastoralists, innovators, agricultural workers and businesses directors who may bring different perspectives — managing country for agricultural production, for conservation, for cultural values, for tourism.

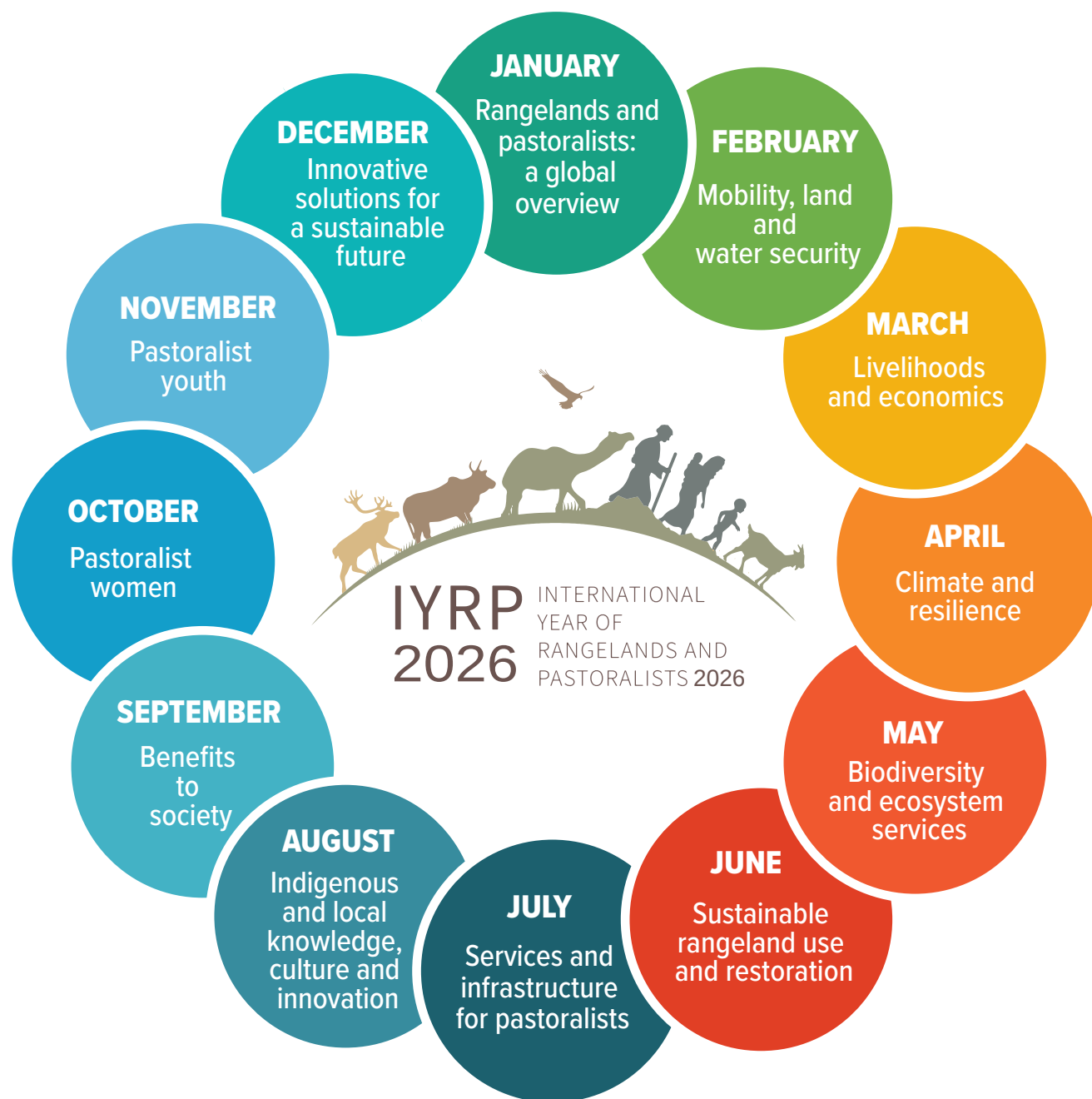
Get in touch and find out more about how we can promote your stories to all Australians, and the world.



Get Involved!

If you're a passionate advocate for the Australian bush and sustainable agriculture, we need your stories.

CONTACT Dana Kelly (Chair of IYRP Australia)
dana@danamkelly.com





IYRP 12 monthly themes - 2026

A flexible framework for integrated and coherent global advocacy
during each month of 2026.

For details see: <https://iyrp.info>

Month	Theme	Suggested messages
January	Rangelands and pastoralists: a global overview	<p>Who are pastoralists? What are rangelands?</p> <p>Pastoralism is not nostalgia but a sustainable future.</p> <p>Sustainable management practices are key to thriving rangelands and vibrant pastoral and Indigenous communities.</p>
February	Mobility, land and water security	<p>Pastoral mobility is about moving livestock according to availability of pastures. In Australia this includes using the long paddock of stock routes, rotational grazing and other regenerative practices</p> <p>Water & land security is critical in Australian rangelands.</p>
March	Livelihoods and economics	<p>Pastoralism is an economic powerhouse that is largely unrecognized.</p> <p>Rangelands are not wastelands.</p> <p>Pastoralists are food security champions.</p>
April	Climate and resilience	<p>Pastoralism is an integrated strategy to simultaneously tackle adaptation to increasingly variable climate patterns, while enhancing the resilience of people.</p>
May	Biodiversity and ecosystem services	<p>Pastoral land management can support biodiversity of rangelands and safeguard a host of ecosystem services.</p>
June	Sustainable rangeland use and restoration	<p>Pastoralists serve as stewards of rangelands and their practices can help to restore them.</p> <p>Indiscriminate conversion of rangelands to cropland and other inappropriate uses needs to be prevented.</p>
July	Services and infrastructure for pastoralists	<p>Pastoralists need services and infrastructure compatible with and adapted to their remote ways of life. Improve access to health, education, financial, internet, and other services.</p>

18.2.1 - December 2025

August	Indigenous and local knowledge, culture and innovation	<p>Recognise, value and equally respect indigenous and local knowledge of rangeland management.</p> <p>Help preserve knowledge and pass it down through generations.</p> <p>Celebrate cultural diversity and conserve cultural heritage of pastoralists.</p>
September	Benefits to society	<p>Pastoralist traditions have provided many value systems and cultural identities in shaping our world. Rangeland products contribute to nutrition, health and hygiene; celebrate the diversity of these products.</p> <p>Pastoralist production can make a significant contribution to global protein supply and meet rising demand for healthy food.</p>
October	Pastoralist women	<p>Promote gender-inclusive approaches, and the equitable rights of pastoralist women to appropriate knowledge and information, health, education and social services.</p> <p>Ensure safe, non-discriminatory and violence-free workplaces for pastoralist women.</p>
November	Pastoralist youth	<p>The future of pastoralism will depend on the innovation and inspiration of future generations.</p> <p>Address entry barriers by enabling pastoralist youth to access land, participate in governance. Improve access to mobile schools and vocational training, entrepreneurship, and internet-literacy.</p>
December	Innovative solutions for a sustainable future	<p>Innovate in herd and rangeland management, beneficial technologies and infrastructure, economic, insurance and other services.</p> <p>Recognise and promote pastoralists, including women and youth, to participate in co-production of knowledge and innovation.</p>

2026

January							February							March						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

April							May							June						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4						1	2	1	2	3	4	5	6	
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													

July							August							September						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1			1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

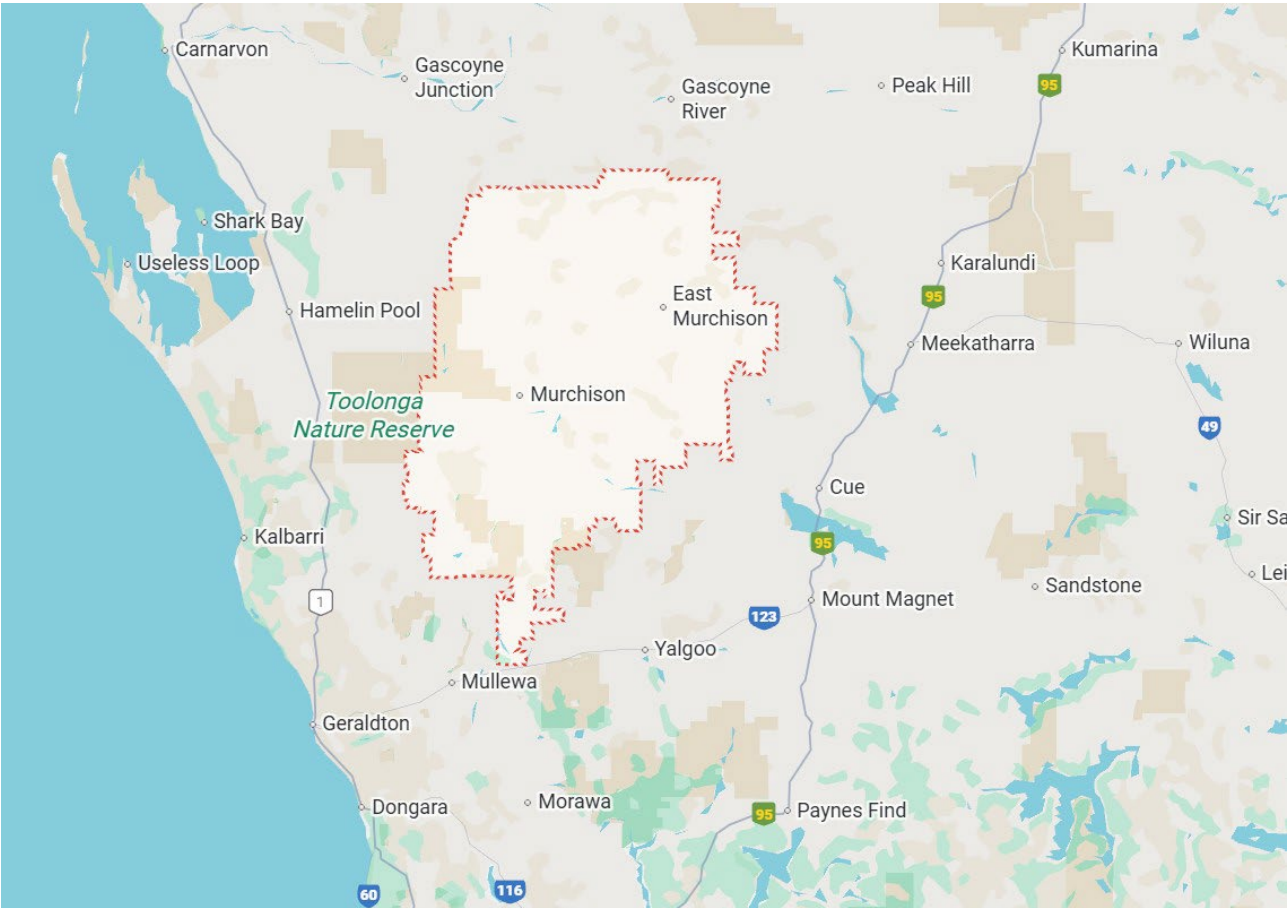
October							November							December						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		

Western Australia Holidays and Observances					
Jan 1	New Years Day	5 Apr	Easter Sunday	28 Sep	King's Birthday
Jan 26	Australia Day	6 Apr	Easter Monday	25 Dec	Christmas Day
Mar 2	Labour Day	25 Apr	Anzac Day	26 Dec	Boxing Day
3 April	Good Friday	27 Apr	Anzac Day Hol	28 Dec	Boxing Day Hol
		1 Jun	WA Day		Council Meetings

Murchison Shire Annual Report for the year ending 30 June 2025

Contents

Contents	2
Overview	3
President’s Report	5
Governance	6
Chief Executive Officer’s Report	9
Strategic Community Plan	21
Statutory Reporting Requirements	29
Financial Overview	31
Financial Report	35



Overview

Section 5.53 of the *Local Government Act 1995* requires Council to prepare, adopt and publish an Annual report for each financial year. Whilst the Act requires a raft of matters to be reported on, there is also an opportunity to highlight in summary form a range of features that make up the Murchison Shire Community, as well as actions undertaken throughout the year.

This year’s 2024-25 Annual Report was finalised and adopted by Council at its Ordinary Meeting on 13 December 2025.



Shire Information

Shire Office and Chambers	3007 Carnarvon Mullewa Road, Murchison WA 6630		
Postal Address	PO Box 61, MULLEWA WA 6630		
Telephone	(08) 9963 7999		
Facsimile	(08) 9963 7966		
E-mail	admin@murchison.wa.gov.au		
Web Page	www.murchison.wa.gov.au		
Office Hours	8.00am to 5.00pm Monday to Friday		
Road Condition Reports	www.murchison.wa.gov.au/road conditions		
Population	105	Land Area	49,500 sq km
Electors	58	Length of sealed roads	142km
Employees	19	Length of unsealed roads	1,806 km
Local Government Classifications	WA - Band 4	Australian - Rural Remote Extra Small (RTX)	

Background

The Shire of Murchison lies within the Mid West region of Western Australia. The Murchison Shire Settlement is situated on 708 hectares excised from the Wooleen pastoral lease and vested in the Council. It is located some 669km from Perth, 300 kilometres north east of

Geraldton and 200 km north of Mullewa on the Carnarvon Mullewa Road.

The Shire of Murchison is one of the older local governments in Western Australia, having its origins in the Murchison District Roads Board, established 31st

August 1875, and the Upper Murchison Roads Board established 12th July 1907.

These two were amalgamated in 1911 as the Murchison Roads Board. In July 1961, under the provisions of the Local Government Act, the Roads Board became the Shire of Murchison. In 2004 a portion of the then Mullewa Shire was transferred to the Murchison Shire.

Until 1963 the Shire was administered from one or other of the pastoral stations, and in that year 400 hectares were excised from the Wooleen pastoral lease and vested in the Shire. A house, which contained the office, was built, as was a workshop and airstrip. These were followed by sporting facilities and, in 1986, a new office. Later, a museum and staff houses were constructed. The Murchison Settlement was proclaimed on 15th July 1988.

The name 'Murchison' was given to the region back in 1839 by early explorer Lt George Grey in honour of Sir Roderick Impey Murchison, the President of the Royal Geographical Society of London. The Murchison and Roderick Rivers were also named in his honour.

The Settlement has twelve dwellings, the Shire Office, the district museum, roadhouse, caravan park, community centre, cricket pitch and practice nets, one tennis court and two lawn bowls rinks under lights, stables and horse yards, five polocrosse fields and three ablution/toilet blocks.

Since taking on management of the Roadhouse as a Community "focused operation" all the people that reside in the Settlement are either Shire employees or related to Shire employees. Electricity and water supplies are owned and run by the Council. It is the engine room for the entire operation of the Shire.

"Murchison is the second least populated Local Government in Australia and is thought to be the only Shire in Australia without a gazetted town site."

The surrounding country is mainly used for pastoral purposes; predominantly cattle with one sheep station. The Murchison River catchment has a significant influence, with sporadic and widespread flooding a feature to be managed.

Tourism continues to develop and expand, with some stations involved in station stays. The Murchison Oasis Caravan Park and motel units located at the Settlement provide facilities for tourists and contractors. There is also an increased number of mining/exploration companies within the Shire.

The Murchison Radio Observatory site (MRO) has been developed by CSIRO on a portion of the Boolardy pastoral lease, and is the location of the Australian component of the Square Kilometre Array, which is being developed as part of an international, ground breaking science project with state-of-the-art radio telescopes.

Branding



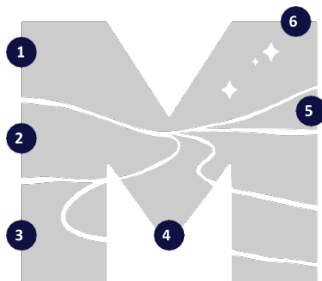
murchisonshire

Ancient land under brilliant skies

At its March 2018 ordinary Meeting, Council adopted a new logo and tag line for the Shire of Murchison

The colour palette is inspired and taken from the vibrant spectrum of colours experienced and seen within Murchison. Used tastefully within the 'M' to create a colourful landscape.

We have also drawn inspiration from the mural located in the Murchison Sports Community Centre that was said to encapsulate the *essence* of the Shire.



ILLUSTRATIONS

- 1 Nights Sky
- 2 Green Foliage
- 3 Red Rocks
- 4 Murchison River
- 5 Low Clouds
- 6 Brilliant Stars



President's Report



Hello All,
Another year is behind us, and there has been a bit going on around the place.
From my perspective, I think that Council made a reasonable fist of helping direct the Shire along a path of using what resources we have (both financial and staff) to best benefit all

members of the community.

The bulk of the construction for the swimming pool and splash pad was completed in the 2024/2025 financial year and you have my word that, as long as there is some water in there, I am going to jump in at the annual Christmas tree event this December. I really hope all the final health department staff training and other approvals, which seem to take a very long time, are completed by then so I can invite everyone else to follow me in. If they aren't, I suppose I can't help it if you all just jump in anyway.
The additional ablution block to service caravan park guests is now finished and being enjoyed by visitors.
The Shire continues to strongly support to the Roadhouse operation which provides an important fuel, accommodation and food service for the very long stretch of road between Mullewa and the next services to the north. The weekly freight run also continues on under the efficient management of the crew from Midwest Freight Services.

I have said it before, but am happy to repeat, that while both these services don't always satisfy everyone all of the time, on the whole I reckon they are a real positive for the Shire. I acknowledge the foresight of Councillors and Council staff from previous eras who set these services in motion, pushing on when barriers were put in front of them (and I know there were plenty).

The community services and parks and gardens crews continue to keep the Settlement and surrounds in good shape and I thank them for that. Carrying out your job description is one thing, but caring about what you do and going the extra yard to do it well is another, and from what I see around the place there is some good care being shown towards the Settlement.

The construction phase of the SKAO project at Boolardy continued on during the year, with the Shire engaging several local contractors to assist with the constant road upgrades and maintenance required to cope with the

unprecedented volumes of traffic the project has created.

Thank you very much to the whole Shire crew, I certainly appreciate your efforts in contributing to the Shire's operations and day to day activities while living in the Settlement. Thanks also to my fellow Councillors for your support throughout the year.

Cr Emma F-T and I attended an afternoon tea reception with the Governor General Sam Mostyn in Geraldton on 17 February 2025.

A few of our region's regular issues such as population decline, service provision, the importance of keeping outback areas economically healthy and populated were touched on but not explored in any detail as time was a bit short. I did mention to her, that while Geraldton and surrounds were worth a visit, the really interesting country started with the mulga trees about an hour and a half northeast from there.



Until next time.

Rossco Foulkes-Taylor
President

Governance

Elected Members

Council has a small, active team of elected members who work within and outside of Council for the betterment of the community.



Cr Rossco Foulkes-Taylor - Yuin Station

President

Term Expires Oct 2027

Member Audit Committee, Murchison Community Fund Management Committee, Local Emergency Management Committee, Plant Working Group, Settlement Drinking Water Working Group, Settlement Power Supply Working Group, SKA Stakeholder Meeting Representative, Murchison Regional Road Group and WALGA Zone Delegate



Cr Andrew Whitmarsh - Byro Station

Deputy President

Term Expires Oct 2027

Member Audit Committee, Plant Working Group, Wild Dog Control Working Group, Murchison Settlement Redevelopment Working Group, SKA Stakeholder Meeting Representative and WALGA Zone Delegate



Cr Quentin Fowler - Mt Narryer Station

Member

Term Expires Oct 2027

Member Audit Committee, Settlement Drinking Water Working Group.

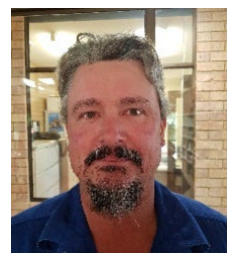


Cr Emma Foulkes-Taylor - Yuin Station

Member

Term Expires Oct 2025

Member Murchison Settlement Redevelopment Working Group, Museum Working Group, SKA Stakeholder Meeting Representative and Murchison GEO Region Working Group, Camp Oven Muster Festival Working Group, WALGA Zone Delegate, Monologue Editor and Council Document Editor. Cr Emma Foulkes-Taylor has also been separately appointed as a Local Government Representative on the Mid-West Development Commission.



Cr Greydon Mead - Bullardoo Station

Member

Term Expires Oct 2025

Member Plant Working Group, Settlement Power Supply Working Group, Wild Dog Working Group and Information Bay Working Group



Cr Michelle Fowler - Mt Narryer Station

Member

Term Expires Oct 2025

Member Murchison Settlement Redevelopment Working Group, Museum Working Group

Councillor Meeting Attendance

There were 11 Ordinary Meetings, and 1 Electors Meeting of Council held between 1 July 2024 and 30 June 2025. A breakdown of Councillors' presence at meetings is detailed in the following table

<i>Councillor</i>		<i>Term</i>	<i>Ordinary Meeting</i>	<i>Electors Meeting</i>	<i>Total</i>
Cr Rosasco Foulkes-Taylor	President	Full Year	11-11	1-1	12-12
Cr Andrew Whitmarsh	Deputy President	Full Year	9-11	1-1	10-12
Cr Quentin Fowler	Member	Full Year	10-11	1-1	11-12
Cr Emma Foulkes Taylor	Member	Full Year	11-11	1-1	12-12
Cr Greydon Mead	Member	Full Year	11-11	1-1	12-12
Cr Michelle Fowler	Member	Full Year	10-11	1-1	11-12

Other meetings attended also included Audit Committee, Local Emergency Management Committee and various Working Groups. External meetings included Regional Road Group and Murchison sub-Regional Road Group, SKA Stakeholders, Murchison GeoRegion Working Group and WALGA Zone Meeting (Cue Parliament).

Governance & Civic

Council formally deliberates on a large array of governance matters in its role in governing the Shire.

Following consolidation of its 2005 Policy Manual in 2022-23 Council developed a new policy, 5.10 Murchison Pool & Splashpad, ahead of the opening of the Murchison Pool and Splashpad. Last year's 5.8 Local Loyalty Scheme, which was on a 12-month trial primarily in relation to the operation of the Roadhouse, still continued and will also link to the Pool and Splashpad operations.

From time to time Council is requested to provide input into general governance improvements. During the year submissions were made to WALGA in relation to Local Government Election advocacy, supporting compulsory voting at Local Government Elections, terms with a two-year split, Preferential Voting as an improvement to the current Optional Preferential Voting system, inclusion of random order ballot papers similar to the Robson Method, and the option to hold general elections through Postal Voting-with postal votes being able to be submitted in person during the election period and on the nominated election day at the nominated polling location.

Council was also requested to provide feedback to WALGA in relation to communication agreements between the Council and the CEO indicating that, whilst the Shire supports the introduction of a framework, these should be the domain of each local government to independently develop and administer to meet local needs and resources.

In November 2024 members of the WA State Grant Commission met with Council as part of the Commission's cyclic on-site meeting regime of local government in Western Australia. The meeting was well received, with Council providing the Commission with a snapshot of the overall context in which the Shire operates and also highlighted several potential aspects that the Commission 'may' consider worthy of further exploration to improve its overall quality of assessment.

This included addressing a specific disadvantage factor, namely that unlike most other local governments Murchison Shire has no Main Roads or Highways which

are separately funded and managed; a situation the current methodology doesn't address.

In December 2024 Council also received an online "Stop the Shire of Murchison's Dingo Bounty Petition" from the owners of Wooleen Station. Council considered a comprehensive report from the CEO on the subject including submissions, media commentary and other submissions, before rejecting the petition. Council also provided a copy of the CEO's Report to the Pastoral Lands Board requesting that it consider and review the wild dog management issues raised by Wooleen Station's "Stop the Shire of Murchison's Dingo Bounty" petition, and requesting that the Board provide the Council with the results of their review.

In May 2025 Council hosted a visit from the Hon Jackie Jarvis MLC, Minister Agriculture & Fisheries, Forestry, Small Business and Mid West. Council provided an overview of the Shire's operation and offered suggestions as to how we and the Mid West Region Minister can work together through the WALGA Country Zone, Murchison Executive Group, Mid West Development Commission and Regional Development Australia Partnership. Council also offered a suggestion of an Interest Free Loan Support Program as a means to equitably accelerate local government projects that support the state.



Hon Jackie Jarvis MLC Murchison visit 15 March 2025

Following Council's overall suggestion to conduct a Camp Oven Muster Festival in August 2024, and that this be managed as a community – shire event through a Council Working Group, the event proceeded and was an overwhelming success, with a second Festival undertaken in August 2025 and becoming a regular event.

Council was also actively involved and attended in a number of civic functions during the year including; the 2024 Deferred Annual Christmas Tree celebrations, 2025 Anzac Service and accompanying Museum and Community Garden Working Bee, Biggest Morning Tea and the 2024 Inaugural Camp Overn Muster Festival.



Chief Executive Officer's Report

Staff

The Shire is fortunate to have dedicated and committed councillors who are well connected to the community, understand the area's history and heritage, and contribute in many ways outside their formal roles.

Council's very small staff team punch well above their weight, actively assisting in a complementary fashion

across a large array of areas with road maintenance, repair, construction and reconstruction of a vast Council Road Network undertaken with our small construction crew (5) and maintenance crew (2). Supplemented by contractors.

Governance

Chief Executive Officer Mr Bill Boehm

Corporate & Community

Community Manager Mrs Rebecca Fogarty
 Financial Accountant Mr Travis Bate (RSM) Contractor
 Finance Officers Ms Sydney Fogarty until 03.03.25
 Ms Cheryl Knight 24.02.25 to 04.06.25
 Mr Noren Gregario from 16.06.25
 Administration Officer Mrs Vicki Dumbris until 06.12.24
 Tourism Rec Officer Ms Rachel Evans from 03.06.25

Roadhouse & Caravan Park

Roadhouse Managers Mr Terry Bryans 03.07.25 to 05.01.25
 Ms Wendy Bryans 03.07.25 to 05.01.25
 Mr Gage Adams from 02.01.25
 Ms Gracie Ayres from 02.01.25
 Various Casual Customer Services Officers and Cleaning Staff used for various portions of the year Mr Joop van der Neut, Ms Julia Sijpersma, Ms Milly Doble, Mr Ben Filler, Mr Scott Phillips, Mr Tanith Stephens, Mr Ambroise Vernet-Montagnac, Ms Anne Bellicci, Ms Alex Fogarty, Ms Kerry-Ann Gall, Mr Sebastian Cabas, Ms Diane Menou.

Works

Works Manager Mr William Herold
 Executive Manager DCEO Mrs Lisa Keen until 25.04.25
 Mechanic / Works Officer Mr Michael Keen until 15.05.25
 Works Administration Mr Todd Mawdesley from 16.06.25
 Plant Operators Mr Mark Jones
 Mr Glen Pinnegar
 Mr Michael Hodder
 Mr Lou Bavoillot from 23.09.24
 Mr Cecil Hodder from 14.10.24
 Mr Liam Gall from 16.06.25
 Mr Brendan Bunter from 05.05.25
 Mr Brian Wundenberg until 30.07.24
 Mr Brett Newman 22.07.24 to 10.10.24
 Gardeners Mr Adam Fogarty
 Mr Gary Pardoe 15.07.24 to 11.06.25
 Mr Colin Smith 24.02.25 to 28.05.25

Other Contract Staff

Ranger Mr Peter Smith (Canine Control)
 Environmental Health / Building Officer Mr Phillip Swain (Phil Swain Consulting)



We once again take this opportunity to thank all members of staff and contractors for their service.

Road Maintenance

Council's Road network comprises some 1,948.17 km of formed, formed and surfaced and sealed roads, categorised by road hierarchy function as follows.

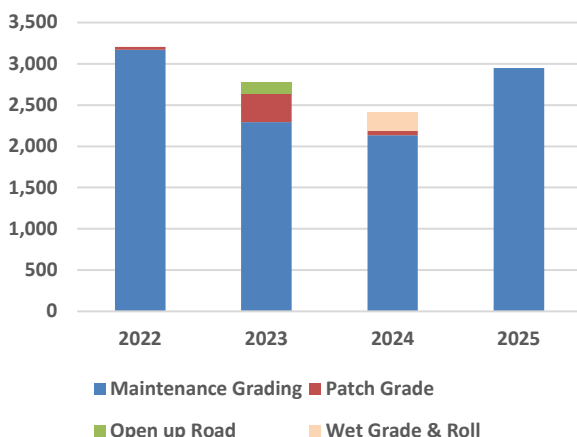
Category	Description	Length (km)
Cat A	Regional Distributor	279.87
Cat A	Local Distributor	828.42
Cat A	Local Feeder	215.18
Cat A	Local Access	331.83
Cat E	Local Station Access Only	292.87

Each category has its own level of strategic importance which, among other things, influence road maintenance practices.

Along with other road maintenance activities, regular maintenance grading and patching works are undertaken throughout the year, programmed according to the condition at the time and traffic generated, more or less in accordance with the relevant road category.

During the year roads received maintenance grading either once or twice according to circumstances at the time. Since 2023-24 additional contractor grading on the SKA Route was also undertaken.

Road Maintenance Type (km)



Over the past few years Flood Damage Repairs associated with declared disaster events has seen significant fluctuations in the levels of road maintenance expenditure and revenue.



Meeberrie-Wooleen Road Crossing over Murchison River



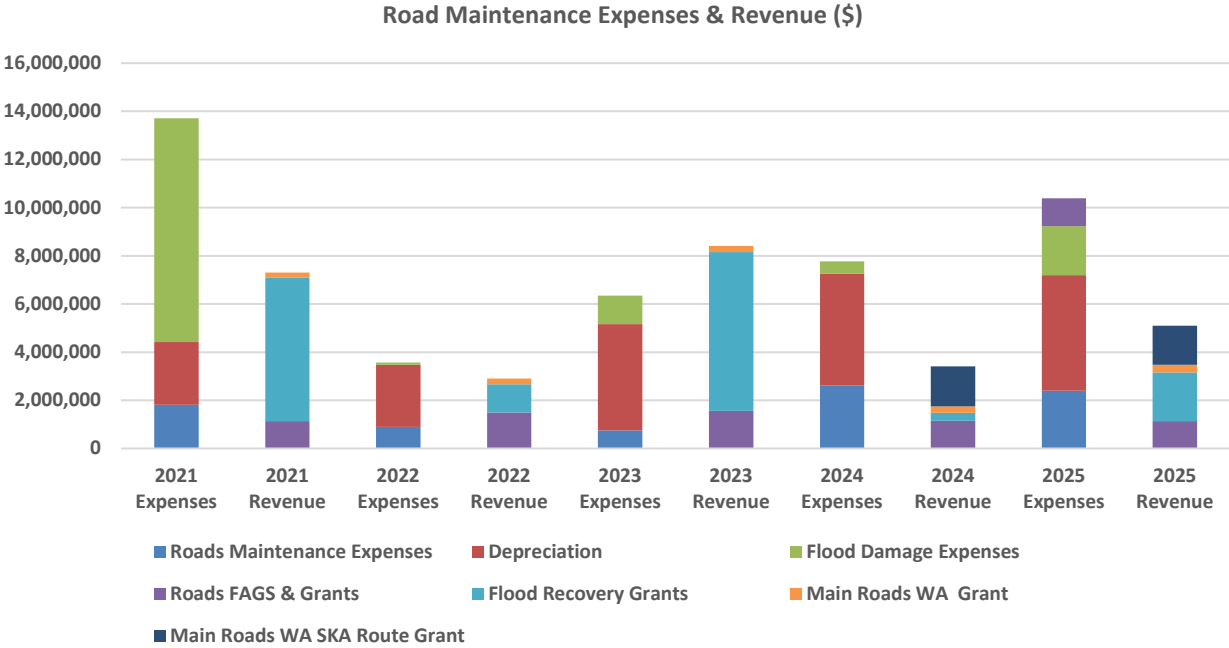
Greenough River Starting to Flood 19.09.24

As shown in the following table, the time associated from the event being declared, obtaining an agreed scope of works and approved costing from the Department of Fire and Emergency Services (DFES) invariably means that there are significant delays in undertaking flood restoration works. Unfortunately, this situation has not improved over recent years, a situation which effects many local governments.

More often than not, repair work for each event is spread over a number of years. In addition, extra works outside of this program are usually added at Council's cost to take advantage of contractors being on site. A minimum local government funding contribution, which varies for each event, applies.

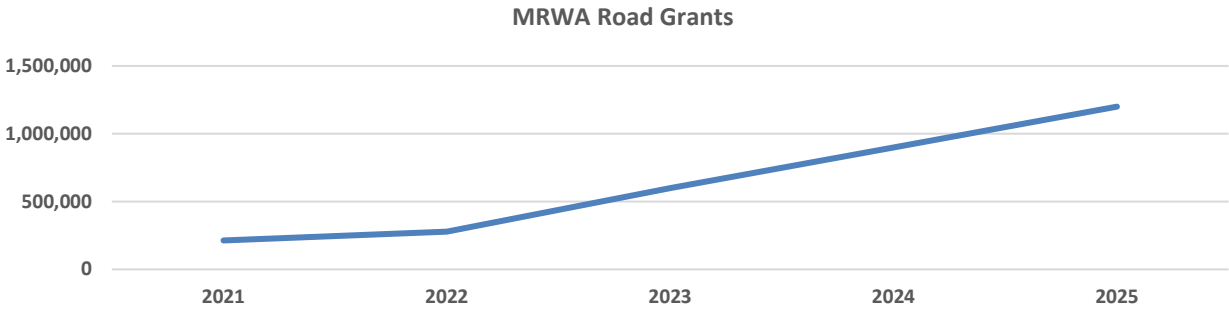
Flood Event			Cost Estimate	Years of Repair Work
AGRN863	Flood 6	11-14 April 2019	\$10,646,961	2020, 2021
AGRN899	Flood 7	4-9 Feb 2020 Tropical Cyclone Damien	\$398,024	2020, 2021
AGRN951	Flood 8	28 Jan-8 Feb 2021 Tropical Low	\$9,404,762	2021, 2022, 2023
AGRN974	Flood 9	29 - 31 May 2021 Rain Event	\$1,387,523	2022, 2023
AGRN1021	Flood 10	26 Mar – 3 April 2022	\$2,604,383	2022, 2023, 2024, 2025, 2026
AGRN1062	Flood 11	Mar-April 2023	\$2,994,473	2023, 2024, 2025, 2026
AGRN1175	Flood 12	Rain Event Dec 2024	\$409,709	2025, 2026

These actions significantly impacted on Council's normal level of road maintenance operations. Depreciation, a non-cash expense, is also shown as follows.

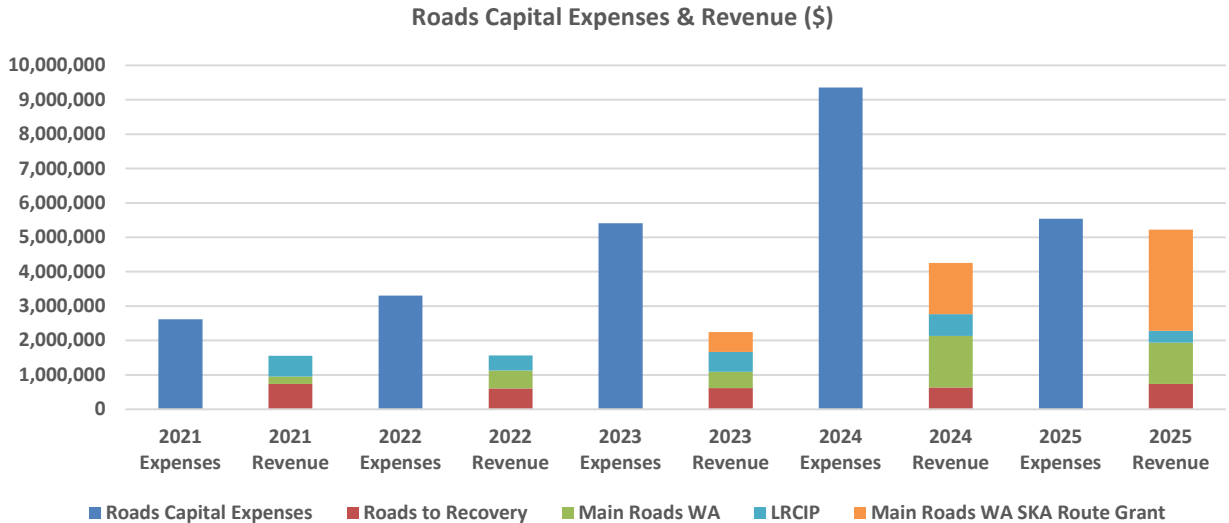


Road Construction

As indicated below, the extent of road construction activity is greatly influenced by the level of external funding provided. This includes Roads to Recovery and Main Roads WA funding, the latter of which has increased as Council has been able to increase the number of approved projects from 1 project in 2020/21 and 2021/22 to 4 projects in 2024/25.



In addition, since 2021/22 as part of a stimulus response to the COVID 19 Pandemic, the Commonwealth has provided additional roads funding under their Local Roads Community Infrastructure Program. In 2024-25 Council continued with road construction works on behalf of Main Roads WA on the SKA Route (Carnarvon-Mullewa, Twin Peaks-Wooleen, section of the Meeberrie-Mt Wittenoom, Boolardy-Kalli and sections of the Beringarra-Pindar and Boolardy-Kalli Roads).



This is also reflected in the capital roadworks undertaken during year broadly comprising the following

Year	Capital Expenses \$	Capital Revenue \$	Gravel Resheets Km	Sealed Upgrade km	Reseals km	New Seals km
2025	\$5,539,758	\$5,880,974*	21.265	6.640	4.235	2.070
2024	\$9,354,885**	\$5,493,248	48.388	10.622	3.063	-

Note * includes revenue from prior financial years ** includes projects brought forward from 2024/25

Road	Location	Works	Funding
Beringarra-Pindar	288.05 – 309.50	Reshape resheet various floodway sections	Grants, Revenue
Beringarra-Pindar	SKA Route Sections	Reshape resheet various sections	Grants
Boolardy-Kalli	SKA Route Sections	Reshape resheet various sections	Grants
Boolardy-Wooleen	SKA Route Sections	Reshape resheet various sections	Grants
Carnarvon-Mullewa	Wooramel River	Survey Works at Wooramel River Crossing	Revenue
Carnarvon-Mullewa	154.04 – 208.68	Continue reconstruct & widen various narrow sections	Grants, Revenue
Carnarvon-Mullewa	154.04 – 208.68	Reseal various wide sections	Grants, Revenue
Errabiddy Bluff	0.00 -11.20	Commence resheet including floodways	Revenue
Meeberrie-Wooleen	Murchison River	Survey Works at Murchison River Crossing	Revenue
Meeberrie-Wooleen	SKA Route Sections	Reshape resheet various sections	Grants
Mulga Crescent	Murchison Settlement	Reconstruct and two coat seal	Grants, Revenue
Twin Peaks-Wooleen	SKA Route Sections	Reshape resheet various sections	Grants
Various	Various	Grid Replacement	Revenue



Settlement Redevelopment

Overview

A program to review the extent of projects required in and around the Murchison Settlement for future years saw UDLA engaged to undertake a Masterplan for the Settlement which was adopted in 2021-22.



An extension to UDLA's work led to the development of concepts to develop in and around the Roadhouse.



Other future scenarios have been advanced through the Murchison Vast Sky Business Case, adopted in 2022-23.



Progress

Progress in Settlement Redevelopments has significantly evolved since development of these strategic plans, as outlined below with 2024-25 actions further described in this report.

Item	2023	2024	2025	2026	2027	2028	2029	2030+
Staff Housing Cr Kurara Way Mulga Cres				•				
Community Centre Improvements			•	•	•	•		•
Community Pool & Splashpad			•	•				
New Playground					•			
Caravan Park Non-Ensuite Cabins Conversion				•				
Caravan Park New Ensuite Cabins				•				
Caravan Park New Ablutions		•	•					
Caravan Park Infrastructure Works			•	•				
Roadhouse Staff Accommodation Units				•				
Roadhouse Conversion & Extension					•			
Roadhouse Ablutions Refurbishment				•				
Water Supply New Bores Ring Main & new chlorinator	•	•	•	•				
Power Supply New Powerhouse			•	•				
Power Supply Solar Microgrid							•	
Old Supervisors Shed Conversion					•			
Staff Housing New				•				
Staff Housing Extensions						•		
General Amenity Improvements	•	•	•	•	•	•	•	•
Vast Sky Business Case Interpretive Centre & Other Works								•

Settlement Pool & Splashpad

During the year, construction of the Settlement's Pool and Splash Pad Project was successfully completed. The works were delivered by main contractors Water Features by Design (Perth) and Midwest Turf (Geraldton).

Council gratefully acknowledges the generous funding support received from Lotterywest, contributing \$250,000 towards the Splash Pad component, and the Commonwealth's Local Roads and Community Infrastructure Fund, providing \$602,446 for the Pool component.

Final commissioning activities—including signage installation, staff training, and operational setup—are currently underway. The pool and splash pad are scheduled to officially open in late 2025, offering enhanced recreational facilities for residents and visitors alike.



Community Centre Improvements

During the year, a range of upgrade works were undertaken to enhance the functionality and accessibility of community facilities. These included external access improvements to support disabled access, as well as upgrades to external amenities such as paving, turf installation, and reticulation. Significant improvements were made to the kitchen, including new tiling, new stoves and installation of a commercial-grade dishwasher. These enhancements have brought the facility up to a standard suitable for commercial kitchen use, supporting future community and event catering needs.



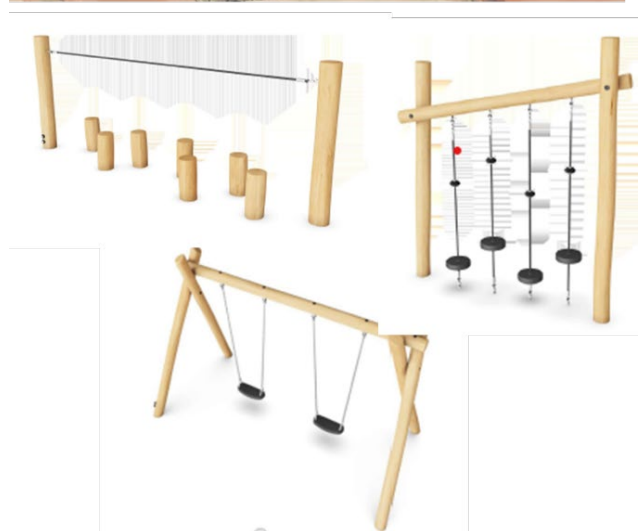
Caravan Park Ablutions & Road Access

Construction of a new Ablutions Block within the Caravan Park was successfully completed during the year, enhancing amenities for guests and visitors. Access within the Caravan Park was significantly improved through the sealing of internal roads as part of the Mulga Crescent upgrade works.



Community Playground

A dedicated Working Group was formed to guide the design process, providing valuable input throughout its development. The design phase has now been completed. Further progress on the project remains subject to securing appropriate funding support.



Settlement Infrastructure

Improved Water Supply

Work towards improving the quality of the water supply for Settlement residents and visitors continued, with a tender being called for and contract awarded to Murchison Gas and Plumbing for plumbing works.

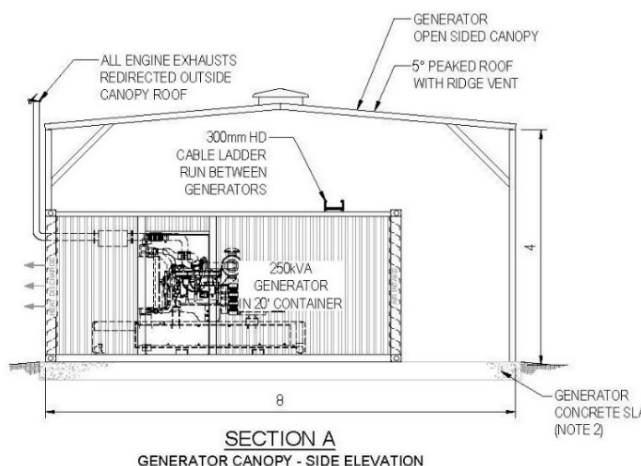
Works include a new ring main, pump equipment and connection to new bores, and ultimately to existing buildings. Works commenced in 2022-23 were completed in 2024-25.



Meanwhile, following a successful funding application under the State Government's Infrastructure Development Program, works to provision a chlorinator to provide potable water commenced, scheduled for 2025-26 completion.

Settlement Power

Council continues to work towards greening our power supply, with new generators installed in 2021-22 having now become insufficient. Designs and specifications for a major upgrade to our power supply completed and works commenced in 2024-25 with completion in 2025-26. This followed a successful funding application under the State Government's Infrastructure Development Fund.



Murchison Oasis Roadhouse & Caravan Park

Overview

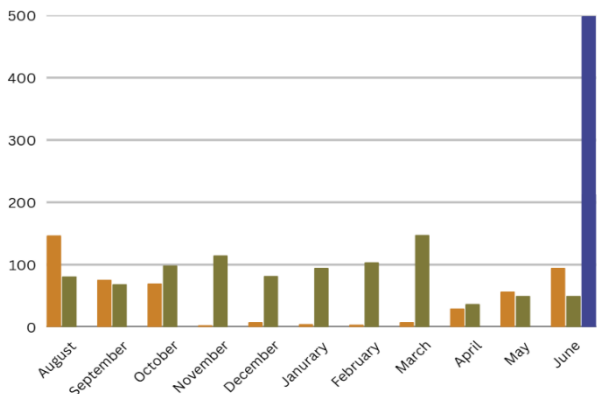
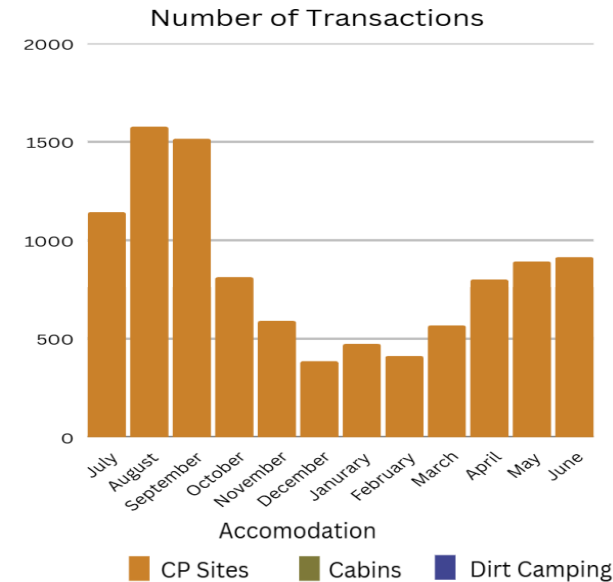
2024-25 marked the fourth full year of operation since the Shire assumed management of the Murchison Oasis Roadhouse and Caravan Park as a community-focused enterprise. During the year new Roadhouse Managers Terry and Wendy Bryans were appointed, succeeding Warren Tomlinson and Olive Martina. Midway through the year, the team was further strengthened with the arrival of Gage Adams and Gracie Ayres.

Operation continues to evolve as a vibrant community business, supported by a dedicated team of casual staff contributing to welcoming atmosphere.

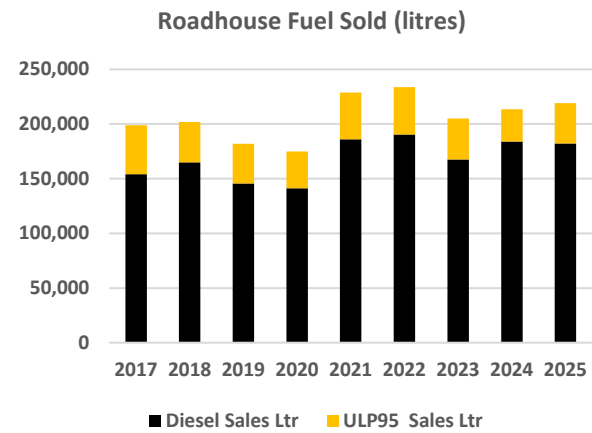


Operations

A summary of overall transactions associated with the Roadhouse and Caravan Park for 2024/25. This includes income and expenditure related to accommodation, food and beverage services, fuel sales, and operational costs. The figures reflect continued growth and community engagement, supported by the efforts of management and staff.



Diesel and unleaded ULP95 fuel are sold from the roadhouse utilising a 24hr operated swipe card facility.



Community Garden & Orchard

The community garden tunnel continues to produce well, delivering a steady seasonal supply of tomatoes, carrots, cucumbers, and radishes. Summer crops have included melons, corn, beans, and pumpkins, contributing to a diverse and productive harvest. Where circumstances allow, some of the fresh produce is also incorporated into Roadhouse operations, enhancing the local food offering. In addition, eggs remain a regular staple, further supporting the community's access to fresh, homegrown ingredients.



The Shire was successful in securing a \$10,000 grant from the Department of Communities to establish a community orchard. This initiative aims to foster connection and self-sufficiency by enabling residents to preserve the harvest through traditional homesteading practices—such as making jams, jellies, chutneys, and canned goods—reflecting the heritage of the surrounding 26 pastoral stations.

Initial works have commenced, including the excavation of 25 deep planting holes to penetrate the underlying coffee rock that characterizes the Murchison Settlement. Once established, the orchard will serve as a shared resource, supporting seasonal produce and strengthening community ties.



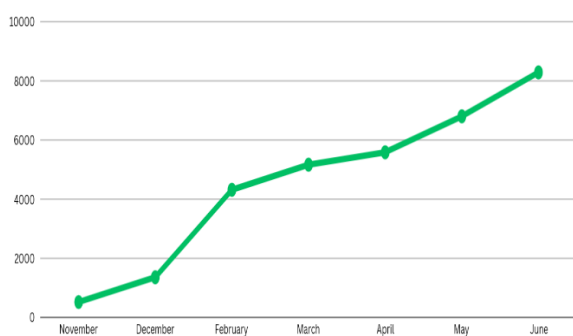
Containers for Change

During the year, Community Development staff coordinated logistics and arrangements to establish a Containers for Change program within the Shire. Leveraging the Shire's freight service, periodic cost-free transport of collected containers to Geraldton was arranged, ensuring efficient and sustainable operations.

The Shire was officially recognised as an authorised drop-and-go location, enabling residents to participate easily in the recycling initiative. For Shire-managed collections, Council resolved to distribute container deposit revenue equally among four key community groups: the Murchison Sports Club, Murchison Museum, Murchison Arts Council, and the Murchison Community Garden.

Collection program officially commenced in November 2024, marking a significant step forward in community-led sustainability and support for local organisations.

Containers collected and donated to the Shire for Community Groups



Community Events

Traditional Events

In July, the Murchison Polocrosse Association successfully hosted the annual Murchison Polocrosse Tournament, drawing participants and spectators from across the region. Alongside the tournament, the local community organised a Biggest Morning Tea fundraiser in support of

cancer research, showcasing the spirit of generosity and togetherness that defines Murchison.

Shire staff provided valuable assistance in both events, contributing to their smooth delivery and reinforcing the Shire's commitment to supporting community-led initiatives.



The Shire played an active role in assisting and managing the ANZAC Day celebrations, ensuring a respectful and well-organised commemoration for the community. Staff supported event logistics and coordination, helping to honour the service and sacrifice of Australian and New Zealand servicemen and women.



Unfortunately, the 2024 Christmas Tree Day celebrations had to be cancelled at short notice due to heavy rainfall and elevated water levels in the Murchison River. While disappointing, the decision was made in the interest of community safety and accessibility. The Shire appreciates the community's understanding and looks forward to celebrating together in 2025.

Shitbox Rally

On 20 June 2025, the Murchison Settlement proudly hosted the opening day of the Shitbox Rally, one of five unique and challenging Outback charity car rallies run annually by Box Rallies. These events collectively raise over \$8 million each year for cancer research, driven by the passion and commitment of approximately 950 participating teams from across Australia.

Each team plays a vital role in fundraising, engaging their local communities to support the cause and spread awareness of the broader mission. The rally's name stems from its signature requirement: each vehicle must be purchased and prepared for under \$1,500, adding to the adventure and spirit of the event.

Murchison welcomed 516 participants in 258 vehicles from 4:30pm onwards, marking the start of their 4,000km journey to Darwin. The evening was a resounding success, with respectful and enthusiastic patrons enjoying a night of great food provided by external caterers using the Sports Club and kitchen facilities. The Murchison Sports Club bar experienced a particularly busy and positive night, reflecting the energy and goodwill of the event.



Camp Oven Muster Festival

The inaugural Camp Oven Muster Festival was successfully delivered in August 2024 as a collaborative community–Shire event, celebrating the spirit, creativity, and culture of Murchison.

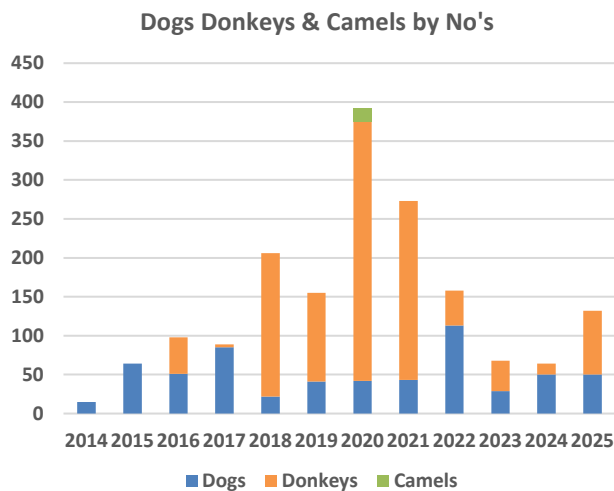
The vibrant program featured a wide array of activities including camp oven cooking, wood carving and turning, wildflower walks, bush tucker taste and talk, kite construction and flying, family games, a community long table dinner, campfire sing-along, stargazing, astrophotography, line dancing, the Murchison market, bush poetry, billy boiling, morning smoko, and a working dog demonstration with Q&A.

The festival brought together residents and visitors for a weekend of shared experiences, storytelling, and celebration under the vast Murchison skies, marking a memorable milestone in the region's event calendar.



Vermin Control Dog & Cat Management

Since 2014 the Shire has operated a Vermin Control Bounty Scheme to assist in the control of Wild Dogs, Donkeys and Camels. This scheme is a Shire initiative in addition to other State Government actions. Prices for scalps are as follows: Wild Dogs \$100, Donkeys \$20 and Camels \$10. Numbers recorded since the scheme's inception are shown as follows:



During 2022-23 year, following general review as to the effectiveness of this and other wild dog control work undertaken, it was recognised that whilst some additional financial support for local doggers could be seen as cost shifting, it was considered important to assist them in undertaking this essential work, which involves significant effort, local experience and knowledge to eradicate what is a very difficult to find and destructive problem species.

An ex-gratia incentive payment of \$30 per day to local doggers operating within the Murchison Shire, capped at 160 days per annum, rather than a variation in the per head bounty fee, was considered the most appropriate form of assistance and has been maintained.

Meanwhile the Shire continues to support an annual visiting vet program utilising final year veterinary students from Murdoch University under the guidance of a senior veterinarian. Clinics for sterilisations, pet checks and micro chipping for registered dogs and cats in the Shire were undertaken at the Murchison Settlement and at the Pia Wadjarri Community.



Murdoch University Students at Errabiddy Bluff

Communications

All residents and ratepayers are encouraged to participate in surveys and provide feedback to Council on an ongoing basis. This input plays a vital role in shaping a stronger and more economically resilient community.

To support engagement, Council regularly updates and utilises its community email list and continues to facilitate the publication of the *Murchison Monologue*, which shares stories and updates about life in the Shire of Murchison.

During the year, Council transitioned from producing one or two electronic/hard copy newsletters annually to a schedule of regular online publications, with a total of six editions released. This shift has enabled more timely communication and broader reach across the community.



An annual snapshot update was also introduced for the first time

Special Shire Christmas
Tree Edition News

13 December 2024



murchisonshire
Ancient land under brilliant skies



the 2024 year that was

At this time each year we come together as a community on Shire Christmas Tree Day to coordinate a raft of community meetings and, importantly, thank everyone involved as we celebrate all things Murchison. This year is no different, and we thought that perhaps we should finish the year with a bit of memorabilia to take away of what we have been up to during the year. It's just a snapshot, compiled from extracts of this year's Monologue Council Reports and other sources. It's there for you to read, keep, or not.... as you wish, but otherwise, *please enjoy!!!*

Bill Boehm - Chief Executive Officer

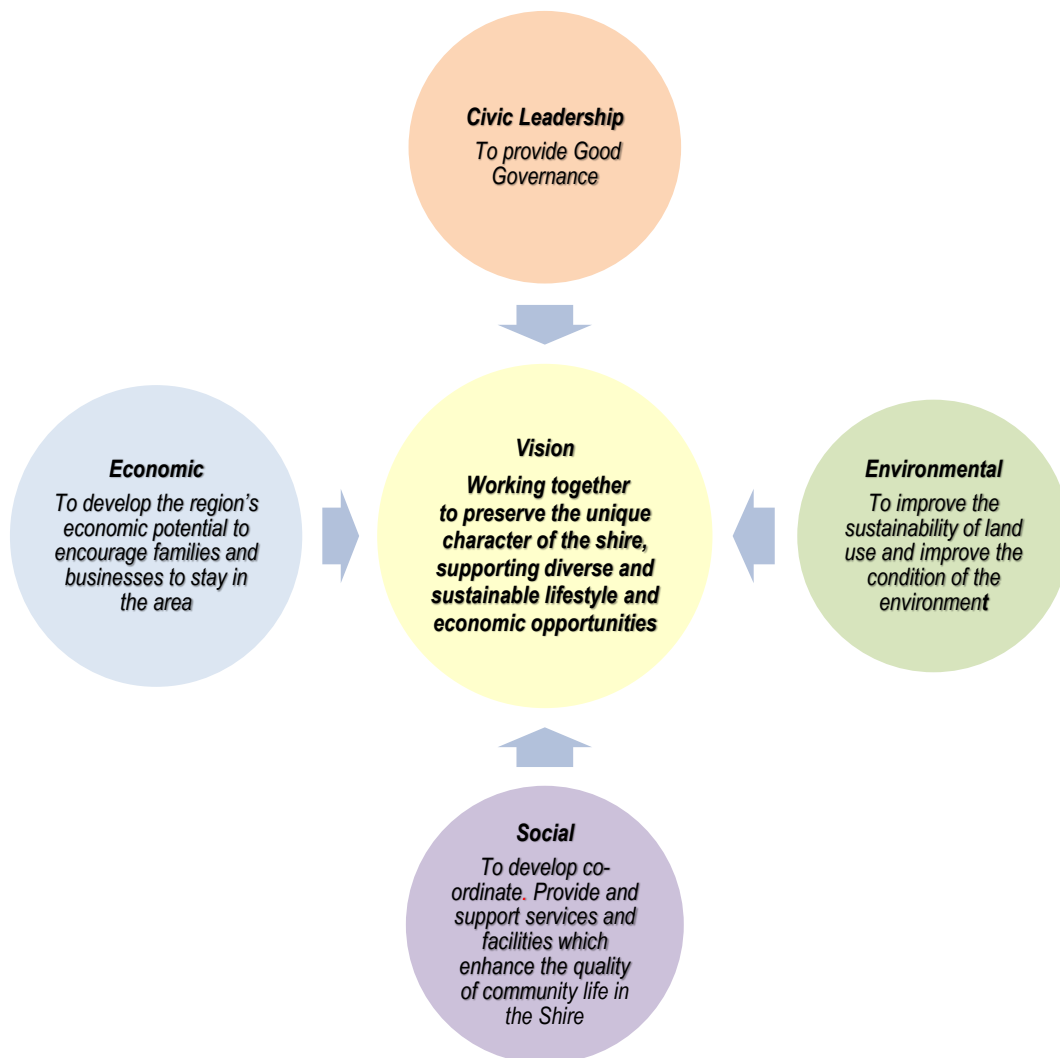
Strategic Community Plan

The Local Government Act and associated Regulations require a Local Government to ensure that a Strategic Community Plan is made for its district to:

- ~ Ensure that a Corporate Business Plan is made for its district and
- ~ Include in its Annual Report an overview of the Plan for the Future, including major initiatives planned to commence or continue in the next year.

In accordance with Integrated Planning and Reporting Requirements, initially the Shire of Murchison developed a ten-year Strategic Community Plan, a 15-year Long Term Financial Plan and a four-year Corporate Business Plan. In 2023 the Corporate Business Plan was significantly updated ahead of the 2023-24 Budget. In 2023-24 a 20-year Asset Management Plan and Long-Term Financial Plan was adopted alongside the 4-year indicative budget, with the aim that all four documents would be updated annually.

The Strategic Community Plan was originally developed in 2013 after extensive community consultation. The Plan reflects the Community's vision for the future and is the principal strategic guide for our future planning and activities. A full review of the plan was undertaken and the revised 2016-17 to 2026-27 Strategic Community Plan was adopted on the 29 March 2017 and as shown below, is built around four well-being priorities.



Since 2017 work has continued to develop the scope of works and deliver a range of Capital Works identified in the then Corporate Business Plan. However, various significant changes have occurred over recent years, with a range of strategic actions associated with the redevelopment of the Murchison Settlement including: the Murchison Settlement Masterplan, Murchison Settlement Roadhouse Precinct Detailed Concept Design and Murchison Vast Sky Experience Business Case as outlined in page 13 of this Annual Report. This has led to some minor tweaks to the Community Strategic Plan. Meanwhile, 2024/25 actions undertaken in relation to the Corporate Business Plan are shown in the following table:

Corporate Business Plan - Strategies & Actions Outline as aligned with the Strategic Community Plan 2016-17 – 2026-27

Strategy	Action No	Actions	Desired Trends & Comments	Page No
 <p>Economic well-being</p> <p>To develop the region's economic potential to encourage families and businesses to stay in the area</p>				
Outcome 1.1 Maintenance and upgrade of road network			<i>Aim for improved road safety and increased seal widening on the Carnarvon-Mullewa Road</i>	
1.1.1 To develop, maintain and improve an efficient road system to support the transport requirements associated with the pastoral and mining industries and tourism	1.1.1.1	Lobbying State and Federal Governments to adequately fund roads	Phase 4 road funding from the Commonwealth's Local Roads Community Infrastructure Program to supplement Roads to Recovery Funding which is part of a 5-year program. Main Roads WA funding has effectively doubled from previous years due to submissions presented. In 2024-25 funding of four projects was received with two pertaining to 2023/24 works. Meanwhile survey and design works commenced on the Carnarvon-Mullewa Road crossing over the Wooramel River and Meeberrie-Wooleen Road crossing over the Murchison River as a prelude to future funding applications for the Commonwealth Governments Safer Roads Program. Member of Main Roads Mid-West Regional Roads Group and Murchison Subgroup. CEO is a member of Main Roads WA Technical Working Group	
	1.1.1.2	Maintaining an effective working relationship with Main Roads WA		
	1.1.1.3	Continue road improvement program	Refer Roads Construction Section Page for extent of work undertaken	11
	1.1.1.4	Install safety signage at entry points to the Shire, including 'drive to conditions', UHF frequencies, 'no mobile service', carry enough water	New Entrance Signs previously installed in 2020-21. Research continued in relation to pilot digital roadside information bays.	
Outcome 1.2 Tourism Development			<i>Increase visitor numbers and longer duration of stay</i>	
1.2.1 To promote and support a sustainable tourism industry in the Shire of Murchison	1.2.1.1	Construction / development of an Interpretive Centre in the Murchison Settlement	Part of Murchison Vast Sky Business Case which requires substantial funding for it to proceed. Refer Indicative program timing page.	14
	1.2.1.2	Expansion of Murchison Settlement Caravan Park's accommodation facilities and construction of a camp kitchen	Refer Settlement Caravan Park Ablution Block Section. Tenders called for a new Caravan Park Ablution Block in December 2021, but no responses were received. Further follow up work has led to this project commencing in 2023-24 with the appointment of MI Global from Geraldton who completed the project during the year.	15
	1.2.2.3	Construction of Facilities as identified in the Murchison Settlement Masterplan	Refer to program timing and page and Community Pool and Splashpad Project outline	14

Strategy	Action No	Actions	Desired Trends & Comments	Page No
	1.2.1.4	Upgrade of Roadhouse Accommodation and Facilities as identified in the Murchison Roadhouse Development Plan	Plans and specifications prepared for new accommodation for Roadhouse Managers and other staff ahead of Internal roadhouse redevelopment. Refurbished roadhouse includes an extension to the south side of the building	
	1.2.1.5	Construction of Facilities as identified in the Murchison VAST Sky Business Case	Inclusion subject to additional new external funding	
	1.2.1.6	Support events within the Murchison Settlement that showcase the community and broader shire.	Ongoing support of the annual Christmas Tree, Murchison Polocrosse, Anzac Day and Biggest Morning Tea events. Conducted inaugural Camp Oven Muster Festival. Supported 2025 Shitbox Rally.	18
Outcome 1.3 Economic development			<i>Water and Electricity Supply upgraded</i>	
1.3.1	Retain existing industries and encourage the establishment of new industries to broaden the region's economic base through the provision of residential and industrial land / buildings in Murchison Settlement	1.3.1.1	Explore options for the provision of land for residential and industrial development options in the Murchison Settlement	To be reviewed at a later date.
		1.3.1.2	Dissemination of information on employment and training opportunities within Shire and other organisations to the community	As part of standard practice Shire jobs are advertised including via local community email.
		1.3.1.3	Provide training and employment opportunities for the local community	Ongoing as opportunities arise.
1.3.2	The water supply to the Murchison Settlement is currently non-potable. Provision of a safe water supply is important to their ongoing amenity and development of the Settlement	1.3.2.1	Provision of a safe water supply to the Murchison Settlement	New Water Supply and Ring Main Unit completed in 2022/23 and 2023/24. All buildings connected in 2024/25 with parks and gardens operating off existing separate non potable supply. Waterchem engaged and commenced work for provision of new Chlorinator for installation late 2025
1.3.3	Update of the Settlement electricity supply network including use of renewable sources	1.3.3.1	Upgrade supply at Powerhouse to achieve a quieter and more reliable operation	Hosken Electrical engaged and commenced work for provision of new Powerhouse for installation in 2025/26
		1.3.3.2	Provision of power from renewable sources at the Murchison Settlement	Potential subject to the required power upgrades being completed and future applications for funding assistance
1.3.4	Murchison Oasis Roadhouse and Caravan Park to be an attractive focal point that enables the Shire to function successfully and deliver a range of	1.3.4.1	Manage and operate the Murchison Oasis Roadhouse and Caravan Park to fulfill strategic aims	Ongoing operation and management

Strategy	Action No	Actions	Desired Trends & Comments	Page No
services that will underpin the community, cultural and economic development of the Settlement and broader Shire	1.3.4.2	Introduce and implement a point-of-sale management system	Completed 2024 with review and implementation being phased in	
	1.3.4.3	Introduce a local incentive scheme	Policy 5.8 Local Loyalty Scheme adopted and implemented on a initial 12-month trial, primarily in relation to the operation of the Roadhouse but will continue and also link to the Pool and Splashpad operations.	



Environmental well-being

To improve the sustainability of land use and improve the condition of the environment

Outcome 2.1 Waste Management

2.1.1	Develop and implement programs to reduce and control littering Develop and implement programs to encourage community ownership of the road side litter issue	2.1.1.1	Develop and implement programs to encourage community ownership of the road side litter issue	Ongoing as opportunities arise	
		2.1.1.2	Better community engagement, signage encouraging 'respect for country' and encouraging people to take litter with them or leave it at rubbish facilities within the settlement.	Ongoing as opportunities arise	
		2.1.1.3	Provision of more bins at the roadhouse and caravan park to deal with this.	Ongoing review of bins at Roadhouse on an as required basis 2024/25 saw the implementation of Containers for Change Program.	

Reduction in waste going to landfill

Outcome 2.2 Energy efficiency

2.2.1	Develop a policy to assess energy efficiency of appliances and other assets as part of the acquisition process	2.2.1.1	Develop a policy for assessing energy efficiency as part of the acquisition process for appliances and other assets	Reviewed and updated on an ongoing basis	
		2.2.1.2	Replacement of existing appliances and other assets with more energy efficient models as part of the infrastructure maintenance and upgrade program	Ongoing brief with budgeted purchases	

Policy developed. Application incorporated into operational practices

Outcome 2.3 Environmental initiatives

2.3.1	To protect and rehabilitate the Shires natural environment and support the pastoral industry	2.3.1.1	Continued support for community groups	Ongoing. Settlement Freight subsidy Contract. Annual Christmas Tree celebrations, ANZAC Day and Murchison Polocrosse support. Funding support for Biggest Morning Tea Cancer Fund Raising Event and Meekatharra School of the Air Parents and Citizens, Association (MSOTA). Previous financial support for Southern Rangelands Pastoral Alliance support has also been provided.	8, 18
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As below

Strategy	Action No	Actions	Desired Trends & Comments	Page No
	2.3.1.2	Develop a strategy for managing drainage in relation to flood and storm water on roads with other stakeholders	Policy developed. Incorporated into road design and road maintenance practices as a matter of course. Philosophy regularly highlighted to stakeholders	
	2.3.1.3	Pursue funding opportunities for control of noxious weeds and declared animals	Ongoing	
	2.3.1.4	Continued support for community groups controlling noxious weeds and declared animals	Ongoing including for CRBA and Local Vermin Control Bounty Scheme. Additional financial support for local Doggers commenced in 2022-23 and has been maintained ever since. Refer stats page Petitions to remove subsidy was received and rejected	20 7
	2.3.1.5	Continuation of Bunding and remediation of old Roads and Borrow Bits	Kalli-Roderick Road remediation deferred till a later date.	
	2.3.1.6	Prepare an evidence-based report to support off reserve remediation work including downstream dispersal.	-	
	2.3.1.7	Small scale support for vermin control	As per 2.3.1.4	



Social well-being


To develop, co-ordinate, provide and support services and facilities which enhance the quality of community life in the Shire

Outcome 3.1 Infrastructure upgrade and improvement

As below

3.1.1	Maintain and improve infrastructure within the Shire to support social and economic activities (buildings and other infrastructure)	3.1.1.1	Explore and pursue funding opportunities to support the Shire's capital works and maintenance programs	Previous Council contribution to the Mid-West Development Commission's Business Case Work for the Murchison Settlement by way of the Murchison SKA Interpretive Experience Planning Project and Murchison Roads Planning and Design Planning Project. Funding towards Community Pool and Splashpad secured.	
		3.1.1.2	Follow up plans and ideas of disbanded cemetery committee	Ongoing	
		3.1.1.3	Complete development of the cemetery	Cemetery Niche wall completed in 2022-23	
		3.1.1.4	Refurbish Community Centre	Part of Murchison Redevelopment Works Program.	14
				During the year various upgrade works were undertaken including works in the Kitchen plus external access works to improve access for the disabled	15
		3.1.1.5	New Swimming Pool & Splashpad	Construction completed. Signage, training and other commissioning works should see the pool and splashpad opened in late 2025.	14

Strategy	Action No	Actions	Desired Trends & Comments	Page No
	3.1.1.6	Replace Playground	Working Group formed and assisted in guiding designs which were completed. Progress subject to funding support being received.	15
Outcome 3.2 Emergency services			<i>As below</i>	
3.2.1 Supply resources for, and co-ordinate delivery of, emergency services within the Shire	3.2.2.1	Bush fire brigade training	Ongoing	
	3.2.2.2	St John Ambulance First Aid training to be held at Murchison Settlement	Ongoing	
	3.2.2.3	Further development of the Local Emergency Management Operations	Ongoing.	
	3.2.2.4	Bushfire Brigade Fast Attack purchase	Funding Application lodged but funding not successful	
Outcome 3.3 Provision of health service information			<i>As below</i>	
3.3.1 Shire to act as a reference point for the provision of health and well-being information for local residents	3.3.1.1	Gather information on health services provided in neighbouring communities and develop methodologies for communicating to the local community	Ongoing maintenance of Community mailing list, upkeep of web page on SoM website	
	3.3.1.2	Establish a central information hub advising contact details and resources for services available in surrounding districts	Ongoing maintenance of Community mailing list, upkeep of web page on SoM website	
Outcome 3.4 Provision of Education Support			<i>As below</i>	
3.4.1 Provide support for access to educational opportunities.	3.4.1.1	Continue support of School of the Air and ICPA	Ongoing	
	3.4.1.2	Explore opportunities for inclusion of educational facilities in any upgrade of the Community Centre	Part of Murchison Redevelopment Works Program.	
Outcome 3.5 Community Cultural Development Support				
3.5.1 Support community cultural development opportunities	3.5.1.1	Provide in residence opportunities for various professionals to assist in the community cultural development	Options for an artist in residence program pursued. Potential need for a future suitable location identified through conversion of Old Supervisors Shed as part of Settlement Redevelopment Works.	14

Strategy		Action No	Actions	Desired Trends & Comments	Page No
	Civic Leadership well-being				
	To provide good governance to the Murchison Shire				
Outcome 4.1 Workforce planning				<i>As below</i>	
4.1.1	Development of a Workforce Plan to ensure human resources can be optimised to achieve the Shire's strategic objectives	4.1.1.1	Seek funding for development of a Community Development Officer position to implement actions to achieve Council's strategic objectives	Position incorporated into Shire Staff as matter of ongoing operation. New replacement commenced in April 2024. New Tourism Recreation Officer also added.	
		4.1.1.2	Update and review Workforce Plan	Organisational Rationale and Recruitment Strategy incorporating Workforce Plan updated and is being implemented operationally	
Outcome 4.2 Regional collaboration				<i>As below</i>	
4.2.1	Work collaboratively with neighbouring shires, state and federal government and private enterprise to ensure the efficient and effective use of the Shire's scarce resources	4.2.1.1	Identify opportunities where collaboration can achieve greater outcomes for the local community than the Shire could achieve acting in isolation	Ongoing. Includes councillor representation on the WALGA Murchison Country Zone and CEO representation on the Murchison Executive Group (MEG) which has strong partnerships with the Mid-West Development Commission and Mid-West Gascoyne Region of Regional Development Australia. (RDA). During the year MEG updated the Murchison Regional Strategy and has been expanding its delivery for all Shires via a partnership with RDA. Participation as a partner with the newly established Community Development. Maintained Financial support for a regional tourism marketing effort and Murchison Geo Region with other Shires.	
Outcome 4.3 Financial planning and management				<i>As below</i>	
4.3.1	To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management	4.3.1.1	Identify opportunities where collaboration can achieve greater outcomes for the local community than the Shire could achieve acting in isolation	Ongoing.	
		4.3.1.2	Adopt an asset management and replacement strategy that minimises the net cost of replacing assets	Major review undertaken in 2022-23 with new plan adopted in August 2023. Annual updates thereafter.	
		4.3.1.3	Assess all potential funding sources, particularly grants to enable the maximisation of community benefit from matching cash contributions by Council	Ongoing	

Strategy	Action No	Actions	Desired Trends & Comments	Page No
Outcome 4.4 Strategic planning			<i>Full review of Community Strategic Plan completed</i>	
4.4.1	Ongoing reviews of the Community Strategic Plan	4.4.1.1 A full review of the Strategic Community Plan will be scheduled for four years from when it is adopted	A full review is anticipated some time in 2025-27. In the meantime, some minor tweaks to the Community Strategic Plan have been made within the current framework have been made annually as part of the review of the Corporate Business Plan.	
Outcome 4.5 Asset management			<i>As below</i>	
4.5.1	Meet the required level of service in the most cost-effective manner for present and future Residents.	4.5.1.1 Maintain an Asset Management Plan	Major review undertaken in 2022-23 with new plan adopted in August 2023. Annual updates thereafter.	
Outcome 4.6 Communications Strategies with the Community including the more involvement with Pia Wadjarri & CSIRO			<i>As below</i>	
4.6.1	Increase communication between the Council and all sectors of the community (both ways)	4.6.1.1 Publication and distribution of the Shires bi-monthly newsletter (the Monologue)	Ongoing. Review has seen newsletters produced and distributed on line on a more frequent basis.	
		4.6.1.2 Hosting Community Meetings and Forums	Ongoing	
		4.6.1.3 Email communications on developing issues	Ongoing	
		4.6.1.4 Shire councillors and staff to attend CSIRO Stakeholder meetings	Ongoing	
		4.6.1.5 CSIRO & SKAO representatives to be provide with opportunities to address Council at Council Meetings	Standing invitation to CSIRO & SKAO. During 2023-24 representatives from CSIRO and SKAO attended as follows. CSIRO - February 2025 Meeting, SKAO - August 2024 Meeting	
		4.6.1.6 Shire representatives' regular attendance at Pia functions.	CEO regularly attends Pia Wadjarri School Council Meetings	
4.6.2	Assist and support -the Pia Wadjarri Community with cultural development opportunities	4.6.2.1 Support local workshops and cultural development opportunities where there is alignment with local community development actions	Ongoing	

Statutory Reporting Requirements

The following are statutory reporting requirements for inclusion into Council's Annual Report

Public Interest Disclosures

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. The Chief Executive Officer is the designated responsible officer under the Act and has complied with all obligations. There were no disclosures or complaints lodged during 2024-25.

National Competition Policy

Council operations in 2023-24 did not fall within the requirements of the National Competition Policy

Register of Certain Complaints of Minor Breaches

The Local Government Act requires the annual report to contain details about entries made during the financial year in the register of complaints, including:

- ~ the number of complaints; and
- ~ how the recorded complaints were dealt with; and
- ~ any other details that the regulations may require.

Generally, a minor breach is a breach of a local law or code of conduct and the action taken may be public censure, making the person say sorry or sending them to training. A register must be kept of all such breaches.

The Shire of Murchison does not have a designated Complaints Officer and so the Chief Executive Officer fulfils this role.

The Shire reports no complaints as defined under s5.110 (6) (b) or (c) of the Act for the period ending 30 June 2025.

Information About Certain Employees

In accordance with s5.53(2)(g) of the *Local Government Act 1995* and s19B of the *Local Government (Administration) Regulations 1996*, the number of employees other than the CEO who have an annual salary of \$130,000 per annum or more is shown as follows.

Salary Band	Number of Employees	
	2025	2024
\$140,000 to \$149,999		1
\$150,000 to \$159,999	1	

The CEO's remuneration comprised \$208,320 (salary, superannuation, allowances & fees) and \$33,758 (non-cash benefits).

Freedom of Information

The Shire of Murchison complies with the Freedom of Information Act 1992 which, amongst other things, has as its objectives to:

- ~ Enable the public to participate more effectively in governing the state; and
- ~ Make the persons and bodies that are responsible for the State and Local Government more accountable to the public.
- ~ Make available details about the kind of information they hold and enable persons to ensure that personal information held by government agencies about them is "accurate, complete, up to date and not misleading

The Chief Executive Officer is the Shire's Freedom of Information Coordinator. Any formal application for the information that is not already freely available at the Shire may be made formally through the Chief Executive Officer.

It is the aim of the Shire of Murchison to make information available promptly, at the least possible cost and wherever possible, documents will be provided outside the freedom of information (FOI) process. During 2023-24 the Shire received no Freedom of Information applications.

Record Keeping

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed matter. Council has prepared a Record Keeping Plan that is considered to comply with the Act. The record keeping plan is to provide evidence to address that:

- ~ The efficiency and effectiveness of the Shire's record keeping system is evaluated not less than once every 5 years.
- ~ The Shire conducts a record keeping training program.
- ~ Information sessions are conducted for staff as required.
- ~ The Shire's Induction Program for new employees includes an introduction to the local government's record keeping system and program, and information on their record keeping responsibilities.

The Record Keeping Plan must be reviewed at least every five years. Between reviews, the implementation and continuation of requirements is to be further developed.

The Shire of Murchison completed a full review of its record keeping plan in November 2018 which was submitted to the State Records Office. It is expected that

a significant amount of catch-up work will be required to implement the plan.

Disability Access and Inclusion Plan

The Disability Services Act 1993 requires a local government or regional local government that has a disability access and inclusion plan must include in its annual report with a report about the implementation of the plan.

The Murchison Shire Council Disability Access & Inclusion Plan was originally adopted in July 2008, then reviewed in

the later part of 2015 and the review adopted by Council in February 2016 and later in July 2021 after community consultation.

The Disability Access and inclusion Plan 2021–2025 includes seven outcomes and underpinning strategies to ensure that people with disability have the same opportunities as other people to access the services of public authority.

The seven outcomes and achievements against strategies for 2025-25 are as follows:

Outcomes

- 1 People with disability have the same opportunities as other people to access the services of and any events organised by a public authority.
- 2 People with disability have the same opportunities as other people to access the buildings and other facilities of public authority
- 3 People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
- 4 People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.
- 5 People with disability have the same opportunities as other people to make complaints to public authority.
- 6 People with disability have the same opportunities as other people to participate in any public consultation by a public authority.
- 7 People with disability have the same opportunity as other people to obtain and maintain employment with public authority.

Achievements against Strategies

Shire services are monitored to ensure equitable access and inclusion, especially in regard to events being organised or funded.

The DAIP is considered a living document and is inclusive to all shire plans and strategies.

Consideration is given to providing wheelchair access for all new development works.

All recreational areas are accessible.

All Shire information is available in alternative format upon request.

Staff are aware.

Website meets contemporary good practice.

Staff and Council are aware of disability issues and provide a high standard of customer service to all who attend the Shire.

Grievance mechanisms are in place but have not yet been utilised by any people with disability.

Through our website, people with disability are encouraged to participate in any public consultation.

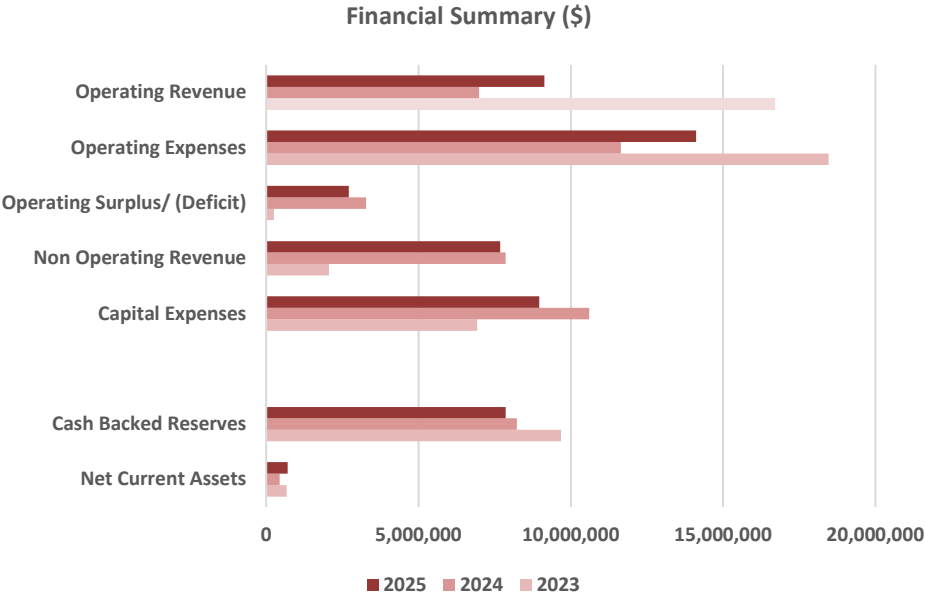
People with disability are encouraged to apply for any employment with the Shire.

Financial Overview

Financial Summary

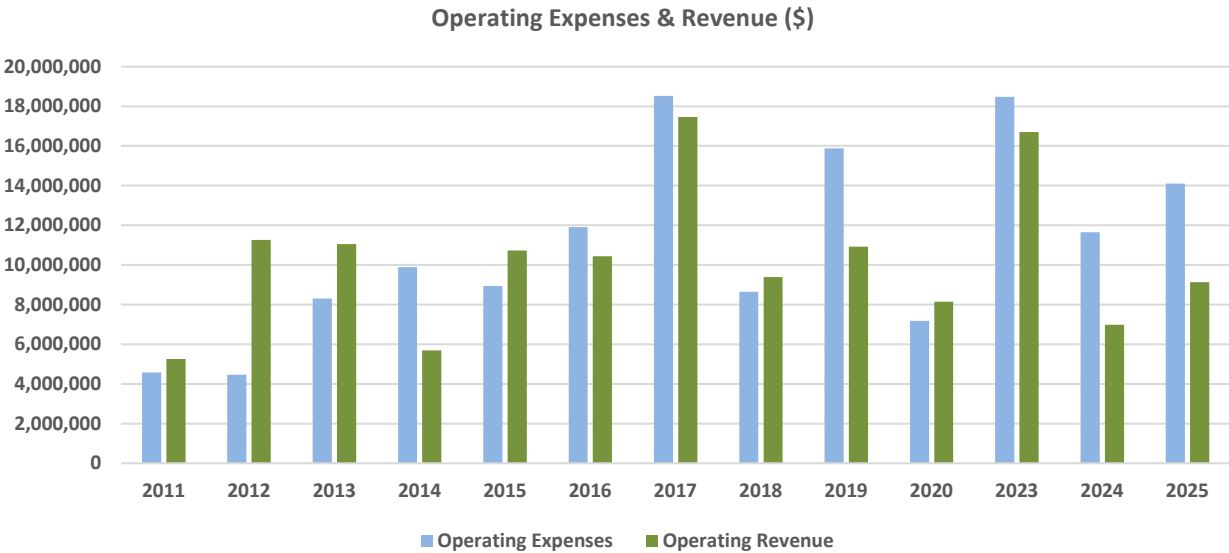
A summary of Council’s financial performance is shown as follows:

Depending on the circumstances during the year the financial performance may vary widely. The main influencing factor which dramatically increased both operating income and operating expenses, involved repairs to Council’s Road network following continuation of flood restoration works associated with various events as previously described.

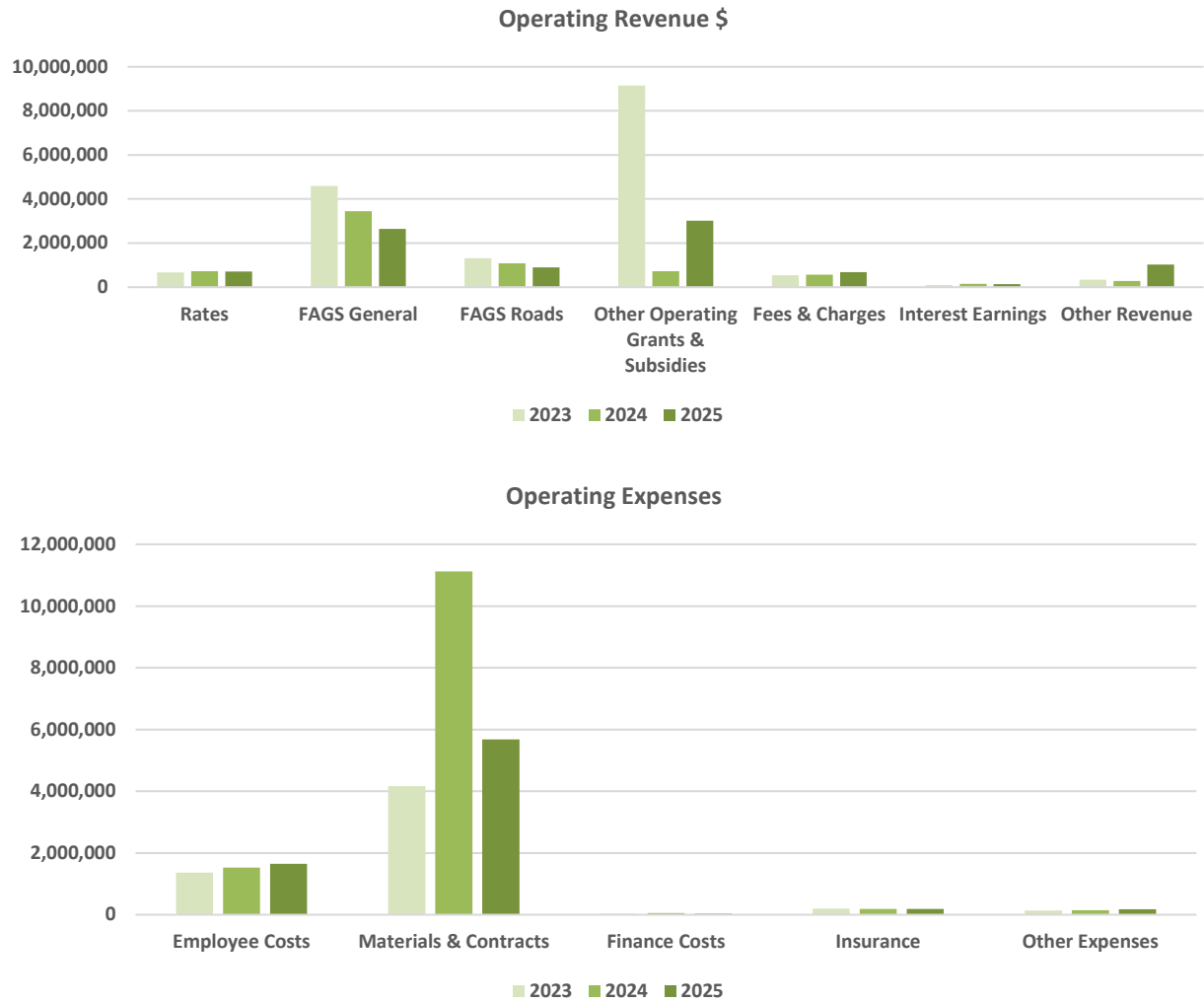


Operating Revenue & Expenses

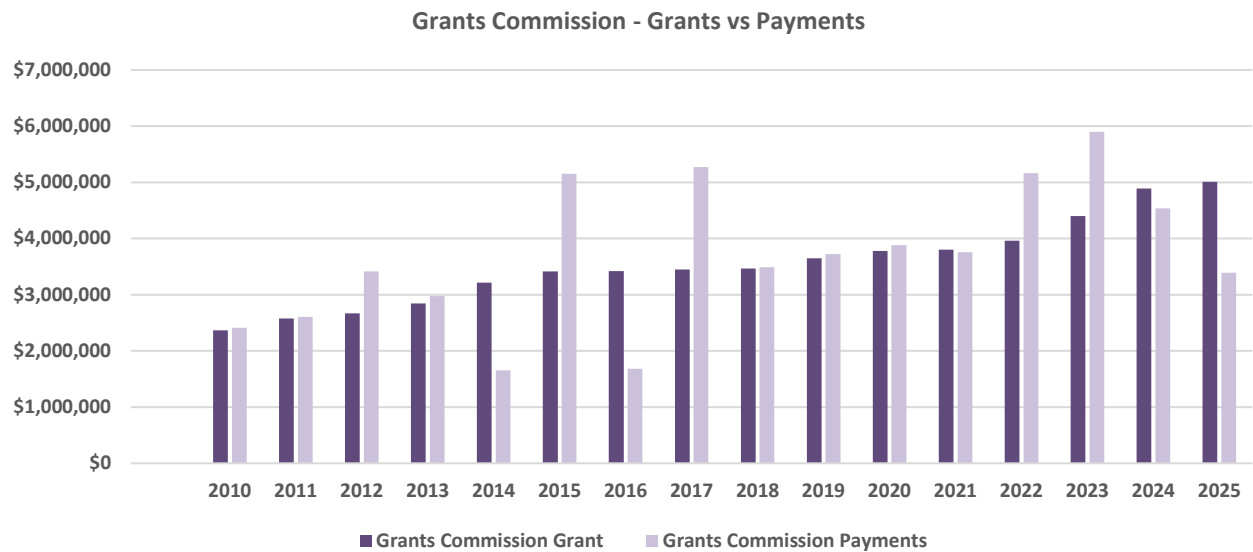
A summary of operating revenue and expenses (including depreciation which is non-cash) over several years is shown below.



Summary categorisation of operating revenue and expenses is shown as follows:

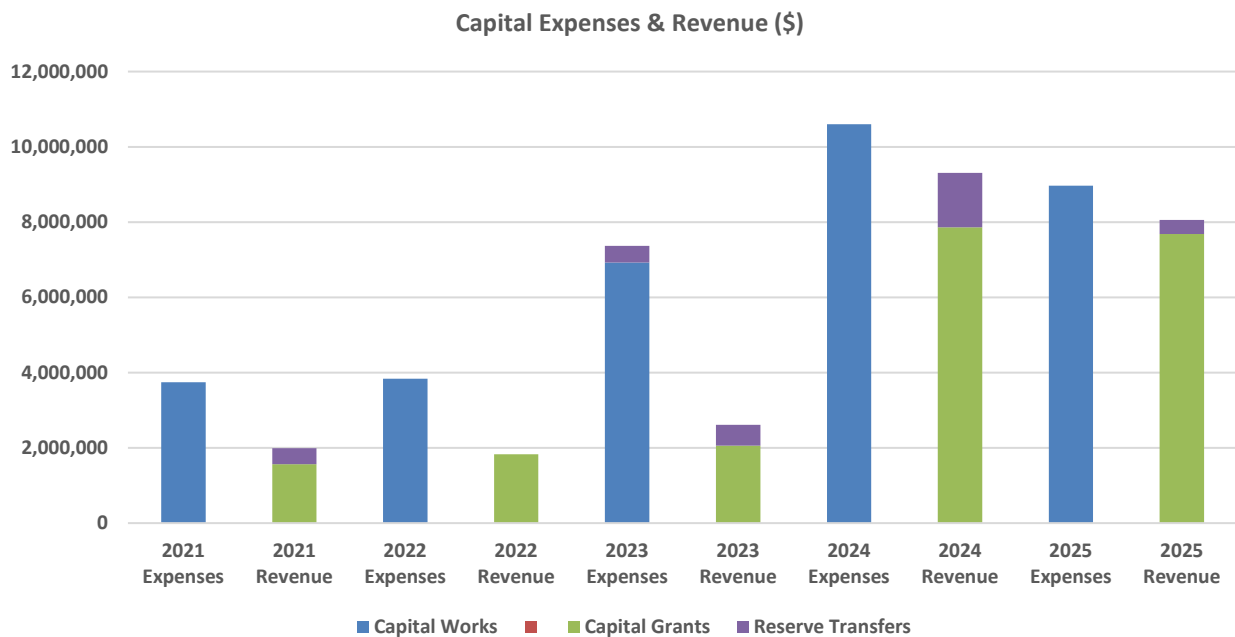


Summary of Grants Commission Payments shows the variation between the actual grant for each year compared to when payments are received. This distortion comes about by an advance Commonwealth payment for the following financial year being received in June of the previous financial year. This distorts the real Net Current Assets position. As a means to minimise the impact, over the past three years the advance payment has been placed into a Grants Commission Reserve in June and then taken out in July.



Capital Expenses & Revenue

A summary of capital revenue and expenses is show below.



Financial Position

Many small councils in WA are heavily reliant on external funding, delivered through Federal and State Grants Commission (Financial Assistance (FAGs) and Road Grants), e.g. Roads to Recovery, Main Roads WA, Flood Damage (where applicable) and other sources. Rate Revenue represents a very small proportion of our operating revenue.

The Department of Local Government, Sport & Cultural Industries (DLGCSI) has, over recent years, developed various financial indicators including a Financial Health Indicator (FHI) as a measurement of a local government's overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually and include in Annual Financial Report.

Whilst these indicators are one aspect to consider in assessing overall performance, other factors include: the range of services offered, efficiency of services delivered, community satisfaction, sparseness, and major events such as flood repairs etc which, as previously indicated under Operating Revenue, have a significant impact.

For instance, in 2018/19 whilst the Debt Service Cover Ratio as outlined under Note 30 of the Notes to Financial Report is recognised as being "supposedly" below the (DLGCSI) standard, in reality this was influenced by \$1.55m in short-term loan payments which were outstanding at the end of the financial year, but later paid in 2019/20 from flood damage grants. For practical purposes Council is almost debt free.

The figure is also subject to question depending on the timing of an entity's asset valuation and the degree of sophistication of the Asset Management Plan which, in our case, was adopted in 2013. Much has changed since this time with a more relevant and updated version, which will form part of the 2023-24 Annual Report being adopted in August 2023.

Some of the definitions of ratios required to be calculated do not appear to be in accordance with contemporary practice, with the one size fits all criteria difficult to apply with any uniformity in such a widely varying state.

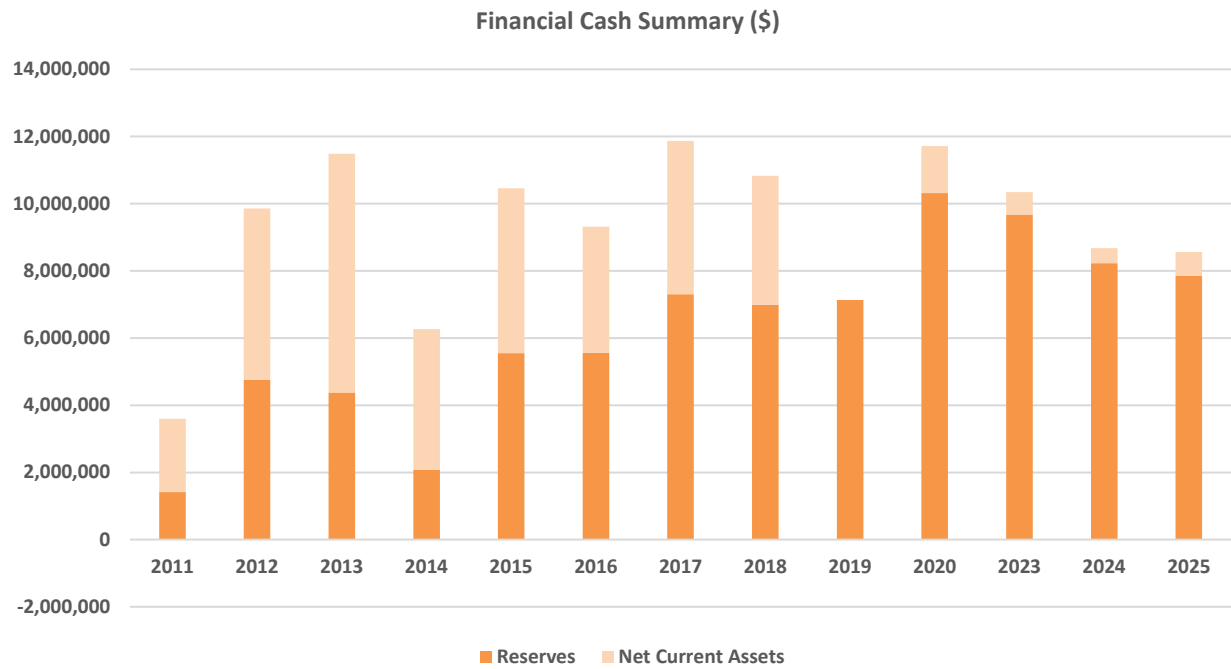
In 2019 WALGA commissioned an independent review of the current legislated financial indicators and have adopted a modified set with significantly different components.

It was also noted that:

"Financial Ratios measure financial performance and do not measure a local government's efficiency or effectiveness in delivering its programs and services".

It is considered that Council's current approach to measure the amount of available cash, as shown by the combined cash reserves and Net Current Assets Position, and develop and continually update our asset management and long-term financial plans works well.

As shown below “cash wise” Council’s financial position has improved over time, notwithstanding an increase in the quantum of works undertaken.



Regardless of the figures, questions may be asked by the community about a local government’s revenue, expenses and service delivery.

This same question is asked at a Council level where it is recognised that having sound data and analysis is critical to good medium to long term decision making.

Council is committed to improvements in this area and during the year commenced detailed strategic work including:

Revalidation of Council’s RAMM Database and Road Condition Assessment leading, in part, to the adoption of a long-term sealing program and plant replacement through an adaptive model.

This is part of the adjacent continuous improvement approach that Council continues to embark on.

This saw an updated Corporate Business Plan adopted in June 2023, with a fit for purpose Asset Management Plan adopted in August 2023 which is now updated annually.



Financial Report

Council's Financial Report for the year ending 30 June 2024 report comprises of:

- Statement by Chief Executive Officer
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Financial Activity
- Notes to and Forming Part of the Annual Report
- Independent Auditors Report

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

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	39

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

Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic opportunities

Principal place of business:
Murchison Settlement
Carnarvon-Mullewa Road
Western Australia

**SHIRE OF MURCHISON
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

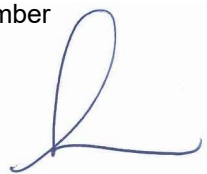
*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

The accompanying financial report of the Shire of Murchison has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 27th day of November 2025



CEO

William James Boehm



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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),23	714,054	799,547	722,646
Grants, subsidies and contributions	2(a)	6,453,944	8,582,301	5,264,949
Fees and charges	2(a)	688,213	595,473	572,665
Interest revenue	2(a)	133,994	144,639	144,639
Other revenue	2(a)	756,999	394,846	286,474
		8,747,204	10,516,806	6,991,373
Expenses				
Employee costs	2(b)	(1,648,797)	(1,490,400)	(1,366,495)
Materials and contracts		(5,678,863)	(10,390,264)	(4,167,168)
Depreciation		(6,372,145)	(5,647,126)	(5,735,641)
Finance costs	2(b)	(38,627)	(57,896)	(36,231)
Insurance		(190,279)	(238,703)	(197,357)
Other expenditure	2(b)	(180,613)	(186,207)	(140,775)
		(14,109,324)	(18,010,596)	(11,643,667)
		(5,362,120)	(7,493,790)	(4,652,294)
Capital grants, subsidies and contributions	2(a)	7,683,306	6,711,444	7,864,111
Profit on asset disposals		6,500	-	71,504
Fair value adjustments to financial assets at fair value through profit or loss	4	(888)	-	419
		7,688,918	6,711,444	7,936,034
Net result for the period		2,326,798	(782,346)	3,283,740
Total comprehensive income for the period		2,326,798	(782,346)	3,283,740

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



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

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	11,234,288	8,523,979
Trade and other receivables	5	924,629	3,461,071
Inventories	6	191,897	220,515
Other assets	7	1,553,501	120,489
TOTAL CURRENT ASSETS		13,904,315	12,326,054
NON-CURRENT ASSETS			
Other financial assets	4	19,904	20,792
Property, plant and equipment	8	15,458,416	13,176,284
Infrastructure	9	96,650,715	96,340,734
TOTAL NON-CURRENT ASSETS		112,129,035	109,537,810
TOTAL ASSETS		126,033,350	121,863,864
CURRENT LIABILITIES			
Trade and other payables	11	2,667,498	1,490,892
Other liabilities	12	3,060,525	2,161,932
Borrowings	13	200,415	197,445
Employee related provisions	14	210,632	196,861
TOTAL CURRENT LIABILITIES		6,139,070	4,047,130
NON-CURRENT LIABILITIES			
Borrowings	13	1,145,213	1,341,307
Employee related provisions	14	42,400	95,558
TOTAL NON-CURRENT LIABILITIES		1,187,613	1,436,865
TOTAL LIABILITIES		7,326,683	5,483,995
NET ASSETS		118,706,667	116,379,869
EQUITY			
Retained surplus		31,432,366	28,735,504
Reserve accounts	26	7,859,233	8,229,297
Revaluation surplus	15	79,415,068	79,415,068
TOTAL EQUITY		118,706,667	116,379,869

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



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

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		24,005,077	9,675,984	79,415,068	113,096,129
Comprehensive income for the period					
Net result for the period		3,283,740	-	-	3,283,740
Other comprehensive income for the period	15	-	-	-	-
Total comprehensive income for the period		3,283,740	-	-	3,283,740
Transfers from reserve accounts	26	5,919,356	(5,919,356)	-	-
Transfers to reserve accounts	26	(4,472,669)	4,472,669	-	-
Balance as at 30 June 2024		28,735,504	8,229,297	79,415,068	116,379,869
Comprehensive income for the period					
Net result for the period		2,326,798	-	-	2,326,798
Other comprehensive income for the period	15	-	-	-	-
Total comprehensive income for the period		2,326,798	-	-	2,326,798
Transfers from reserve accounts	26	4,332,788	(4,332,788)	-	-
Transfers to reserve accounts	26	(3,962,724)	3,962,724	-	-
Balance as at 30 June 2025		31,432,366	7,859,233	79,415,068	118,706,667

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



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

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		635,537	715,498
Grants, subsidies and contributions		9,171,180	1,936,591
Fees and charges		712,314	571,527
Interest revenue		133,994	144,639
Other revenue		756,999	286,474
		<u>11,410,024</u>	<u>3,654,729</u>
Payments			
Employee costs		(1,672,377)	(1,386,007)
Materials and contracts		(5,891,519)	(3,683,334)
Finance costs		(38,627)	(36,231)
Insurance paid		(190,279)	(197,357)
Goods and services tax paid		(156,952)	(239,125)
Other expenditure		(180,978)	(139,578)
		<u>(8,130,732)</u>	<u>(5,681,632)</u>
Net cash provided by (used in) operating activities	16(b)	<u>3,279,292</u>	<u>(2,026,903)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(3,424,501)	(1,243,966)
Payments for construction of infrastructure	9(a)	(5,539,757)	(9,354,887)
Proceeds from capital grants, subsidies and contributions		8,581,899	10,613,712
Proceeds from sale of property, plant & equipment		6,500	183,134
Net cash provided by (used in) investing activities		<u>(375,859)</u>	<u>197,993</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(193,124)	(189,638)
Net cash (used in) financing activities		<u>(193,124)</u>	<u>(189,638)</u>
Net increase (decrease) in cash held		<u>2,710,309</u>	<u>(2,018,548)</u>
Cash at beginning of year		8,523,979	10,542,527
Cash and cash equivalents at the end of the year	16(a)	<u><u>11,234,288</u></u>	<u><u>8,523,979</u></u>

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

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	23	714,054	799,547	722,646
Grants, subsidies and contributions		6,453,944	8,582,301	5,264,949
Fees and charges		688,213	595,473	572,665
Interest revenue		133,994	144,639	144,639
Other revenue		756,999	394,846	286,474
Profit on asset disposals		6,500	-	71,504
Fair value adjustments to financial assets at fair value through profit or loss	4	-	-	419
		8,753,704	10,516,806	7,063,296
Expenditure from operating activities				
Employee costs		(1,648,797)	(1,490,400)	(1,366,495)
Materials and contracts		(5,678,863)	(10,390,264)	(4,167,168)
Depreciation		(6,372,145)	(5,647,126)	(5,735,641)
Finance costs		(38,627)	(57,896)	(36,231)
Insurance		(190,279)	(238,703)	(197,357)
Other expenditure		(180,613)	(186,207)	(140,775)
Fair value adjustments to financial assets at fair value through profit or loss	4	(888)	-	-
		(14,110,212)	(18,010,596)	(11,643,667)
Non-cash amounts excluded from operating activities	24(a)	6,327,146	5,647,126	5,649,621
Amount attributable to operating activities		970,638	(1,846,664)	1,069,250
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		7,683,306	6,711,444	7,864,111
Proceeds from disposal of assets		6,500	-	183,134
		7,689,806	6,711,444	8,047,245
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(3,424,501)	(263,000)	(1,243,966)
Acquisition of infrastructure	9(a)	(5,539,757)	(8,436,625)	(9,354,887)
		(8,964,258)	(8,699,625)	(10,598,853)
Amount attributable to investing activities		(1,274,452)	(1,988,181)	(2,551,608)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	26	4,332,788	4,932,788	5,919,356
		4,332,788	4,932,788	5,919,356
Outflows from financing activities				
Repayment of borrowings	25(a)	(193,124)	(192,531)	(189,638)
Transfers to reserve accounts	26	(3,962,724)	(2,600,786)	(4,472,669)
		(4,155,848)	(2,793,317)	(4,662,307)
Amount attributable to financing activities		176,940	2,139,471	1,257,049
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	443,933	1,768,357	669,242
Amount attributable to operating activities		970,638	(1,846,664)	1,069,250
Amount attributable to investing activities		(1,274,452)	(1,988,181)	(2,551,608)
Amount attributable to financing activities		176,940	2,139,471	1,257,049
Surplus or deficit after imposition of general rates	24(b)	317,059	72,983	443,933

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

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

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Other assets	15
Note 8	Property, plant and equipment	16
Note 9	Infrastructure	18
Note 10	Fixed assets	20
Note 11	Trade and other payables	22
Note 12	Other liabilities	23
Note 13	Borrowings	24
Note 14	Employee related provisions	25
Note 15	Revaluation surplus	26
Note 16	Notes to the statement of cash flows	27
Note 17	Contingent liabilities	28
Note 18	Capital commitments	28
Note 19	Related party transactions	29
Note 20	Joint arrangements	31
Note 21	Events occurring after the end of the reporting period	32
Note 22	Other material accounting policies	33
 Information required by legislation		
Note 23	Rating information	34
Note 24	Determination of surplus or deficit	35
Note 25	Borrowing and lease liabilities	36
Note 26	Reserve accounts	37
Note 27	Trust funds	38

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report. and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Estimated useful life of intangible assets - Note 10
- Measurement of employee benefits - Note 14

Fair value hierarchy information can be found in Note 22

The local government reporting entity

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

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

Initial application of accounting standards

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

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

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

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

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Rates	General Rates.	Over time.	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment.	No obligations.	Not applicable.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time.	Full payment prior to issue.	None.	On payment and issue of the licence, registration or approval.
Other inspections	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Revenue recognised after inspection event occurs.
Property hire and entry	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7	On entry or at conclusion of hire.
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works.	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Commissions	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
Reimbursements	Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	714,054	-	714,054
Grants, subsidies and contributions	6,453,944	-	-	-	6,453,944
Fees and charges	688,213	-	-	-	688,213
Interest revenue	-	-	6,166	127,828	133,994
Other revenue	756,999	-	-	-	756,999
Capital grants, subsidies and contributions	-	7,683,306	-	-	7,683,306
Total	7,899,156	7,683,306	720,220	127,828	16,430,510

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	722,646	-	722,646
Grants, subsidies and contributions	5,264,949	-	-	-	5,264,949
Fees and charges	572,665	-	-	-	572,665
Interest revenue	-	-	3,735	140,904	144,639
Other revenue	286,474	-	-	-	286,474
Capital grants, subsidies and contributions	-	7,864,111	-	-	7,864,111
Total	6,124,088	7,864,111	726,381	140,904	14,855,484

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	126,188	139,080
Rate instalment and penalty interest	6,166	3,735
Other interest revenue	1,640	1,824
	133,994	144,639
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$0.		
Fees and charges relating to rates receivable		
Charges on instalment plan	2,720	1,716
The 2025 original budget estimate in relation to: Charges on instalment plan was \$1,700.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	48,030	45,000
- Other services – grant acquittals	6,500	4,500
	54,530	49,500
Employee Costs		
Employee benefit costs	1,561,471	1,261,885
Other employee costs	87,326	104,610
	1,648,797	1,366,495
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	37,642	36,231
ATO Penalty Interest	985	-
	38,627	36,231
Other expenditure		
Impairment losses (writeback) on rates and statutory receivables	24,466	(2,235)
Impairment losses (writeback) on trade receivables	(365)	1,197
Sundry expenses	156,512	141,813
	180,613	140,775

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

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		\$	\$
Cash at bank and on hand		3,375,049	5,333,635
Term deposits		7,859,239	3,582,292
Bank overdraft		-	(391,948)
Total cash and cash equivalents		11,234,288	8,523,979
Held as			
- Unrestricted cash and cash equivalents		4,542,065	2,588,043
- Restricted cash and cash equivalents*	16	6,692,223	5,935,936
		11,234,288	8,523,979

*Restricted reserve accounts excludes the Grant Commission reserve balance of \$2,738,556 (2024: \$4,334,804) at 30 June 2025 as there is no statutory requirement to restrict these funds. \$2,736,535 (2024: \$4,332,788) was received for the Financial Assistance grant on 24 June 2025 (2024: 30 June 2024) and transferred to the Grant Commission reserve. (2024: these funds were subsequently transferred from the Grant Commission reserve on 1 July 2024).

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	Note	2025	2024
		\$	\$
Non-current assets			
Financial assets at fair value through profit or loss		19,904	20,792
		19,904	20,792
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		20,792	20,373
Movement attributable to fair value increment (decrement)			
Local Government House Trust		(888)	419
Units in Local Government House Trust - closing balance		19,904	20,792

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		69,703	22,125
Trade receivables		729,232	3,446,103
GST receivable		156,952	-
Allowance for credit losses of rates and statutory receivables		(30,426)	(5,960)
Allowance for credit losses of trade receivables		(832)	(1,197)
		924,629	3,461,071

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		729,232	3,446,103	87,289
Contract assets	7	1,488,979	120,489	1,752,976
Allowance for credit losses of trade receivables	5	(832)	(1,197)	-
Total trade and other receivables from contracts with customers		2,217,379	3,565,395	1,840,265

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel and materials		191,897	220,515
		191,897	220,515
The following movements in inventories occurred during the year:			
Balance at beginning of year		220,515	230,472
Inventories expensed during the year		(1,108,341)	(1,048,037)
Additions to inventory		1,079,723	1,038,080
Balance at end of year		191,897	220,515

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Accrued income	64,522	-
Contract assets	1,488,979	120,489
	1,553,501	120,489

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	<u>Total property</u>			<u>Plant and equipment</u>		
	<u>Note</u>	<u>Buildings and improvements not subject to operating lease</u>	<u>Work in progress</u>	<u>Total property</u>	<u>Furniture and equipment</u>	<u>Plant and equipment</u>
		\$	\$	\$	\$	\$
Balance at 1 July 2023		9,771,581	-	9,771,581	61,061	3,340,208
Additions		633,811	-	633,811	40,845	569,310
Disposals		-	-	-		(111,630)
Depreciation		(629,530)	-	(629,530)	(12,113)	(487,259)
Balance at 30 June 2024		9,775,862	-	9,775,862	89,793	3,310,629
Comprises:						
Gross balance amount at 30 June 2024		14,577,622	-	14,577,622	123,839	5,572,566
Accumulated depreciation at 30 June 2024		(4,801,760)	-	(4,801,760)	(34,046)	(2,261,937)
Balance at 30 June 2024	8(b)	9,775,862	-	9,775,862	89,793	3,310,629
Additions		3,365,383	29,060	3,394,443	-	30,058
Depreciation		(659,732)	-	(659,732)	(18,436)	(464,201)
Balance at 30 June 2025		12,481,513	29,060	12,510,573	71,357	2,876,486
Comprises:						
Gross balance amount at 30 June 2025		17,943,006	29,060	17,972,066	123,840	5,517,624
Accumulated depreciation at 30 June 2025		(5,461,493)	-	(5,461,493)	(52,483)	(2,641,138)
Balance at 30 June 2025	8(b)	12,481,513	29,060	12,510,573	71,357	2,876,486

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Buildings and improvements				3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Improvements to land using residual values and remaining useful life assessments inputs.
Total buildings	8(a)	12,481,513	9,775,862					

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

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

(ii) Cost								
Furniture and equipment					Cost	Cost		Purchase cost
Plant and equipment					Cost	Cost		Purchase cost
Work in progress					Cost	Cost		Purchase cost

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

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - bridges	Total infrastructure
	\$	\$	\$
Balance at 1 July 2023	89,846,055	1,746,531	91,592,586
Additions	9,354,887	-	9,354,887
Depreciation	(4,548,511)	(58,228)	(4,606,739)
Balance at 30 June 2024	94,652,431	1,688,303	96,340,734
Comprises:			
Gross balance at 30 June 2024	144,073,140	4,658,230	148,731,370
Accumulated depreciation at 30 June 2024	(49,420,709)	(2,969,927)	(52,390,636)
Balance at 30 June 2024	94,652,431	1,688,303	96,340,734
Additions	5,539,757	-	5,539,757
Depreciation	(5,171,548)	(58,228)	(5,229,776)
Balance at 30 June 2025	95,020,640	1,630,075	96,650,715
Comprises:			
Gross balance at 30 June 2025	149,612,897	4,658,230	154,271,127
Accumulated depreciation at 30 June 2025	(54,592,257)	(3,028,155)	(57,620,412)
Balance at 30 June 2025	95,020,640	1,630,075	96,650,715

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition residual value and remaining useful life assessments.
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition residual value and remaining useful life assessments.

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings and improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	12 years
seal	10 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	45 years
Footpaths - slab	10 years
Culverts	60 years
Signs	20 years
Stock grids	80 years
Floodways	21 years
Water supply pipping and drainage systems	75 years
Bridges	80 years

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. TRADE AND OTHER PAYABLES

Current

	2025	2024
	\$	\$
Sundry creditors	1,207,457	394,291
Prepaid rates	5,909	36,848
Accrued payroll liabilities	74,735	60,402
ATO liabilities	33,686	32,212
Bonds and deposits held	520,559	514,989
Accrued expenses	653,671	141,793
GST payable	171,481	310,357
	2,667,498	1,490,892

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

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

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2025	2024
	\$	\$
	3,060,525	2,161,932
	<u>3,060,525</u>	<u>2,161,932</u>
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	2,161,932	1,044,818
Additions	3,060,525	2,161,932
Revenue from capital grant/contributions held as a liability at the start of the period	(2,161,932)	(1,044,818)
	<u>3,060,525</u>	<u>2,161,932</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	3,060,525	2,161,932
	<u>3,060,525</u>	<u>2,161,932</u>

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

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

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		200,415	1,145,213	1,345,628	197,445	1,341,307	1,538,752
Total secured borrowings	25(a)	200,415	1,145,213	1,345,628	197,445	1,341,307	1,538,752

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Murchison.

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

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

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

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

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	114,518	130,056
Long service leave	68,640	41,127
	183,158	171,183
Employee related other provisions		
Employment on-costs	27,474	25,678
	27,474	25,678
Total current employee related provisions	210,632	196,861
Non-current provisions		
Employee benefit provisions		
Long service leave	38,107	84,332
	38,107	84,332
Employee related other provisions		
Employment on-costs	4,293	11,226
	4,293	11,226
Total non-current employee related provisions	42,400	95,558
Total employee related provisions	253,032	292,419

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

15. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings and improvements	7,861,593	-	7,861,593	7,861,593	-	7,861,593
Revaluation surplus - Infrastructure - roads	71,553,475	-	71,553,475	71,553,475	-	71,553,475
	79,415,068	-	79,415,068	79,415,068	-	79,415,068

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

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the Statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	11,234,288	8,523,979
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	6,692,223	5,935,936
		6,692,223	5,935,936
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts*	26	5,120,677	3,894,493
Capital grant assets	7	(1,488,979)	(120,489)
Capital grant liabilities	12	3,060,525	2,161,932
Total restricted financial assets		6,692,223	5,935,936

*Restricted reserve accounts excludes the Grant Commission reserve balance of \$2,738,556 (2024: \$4,334,804) at 30 June 2025 as there is no statutory requirement to restrict these funds. \$2,736,535 (2024: \$4,332,788) was received for the Financial Assistance grant on 24 June 2025 (2024: 30 June 2024) and transferred to the Grant Commission reserve. (2024: these funds were subsequently transferred from the Grant Commission reserve on 1 July 2024).

(b) Reconciliation of net result to net cash provided by operating activities

Net result		2,326,798	3,283,740
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		888	(419)
Depreciation/amortisation		6,372,145	5,735,641
(Profit)/loss on sale of asset		(6,500)	(71,504)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		2,536,442	(3,075,529)
(Increase)/decrease in other assets		(1,433,012)	1,632,487
(Increase)/decrease in inventories		28,618	9,957
Increase/(decrease) in trade and other payables		1,176,606	(30,581)
Increase/(decrease) in employee related provisions		(39,387)	(14,097)
Increase/(decrease) in other liabilities		898,593	1,117,114
Capital grants, subsidies and contributions		(8,581,899)	(10,613,712)
Net cash provided by/(used in) operating activities		3,279,292	(2,026,903)

(d) Undrawn borrowing facilities

Credit standby arrangements

Bank overdraft limit	100,000	2,500,000
Bank overdraft at balance date	-	-
Credit card limit	5,000	5,000
Credit card balance at balance date	(426)	(2,074)
Total amount of credit unused	104,574	2,502,926

Loan facilities

Loan facilities - current	200,415	197,445
Loan facilities - non-current	1,145,213	1,341,307
Total facilities in use at balance date	1,345,628	1,538,752

Unused loan facilities at balance date

NIL

NIL

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

17. CONTINGENT LIABILITIES

The Shire of Murchison was in compliance with the Contaminated Sites Act 2003 section 11 listed sites to be possible sources of contamination

- Murchison settlement tip; and
- Murchison works depot

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and degree with the Department of Water and Environmental Regulation (DWER), the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potential contaminated sites.

The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach.

18. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	2,073,652	1,746,441
	2,073,652	1,746,441
Payable:		
- not later than one year	2,073,652	1,746,441

The capital expenditure projects outstanding at the end of the current reporting period represent construction of roads, power supply upgrade within the settlement and a water treatment project. The prior year commitments were for construction of a pool and splash pad, water supply and an ablution facility.

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

19. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	18,032	18,032	16,032
President's meeting attendance fees	15,429	15,429	14,835
President's annual allowance for ICT expenses	2,400	2,400	2,215
President's travel and accommodation expenses	4,324	3,250	1,991
	40,185	39,111	35,073
Deputy President's annual allowance	4,508	4,508	4,008
Deputy President's meeting attendance fees	10,286	10,286	9,890
Deputy President's annual allowance for ICT expenses	2,400	2,400	2,215
Deputy President's travel and accommodation expenses	2,483	3,250	2,020
	19,677	20,444	18,133
All other council member's meeting attendance fees	41,144	41,144	39,560
All other council member's annual allowance for ICT expenses	9,600	9,600	8,860
All other council member's travel and accommodation expenses	7,947	13,000	7,354
	58,691	63,744	55,774
19(b)	118,553	123,299	108,980

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	618,802	447,598
Post-employment benefits	84,043	63,699
Employee - other long-term benefits	56,963	56,240
Council member costs	118,553	108,980
19(a)	878,361	676,517

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

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

19. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

	2025 Actual \$	2024 Actual \$
Purchase of goods and services	2,365,449	2,736,698
Amounts payable to related parties:		
Trade and other payables	-	100,665

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

In 2023, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$1,944,470 in the current year (2024: \$2,460,581).

In 2024, a company controlled by a related party of a close family member of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved plumbing works, and amounted to \$339,281 in the current year. (2024: \$175,907)

In 2023, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$67,760 in the current year (2024: \$100,210).

In 2025, a company controlled by a related part of a council member, was awarded a contract on terms and conditions that prevail in arm's length transactions to complete earthworks, and amounted to \$12,518 in the current year (2024: \$0).

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

iii. Entities subject to significant influence by the Shire

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

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

20. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Murchison has participated in a joint arrangement with the Department of Housing for the construction of eight units in the Murchison Settlement. The provision of housing aims to provide accommodation for Shire employees. The Shire of Murchison has a 15.69% interest in one unit and 0% in the remaining seven units. All revenue and expense as well as liabilities of the joint arrangement are recognised in the relevant financial statements of council.

	2025 Actual	2024 Actual
	\$	\$
Statement of financial position		
Buildings	96,273	96,273
Less: Accumulated depreciation	(33,602)	(29,751)
Total assets	62,671	66,522
Total equity	62,671	66,522
Statement of comprehensive income		
Employee costs	(17,107)	(15,245)
Materials and contracts	(40,826)	(46,482)
Insurance	(12,606)	(15,910)
Depreciation	(3,851)	(3,850)
Profit/(loss) for the period	(74,390)	(81,487)
Other comprehensive income	-	-
Total comprehensive income for the period	(74,390)	(81,487)
Statement of cash flows		
Employee costs	(17,107)	(15,245)
Materials and contracts	(40,826)	(46,482)
Insurance	(12,606)	(15,910)
Net cash provided by (used in) operating activities	(70,539)	(77,637)

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standards.

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

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

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

22. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

23. RATING INFORMATION

(a) General rates

RATE TYPE				2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Rate description	Basis of valuation	Rate in \$	Number of properties	\$	\$	\$	\$	\$	\$	\$	\$
UV Pastoral	Unimproved valuation	0.09325	22	1,242,477	115,861	-	115,861	115,866	-	115,866	108,822
UV Mining	Unimproved valuation	0.18550	14	1,999,364	370,882	-	370,882	374,491	-	374,491	329,953
UV Prospecting and exploration	Unimproved valuation	0.18550	59	1,545,461	286,683	(85,472)	201,211	286,690	-	286,690	260,671
Total general rates			95	4,787,302	773,426	(85,472)	687,954	777,047	-	777,047	699,446
Minimum payment											
Minimum payment		\$									
UV Pastoral	Unimproved valuation	900	6	21,299	5,400	-	5,400	5,400	-	5,400	4,800
UV Mining	Unimproved valuation	900	5	21,160	4,500	-	4,500	900	-	900	4,000
UV Prospecting and exploration	Unimproved valuation	900	18	32,385	16,200	-	16,200	16,200	-	16,200	14,400
Total minimum payments			29	74,844	26,100	-	26,100	22,500	-	22,500	23,200
Total general rates and minimum payments			124	4,862,146	799,526	(85,472)	714,054	799,547	-	799,547	722,646
Total rates							714,054			799,547	722,646
(a) Rates related information											
Rates instalment plan charges							2,720			1,700	1,716
Rates overdue interest							6,166			3,735	3,735

*Rateable Value at time of raising of rate.

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

24. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2024/25 (1 July 2024 carried forward)	2023/24 (30 June 2024 carried forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(6,500)	-	(71,504)	(71,504)
Less: Movement in liabilities associated with restricted cash	13,771	-	(49,568)	(49,568)
Less: Fair value adjustments to financial assets at fair value through profit or loss	888	-	(419)	(419)
Add: Depreciation	6,372,145	5,647,126	5,735,641	5,735,641
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	(53,158)	-	35,471	35,471
Non-cash amounts excluded from operating activities	6,327,146	5,647,126	5,649,621	5,649,621
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	(7,859,233)	(5,880,473)	(8,229,297)	(8,229,297)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	200,415	192,527	197,445	197,445
- Employee benefit provisions	210,632	246,429	196,861	196,861
Total adjustments to net current assets	(7,448,186)	(5,441,517)	(7,834,991)	(7,834,991)
Net current assets used in the Statement of financial activity				
Total current assets	13,904,315	8,866,997	12,326,054	12,326,054
Less: Total current liabilities	(6,139,070)	(3,352,501)	(4,047,130)	(4,047,130)
Less: Total adjustments to net current assets	(7,448,186)	(5,441,517)	(7,834,991)	(7,834,991)
Surplus or deficit after imposition of general rates	317,059	72,979	443,933	443,933

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

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual										Budget				
Purpose	Note	Principal at 1	New loans	Principal	Actual Interest	Actual Interest	Principal at 30	New loans	Principal	Actual Interest	Actual Interest	Principal at	Principal at 1	New loans	Principal	Principal at
		July 2023	during 2023-24	repayments during 2023-24	expense during 2023-24	repayments during 2023-24	June 2024	during 2024-25	repayments during 2024-25	expense during 2024-25	repayments during 2024-25	30 June 2025	July 2024	during 2024-25	during 2024-25	30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Roadworks in 2020-21		1,728,390	-	(189,033)	36,231	(36,836)	1,538,752	-	(192,531)	37,642	(38,235)	1,345,628	1,533,838	-	(192,531)	1,341,307
Total		1,728,390	-	(189,033)	36,231	(36,836)	1,538,752	-	(192,531)	37,642	(38,235)	1,345,628	1,533,838	-	(192,531)	1,341,307

All loan repayments were financed by general purpose revenue.

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
Roadworks in 2020-21	2	WATC	1.84%	28/10/2031	\$(37,642)	\$(46,827)	\$(36,231)
Total					\$(37,642)	\$(46,827)	\$(36,231)
Total finance cost payments					\$(37,642)	\$(46,827)	\$(36,231)

* WA Treasury Corporation

(b) New borrowings - 2024/25

There were no new borrowings for the Year Ended 30 June 2025.

(c) Unspent borrowings

The Shire had no unspent borrowings at 30 June 2025.

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

26. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	166,949	287	-	167,236	166,949	1,958	-	168,907	164,991	1,958	-	166,949
(b) Plant replacement reserve	808,758	1,149	-	809,907	808,758	-	-	808,758	1,251,758	-	(443,000)	808,758
(c) Building reserve	511,858	881	-	512,739	505,854	-	-	505,854	505,853	6,005	-	511,858
(d) Beringarra- Cue road reserve	1,552,455	122,478	-	1,674,933	1,552,455	110,867	-	1,663,322	1,441,587	110,868	-	1,552,455
(e) CSIRO Beringarra-Pindar road reserve	180,329	310	-	180,639	180,329	2,114	-	182,443	178,214	2,115	-	180,329
(f) Flood damage repairs reserve	5,969	8	-	5,977	5,968	-	-	5,968	5,969	-	-	5,969
(g) Settlement assets reserve	397,111	350,683	-	747,794	397,111	1,539,092	(600,000)	1,336,203	581,775	6,708	(191,372)	397,111
(h) Road asset reserve	258,912	300,367	-	559,279	258,912	288,306	-	547,218	858,912	-	(600,000)	258,912
(i) Grants Commission reserve	4,334,804	2,736,540	(4,332,788)	2,738,556	4,334,804	-	(4,332,788)	2,016	4,685,590	4,334,198	(4,684,984)	4,334,804
(j) Community Economic Development reserve	1,348	2	-	1,350	1,335	14,849	-	16,184	1,335	13	-	1,348
(k) Carnarvon-Mullewa Mining Related	-	-	-	-	-	3,600	-	3,600	-	-	-	-
(l) Asset management reserve	10,804	19	-	10,823	-	-	-	-	-	10,804	-	10,804
(m) Workforce Accommodation Reserve	-	450,000	-	450,000	-	640,000	-	640,000	-	-	-	-
	8,229,297	3,962,724	(4,332,788)	7,859,233	8,212,475	2,600,786	(4,932,788)	5,880,473	9,675,984	4,472,669	(5,919,356)	8,229,297

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To be used to fund annual and long service leave requirements.
(b) Plant replacement reserve	To be used for the purchase of plant.
(c) Building reserve	To be used for the construction/renovation of administration centre and works depot.
(d) Beringarra- Cue road reserve	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
(e) CSIRO Beringarra-Pindar road reserve	To be used to fund additional maintenance work required for CSIRO traffic.
(f) Flood damage repairs reserve	To be used towards DRFWA funded flood damage works.
(g) Settlement assets reserve	To be used to fund and maintain new and upgraded buildings, facilities and infrastructure within the Murchison Settlement.
(h) Road asset reserve	To be used to fund work for the construction and reconstruction of Councils Road Infrastructure.
(i) Grants Commission reserve	To ensure that any Grants Commission funds received are only applied to income and expenses in the financial year in which they apply.
(j) Community Economic Development reserve	To be used to fund actions and activities that support and increase progress in the development of the Shire community and Shire based organisations economically, socially and culturally.
(k) Carnarvon-Mullewa Mining Related	To be used to fund works for the construction and reconstruction of the Carnarvon-Mullewa Road as associated with Mining related traffic.
(l) Asset management reserve	To be used to fund works associated with short and long-term management of Council's Infrastructure Assets.
(m) Workforce Accommodation Reserve	To be used to fund works associated with development of workforce accommodation and related functions.

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

27. TRUST FUNDS

The Shire did not have any funds held at balance date over which it has no control.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Shire of Murchison

To the Council of the Shire of Murchison

Opinion

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

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

Carly Meagher
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 November 2025

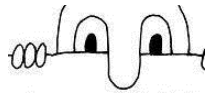


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Committee / Working Groups / Delegates Membership 2023 -2025			
Committees	Member	Staff	Community
Audit Committee	Cr R Foulkes-Taylor Cr A Whitmarsh Cr Q Fowler		
Murchison Community Fund Management Committee	Cr R Foulkes-Taylor	CEO	Paul Squires
Local Emergency Management Committee	Cr R Foulkes-Taylor	CEO Works Manager	Refer LEMA
Working Groups	Member	Staff	Community
Plant Working Group	Cr R Foulkes-Taylor Cr A Whitmarsh Cr Greydon Mead	CEO Works Manager	
Settlement Drinking Water Working Group	Cr R Foulkes-Taylor Cr Q Fowler	CEO Works Manager Health Officer	Henry Foulkes-Taylor
Settlement Power Supply Working Group	Cr R Foulkes-Taylor	CEO	Tom Foulkes-Taylor
Wild Dog Control Working Group	Cr A Whitmarsh Cr G Mead	CEO	Tom Foulkes-Taylor
Settlement Redevelopment Working Group	Cr E Foulkes-Taylor Cr A Whitmarsh Cr M Fowler	CEO Works Manager Community Manager	Julia Foulkes-Taylor Frances Pollock Colleen Herold
Museum Working Group	Cr E Foulkes-Taylor Cr M Fowler	CEO Works Manager Community Manager	Julia Foulkes-Taylor Frances Pollock Jo Squires
Information Bay Working Group	Cr G Mead	CEO Works Manager Community Manager Tourism Community Development Support Officer	Paul Squires Francis Pollock
Murchison Camp Oven Muster Festival 2025 event	Cr E Foulkes Taylor	CEO Works Manager Community Manager Tourism Community Development Support Officer	Julia Foulkes-Taylor Jess Foulkes-Taylor Chris Brayton
Settlement Playground 2025	Cr E Foulkes Taylor	CEO Community Manager	Julia Foulkes-Taylor
Accident Prevention Working Group	The Accident Prevention Working Group has been discontinued for now but if circumstances change this group could be resurrected.		
Organisations	Delegate	Observer	Community
Murchison Regional Road Group	Cr R Foulkes-Taylor Cr G Mead (proxy)	CEO Works Manager	N/A
WALGA Zone Delegates	Cr R Foulkes-Taylor Cr E Foulkes-Taylor	CEO	N/A
Murchison Geo Region	Cr E Foulkes-Taylor	Community Manager	N/A



the 2025 year that was

At this time each year we come together as a community on the Shire Christmas Tree Day to coordinate a raft of community meetings and, importantly, thank everyone involved as we celebrate all things Murchison. This year is no different, and we thought that perhaps we should finish the year with a bit of memorabilia to take away showing what we have been up to during the year. It's just a snapshot, compiled from extracts of this year's Monologue Council Reports and other sources. It's there for you to read, keep, or not.... as you wish, but otherwise, *please enjoy!!!*

Shire President Rossco Foulkes-Taylor, Deputy Shire Presidents Andrew Whitmarsh and Greydon Mead, Crs Emma Foulkes-Taylor, Quentin Fowler, Michelle Fowler, Paul Squires and Shire Staff.

Rossco's November Monologue Intro

Hello All,

As the temperatures creep up and the odd storm starts to appear, I hope this November Monologue finds you in good shape.

As you know we have recently held council elections. I'd like to congratulate Greydon Mead and Emma Foulkes-Taylor on their return to council and, following an extraordinary election process, welcome Paul Squires back on, after several years off. I wish former Councillor Michelle Fowler all the best for her next endeavours.

It has taken a while to get underway, but work has begun on the establishment of a new power supply setup for the Settlement. For those not familiar, the basic plan is to move the generators to the south side of the Depot and to construct the new system such that, hopefully, a solar power supply component can be added in the not-too-distant future. Reducing the generator background noise the residents currently endure by moving them further away will be decent improvement, I hope.

Well done to the Works Team for their efforts in completing another stretch of replacement bitumen around the area immediately south of the Jiggernoo Airstrip. While not everyone gets to see so much of the maintenance grader crew doing their thing, they also have made a good fist of covering plenty of kms around the north of the Shire recently. One of their graders was away for a few weeks, having quite expensive transmission surgery, but is now back on deck. There was some positive feedback regarding road conditions from attendees at the Landor Races which was welcome.

Financially, the Shire remains in a sound position, and while I can't claim to fully understand every graph and ratio I read through in our financial statements, I do know enough to say that we are continuing along well within our budget parameters.

Wishing everyone a safe and enjoyable start to summer — and I look forward to catching up with many of you at the Christmas Tree on Dec 13 at the Settlement and trying out the new pool! If there is water in it you have my word, I will be jumping in. If all the Health Dept permits and approvals we need, and seem to be taking a very long time, aren't completed by then I may not be allowed to invite everyone else in. Having said this though, if everyone just decided they really felt like using the pool or splash pad I suppose I wouldn't be able to stop them.

Community Input and Support

In July, the Murchison Polocrosse Association successfully hosted the annual Murchison Polocrosse Tournament, drawing participants and spectators from across the region. Alongside the tournament, the local community organised a Biggest Morning Tea fundraiser in support of cancer research, showcasing the spirit of generosity and togetherness that defines Murchison as well as the annual Anzac Day Celebration and associated working bee around the Museum and Community Garden.



Shitbox Rally

On 20 June 2025, Murchison proudly hosted the opening day of the 2025 Shitbox Rally. These events collectively raise over \$8m each year for cancer research, driven by the passion and commitment of approx 950 participating teams from across Australia. The rally's name stems from its signature requirement; each vehicle must be purchased and prepared for under \$1,500, adding to the adventure and spirit of the event.

Murchison welcomed 516 participants in 258 vehicles, marking the start of their 4,000km journey to Darwin. The evening was a resounding success, with respectful and enthusiastic patrons enjoying a night of great food provided by external caterers using the Sports Club and kitchen facilities. Murchison Sports Club bar experienced a particularly busy and positive night, reflecting the energy and goodwill of the event.



Camp Oven Muster Festival

1-2 August saw our second Camp Oven Muster Festival held in and around the Settlement, with positive feedback once again received on a well-run and successful, and now signature, event.



Settlement Building & Infrastructure Works

New Caravan Park Ablutions and sealed internal road



Provision a chlorinator to provide potable water with licencing and commissioning to follow before supply can be potable compliant in 2026.



Power Supply upgrade with new powerhouse with a scheduled 2026 completion.



Community Centre upgrade works included external access improvements to support disabled access, as well as upgrades to external amenities such as paving, turf installation, and reticulation. Kitchen improvements, including new tiling, new stoves and a commercial-grade dishwasher. Enhancements bring the facility up to a standard suitable for commercial kitchen use, supporting future community and catering needs.



Construction of 5 new, two-bedroom transportable dwelling units has commenced, with Fox Modular from Wangara being the successful supplier.

Three are to be located for roadhouse staff accommodation, thereby freeing up the roadhouse for internal renovations and future extensions, whilst two will be located on the corner of Kurara Way and Mulga Cres. Meanwhile new 3 room caravan park cabin accommodation is also underway. Delivery expected April 2026.



Settlement Pool & Splash Pad

Construction of our new Community Splashpad and Caravan Park Pool has been completed and, following a significant amount of commissioning work by staff, opens on Christmas Tree Day with Shire President Rossco taking the first "official" dip.

*We woke up this morning feeling fine.
We've got swimming pool on our mind.
Rossco always said we'd so it ... oh yeah!!!
Something tells me we're into something blue...*



Roadhouse

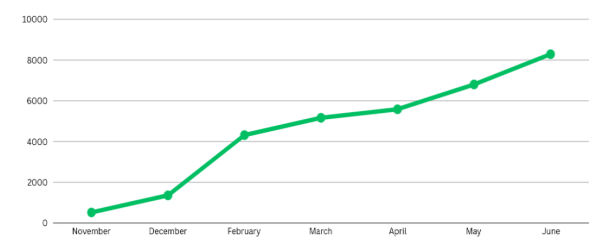
Shire staff, comprising managers and raft of casuals including locals and backpackers, directly operate the Murchison Oasis Roadhouse and Caravan Park as a community business, with the aim of ensuring that Murchison Settlement is an attractive focal point and delivering a range of services, providing local support, local employment and tourism attraction.



Containers for Change

Containers for Change commenced in October 2024 with income derived directed to the Murchison Museum, Sports Club, Arts Council and Community Garden. We thank the community for their support of this initiative.

Containers collected and donated to the Shire for Community Groups



Community Garden & Orchard

An uplift in the operation of the Community Garden continued in 2025, providing an expanded array of veggies to residents and roadhouse and growing a few chook eggs to share with appreciative contractors working around the Settlement.

The Shire was successful in securing a grant to establish a community orchard. Works included the excavation of 25 deep planting holes to penetrate the underlying coffee rock and planting a range of fruit trees. The orchard will serve as a shared resource, supporting seasonal produce and strengthening community ties.



Roads Roads Roads

With a land area of 49,000 sq km and 1,948km of roads to look after, 142km of which are sealed, the Shire is not small and roads comprise a significant portion of Council's budget.

Gravel, sealed road construction, gravel road maintenance- generally being up to our necks supporting a big international radio telescope project through an Agreement with Main Roads WA, to manage what is regarded as the SKA Route. (Carnarvon-Mullewa Rd, including gravel section within the City of Greater Geraldton, Twin Peaks-Wooleen, sections of the Meeberrie-Mt Wittenoom, Boolardy-Kalli, Beringarra-Pindar and Boolardy-Kalli Roads.)

During 2024/25 we completed 21.26km gravel resheets, 6.64km sealed road upgrades, 4.23km reseals and 2.02 km new seals (Mulga Crescent)



Thank You

Thank you again to all staff, contractors and community members that helped our "small" Shire achieve what it did in 2025. Wishing you a safe summer.

Rossco

