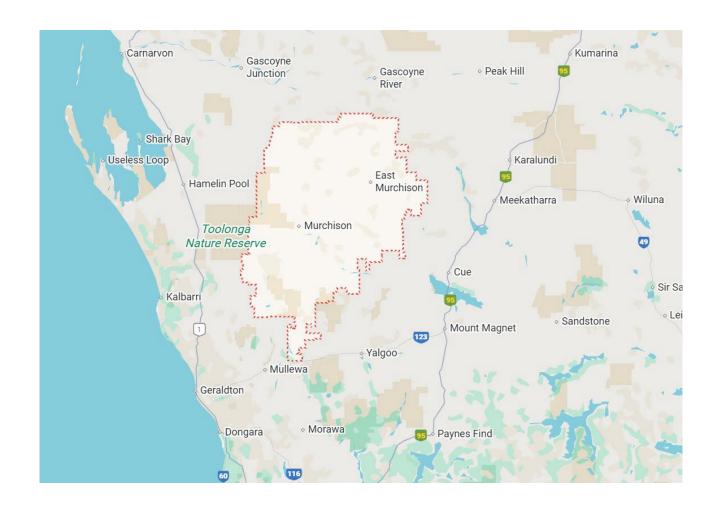


## **Contents**

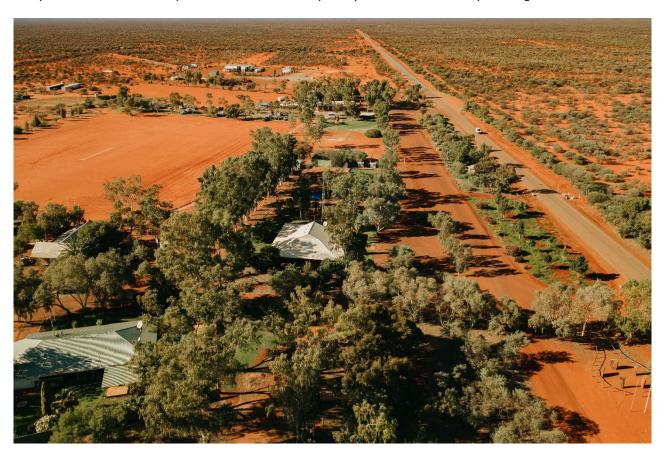
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### **Overview**

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

Population105Land Area49,500 sq kmElectors58Length of sealed roads142kmEmployees19Length of unsealed roads1,806 kmLocal Government ClassificationsWA - Band 4Australian - 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 12<sup>th</sup> 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 15<sup>th</sup> 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 Observstory 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**

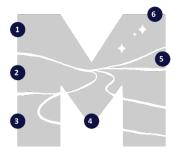


At its March 2018 ordinary Meeting, Council adopted a new logo and tag line for the Shire of Murchison

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.

# Ancient land under Brilliant skies



#### **ILLUSTRATIONS**

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



### **President's Report**



members of the community.

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

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 Foalkes-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

Councillor		Term	<b>Ordinary Meeting</b>	<b>Electors Meeting</b>	Total
Cr Rossco Foulkes-Taylor	President	Full Year	11-11	1-1	12-12
Cr Andrew Whitmarsh	<b>Deputy President</b>	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

Mr Noren Gregario from 16.06.25

Ms Cheryl Knight 24.02.25 to 04.06.25

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 potions 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

Environmental Health / Building Officer

Mr Peter Smith (Canine Control)

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 contactor grading on the SKA Route was also undertaken.

Road Maintenance Type (km) 3,500 3,000 2,500 2,000 1,500 1,000 500 0 2022 2023 2024 2025 ■ Maintenance Grading ■ Patch Grade Open up Road ■ Wet Grade & Roll

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

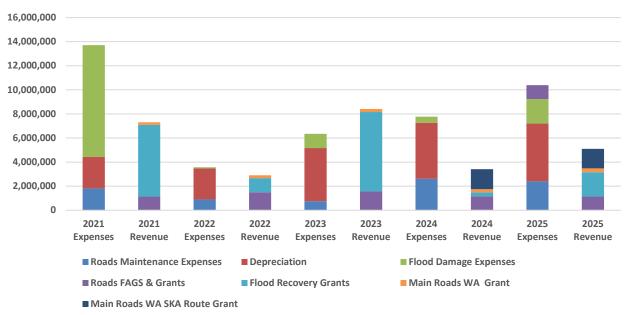
As shown in the following table, the time associated from the event being declared, obtaining an agreed scope of works and approved costing from the Department of Fire and Emergency Services (DFES) invariably means that there are significant delays in undertaking flood restoration works. Unfortunately, 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 contactors 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 Feb2021 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 Maintenance Expenses & Revenue (\$)

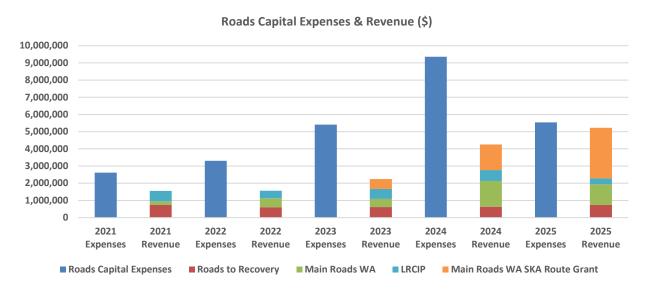


#### **Road Construction**

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 f	rom prior financial year.	s ** includes p	projects brought for	ward from 20	24/25

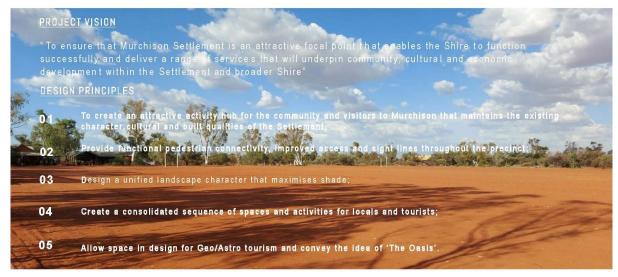
Road	Location	Works	Funding
Beringarra-Pindar	288.05 – 309.50	Reshape resheet various floodway sections	Grants, Revenue
Beringarra-Pindar	SKA Route Sections	Reshape resheet various sections	Grants
Boolardy-Kalli	SKA Route Sections	Reshape resheet various sections	Grants
Boolardy-Wooleen	SKA Route Sections	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

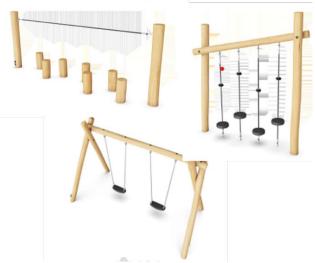
Construction of a new Ablutions Block within the Caravan Park was successfully completed during the year, enhancing amenities for guests and visitors. Access within the Caravan Park was significantly improved through the sealing of internal roads as part of the Mulga Crescent upgrade works.



### **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.

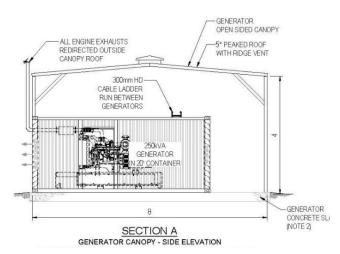
Works include a new ring main, pump equipment and connection to new bores, and ultimately to existing buildings. Works commenced in 2022-23 were completed in 2024-25.



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

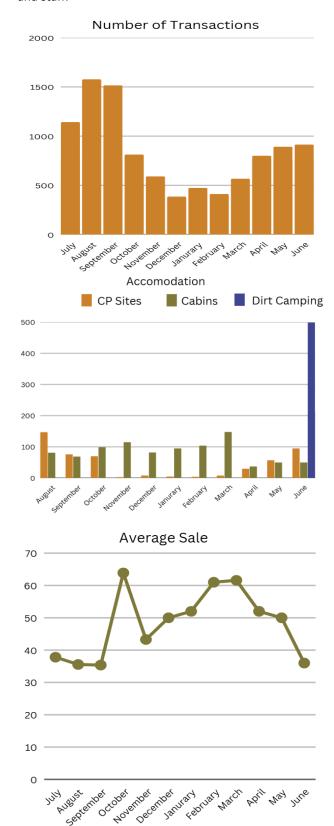
2024–25 marked the fourth full year of operation since the Shire assumed management of the Murchison Oasis Roadhouse and Caravan Park as a community-focused enterprise. During the year new Roadhouse Managers Terry and Wendy Bryans were appointed, succeeding Warren Tomlinson and Olive Martina. Midway 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.

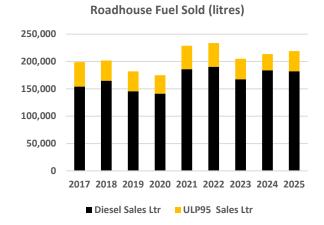


#### **Operations**

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.



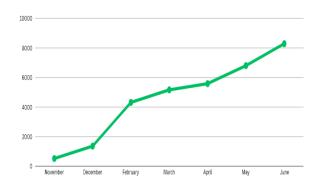
### **Containers for Change**

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 dropand-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.

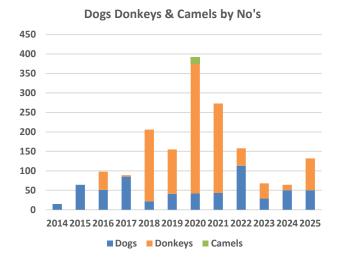
The vibrant program featured a wide array of activities including camp oven cooking, wood carving and turning, wildflower walks, bush tucker taste and talk, kite construction and flying, family games, a community long table dinner, campfire sing-along, stargazing, astrophotography, line dancing, the 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





# 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!!!

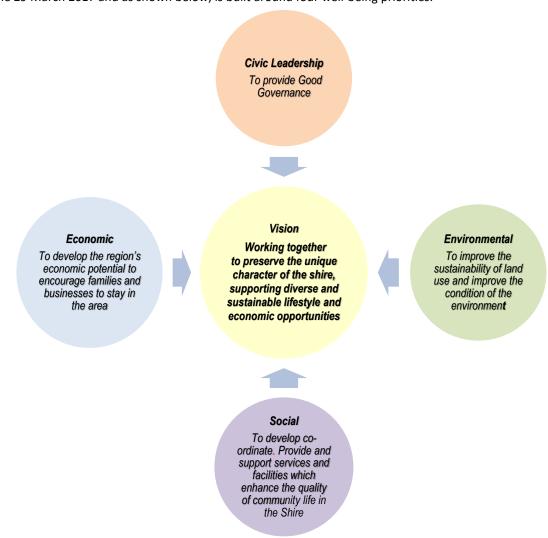
### **Strategic Community Plan**

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 tenyear 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:

Strateg	у	Action No	Actions	Desired Trends & Comments	Page No
	Economic well-being				
	To develop the region's econ	omic pote	ential to encourage families and businesse	es to stay in the area	
Outcon	— — ne 1.1 Maintenance and upgrade of road n	etwork		Aim for improved road safety and increased seal widening on the Carnarvon-Mullewa Road	
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.	
		1.1.1.2	Maintaining an effective working relationship with Main Roads WA	Member of Main Roads Mid-West Regional Roads Group and Murchison Subgroup. CEO is a member of Main Roads WA Technical Working Group	
		1.1.1.3	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.	
Outcon	ne 1.2 Tourism Development			Increase visitor numbers and longer duration of stay	
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

Strateg	у	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
Outcon	ne 1.3 Economic development			Water and Electricity Supply upgraded	
1.3.1	Retain existing industries and encourage the establishment of new industries to broaden the region's economic base through the provision	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.	
	of residential and industrial land / buildings in Murchison Settlement	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	
	. cc. asic sources	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	

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Strateg	у	Action No	Actions	Desired Trends & Comments	Page No
cor	services that will underpin the community, cultural and economic development of the Settlement and	1.3.4.2	Introduce and implement a point-of-sale management system	Completed 2024 with review and implementation being phased in	NO
	broader Shire	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 ar	nd improve the condition of the environment		
Outcon	ne 2.1 Waste Management			Reduction in waste going to landfill	
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.	18
Outcon	ne 2.2 Energy efficiency			Policy developed. Application incorporated into operational practices	
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	
Outcon	ne 2.3 Environmental initiatives			As below	
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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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	20
			Petions to remove subsidy was received and rejected	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

	Outcom	ne 3.1 Infrastructure upgrade and improve	ement		As below	
3.1.1 Maintain and improve infrastructure within the Shire to support social and economic activities (buildings and other infrastructure)		o support social and to support the Shire's capital works and es (buildings 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	
		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				As below	
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			As below		
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				As below	
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 pursed. Potential need for a future suitable location identified through conversion of Old Supervisors Shed as part of Settlement Redevelopment Works.	14

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Strateg	y	Action No	Actions	Desired Trends & Comments	Page No
Outcon	ne 4.4 Strategic planning			Full review of Community Strategic Plan completed	
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.	
Outcon	ne 4.5 Asset management			As below	
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 Commun Pia Wadjarri & CSIRO		e Communit	ty including the more involvement with	As below	
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 renumeration 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**

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

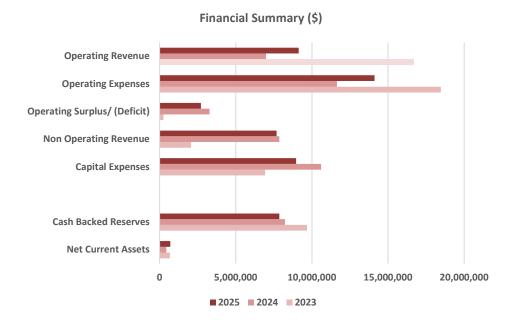
People with disability are encouraged to apply for any employment with the Shire.

### **Financial Overview**

#### **Financial Summary**

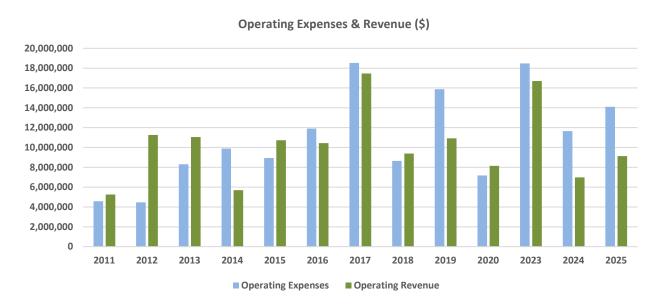
A summary of Council's financial performance is shown as follows:

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.

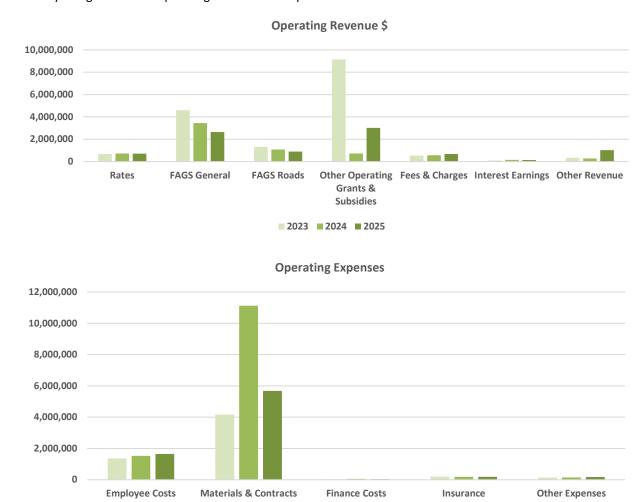


### **Operating Revenue & Expenses**

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

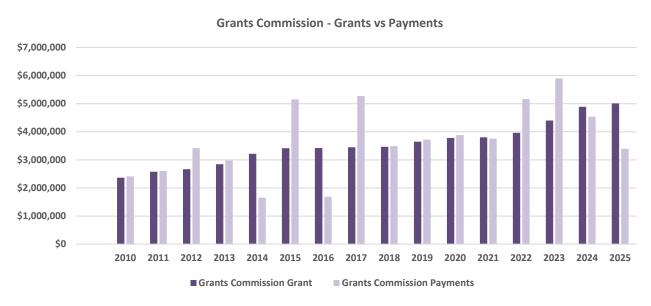


Summary categorisation of operating revenue and expenses is shown as follows:



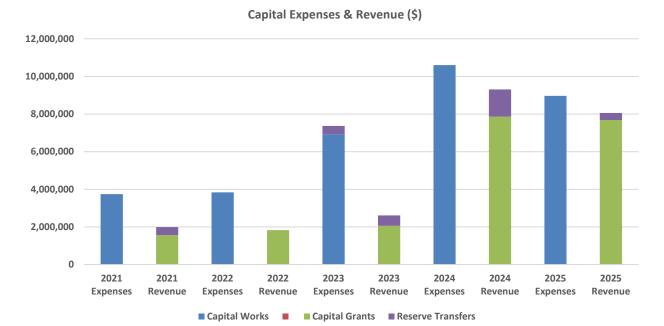
Summary of Grants Commission Payments shows the variation between the actual grant for each year compared to when payments are received. This distortion comes about by an advance Commonwealth payment for the following financial year being received in June of the previous financial year. This distorts 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.

■ 2023 ■ 2024 ■ 2025



#### **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.

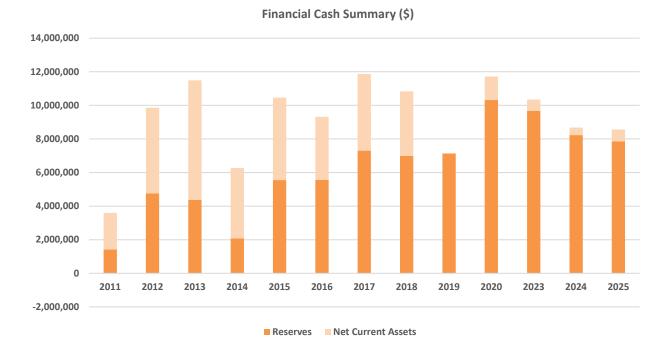
In 2019 WALGA commissioned an independent review of the current legislated financial indicators and have adopted a modified set with significantly different components.

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.

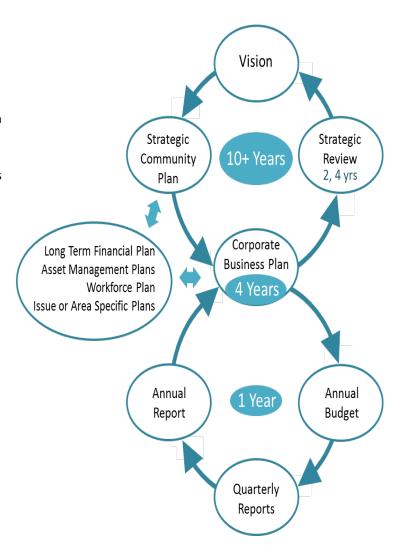
This same question is asked at a Council level where it is recognised that having sound data and analysis is critical to good medium to long term decision making.

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

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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	0(1)	(4 0 40 -0-)	(4.400.400)	(4.000.40=)
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





## 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	Ū	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
NET ASSETS		110,700,007	110,379,009
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





## 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



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

Note         Actual         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           Payments         11,410,024         3,654,729           Employee costs         (1,672,377)         (1,386,007)           Materials and contracts         (5,891,519)         (3,683,334)
CASH FLOWS FROM OPERATING ACTIVITIES         Receipts       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         Payments         Employee costs       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
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         Payments         Employee costs       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
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         Payments         Employee costs       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
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         11,410,024       3,654,729         Payments       Employee costs       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
Fees and charges       712,314       571,527         Interest revenue       133,994       144,639         Other revenue       756,999       286,474         11,410,024       3,654,729         Payments       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
Interest revenue       133,994       144,639         Other revenue       756,999       286,474         Payments         Employee costs       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
Other revenue         756,999         286,474           11,410,024         3,654,729           Payments           Employee costs         (1,672,377)         (1,386,007)           Materials and contracts         (5,891,519)         (3,683,334)
Payments       11,410,024       3,654,729         Employee costs       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
Payments         Employee costs       (1,672,377)       (1,386,007)         Materials and contracts       (5,891,519)       (3,683,334)
Employee costs (1,672,377) (1,386,007) Materials and contracts (5,891,519) (3,683,334)
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)
(8,130,732) (5,681,632)
Net cash provided by (used in) operating activities 16(b) 3,279,292 (2,026,903)
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 (375,859) 197,993
CASH FLOWS FROM FINANCING ACTIVITIES
Repayment of borrowings 25(a) (193,124) (189,638)
Net cash (used in) financing activities (193,124) (189,638)
(100,000)
Net increase (decrease) in cash held 2,710,309 (2,018,548)
Cash at beginning of year 8,523,979 10,542,527
Cash and cash equivalents at the end of the year 16(a) 11,234,288 8,523,979

## 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  Fair value adjustments to financial assets at fair value through profit or loss	4	6,500	-	71,504 419
Fall value adjustments to ilitaricial assets at fall value through profit of loss	4	8,753,704	10,516,806	7,063,296
Expenditure from operating activities		0,700,704	10,010,000	7,000,200
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)	-	<u> </u>
		(14,110,212)	(18,010,596)	(11,643,667)
Non-cook amounts evaluded from energing activities	24(a)	6 227 446	E 047 400	E 640 604
Non-cash amounts excluded from operating activities  Amount attributable to operating activities	24(a)	6,327,146 970,638	5,647,126 (1,846,664)	5,649,621 1,069,250
Amount attributable to operating activities		970,030	(1,040,004)	1,009,230
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)
A		(4.074.450)	(4.000.404)	(0.554.000)
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	2 120 471	1 257 040
אוויסעווג מגנווטענמטופ נט וווומווכוווט מכנויונופי		170,940	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
		·		<del>-</del>

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

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### 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 heirarchy 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
- 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.

### 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.	•	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.	•	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

•	Contracts with	Capital	Statutory		
Nature	customers	grant/contributions	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

Contracts with

customers

## 2. REVENUE AND EXPENSES (Continued)

For the year ended 30 June 2024

### (a) Revenue (Continued)

Nature

(b)

	\$	\$	\$	\$	\$
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
			2025	2024	
		Note	Actual	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	
TI 0005 II I			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			0.700	4.740	
Charges on instalment plan			2,720	1,716	
The 2005 original hydrest estimate in relation to					
The 2025 original budget estimate in relation to:					
Charges on instalment plan was \$1,700.					
) Expenses					
) Lxpenses					
Auditors remuneration					
- Audit of the Annual Financial Report			48,030	45,000	
- Other services – grant acquittals			6,500	4,500	
- Other services – grant acquittais		-	54,530	49,500	
			34,330	49,500	
Employee Costs					
Employee costs Employee benefit costs			1,561,471	1,261,885	
Other employee costs			87,326	104,610	
Carlor employee code			1,648,797	1,366,495	
Finance costs			1,010,101	1,000,100	
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	
			,52.	,0.	
Other expenditure					
Impairment losses (writeback) on rates and statuto	ory receivables		24,466	(2,235)	
Impairment losses (writeback) on trade receivable			(365)	1,197	
Sundry expenses			156,512	141,813	
			180,613	140,775	

Capital

grant/contributions

Statutory

requirements

Other

Total

### 3. CASH AND CASH EQUIVALENTS

. CACITAILD CACIT EQUIVALENTO	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

<sup>\*</sup>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

### Non-current assets

Financial assets at fair value through profit or loss

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

Units in Local Government House Trust - opening balance Movement attributable to fair value increment (decrement) Local Government House Trust Units in Local Government House Trust - closing balance

Note	2025	2024
	\$	\$
	19,904	20,792
	19,904	20,792
	20,792	20,373
	(888)	419
	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.

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	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
or construction of recognisable non-financial assets is:		\$	\$	\$
Trade and other receivables from contracts with customers		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)	<u> </u>
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.

### 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.

## 7. OTHER ASSETS

## Other assets - current

Accrued income

Contract assets

2025	2024
\$	\$
64,522	-
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).

## 8. PROPERTY, PLANT AND EQUIPMENT

## (a) Movements in balances

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

	_	Total pro	operty		Plant and e	quipment	
		Buildings and improvements not subject to operating lease	Work in progress	Total property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
Balance at 1 July 2023		9,771,581	-	9,771,581	61,061	3,340,208	13,172,850
Additions		633,811	-	633,811	40,845	569,310	1,243,966
Disposals		-	-	-		(111,630)	(111,630)
Depreciation  Balance at 30 June 2024	_	(629,530) 9,775,862	<u>-</u>	(629,530) 9,775,862	(12,113) 89,793	(487,259) 3,310,629	(1,128,902) 13,176,284
Comprises: Gross balance amount at 30 June 2024 Accumulated depreciation at 30 June 2024 Balance at 30 June 2024	8(b) -	14,577,622 (4,801,760) 9,775,862	- - -	14,577,622 (4,801,760) 9,775,862	123,839 (34,046) 89,793	5,572,566 (2,261,937) 3,310,629	20,274,027 (7,097,743) 13,176,284
Additions		3,365,383	29,060	3,394,443	-	30,058	3,424,501
Depreciation  Balance at 30 June 2025	-	(659,732) 12,481,513	29,060	(659,732) 12,510,573	(18,436) 71,357	(464,201) 2,876,486	(1,142,369) 15,458,416
Comprises: Gross balance amount at 30 June 2025 Accumulated depreciation at 30 June 2025 Balance at 30 June 2025	8(b)	17,943,006 (5,461,493) 12,481,513	29,060 - 29,060	17,972,066 (5,461,493) 12,510,573	123,840 (52,483) 71,357	5,517,624 (2,641,138) 2,876,486	23,613,530 (8,155,114) 15,458,416

### 8. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Carrying amount measurements

			Carrying amount	Carrying amount	Fair value		Basis of	Date of last	
	Asset class	Note	2025	2024	hierarchy	Valuation technique	valuation	valuation	Inputs used
			\$	\$					
(i) F	air value - as determined at the las	t valuatio	on date						
L	and and buildings								
							lu den en dent		
ь	uildings and improvements				2	Cost approach using depreciated	Independent	June 2022	Improvements to land using residual values and
D	dildings and improvements		12,481,513	9,775,862	3	replacement cost	registered valuer	Julie 2022	remaining useful life assessments inputs.
т	otal buildings	8(a)	12,481,513				valuel		
'	otal bullulings	0(a)	12,401,313	3,773,002					

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.

Furniture and equipment	Cost	Cost	Purchase cost
Plant and equipment	Cost	Cost	Purchase cost
Work in progress	Cost	Cost	Purchase cost

## 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 - II roads	nfrastructure - bridges	Total infrastructure
	<b>\$</b>	\$	\$
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

## 9. INFRASTRUCTURE (Continued)

## (b) Carrying amount measurements

	Fair value			Date of last	
Asset class	hierarchy	Valuation technique	Basis of valuation	valuation	Inputs used
(i) Fair value - as determined at the las	st 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.

## **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

### 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.

### 11. TRADE AND OTHER PAYABLES

### Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued expenses
GST payable

2025	2024
\$	\$
4 007 457	221221
1,207,457	394,291
5,909	36,848
74,735	60,402
33,686	32,212
520,559	514,989
653,671	141,793
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.

## 12. OTHER LIABILITIES

Current Capital grant/contributions liabilities
Reconciliation of changes in capital grant/contribution liabilities Opening balance Additions Revenue from capital grant/contributions held as a liability at the start of the period
Expected satisfaction of capital grant/contribution liabilities Less than 1 year

2025	2024
\$	\$
3,060,525	2,161,932
3,060,525	2,161,932
2,161,932	1,044,818
3,060,525	2,161,932
(2,161,932)	(1,044,818)
3,060,525	2,161,932
3,060,525	2,161,932
3,060,525	2,161,932

### **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.

### 13. BORROWINGS

			2025			2024	
	Note	Current	Non-current	Total	Current	Non-current	Total
Secured	·	\$	\$	\$	\$	\$	\$
Long term borrowings		200,415	1,145,213	1,345,628	197,445	5 1,341,307	1,538,752
Total secured borrowings	25(a)	200.415	1.145.213	1.345.628	197.445	5 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 hierachy (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).

### 14. EMPLOYEE RELATED PROVISIONS

### **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
Long corvice loave	38,107	84,332
Employee related other provisions	33,131	01,002
Employment on-costs	4,293	11,226
Employment on cools	4,293	11,226
	4,233	11,220
Total non-current employee related provisions	42,400	95,558
Total non-carrent employee related provisions	42,400	33,330
Total ampleyee related provisions	253,032	292,419
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.

## **15. REVALUATION SURPLUS**

Revaluation surplus - Buildings and improvements Revaluation surplus - Infrastructure - roads

2025 Opening balance	Total Movement on revaluation	Movement on Closing		Total Movement on revaluation	2024 Closing balance
\$	\$	\$	\$	\$	\$
7,861,593	-	7,861,593	7,861,593	-	7,861,593
71,553,475	-	71,553,475	71,553,475	-	71,553,475
79,415,068	-	79,415,068	79,415,068	-	79,415,068

## 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:

	related items in the Statement of Financial Position as follows:			
		NI - 4 -	2025	2024
	•	Note	Actual \$	Actual
	Cash and cash equivalents	3	11,234,288	<b>\$</b> 8,523,979
	Cash and cash equivalents	3	11,234,200	0,323,919
	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
	outil and outil oquivalente	Ü	6,692,223	5,935,936
			0,002,220	0,000,000
	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	12	6,692,223	5,935,936
	Total restricted initialicial assets		0,002,220	0,000,000
	*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).			
	the Grant Commission reserve on 1 July 2024).			
(h)	Reconciliation of net result to net cash provided			
(2)	by operating activities			
	Net result		2,326,798	3,283,740
	Hotroduk		2,020,700	0,200,740
	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:		(0,500)	(11,504)
	(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)
	The sach provided by (assa m) operating activities		0,2.0,202	(=,0=0,000)
(d)	Undrawn borrowing facilities			
(α)				
	Credit standby arrangements		100.000	0.500.000
	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
	Lean feelilities			
	Loan facilities		000 445	107.115
	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
	Harried Law Saultilla at halance date		<b>.</b>	A
	Unused loan facilities at balance date		NIL	NIL

## 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.

### 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	5	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	19(a)	118,553		108,980
	. ,	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.

### 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	2025	2024
occurred with related parties:	Actual	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.

### 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	2024
Statement of financial position	Actual	Actual
	\$	\$
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		
	(47.407)	(45.045)
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.

## 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.

### 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.

### Laval 2

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

### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

### Valuation techniques

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

### Market approach

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

### Income approach

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

### Cost approach

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

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

### j) Impairment of assets

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

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

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

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

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

### 23. RATING INFORMATION

## (a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in	Number of properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Budget total revenue	Actual total revenue
				\$	\$	\$	\$	\$	\$	\$	\$
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		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	n 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 Rates overdue interest							2,720 6,166			1,700 3,735	1,716 3,735

2024/25

2024/25

2024/25

2024/25

2024/25

2024/25

2023/24

2024/25

<sup>\*</sup>Rateable Value at time of raising of rate.

## 24. DETERMINATION OF SURPLUS OR DEFICIT

24. DETERMINATION OF SURPLUS OR DEFICIT			0004/05		
	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	10(a)	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	26	(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	13	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 Less: Total current liabilities Less: Total adjustments to net current assets Surplus or deficit after imposition of general rates		13,904,315 (6,139,070) (7,448,186) 317,059	8,866,997 (3,352,501) (5,441,517) 72,979	12,326,054 (4,047,130) (7,834,991) 443,933	12,326,054 (4,047,130) (7,834,991) 443,933
Salpido S. delivit ditor imposition or general rates		017,000	12,313	440,000	440,000

### 25. BORROWING AND LEASE LIABILITIES

### (a) Borrowings

		Actual						Budget								
															Principal	
				Principal	<b>Actual Interest</b>	<b>Actual Interest</b>			Principal	Actual Interest	Actual Interest			New loans	repayments	
		Principal at 1	New loans	repayments	expense during	repayments	Principal at 30	New loans	repayments	expense during	repayments	Principal at	Principal at 1	during 2024-	during 2024-	Principal at
Purpose	Note	July 2023	during 2023-24	during 2023-24	2023-24	during 2023-24	June 2024	during 2024-25	during 2024-25	2024-25	during 2024-25	30 June 2025	July 2024	25	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

				Date final	Actual for year ending	Budget for year ending 30	Actual for year ending
Purpose	Loan number	Institution	Interest rate	payment is due	30 June 2025	June 2025	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)

<sup>\*</sup> 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.

	2025 Actual opening	2025 Actual transfer	2025 Actual transfer	2025 Actual closing	2025 Budget opening	2025 Budget transfer	2025 Budget transfer	2025 Budget closing	2024 Actual opening	2024 Actual transfer	2024 Actual transfer	2024 Actual closing
26. RESERVE ACCOUNTS	balance	to	(from)	balance	balance	to	(from)	balance	balance	to	(from)	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	-	_	-	-
(I) 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 Restricted by council	Purpose of the reserve account
(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.
(1)	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.

## **27. TRUST FUNDS**

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



## 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 <a href="https://www.auasb.gov.au/auditors">https://www.auasb.gov.au/auditors</a> 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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