2024/25

ANNUAL REPORT

SHIRE OF MINGENEW

SHIRE
OF MINGENEW

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Shire President's Report

As I reflect on my final year as a Councillor and Shire President for the Shire of Mingenew, I am pleased to report that we have continued to make positive progress towards achieving our community's aspirations to make Mingenew an attractive place to live, work, and visit.

This year, Council's focus has included several key projects aimed at strengthening local services, infrastructure, and liveability. Among the highlights are:

- **New Childcare Facility** – now nearing practical completion, with final preparations underway to formalise the lease with the chosen operator. This important project will help meet a long-standing community need and support working families and local employers.
- **Tennis Club Lights** - upgrading and replacement of floodlights with LED lights to improve energy efficiency and light output to support the increasing engagement in tennis.
- **Footpath Construction and Renewal** – improving connectivity, safety, and accessibility across town.

We were also fortunate to receive State Government funding commitments for several upcoming community projects, including:

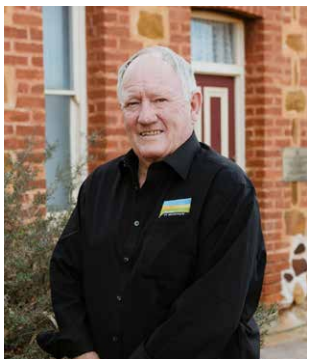
- A **new playground** for the childcare centre
- A **digital information sign** to enhance local communication
- A **replacement water tank** at the Recreation Centre
- A **water park** for families and visitors to enjoy
- Further **footpath renewal** works

On the infrastructure front, the Shire secured significant funding through the Regional Road Group for the reconstruction and widening of a substantial section of Yandanooka North East Road to a minimum 7.2m seal. Works also include culvert reconstruction and improvements to existing table and offshoot drains.

Through the Future Resource Road funding program, we have also been able to list Mooriary Road and Strawberry North East Road as all-weather, safe access routes to key resource corridors in the Mid West. Importantly, Depot Hill North Road, which services the space station, has now been included in the Mid West Regional Road Group's Roads 2040 network — a direct outcome of Council's ongoing advocacy efforts. These initiatives strengthen the long-term resilience and economic potential of our local road network.

As I conclude my time on Council, I take great pride in what we have achieved together — often with limited resources but an abundance of commitment. I am confident that I leave the leadership role and Council in very capable hands: a team of dedicated Councillors focused on making sound decisions in the best interests of the community, and a professional staff team that continues to deliver above and beyond expectations.

It has been an honour to serve the Shire of Mingenew, and I extend my heartfelt thanks to my fellow Councillors, staff, community members, and regional partners for their support, collaboration, and shared passion for our Shire. I wish the incoming Council every success and offer my ongoing support as Mingenew continues to build on its strong foundation and community spirit.



"I was disappointed to see such limited community participation in this year's local government elections, as a strong Council depends on a broad range of voices and perspectives.

I encourage more community members to consider putting their hand up in future —there is real value in having a go. Serving on Council provides an opportunity to gain genuine insight into how local government works, including the challenges, complexities, and rewarding moments that come with making decisions for the benefit of our community."

Gary Cosgrove

Shire President

Shire President Gary Cosgrove receiving the WALGA Local Government Eminent Service Award

Special acknowledgement

Cr Gary Cosgrove is a highly respected and dedicated Elected Member who has made a significant and distinguished contribution to local government over more than 14 years of service to the Shire of Mingenew, including six years as Shire President. His leadership has left a lasting impact on the Mingenew community, the region, and the wider local government sector in Western Australia.

The Shire of Mingenew extends its sincere thanks to Gary for his exceptional service and commitment and wishes him all the very best in his retirement from Council.

CEO's Report

As we reflect on the past year, I am proud to share the progress the Shire has made in delivering on the aspirations of the community and highlight several key achievements throughout 2024-25. Initiatives have been developed on the key priorities areas that our community indicated through the Community Scorecard.

Under the pillar of **Town Activation and Development** we have commenced our street beautification program with the planting of 23 advanced trees, further developed the Mingenew Spring Regional Botanical Garden Concept, commenced performing our own turf grounds renovations through the purchase of our own equipment, renovated staff residence at 33 Victoria Street, commenced the development of the community garden, renewed the tennis courts lighting, completed the Town Hall options study and commenced minor renovations to enable the use of the Hall. Planning continued on the development of the Water Park, Waste Facility operations, sport and rec masterplan and the rec centre upgrade.

Under **Jobs and Economic Development** Council has commenced the construction of the new daycare facility and commenced the development of a masterplan for the Mingenew aerodrome for the purpose of industry establishing permanent infrastructure. We continued to engage with emerging industries to advocate for housing and local procurement.

For **Housing** the Council has been working with GROH and the Government to deliver key worker, aged and government employees housing. These will hopefully eventuate over the coming years.

We have made significant improvements to the **Road Network** with increased maintenance spending, gravel re-sheeting 3.5km, wet grading 100km of priority roads and ensuring out level 2 unsealed roads received at least 1 grade within the year. We upgraded 0.8km of the Coalseam Road and 5.0km of the Yandanooka North East Road. In addition, we have commenced our road improvement bitumen resurfacing works resealing 1.2km of town streets.

The Shire's ability to deliver these key projects, services and events that enhance the liveability of our community demonstrate the great work of our Councillors and staff in working together to as a united team for the benefit of the community.

Finally, I am very proud to report that the Shire of Mingenew's Overall Performance from its community scorecard survey resulted in an 8-point improvement from 56 to 64 over the past three years. We are now considered the second highest scoring band 4 Council and performing above industry standard. This is a great result and demonstrates the effort and dedication of our staff in serving and delivering for our community. These efforts are appreciated and recognised through these achievements.

I look forward to continuing these results in the coming year and ensure we fulfil Council's objectives, working with our industry partners to achieve future growth and improvements for our towns, and continuing to deliver essential services to our community.

I thank and acknowledge Councillor Cosgrove's commitment and dedication as President and wish him well with his retirement. It brings me great pleasure to continue to lead the Shire of Mingenew and deliver positive, valuable outcomes and opportunities for the community both now and into the future.

Matt Fanning
Chief Executive Officer

Finance Statistics

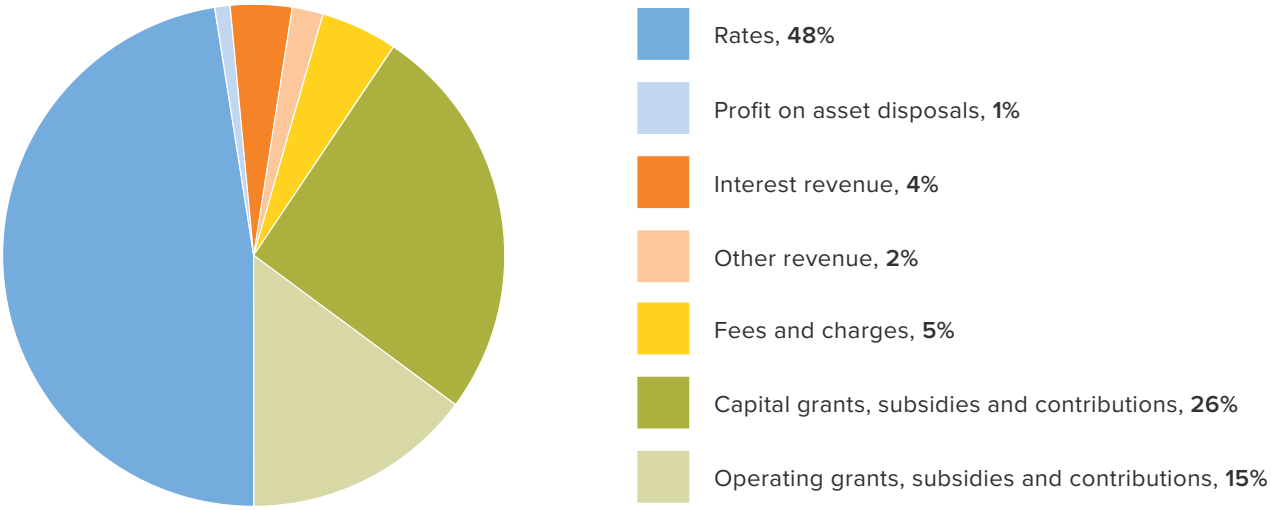
Revenue

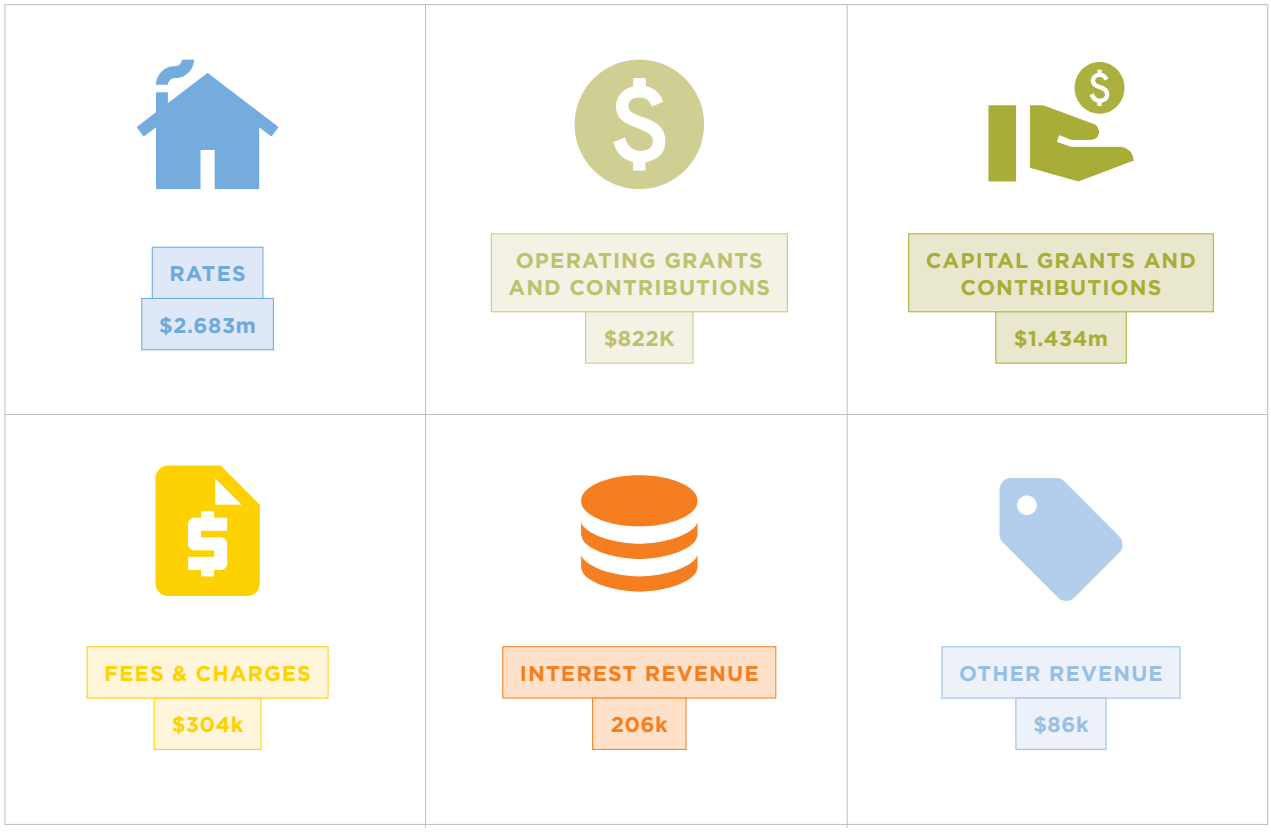
The Shire of Mingenew generated a total of $5.6m for the 2024/25 financial year, which includes both operating and capital grants. This revenue was used to fund a wide range of services and infrastructure for the community. The shire is responsible for maintaining and improving roads, parks, gardens and public buildings, among other community focused projects. A significant portion of the Shire's resources, approximately 75%, is allocated specifically to maintaining road infrastructure and delivering recreation services.

Capital grants and contributions made up 26% of the total revenue, equating to $1.434m. These funds were directed toward major capital projects, including the reconstruction and widening of Yandanooka NE Road, widening of Coalseam Road, resheeting of Strawberry NE Road, replacement of the tennis lights, and the construction of the new Early Childhood Facility. These projects represent key infrastructure improvements aimed at supporting the needs of the local community.

Operating grants and contributions accounted for 15% of the total revenue, while rates contributed the largest share at 48%. Fees and charges made up 5% of the revenue, with the remaining portion coming from interest income and other miscellaneous services provided by the Shire during the year. This balanced mixed of funding sources enable the Shire to deliver essential services and maintain critical infrastructure.

Total Revenue





Capital grants and contributions

During 2024/25 financial year the Shire successfully secured a range of grants and contributions from external funding sources to support capital projects:

Funding Source	Project	Amount $,000
Lotterywest	Mingenew Early Childhood Facility	$169,361
Regional Economic Development	Mingenew Early Childhood Facility	$75,000
Mingenew Community Resource Centre	Mingenew Early Childhood Facility	$44,925
Club Night Lights Program	Mingenew Tennis Court Lights	$20,734
Mingenew Tennis Club	Mingenew Tennis Court Lights	$10,434
Regional Road Group Grants	Yandanooka NE Road reconstruction of narrow sealed pavement Coalseam Road upgrade gravel	$585,000 $103,333
Roads to Recovery	Yandanooka NE Road reconstruction of narrow sealed pavement Coalseam Road upgrade gravel Strawberry NE Road resheeting	$292,500 $50,167 $50,000
WA Bicycle Network Program	Shared Paths	$30,000

In accordance with Local Government (Administration) Regulations 1996, 19BE the below table details the value of all capital grants, subsidies and contributions received for replacing and renewing assets during 2024/25, 2023/24 and 2022/23 financial years.

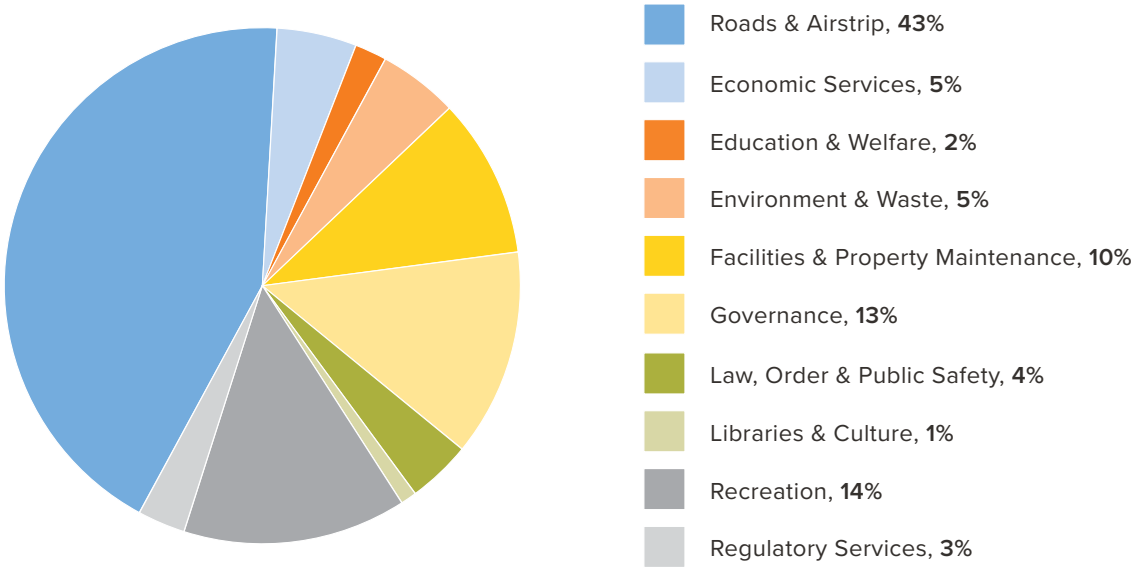
Financial Year	Total
2024/25	$81,169
2023/24	$1,474,752
2022/23	$2,231,183

Finance Statistics cont.

Operating Expenditure

The following graph illustrates operating expenditure by activity for the 2024/25 financial year:

Total Operating Expenditure



Reserve Funds

As at 30 June 2025, the balance of the Reserve Accounts was $1,432,991 as detailed in the table below:

Reserve	Balance
Building and Land Reserve	$355,879
Recreation Reserve	$15,018
Plant Reserve	$589,083
Employee Entitlement Reserve	$87,258
Aged Persons Units Reserve	$20,815
Economic Development & Marketing Reserve	$23,250
Environmental Reserve	$28,254
Land Development Reserve	$7,949
RTC/PO/NAB Reserve	$25,308
Insurance Reserve	$49,234
Mingenew Daycare Centre Redevelopment Reserve	$70,028
Community Infrastructure Fund Contribution Reserve	$160,915
Total	**$1,432,991**

A transfer of $147k from the Plant Reserve occurred during the year to fund the purchase of replacement light vehicles, mowers and a verti-drain implement. In addition, $99k was transferred to the Community Infrastructure Fund Contribution Reserve from funds raised through a road use agreement. The Shire remains committed to strengthening its cash reserves to support future acquisitions and proposed developments.

Loan Liability

The outstanding principal loan balance as at 30 June 2025 was $85,175, which is due to be paid off by 2026/27.

Activities and Projects

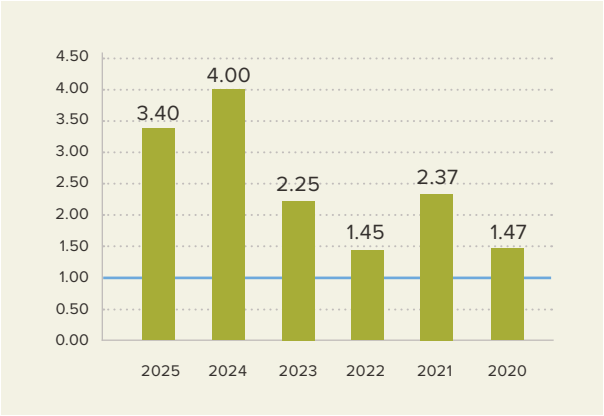
In addition to regular operating activities, several significant capital works projects were undertaken during the 2024/25 financial year, as outlined below:

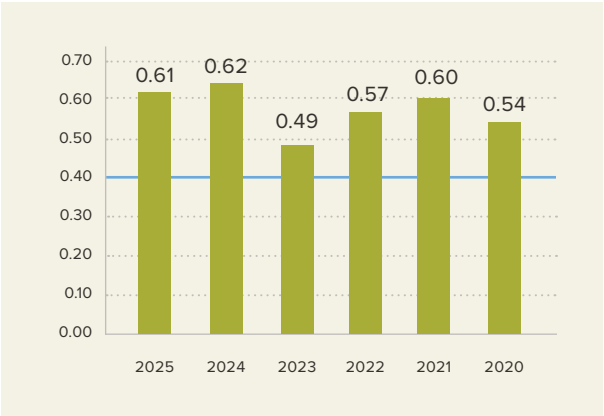
Progress of the daycare centre	$362,999
Renewal of 33 Victoria Road residence	$46,390
Replacement air conditioners at 21 Victoria Road	$17,570
Preliminary works for Rec Centre & Evacuation Hub upgrade	$40,668
Autumn Centre replace lights with LEDs	$4,837
In-kind works for Hockey oval toilets	$4,297
In-kind works for Football oval dugouts	$2,274
Replacement air conditioner at Sports Club	$8,550
Yandanooka NE Road – reconstruction and widening	$888,602
Coalseam Road – reconstruction and widening	$154,558
Strawberry NE Road - resheeting	$234,094
Various urban roads – reseal	$97,587
Various rural roads – priority wet grading	$163,048
Preliminary works on shared path renewal	$10,465
Completion of tennis courts lights	$41,468
Town landscaping (street trees)	$43,737
Plant purchases (including light vehicles, mowers, verti-drain implements)	$387,584

Finance Statistics cont.

Financial Ratio Performance Summary

The following is a summary of the performance of the Shire's financial ratios, which are designed to provide a clear interpretation of the performance and financial results of the Shire of Mingenew and a comparison of trends over a period of years. These ratios offer insight into the Shire's financial sustainability, operational efficiency, and capacity to meet both current and future obligations.





Current Ratio

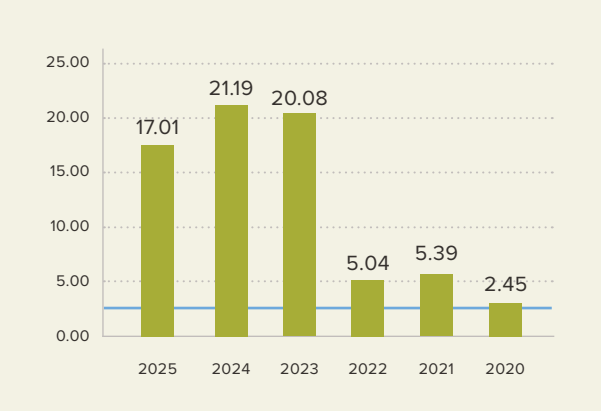
The Current Ratio measures the Shire's ability to meet its short-term financial obligations using its current assets. A ratio above 1.00 indicates that the Shire has more current assets than current liabilities, meaning it is able to cover its immediate financial commitments.

For 2024/25, the Shire of Mingenew reported a Current Ratio of 3.40, which is well above the Department of Local Government, Industry Regulation and Safety (DLGIRS) standard of 1.00. This result demonstrates a strong short-term financial position, suggesting that the Shire has ample liquidity to meet its day-to-day obligations.

Own Source Revenue Coverage Ratio

The Own Source Revenue Coverage Ratio measures the Shire's ability to cover its operating costs through its own revenue sources, such as rates, fees and charges, rather than relying on external funding like grants. A higher ratio indicates greater financial independence and sustainability.

For 2024/25, the Shire of Mingenew recorded an Own Source Revenue Coverage Ratio of 0.61, which is above DLGIRS standard of 0.40. This result reflects the Shire's strong capacity to fund its operations through its own revenue generating efforts, reducing reliance on external funding and contributing to long-term financial sustainability.

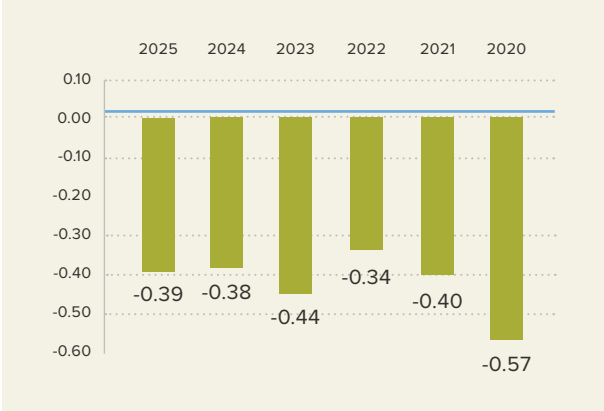


Debt service cover ratio Benchmark line

Debt Service Cover Ratio

The Debt Service Cover Ratio measures the Shire's ability to repay its debt obligations, including interest, principal and lease payments from its annual operating surplus before depreciation and interest costs. A higher ratio indicates a stronger capacity to service debt without compromising other financial commitments.

For 2024/25, the Shire of Mingenew reported a Debt Service Cover Ratio of 17.01, which is above the DLGIRS standard of 2.00. This high ratio indicates that the Shire is in a strong position to meet its debt obligations, with a substantial buffer in its operating surplus. It reflects a low level of financial risk related to debt servicing.



Operating surplus ratio Benchmark line

Operating Surplus Ratio

The Operating Surplus Ratio measures the Shire's ability to cover its operational costs with its own operating revenue and still have funds remaining for capital projects or other strategic initiatives. A positive ratio indicates financial sustainability, while a negative ratio suggests that the Shire is relying on external funding (such as grants or reserves) to support its operations, capital projects or other strategic initiatives.

For 2024/25, the Shire of Mingenew recorded an Operating Surplus Ratio of -0.39, which is below the DLGIRS standard of 0.01. This result indicates that the Shire is not generating sufficient operating revenue to fully cover its operating expenses (this includes non-cash expense of depreciation), which may impact its ability to fund future capital works.

Councillors and Staff

Councillors

Gary Cosgrove
Shire President

Hellene McTaggart
Deputy President

Justin Bagley
Councillor

Jonathon Holmes
Councillor

Alexander Pearse
Councillor

Anthony Smyth
Councillor

Richard Starick
Councillor

Staff

Leadership Team

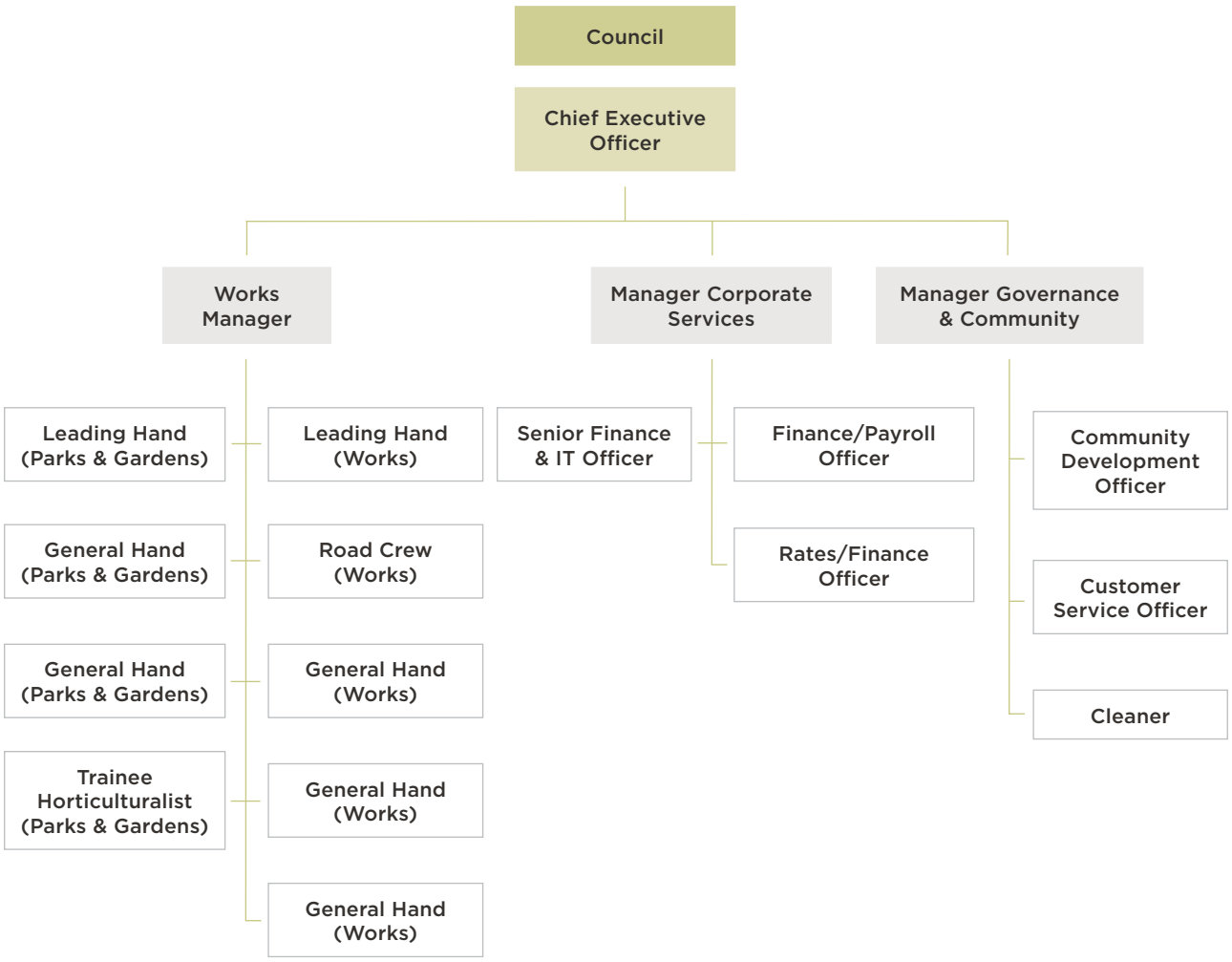
Matt Fanning
Chief Executive Officer

Helen Sternick
Manager Corporate Services

Erin Greaves
Manager Governance and Community

Shane Noon
Works Manager

Organisational Chart



Mingenew Staff

FY24/25 Achievements

We celebrate the achievements under the Strategic Community Plan 2023-2033 and Corporate Business Plan 2024-2028.

Grow Mingenew

1. Safe, efficient, and connected transport network

1.2a Roads Improvement Plan developed in 2024/25, Year 1 and 2 implemented, including:

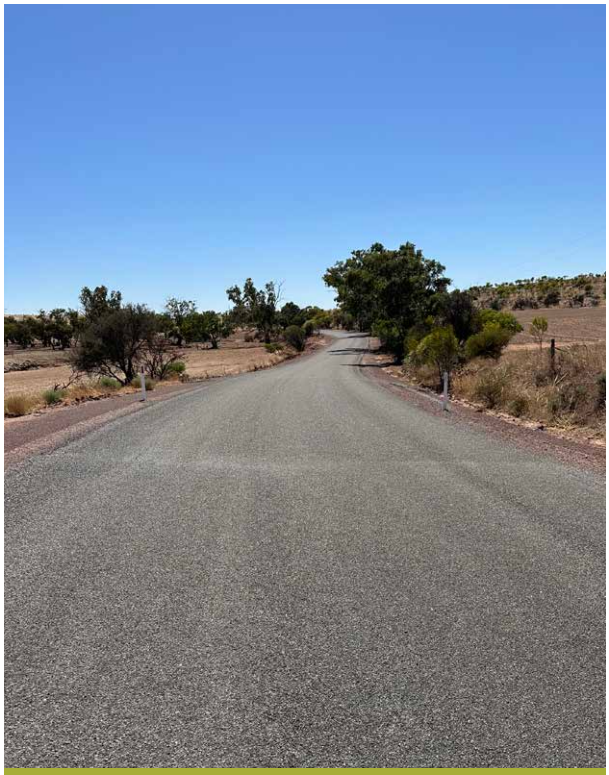
- Wet graded ~100kms priority roads
- Gravel re-sheeted 3.5kms of roads
- Every road graded at least once per year (~200kms total in 2024-25)
- Rural roadside shoulder & vegetation management
- Upgraded 5kms of Yandanooka North East Road
- Upgraded 0.8kms of Coalseam Road
- Commenced bitumen resealing - 1.2kms resealed across Spring Street, Victoria Road, Shenton Street and William Street.
- Completed 20 tonnes of bitumen patching

1.2b Funding application successful under the State's WA Bicycle Network Program to work towards achieving objectives of the Shire's 10 Year Shared Pathways Plan to improve the town's footpaths

1.3a Mingenew Heavy Vehicle Bypass study finalised and to be formally received by Council in August 2025

1.3b Ongoing engagement with CBH regarding expansion plans, as well as accommodation provisions

1.4a Road User Agreement renewed with Terra Mining



Coalseam Road sealing

Town street bitumen resealing

Childcare facility – ground preparation commenced

Verge street tree planting

2. Attract investment and grow resident population

- **2.1a** Community Benefit Sharing Policy and Prospectus adopted to promote local investment and employment
- **2.1c** Advocated for Space Precinct access road (Depot Hill North Road) to be included on Roads 2040 list for upgrade through Regional Road Group
- **2.2a** Business plans and grant funding applied for, for new housing projects i.e. GROH, additional Aged Persons Units and key worker housing

3. Supporting infrastructure initiatives that makes business easy and support them to thrive

- **3.1a** Verge tree planting along Victoria Road and Shenton Street completed, extend program in 2025/26
- **3.4a** Completion of the Shire's website update

4. Visitors have a positive experience and extend their length of stay

- **4.1a** Support is continued to be given to Mingenew CRC for delivery of tourist and information services to 2025
- **4.2a** Ongoing maintenance of key marketing campaigns e.g. Liveability, Wildflowers and Astrotourism
- **4.3a** Water Play Space design and construction due for completion in 2025/26
- **4.3b** Business case to support Mingenew Spring Botanical Garden currently being prepared

5. Local talent returns and is retained to support the local workforce

- **5.1a** New childcare facility under construction, due for completion early 2026
- **5.1b** Expressions of Interest sought for provision of early childhood education and care services in April 2025
- **5.2a** Review of Cadet Engineer position and determine alternative model to cover skills and workload gap
- **5.2b** Parks & Gardens Apprentice on three-year apprenticeship program
- **5.2c** Sponsor of LG Professionals' 'LG Careers Campaign' to raise awareness of local government career opportunities, focus on young people

Strategic Community Plan 2023-33cont.

Love Mingenew

6. Strong sense of community and culture

- **6.1a** Draft Sport and Recreation Master Plan developed, further consultation required with Clubs
- **6.2a** Annual review of CAS conducted in June 2025
- **6.2c** Upgrade of Mingenew Tennis Club lights completed in May 2025
- **6.3a** Council resolution to renovate Town Hall subject to external funding. Business Case currently being prepared to strengthen any funding opportunities
- **6.3b** Supported MACC to utilize Town Hall for annual Arts & Crafts Pop Up Shop
- **6.4a** Supported Historical Society with CAS funding support for Anzac Day event, and preparation of groundwork for new shed at Museum
- **6.4b** Ongoing engagement with Southern Yamatji and Wattandee Littlewell people
- **6.4c** (Unsuccessful) grant application submitted for cenotaph upgrade in 2024/25
- **6.4d** New shed groundwork undertaken beside Museum

7. Mingenew is valued as a liveable community that supports diversity

- **7.1a** Council updates, postal box drops and social media posts regarding funding recognition and community projects
- **7.1b** No Mingenew Expo in 2025, however, ongoing engagement and support for understanding community expectations for event and board
- **7.1c** Mingenew Races cancelled in 2025. Significant advocacy for improved communication and expectation from racing bodies
- **7.2a** New Disability Access and Inclusion Plan (2025-2029) developed in September 2024
- **7.2b** Financial support provided to CRC for seniors activities

8. A healthy and active community with access to local health services and facilities

- **8.1a** Ongoing support for GP services at Mingenew Health Centre
- **8.1b** Investigating partnership opportunities to deliver dental services to local residents
- **8.2b** CRC delivering on ageing in place services
- **8.2d** Health and social services to support seniors provided at Autumn Centre, including CRC Seniors activities, Integrated Chronic Disease Care (ICDC), Centrecare, Mahjong Club, CWA
- **8.2e** Ongoing maintenance and repairs of Autumn Centre to ensure fit for purpose
- **8.3a** Maintenance work ongoing at APUs / Independent Living Units
- **8.3b** Funding submission made for additional aged person units (beside existing units)

9. Increased participation in sport and recreational activities

- **9.1a** Assisting to facilitate the transfer of Mingenew Sports Club assets to the Mingenew Bowling Club

Mingenew Pop Up Shop

Town Fire Brigade Members – Training Exercise

Protect Mingenew

10. Valued and protected natural environment

- **10.1a** Rural roadside vegetation program commenced with new plant
- **10.1e** Community Garden Open Day held
- **10.2a** New Waste Management Contract finalised
- **10.2c** Investigating options to reduce management costs for oversight of Transfer station whilst ensuring community access is maximised.

11. The community is resilient and prepared for emergencies and natural disasters

- **11.1a** LEMC meeting regularly
- **11.1b** Bush Fire Management Plan drafted and awaiting feedback from DFES
- **11.1c** Minimum Standards for bushfire volunteers developed and adopted for training and competency
- **11.2a** A number of Local Recovery Plan projects have been commenced or funding sought – increase housing availability, town beautification, Mingenew Hill upgrade, Tennis Clubhouse, Rec Centre / Evacuation Centre
- **11.2b** Funding application submitted to DFES for new fire shed
- **11.3a** Business case prepared and additional grant funding sought for upgrade to Rec Centre to become Evacuation Centre, informed by community consultation
- **11.3b** Grant funding application being prepared for solar power at Rec Centre

12. Sustainable Council practices

- **12.1b** Participation in renewable energy industry sessions
- **12.1c** Grant funding application being prepared for solar power on key community facilities and housing

Strategic Community Plan 2023-33 cont.

Lead Mingenew

13. Community feel they are heard and can understand Council decision making

13.1a Quarterly reports being provided, informed by Strategic Community Plan and Corporate Business Plan updates, as well as progress of priority projects

13.2a Second Community Satisfaction Survey conducted 2024, report received by Council in April 2025

13.2b Communications to community being collated to share with community and inform budget decisions

13.3a Request for Quote / Tender being prepared for marketing and website management, informed by Marketing and Communication Strategy

13.3b Community Digital Information Sign budgeted for installation in 2025/26, subject to funding support being received

14. Continued high standard of good governance and transparency

14.1a Transition to new business management IT system delayed due to system changes by provider, reviewing ERP options

14.1b New ICT Contract for Managed Services under development and expected to change-over June 2025

14.2a Financial Management Review and Reg 17 review conducted in April / May 2025 to monitor and report on compliance

14.2b Submissions on reform changes has been considerate of resourcing capabilities e.g. standard meeting procedures

14.3a Regular attendance and participation at WALGA Northern Country Zone meetings is ongoing

14.4a Regional Risk Coordinator Program renewed for 2025/26 and we continue to gain valuable support for risk and work, health and safety matters

15. Financial practices are responsive to compliance requirements and revenue needs

15.1a Reserve management considered as part of Long Term Financial Plan review in 2025, with particular regard to capital projects, plant replacement and community benefit funds

15.3b Updated Long Term Financial Plan was developed and endorsed by Council in June 2024, reviewed in June 2025

16. Resources are sourced efficiently through cooperation and collaboration

16.1a Shared planning services provided by the Shire of Chapman Valley

16.1b Shared building services provided by the City of Greater Geraldton

16.1c Shared Environmental Health services provided by the Shire of Irwin

16.2a The Shire continues to participate in the Midwest Library Consortium as a shared regional cost

17. Competent, invested and capable Council and organisation

17.1a Recently introduced opportunity for Council Member superannuation payments to be made

17.2b Renovations to 33 Victoria Street property conducted in early 2025

17.2c Engagement with LG Professionals WA on Careers Campaign to promote careers for young people in local government and regions

Mingenew Works Team

FY25/26 Planned Projects and Initiatives

Grow Mingenew

1. Safe, efficient, and connected transport network

1.1b Addition of Depot Hill North Road on State's 'Roads 2040' to support increase in heavy vehicles and serviceability to Space Station

1.1c Aerodrome Master Plan in development to provide strategic and planned approach to any future development of the site

1.2a Roads Improvement Plan developed in 2023/24, Year 2 implemented. Third and final year to be implemented, including:

- $260,000 - Wet grade priority roads
- $190,000 - Gravel re-sheeting
- $220,000 - Every road graded once a year
- $146,000 - Rural roadside shoulder & vegetation management
- $200,000 - Commence bitumen resealing program FY25/26
- Upgrade 2.4km Coalseam Rd
- Upgrade 5km Yandanooka NE Rd
- Gravel and asset condition surveys to optimise investment

1.2b Construction set to commence on new footpath construction and renewal to improve the town's footpaths, as funded under the WA Bicycle Network Funding

1.3a Advocate for improvements to heavy vehicle access through town, with received final Mingenew Heavy Vehicle Route: Option Assessment Report

1.3b Ongoing engagement with CBH regarding expansion plans, as well as accommodation provisions

Strategic Community Plan 2023-33 cont.

2. Attract investment and grow resident population

2.2a Final designs and negotiation of management plan through GROH for two executive houses to be constructed and managed by the Shire on a cost recovery basis

2.3b & c Construct additional key worker housing

3. Supporting infrastructure initiatives that makes business easy and support them to thrive

3.1c Continuation of verge tree planting program, to include Shenton Street

3.1d Community Benefit Fund Advisory Committee to be established to oversee proposals, projects and the allocation of funds from the Shire's Community Infrastructure Fund Contribution Reserve to community projects.

3.4a Ongoing improvements of the Shire's website, including introduction of online form submissions

4. Visitors have a positive experience and extend their length of stay

4.1a Support is continued to be given to Mingenew CRC for delivery of tourist and information services to 2025 (review for 2026 and beyond)

4.2a Ongoing maintenance of key marketing campaigns e.g. Liveability, Wildflowers and Astrotourism

4.3a Water Play Space construction expected to commence in 2026 (delayed)

4.3b Business case to be finalised to support funding applications to fund Mingenew Spring Botanical Garden

4.3e Investigate and consult on development of a Bike Track at Cecil Newton Park

5. Local talent returns and is retained to support the local workforce

5.1a New childcare facility construction due to be completed first half of 2026

5.1b Service delivery model for childcare services to be negotiated with REED WA for ongoing operation of child care services from new facility

5.2b Parks & Gardens Apprentice commenced in June 2024, employee living local

5.2c Support for local government sector-wide campaigning of regional employment through LG Professionals WA

New Mingenew Child Care Centre set for completion 2026

Hockey Team training

Love Mingenew

6. Strong sense of community and culture

- **6.1e** Seek funding to support upgrade to Bowling Club lights
- **6.2a** Annual review of Community Assistance Scheme (CAS)
- **6.2c** Review of community cropping agreements (5 years)
- **6.3a** Develop business case to support the attraction of funding and investors on Town Hall renovations
- **6.4c** Completion of Mingenew Cenotaph upgrade by Anzac Day 2026

7. Mingenew is valued as a liveable community that supports diversity

- **7.1a** Council updates, postal box drops and social media posts continuing regarding funding recognition and community projects
- **7.2a** Implement the Shire's Disability Access and Inclusion Plan 2025-2029
- **7.2b** Financial support provided to CRC for seniors' activities

8. A healthy and active community with access to local health services and facilities

- **8.1a** Ongoing support for GP services at Mingenew Health Centre – seeking replacement for current service terminating Dec 2025
- **8.2b** Support to Mingenew CRC to deliver on ageing in place services
- **8.2d** Health and social services to support seniors provided at Autumn Centre, including CRC Seniors activities, Integrated Chronic Disease Care (ICDC), Centrecare, Mahjong Club, CWA
- **8.3b** Construction of 3 x new independent living units
- **8.4a** Preparation of Public Health Plan by 30 June 2026

9. Increased participation in sport and recreational activities

- **9.1a** Club amalgamations being explored through development of Sport & Rec Master Plan
- **9.1b** Sharing of governance requirements with community to better understand requirements and obligations

Strategic Community Plan 2023-33 cont.

Protect Mingenew

10. Valued and protected natural environment

10.1e Promote activation of Community Garden

10.2c Implementation of new tag access and electronic management system for Mingenew Transfer Station

11. The community is resilient and prepared for emergencies and natural disasters

11.1a LEMC meeting regularly

11.1c Minimum Standards for bushfire volunteers to be reviewed following new State Fire Hazard Plan requirements

11.2b Funding application submitted to DFES for new fire shed

11.3a Grant funding support successful from DFES for upgrade to Rec Centre to become Evacuation Centre (and additional grant funding pending), informed by community consultation. Construction to commence 2026

12. Sustainable Council practices

12.1d New water tank at Rec Centre to be purchased and installed to improve water management and efficiency on site

Installation of new electronic gate

Lead Mingenew

13. Community feel they are heard and can understand Council decision making

13.1a Quarterly reports being provided, informed by Strategic Community Plan and Corporate Business Plan updates, as well as progress of priority projects

13.3b Seek additional funding to complete installation of Community Digital Information Sign

14. Continued high standard of good governance and transparency

14.1a Transition to new business management IT system delayed due to system changes by provider, Council to consider alternative options

14.1b Manage transition to new ICT services contractor

14.2a Regular updates provided on Local Government Act reform and presented to Council where appropriate

14.2b Consultation on reform changes has been considerate of resourcing capabilities

14.3a Regular attendance and participation at WALGA Northern Country Zone meetings is ongoing

14.4a Regional Risk Coordinator Program to be renewed for 2025/26 as we continue to gain valuable support for risk and work, health and safety matters

15. Financial practices are responsive to compliance requirements and revenue needs

15.1a Reserve management considered as part of development of Long Term Financial Plan, with particular regard to capital projects, plant replacement and community benefit funds

15.3d Updated Long Term Financial Plan was developed and endorsed by Council in June 2024

16. Resources are sourced efficiently through cooperation and collaboration

16.1a Shared planning services provided by the Shire of Chapman Valley

16.1b Shared building services provided by the City of Greater Geraldton

16.1c Shared Environmental Health services provided by the Shire of Irwin

16.2a The Shire continues to participate in the Midwest Library Consortium as a shared regional cost

17. Competent, invested and capable Council and organisation

17.1a Elected Member Entitlements Policy recently reviewed to support appropriate remuneration for Council Members

17.2a Attraction and Retention Policy developed and adopted in 2023

17.3b Volunteer online safety inductions now available for bushfire volunteers and any other volunteers operating for the Shire

Mingenew Council Chambers

Governance

Elected Member Attendance

Councillor Terms

Elected Member	Cr GJ Cosgrove	Cr HR McTaggart	Cr JD Bagley	Cr JR Holmes	Cr AT Pearse	Cr AR Smyth	Cr RA Starick
Term Commenced	2023	2023	2023	2021	2022	2021	2023
Term Expiry	2027	2027	2027	2025	2025	2025	2027

Elected Member Attendance Register – 1 July 2024 to 30 June 2025

✓ Attended **A** Apology **LA** Leave of Absence **E** Electronic attendance

	Cr GJ Cosgrove	Cr JD Bagley	Cr JR Holmes	Cr HR McTaggart	Cr AT Pearse	Cr AR Smyth	Cr RA Starick
8 Jul 2024 - Local Emergency Management Committee						✓	
17 July 2024 SCM	✓	✓	✓	✓	✓	✓	✓
15 Aug 2024 - Executive Management Committee	✓	✓		✓			
21 Aug 2024 OCM	✓	✓	A	✓	✓	✓	✓
18 Sep 2024 SCM	✓	A	✓	✓	✓	✓	✓
14 Oct 2024 - Local Emergency Management Committee						✓	
14 Oct 2024 - Bush Fire Advisory Committee					✓	✓	
16 Oct 2024 OCM	✓	✓	✓	✓	✓	✓	✓
11 Nov 2024 - Audit & Risk Committe	✓			✓	A	✓	
26 Nov 2024 - Audit & Risk Committe	A			✓	E	A	
12 Dec 2024 OCM	✓	E	✓	✓	✓	✓	✓
29 Jan 2025 SCM	✓	✓	✓	✓	E	A	A
10 Feb 2025 - Audit & Risk Committe	✓			✓	A	✓	
19 Feb 2025 OCM	✓	✓	✓	✓	A	A	✓
10 Mar 2025 - Bush Fire Advisory Committee					✓	✓	
19 Mar 2025 SCM	✓	✓	✓	✓	✓	✓	✓
4 Apr 2025 - Executive Management Committee		✓	✓	✓			
30 Apr 2025 OCM	✓	✓	✓	✓	✓	✓	✓
19 May 2025 - Local Emergency Management Committee						✓	
5 Jun 2025 - Audit & Risk Committe	✓			✓	✓	✓	
18 Jun 2025 OCM	✓	✓	✓	✓	✓	✓	✓

Elected Member Training

Part 10 – Training of the Local Government (Administration) Regulations 1996 was introduced requiring all elected members to complete the Council Member Essentials training course within 12 months of their election, in accordance with s5.126(1) of the Local Government Act 1995. The status of Councillor-completed training as at 30 June 2025 is as follows:

Council Member Essentials Module Completion Status

	Understanding Local Government	Serving on Council	Meeting Procedures	Conflicts of Interest	Understanding Financial Reports and Budget
Cr GJ Cosgrove	In Progress	**Completed**	In Progress	In Progress	**Completed**
Cr JD Bagley	**Completed**	**Completed**	In Progress	In Progress	**Completed**
Cr JL Holmes	**Completed**	**Completed**	**Completed**	**Completed**	**Completed**
Cr HR McTaggart	**Completed**	**Completed**	**Completed**	**Completed**	**Completed**
Cr AT Pearse	In Progress	In Progress	In Progress	In Progress	In Progress
Cr AR Smyth	In Progress	**Completed**	In Progress	In Progress	**Completed**
Cr RA Starick	**Completed**	In Progress	In Progress	**Completed**	In Progress

Mingenew Councillors

Governance cont.

Elected Members Renumeration

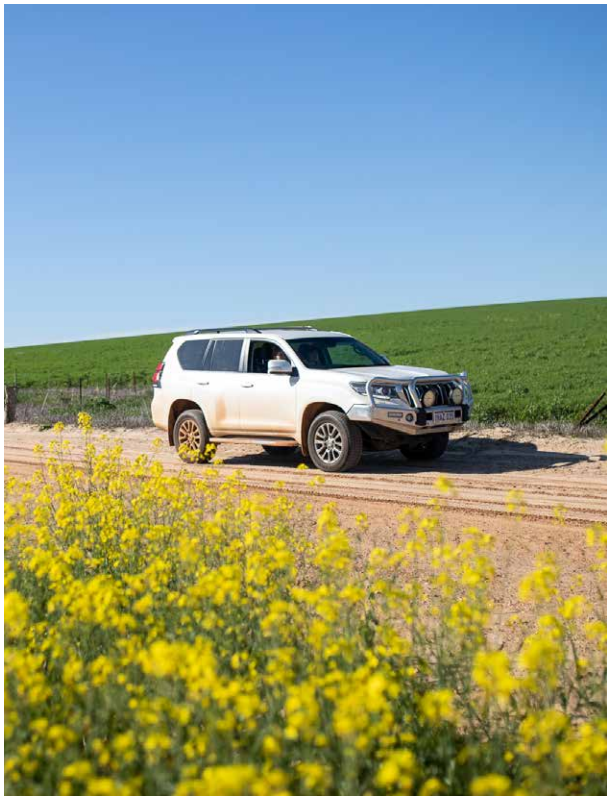
Elected Member	President's Allowance	Deputy President's Allowance	Meeting Attendance Fees	ICT Expenses	Training/ Conferences	Travel/ Accommodation expenses	Total
Cr GA Cosgrove	$13,026	$0	$12,683	$240	$1,667	$1,987	$29,603
Cr JD Bagley	$0	$0	$4,114	$240	$448	$0	$4,802
Cr JL Holmes	$0	$0	$4,114	$240	$487	$0	$4,841
Cr HR McTaggart	$0	$3,256	$4,114	$240	$1,665	$755	$10,030
Cr AT Pearse	$0	$0	$4,114	$240	$448	$0	$4,802
Cr AR Smyth	$0	$0	$4,114	$240	$448	$0	$4,802
Cr RA Starick	$0	$0	$4,114	$240	$935	$0	$5,289

Employee Remuneration

In accordance with s19B (2) of the *Local Government (Administration) Regulations 1996*, the number of Shire employees entitled to an annual salary of $130,000 or more during the 2024/25 year were:

Salary Range	Number of Employees
$140,000 to $149,999	1
$150,000 to $159,999	
$160,000 to $169,999	
$170,000 to $179,999	
$180,000 to $189,999	
$190,000 to $199,999	
$200,000 to $209,999	1
$210,000 to $219,999	

The Total Remuneration for the CEO in 2024/25 is $251,340 (remuneration is defined as salary, allowances, fees, enrolments and benefits (whether in money or not)).



Freedom of Information

The Shire aims to make information available, whenever possible, outside the freedom of information process. However, on occasion, access to documents may require an application in accordance with the *Freedom of Information Act 1992*. Should members of the public wish to access information and documents held by the Shire please access the annually updated Shire of Mingenew Information Statement located on the Shire website to guide you in this process.

The Shire did not receive any applications under the Freedom of Information Act in 2024/25.

Disability and Access Inclusion Plan

The Shire's Disability Access and Inclusion Plan (DAIP) 2024-2029, is a key strategic document that outlines the Shire's approach to working towards a more accessible and inclusive community. The DAIP ensures that services, facilities and information meet the needs of people with disability, their families and carers and supports an environment in which people with disability have the same opportunities, rights and responsibilities enjoyed by all other people in the community.

Achievements for the 2024-25 year include:

2.1d **Install new unisex toilet at hockey oval, incorporating accessibility designs. (2025)**

A new unisex and fully accessible toilet block has been installed at the Mingenew Hockey Oval, replacing the former facility which did not meet current accessibility standards. The upgrade ensures all players, supporters and community members can safely and comfortably access the grounds.

The project was led by the Mingenew Hockey Club in partnership with the Shire of Mingenew, with funding provided through the Department of Racing, Gaming and Liquor's Gaming Community Trust. The Hockey Club worked closely with the Shire to identify the right design and features to meet modern accessibility requirements, ensuring the facility is inclusive for all genders and people with varying mobility needs.

7.2b **Utilise JobAccess and other appropriate resources to support workers with disability (ONGOING**

The Shire's Parks and Gardens Apprentice, who lives with a disability, receives support and reasonable adjustment in his studies through South Metropolitan TAFE. We work closely with his lecturer to ensure he is well supported and can meet his learning outcomes.

The Shire also ensures he has access to resources and time is taken to understand and remove or mitigate barriers to his learning and success in the role.

New Toilet Block

Parks & Garden Apprentice

Governance cont.

Disability and Access Inclusion Plan Cont.

Key strategies and actions for implementation in 2025-26 are outlined below (timeline):

1.3 Continually monitor library services and technology to facilitate accessibility for library and information services.

1.3b Link community members with WA's VisAbility Library (APRIL 2025)

1.4 Appropriate transportation is available to ensure people with disability and/or mobility issues can access local services and events

1.4b The Shire's Community Bus Hire Policy be updated to expand the Category 1 to be more inclusive of people with disability and identifying capabilities and limitations of the Bus for this purpose. (MARCH 2025)

2.1 Buildings, footpaths, parking bays (e.g. ACROD), public space designs and other infrastructure are considerate of accessibility and inclusion needs.

2.1a Implement the Shire's 10 Year Shared Pathways Plan to connect key community assets for all abilities. (2024-2028)

2.1b Review the fencing design at Cecil Newton Park to provide clear and safe pathways for all abilities. (2025)

2.1c Interpretive signage and connecting infrastructure in the town centre / main street and including the Railway Station, to be designed for access and mobility. (2025)

2.1e Rec Centre upgrade (evacuation centre) to include unisex, accessible toilet and have consideration for accessibility design features. (2025)

2.1f The new Daycare facility to incorporate accessibility designs. (2025)

2.1g Construction of key worker housing to have consideration of liveable housing guidelines design elements. (2026)

2.2 All new or redeveloped facilities have consideration for access for people with physical, neurological, intellectual, cognitive, sensory and psychiatric disability, based on user needs.

2.2a Water play space to consider disability needs for socialisation, including sensory and physical accessibility. (2025)

The DAIP is monitored regularly, and Progress Reports are provided to the Department of Communities.

Complaints Register

The Shire reports no complaints, as defined under s5.105 of the Act – 'Breaches by council members', for the period ending 30 June 2025. The complaints officer (CEO for the Shire of Mingenew) is required to maintain a register of complaints that result in a finding under s5.110(2)(a) that a minor breach has occurred. A copy of the Register is available on the Shire's website.

Public Disclosures

The *Public Interest Disclosure Act 2013* aims to ensure openness and accountability in government. Disclosures are treated in confidence and persons making a disclosure are protected from detrimental action. The Chief Executive Officer is the appointed Public Interest Disclosure (PID) Officer for the Shire. During 2024/25 the Shire did not receive any disclosures.

Recordkeeping Plan

The Shire of Mingenew is committed to the reliable and systematic management of government records, in accordance with legislative requirements and best practice standards.

Council undertook a formal review of its Recordkeeping Plan in 2020 and prepared an updated Recordkeeping Plan in 2021.

The objectives of the Shire of Mingenew RKP are to ensure:

- Compliance with Section 28 of the State Records Act 2000;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and the
- Protection and preservation of the Local Government's records.

In accordance with Section 17 of the Act, the Shire of Mingenew and all its employees are legally required to comply with the contents of this Plan. Induction and training programs are in place to ensure recordkeeping obligations are met by employees, contractors, Elected Members and outsourced services.

National Competition Policy

The Federal and State governments have a Competition Principals Agreement in place, which is binding on local government.

The Agreement requires the Shire to carry out activities, including a report on those activities in each year's Annual Report. The three areas that affect local government are:

1. Competitive neutrality
To remove benefits (and costs) which accrue to government business as a result of their public ownership.

2. Structural reform
Local government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.

3. Legislation review
To review legislation that restricts competition.

Competitive Neutrality

There are several tests to apply that assist in determining if there is a 'significant business enterprise':

- Does the activity receive revenue from external sources that exceeds $200,000 per annum? (In determining this amount, Council has been advised to disregard grant income, internal charges, and statutory fees.)
- Would the benefits to be realised from the implementation of competitive neutrality exceed the costs?

From an examination of the revenue statement of the Shire for the preceding period, there is no activity that satisfies this first part of the test, and accordingly the principles of competitive neutrality do not apply to any Shire of Mingenew activities.

Structural Reform

In this area, Council has no monopoly activities.

What is basic to the function of restructuring public monopolies is the splitting or division of the regulatory role from the service provision role.

To address the question of monopoly, the following test has been applied to each activity:

- **Definition:** In regard to this service, does Council have 'exclusive or near exclusive control of the market supply of this service?'
- **Dual function:** Does Council have both a regulatory and supply function in this area of activity?

Legislation Review

Council has a portfolio of local laws (previously known a by-laws) which may or may not conflict with the Competition Principles Agreement. These local laws will be reviewed to ensure compliance with the reporting requirements.

Appendix: Annual Financial Statements

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

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

Mingenew is a safe, inclusive and connected community with a thriving local economy that provides opportunity for all to succeed.

Principal place of business:
21 Victoria Road
Mingenew WA 6522

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

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

Statement by Chief Executive Officer

The accompanying financial report of the Shire of Mingenew 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 Nineteenth day of November 2025.

Matt Fanning
Chief Executive Officer

OAG AUDITED

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

	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
Revenue				
Rates	2(a),26	2,682,884	2,686,134	2,435,847
Grants, subsidies and contributions	2(a)	822,410	1,085,729	1,085,293
Fees and charges	2(a)	304,571	301,888	287,062
Interest revenue	2(a)	206,121	116,435	150,217
Other revenue	2(a)	85,746	71,032	108,653
		4,101,732	4,261,218	4,067,072
Expenses				
Employee costs	2(b)	(1,572,202)	(1,543,393)	(1,246,286)
Materials and contracts		(1,114,655)	(1,262,048)	(1,219,739)
Utility charges		(129,358)	(102,836)	(113,225)
Depreciation		(2,390,525)	(2,975,523)	(2,524,274)
Finance costs	2(b)	(4,090)	(39,690)	(2,545)
Insurance		(170,829)	(176,783)	(164,659)
Other expenditure	2(b)	(89,537)	(42,642)	(79,870)
		(5,471,196)	(6,142,915)	(5,350,598)
		(1,369,464)	(1,881,697)	(1,283,526)
Capital grants, subsidies and contributions	2(a)	1,433,987	3,294,762	2,320,655
Profit on asset disposals		65,525	59,652	11,670
Loss on asset disposals		(7,874)	(2,236)	(6,956)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		1,488,975	3,352,178	2,326,630
Net result for the period		**119,511**	**1,470,481**	**1,043,104**
Total comprehensive income for the period		**119,511**	**1,470,481**	**1,043,104**

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

OAG AUDITED

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

	Note	2025	2024
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	3,675,657	2,025,057
Trade and other receivables	5	294,123	202,898
Other financial assets	4(a)	0	1,079,710
Inventories	6	1,427	698
Other assets	7	110,949	445,524
TOTAL CURRENT ASSETS		4,082,156	3,753,887
NON-CURRENT ASSETS			
Trade and other receivables	5	34,905	32,959
Other financial assets	4(b)	59,715	62,378
Property, plant and equipment	8	10,057,530	9,913,501
Infrastructure	9	52,280,282	51,951,949
Right-of-use assets	11(a)	16,566	20,707
TOTAL NON-CURRENT ASSETS		62,448,998	61,981,494
TOTAL ASSETS		66,531,154	65,735,381
CURRENT LIABILITIES			
Trade and other payables	12	400,437	391,631
Capital grant/contributions liabilities	13	764,883	659,244
Other liabilities	13	607	2,581
Lease liabilities	11(b)	3,605	3,186
Borrowings	14	56,670	56,220
Employee related provisions	15	198,077	148,064
TOTAL CURRENT LIABILITIES		1,424,279	1,260,926
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	13,916	17,521
Borrowings	14	28,505	85,175
Employee related provisions	15	72,699	46,686
Other provisions	16	547,171	0
TOTAL NON-CURRENT LIABILITIES		662,291	149,382
TOTAL LIABILITIES		2,086,570	1,410,308
NET ASSETS		64,444,584	64,325,073
EQUITY			
Retained surplus		43,004,595	43,217,886
Reserve accounts	29	1,432,991	1,100,189
Revaluation surplus	17	20,006,998	20,006,998
TOTAL EQUITY		64,444,584	64,325,073

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

OAG AUDITED

SHIRE OF MINGENEW
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		**42,171,894**	**1,103,077**	**20,006,998**	**63,281,969**
Comprehensive income for the period					
Net result for the period		1,043,104	0	0	1,043,104
Total comprehensive income for the period		1,043,104	0	0	1,043,104
Transfers from reserve accounts	29	160,827	(160,827)	0	0
Transfers to reserve accounts	29	(157,939)	157,939	0	0
Balance as at 30 June 2024		**43,217,886**	**1,100,189**	**20,006,998**	**64,325,073**
Comprehensive income for the period					
Net result for the period		119,511	0	0	119,511
Total comprehensive income for the period		119,511	0	0	119,511
Transfers from reserve accounts	29	147,418	(147,418)	0	0
Transfers to reserve accounts	29	(480,220)	480,220	0	0
Balance as at 30 June 2025		**43,004,595**	**1,432,991**	**20,006,998**	**64,444,584**

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

OAG AUDITED

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

	Note	2025 Actual	2024 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,668,928	2,421,618
Grants, subsidies and contributions		822,410	1,085,293
Fees and charges		233,449	267,851
Interest revenue		206,121	150,217
Goods and services tax received		104,045	145,388
Other revenue		85,746	108,653
		4,120,699	4,179,020
Payments			
Employee costs		(1,463,330)	(1,177,199)
Materials and contracts		(807,421)	(1,317,667)
Utility charges		(129,358)	(113,225)
Finance costs		(4,090)	(2,545)
Insurance paid		(170,829)	(164,659)
Goods and services tax paid		(111,540)	(75,641)
Other expenditure		(89,537)	(72,988)
		(2,776,105)	(2,923,924)
Net cash provided by operating activities		1,344,594	1,255,096
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(863,760)	(766,055)
Payments for construction of infrastructure		(1,648,709)	(2,028,929)
Proceeds from capital grants, subsidies and contributions		1,539,626	2,313,662
Proceeds for financial assets at amortised cost		1,079,710	(516,456)
Proceeds from sale of property, plant & equipment		258,545	130,545
Net cash provided by (used in) investing activities		365,412	(867,233)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(56,220)	(55,774)
Payments for principal portion of lease liabilities	28(c)	(3,186)	(642)
Net cash (used in) financing activities		(59,406)	(56,416)
Net increase in cash held		1,650,600	331,447
Cash at beginning of year		2,025,057	1,693,610
Cash and cash equivalents at the end of the year		3,675,657	2,025,057

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

OAG AUDITED

SHIRE OF MINGENEW
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	26	2,613,921	2,617,171	2,372,994
Rates excluding general rates	26	68,963	68,963	62,853
Grants, subsidies and contributions		822,410	1,085,729	1,085,293
Fees and charges		304,571	301,888	287,062
Interest revenue	2(a)	206,121	116,435	150,217
Other revenue		85,746	71,032	108,653
Profit on asset disposals		65,525	59,652	11,670
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(2,663)	0	1,261
		4,164,594	4,320,870	4,080,003
Expenditure from operating activities				
Employee costs	2(b)	(1,572,202)	(1,543,393)	(1,246,286)
Materials and contracts		(1,114,655)	(1,262,048)	(1,219,739)
Utility charges		(129,358)	(102,836)	(113,225)
Depreciation		(2,390,525)	(2,975,523)	(2,524,274)
Finance costs	2(b)	(4,090)	(39,690)	(2,545)
Insurance		(170,829)	(176,783)	(164,659)
Other expenditure	2(b)	(89,537)	(42,642)	(79,870)
Loss on asset disposals		(7,874)	(2,236)	(6,956)
		(5,479,070)	(6,145,151)	(5,357,554)
Non-cash amounts excluded from operating activities	27(a)	2,298,798	2,918,107	2,578,381
Amount attributable to operating activities		984,322	1,093,826	1,300,830
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	1,433,987	3,294,762	2,320,655
Proceeds from disposal of assets		258,545	140,500	130,545
		1,692,532	3,435,262	2,451,200
Outflows from investing activities				
Right of use assets received - non cash	11(a)	0	0	(20,707)
Acquisition of property, plant and equipment	8(a)	(863,760)	(4,339,419)	(766,055)
Acquisition of infrastructure	9(a)	(2,195,880)	(2,141,065)	(1,957,210)
		(3,059,640)	(6,480,484)	(2,743,972)
Non-cash amounts excluded from investing activities	27(b)	547,171	0	20,707
Amount attributable to investing activities		(819,937)	(3,045,222)	(272,065)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28(a)	0	1,600,000	0
Proceeds from new leases - non cash	28(c)	0	0	20,707
Transfers from reserve accounts	29	147,418	332,075	160,827
		147,418	1,932,075	181,534
Outflows from financing activities				
Repayment of borrowings	28(a)	(56,220)	(120,248)	(55,774)
Payments for principal portion of lease liabilities	28(c)	(3,186)	(4,195)	(642)
Transfers to reserve accounts	29	(480,220)	(431,236)	(157,939)
		(539,626)	(555,679)	(214,355)
Non-cash amounts excluded from financing activities	27(c)	0	0	(20,707)
Amount attributable to financing activities		(392,208)	1,376,396	(53,528)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(d)	1,600,242	575,000	696,724
Amount attributable to operating activities		984,322	1,093,826	1,300,830
Amount attributable to investing activities		(819,937)	(3,045,222)	(272,065)
Amount attributable to financing activities		(392,208)	1,376,396	(53,528)
Surplus or deficit after imposition of general rates	27(d)	**1,372,419**	**0**	**1,671,961**

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

SHIRE OF MINGENEW
FOR THE YEAR ENDED 30 JUNE 2025
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1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:
- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - Note 8 and 9
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

- Fair value heirarchy information can be found in note 25

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 30 of the financial report.

Initial application of accounting standards
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.
- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments are not expected to have any material impact on the financial report on initial application.
- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

This 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 date adopted by Council during the year	None	When rates notice is issued
Operatiang grants, subsidies and contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Operating grants, subsidies, contributions and contracts with customers	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	On receipt of funds
Capital grants, subsidies and contracts with customers	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges (licences, registrations, approvals)	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges (waste collection)	Kerbside collection service	Over time	Payment on an annual basis in advance	None	When rates notice is issued
Interest revenue	Interest earned on term deposits, cash balances and outstanding rates and debtors	Over time	Upon maturity of term deposit, monthly on bank balances or accruing daily on outstanding rates and debtors	Not applicable	On receipt of funds
Reimbursements	Insurance claims, rental utilities and debt collection costs	Single point in time	Payment in arrears for claimable event	None	Earlier of when the event is agreed or cash received

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	2,682,884	0	2,682,884
Grants, subsidies and contributions	127,152	0	692,338	2,920	822,410
Fees and charges	196,313	0	108,258	0	304,571
Interest revenue	191,446	0	14,675	0	206,121
Other revenue	21,068	0	32,451	32,227	85,746
Capital grants, subsidies and contributions	0	1,433,987	0	0	1,433,987
Total	535,979	1,433,987	3,530,606	35,147	5,535,719

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	2,435,847	0	2,435,847
Grants, subsidies and contributions	153,448	0	907,588	24,257	1,085,293
Fees and charges	177,478	0	109,584	0	287,062
Interest revenue	137,410	0	12,807	0	150,217
Other revenue	10,279	0	24,232	74,142	108,653
Capital grants, subsidies and contributions	0	2,320,655	0	0	2,320,655
Total	478,615	2,320,655	3,490,058	98,399	6,387,727

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2025 Actual	2024 Actual
		$	$
Interest revenue			
Interest on reserve account		56,693	52,585
Trade and other receivables overdue interest		5,617	8,306
Other interest revenue		143,811	89,326
		206,121	150,217
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was $3,700.			
Fees and charges relating to rates receivable			
Charges on instalment plan		3,336	2,584
The 2025 original budget estimate in relation to: Charges on instalment plan was $2,500.			

(b) Expenses

	Note	2025 Actual	2024 Actual
		$	$
Auditors remuneration			
- Audit of the Annual Financial Report		65,952	25,090
- Other services – financial management & regulation 17 revew		6,800	0
- Other services – grant acquittals		3,950	3,120
		76,702	28,210
Employee Costs			
Employee benefit costs		1,501,623	1,181,541
Other employee costs		70,579	64,745
		1,572,202	1,246,286
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		4,090	2,545
		4,090	2,545
Other expenditure			
Impairment losses on rates and statutory receivables		26	125
Impairment losses on trade receivables		850	1,030
Write down of inventories to net realisable value	6	0	6,882
Fees paid to Council members		53,649	39,994
Community grants scheme		17,590	12,087
Sundry expenses		17,422	19,752
		89,537	79,870

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		$	$
Cash at bank and on hand		3,675,657	1,960,457
Term deposits		0	64,600
Total cash and cash equivalents		3,675,657	2,025,057
Held as			
- Unrestricted cash and cash equivalents		1,477,783	1,345,334
- Restricted cash and cash equivalents	18	2,197,874	679,723
		3,675,657	2,025,057

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	Note	2025	2024
		$	$
(a) Current assets			
Financial assets at amortised cost		0	1,079,710
		0	1,079,710
Other financial assets at amortised cost			
Term deposits		0	1,079,710
		0	1,079,710
Held as			
- Restricted other financial assets at amortised cost	18	0	1,079,710
		0	1,079,710
(b) Non-current assets			
Financial assets at fair value through profit or loss		59,715	62,378
		59,715	62,378
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		62,378	61,117
Movement attributable to fair value increment		0	1,261
Financial assets at fair value through profit and loss decrement		(2,663)	0
Units in Local Government House Trust - closing balance		59,715	62,378

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

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 25 (i)) due to the observable market rates.

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

Financial assets at fair value through profit or loss

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		$	$
Current			
Rates and statutory receivables		79,405	64,797
Trade receivables		172,612	102,614
GST receivable		44,159	36,664
Allowance for credit losses of rates and statutory receivables		(173)	(147)
Allowance for credit losses of trade receivables		(1,880)	(1,030)
		294,123	202,898
Non-current			
Rates and statutory receivables		34,905	32,959
		34,905	32,959

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		$	$	$
Trade and other receivables from contracts with customers		172,612	102,614	72,409
Contract assets	7	94,925	387,328	413,671
Allowance for credit losses of trade receivables	5	(1,880)	(1,030)	(22)
Total trade and other receivables from contracts with customers		265,657	488,912	486,058

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

6. INVENTORIES

	Note	2025	2024
Current		$	$
Fuels and materials		1,427	698
		1,427	698
The following movements in inventories occurred during the year:			
Balance at beginning of year		698	8,808
Inventories expensed during the year		(77,256)	(76,466)
Write down of inventories to net realisable value	2(b)	0	(6,882)
Reversal of write down of inventories to net realisable value			
Additions to inventory		77,985	75,238
Balance at end of year		1,427	698

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

	2025	2024
	$	$
Other assets - current		
Prepayments	16,024	9,844
Accrued income	0	48,352
Contract assets	94,925	387,328
	110,949	445,524

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 and accrued income which represent revenue that is earned on term deposit during the current accounting period which payment is yet to be received.

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.

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

		Assets not subject to operating lease		Assets subject to operating lease	Total property				Plant and equipment			
	Note	Land	Buildings	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	Bushfire equipment	Total property, plant and equipment
		$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2023		611,000	5,796,636	1,584,714	611,000	7,381,350	161,749	8,154,099	17,037	1,468,094	349,388	9,988,618
Additions		0	418,194	84,780	0	502,974	76,874	579,848	0	186,207	0	766,055
Disposals		0	0	0	0	0	0	0	0	(125,832)	0	(125,832)
Depreciation		0	(304,782)	(57,250)	0	(362,032)	0	(362,032)	(7,759)	(283,722)	(64,741)	(718,254)
Transfers		0	117,534	0	0	117,534	(117,534)	0	2,914	0	0	2,914
Balance at 30 June 2024		611,000	6,027,582	1,612,244	611,000	7,639,826	121,089	8,371,915	12,192	1,244,747	284,647	9,913,501
Comprises:												
Gross balance amount at 30 June 2024		611,000	7,447,244	1,780,246	611,000	9,227,490	121,089	9,959,579	56,848	2,364,586	654,313	13,035,326
Accumulated depreciation at 30 June 2024		0	(1,419,662)	(168,002)	0	(1,587,664)	0	(1,587,664)	(44,656)	(1,119,839)	(369,666)	(3,121,825)
Balance at 30 June 2024	8(b)	611,000	6,027,582	1,612,244	611,000	7,639,826	121,089	8,371,915	12,192	1,244,747	284,647	9,913,501
Additions		0	26,120	46,390	0	72,510	403,666	476,176	0	387,584	0	863,760
Disposals		0	0	0	0	0	0	0	0	(200,894)	0	(200,894)
Depreciation		0	(148,322)	(37,319)	0	(185,641)	0	(185,641)	(2,096)	(266,358)	(64,742)	(518,837)
Balance at 30 June 2025		611,000	5,905,380	1,621,315	611,000	7,526,695	524,755	8,662,450	10,096	1,165,079	219,905	10,057,530
Comprises:												
Gross balance amount at 30 June 2025		611,000	7,473,364	1,826,636	611,000	9,300,000	524,755	10,435,755	56,848	2,406,481	654,313	13,553,397
Accumulated depreciation at 30 June 2025		0	(1,567,984)	(205,321)	0	(1,773,305)	0	(1,773,305)	(46,752)	(1,241,402)	(434,408)	(3,495,867)
Balance at 30 June 2025	8(b)	611,000	5,905,380	1,621,315	611,000	7,526,695	524,755	8,662,450	10,096	1,165,079	219,905	10,057,530

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
		$	$					
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land		611,000	611,000	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2021	Price per hectare
Total land	8(a)	611,000	611,000					
Buildings - non specialised		4,829,761	4,880,653	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2021	Market data/improvements to land using construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Buildings - specialised		2,696,934	2,759,173	3	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2021	Market data/improvements to land using construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Total buildings	8(a)	7,526,695	7,639,826					

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.

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - airfields	Infrastructure - other	Infrastructure - service concession assets	Infrastructure - landfill	Infrastructure - work in progress	Total infrastructure
	$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2023	41,645,818	141,886	7,025,031	214,461	1,795,964	374,753	333,307	197,820	0	0	51,729,040
Additions	1,398,744	0	533,333	0	25,133	0	0	0	0	71,719	2,028,929
Depreciation	(1,409,158)	(1,796)	(154,035)	(7,426)	(165,984)	(22,094)	(33,547)	(11,980)	0	0	(1,806,020)
Balance at 30 June 2024	41,635,404	140,090	7,404,329	207,035	1,655,113	352,659	299,760	185,840	0	71,719	51,951,949
Comprises:											
Gross balance at 30 June 2024	44,163,885	143,682	7,701,732	221,887	1,967,970	390,038	376,131	209,800	0	71,719	55,246,844
Accumulated depreciation at 30 June 2024	(2,528,481)	(3,592)	(297,403)	(14,852)	(312,857)	(37,379)	(76,371)	(23,960)	0	0	(3,294,895)
Balance at 30 June 2024	41,635,404	140,090	7,404,329	207,035	1,655,113	352,659	299,760	185,840	0	71,719	51,951,949
Additions*	1,537,889	0	0	0	85,205	0	0	0	547,171	25,615	2,195,880
Depreciation	(1,477,358)	(1,796)	(154,034)	(7,425)	(166,569)	(14,839)	(33,546)	(11,980)	0	0	(1,867,547)
Transfers^	0	0	0	0	51,212	0	0	(173,860)	173,860	(51,212)	0
Balance at 30 June 2025	41,695,935	138,294	7,250,295	199,610	1,624,961	337,820	266,214	0	721,031	46,122	52,280,282
Comprises:											
Gross balance at 30 June 2025	45,701,774	143,682	7,701,732	221,887	2,104,387	390,038	376,131	0	756,971	46,122	57,442,724
Accumulated depreciation at 30 June 2025	(4,005,839)	(5,388)	(451,437)	(22,277)	(479,426)	(52,218)	(109,917)	0	(35,940)	0	(5,162,442)
Balance at 30 June 2025	41,695,935	138,294	7,250,295	199,610	1,624,961	337,820	266,214	0	721,031	46,122	52,280,282

* Asset additions included non-cash additions. Refer to note 16.

* $547,171 represents the non-cash addition to the gross carrying amount arising from Council's adoption of the Closure & Post-Closure Management Plan in June 2025, and recognition of the associated Make Good Provision.

^ Transfer Station Assets were re-classified from Service Concession Assets to Landfill Assets effective 30 June 2025.

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - bridges	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - airfields	3	Cost approach using current replacement cost	Independent specialist valuer	June 2021	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - other	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - service concession assets	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - landfill	3	Cost approach using current replacement cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.

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 - non-specialised	40 to 60 years
Buildings - specialised	40 to 60 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Bushfire equipment	5 to 30 years
Infrastructure - roads	10 to 80 years
Infrastructure - footpaths	10 to 40 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	3 to 50 years
Infrastructure - bridges	50 years
Infrastructure - airfields	10 years
Infrastructure - other	5 to 50 years
Infrastructure - service concession assets	5 to 50 years
Infrastructure - landfill	5 to 50 years
Right-of-use (plant and equipment)	Based on the remaining

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. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment	Total right-of-use assets
		$	$
Balance at 1 July 2023		2,913	2,913
Additions		20,707	20,707
Transfer to furniture & equipment AASB13		(172)	(172)
Depreciation		(2,741)	(2,741)
Balance at 30 June 2024		20,707	20,707
Gross balance amount at 30 June 2024		20,707	20,707
Balance at 30 June 2024		20,707	20,707
Depreciation		(4,141)	(4,141)
Balance at 30 June 2025		16,566	16,566
Gross balance amount at 30 June 2025		20,707	20,707
Accumulated depreciation at 30 June 2025		(4,141)	(4,141)
Balance at 30 June 2025		16,566	16,566

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:		2025 Actual	2024 Actual
		$	$
Depreciation on right-of-use assets		(4,141)	(2,741)
Finance charge on lease liabilities	28(c)	(2,394)	(7)
Total amount recognised in the statement of comprehensive income		(6,535)	(2,748)
Total cash outflow from leases		(5,580)	(649)

(b) Lease liabilities

Current		3,605	3,186
Non-current		13,916	17,521
	28(c)	17,521	20,707

Secured liabilities and assets pledged as security
Lease liabilities are effectively secured, as the rights to the leased asset recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases
At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 28(c).

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

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

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

11. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

	2025 Actual	2024 Actual
	$	$
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	101,795	88,010
1 to 2 years	101,795	94,510
2 to 3 years	101,795	94,510
3 to 4 years	101,795	94,510
4 to 5 years	101,795	94,510
> 5 years	101,795	94,510
	610,770	560,560
Amounts recognised in profit or loss for property, plant and equipment subject to lease		
Rental income	94,620	97,164

The Shire leases houses to staff, community and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.
The staff and community houses are not considered investment property as they are leased for use in the supply of services to the community. Similarly, the aged persons units are not considered investment property as the primary purpose is to provide affordable and accessible housing for aged residents in the community.

Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new leases shortly thereafter. Demand for housing is strong such that the Shire does not anticipate any reduction in residual value at the end of the current leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

12. TRADE AND OTHER PAYABLES

	2025	2024
	$	$
Current		
Sundry creditors	158,778	101,289
Prepaid rates	6,044	3,472
Accrued payroll liabilities	70,987	60,719
Statutory liabilities	61,363	38,785
Bonds and deposits held	18,073	19,542
Accrued interest	174	288
Accrued expense	85,018	167,536
	400,437	391,631

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.

13. OTHER LIABILITIES

	2025	2024
	$	$
Current		
Capital grant/contributions liabilities	764,883	659,244
Other Liabilities income in advance	607	2,581
	765,490	661,825
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	659,244	666,237
Additions	1,411,000	1,246,160
Revenue from capital grant/contributions held as a liability at the start of the period	(1,305,361)	(1,253,153)
	764,883	659,244
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	764,883	659,244
	764,883	659,244

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

MATERIAL ACCOUNTING POLICIES

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.

14. BORROWINGS

	Note	2025 Current	2025 Non-current	2025 Total	2024 Current	2024 Non-current	2024 Total
Secured		$	$	$	$	$	$
Debentures		56,670	28,505	85,175	56,220	85,175	141,395
Total secured borrowings	28(a)	56,670	28,505	85,175	56,220	85,175	141,395

Secured liabilities and assets pledged as security
Debentures are secured by a floating charge over the assets of the Shire of Mingenew.

Ther Shire of Mingenew has complied with the financial covenants of the 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 25(i)) due to the unobservable inputs, including own credit risk.

Risk
Details of individual borrowings required by regulations are provided at Note 28(a).

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
Current provisions	$	$
Employee benefit provisions		
Annual leave	128,175	91,839
Long service leave	35,525	30,528
	163,700	122,367
Employee related other provisions		
Employment on-costs	34,377	25,697
	34,377	25,697
Total current employee related provisions	198,077	148,064
Non-current provisions		
Employee benefit provisions		
Long service leave	60,636	39,373
	60,636	39,373
Employee related other provisions		
Employment on-costs	12,063	7,313
	12,063	7,313
Total non-current employee related provisions	72,699	46,686
Total employee related provisions	270,776	194,750

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.

16. OTHER PROVISIONS

	Make good provisions	Total
	$	$
Opening balance at 1 July 2024	0	0
Additional provision	547,171	547,171
Balance at 30 June 2025	547,171	547,171
Comprises		
Non-current	547,171	547,171
	547,171	547,171

Other provisions
Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of local government.

Make good provisions
Under the licence for the operation of the Mingenew Transfer Station, the Shire has a legal obligation to restore the site, and to continue to monitor the site for contamination.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation and continued monitoring of the site at the reporting date. Expected future remediation costs are reviewed annually and any changes in the estimate are reflected in the remediation provision at each reporting date.

MATERIAL ACCOUNTING POLICIES
Provisions
Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

17. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	$	$	$	$
Revaluation surplus - Land freehold	786,615	786,615	786,615	786,615
Revaluation surplus - Buildings non-specialised	4,241,524	4,241,524	4,241,524	4,241,524
Revaluation surplus - Buildings specialised	2,419,608	2,419,608	2,419,608	2,419,608
Revaluation surplus - Plant and equipment	232,384	232,384	232,384	232,384
Revaluation surplus - Bushfire equipment	40,733	40,733	40,733	40,733
Revaluation surplus - Infrastructure - roads	9,501,272	9,501,272	9,501,272	9,501,272
Revaluation surplus - Infrastructure - drainage	780,643	780,643	780,643	780,643
Revaluation surplus - Infrastructure - bridges	1,087,918	1,087,918	1,087,918	1,087,918
Revaluation surplus - Infrastructure - footpaths	167,382	167,382	167,382	167,382
Revaluation surplus - Infrastructure - parks and ovals	519,934	519,934	519,934	519,934
Revaluation surplus - Infrastructure - airfields	148,860	148,860	148,860	148,860
Revaluation surplus - Infrastructure - other*	80,125	80,125	80,125	80,125
	20,006,998	20,006,998	20,006,998	20,006,998

18. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual	2024 Actual
		$	$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,197,874	679,723
- Financial assets at amortised cost	4	0	1,079,710
		2,197,874	1,759,433
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	1,432,991	1,100,189
Capital grant liabilities	13	764,883	659,244
Total restricted financial assets		2,197,874	1,759,433

19. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Credit standby arrangements			
Bank overdraft limit		500,000	500,000
Bank overdraft at balance date		0	0
Credit card limit		14,500	14,500
Credit card balance at balance date		0	(7,581)
Total amount of credit unused		514,500	506,919
Loan facilities			
Loan facilities - current	14	56,670	56,220
Loan facilities - non-current	14	28,505	85,175
Total facilities in use at balance date		85,175	141,395
Unused loan facilities at balance date		Nil	Nil

20. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003 (WA)* , the Shire has listed a site to be a possible source of contamination. Details of the site are:

Mingenew Transfer Station - Lot 11884 Plan 240331

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation (DWER) on the need and criteria for remediation using a risk-based approach, the Shire is unable to estimate the potential costs associated with remediation of the site. This is consistent with DWER Guidelines.

21. CAPITAL COMMITMENTS

	2025	2024
	$	$
Contracted for:		
- capital expenditure projects	443,662	689,452
	443,662	689,452
Payable:		
- not later than one year	443,662	689,452

The capital expenditure projects outstanding at the end of the current reporting period and prior year represents the Mingenew Early Childhood Education Facility under RFT01 2023-24.

22. 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		13,026	13,026	7,724
President's meeting attendance fees		12,683	12,685	6,775
President's other expenses		1,667	1,429	1,578
President's ICT expenses		240	252	252
President's travel and accommodation expenses		1,988	500	140
		29,604	27,892	16,469
Deputy President's annual allowance		3,256	3,257	1,931
Deputy President's meeting attendance fees		4,114	4,114	3,956
Deputy President's other expenses		1,665	1,429	1,578
Deputy President's ICT expenses		240	252	252
Deputy President's travel and accommodation expenses		755	500	1,221
		10,030	9,552	8,938
All other council member's meeting attendance fees		20,570	20,570	19,608
All other council member's All other council member expenses		2,766	7,142	2,996
All other council member's ICT expenses		1,200	1,260	2,521
All other council member's travel and accommodation expenses		0	2,500	0
		24,536	31,472	25,125
	22(b)	64,170	68,916	50,532

(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		610,544		584,371
Post-employment benefits		91,937		82,283
Employee - other long-term benefits		14,195		13,546
Employee - termination benefits		0		13,864
Council member costs	22(a)	64,170		50,532
		780,846		744,596

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.

22. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:	2025 Actual $	2024 Actual $
Purchase of goods and services	92,685	6,393

(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

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

iii. Entities subject to significant influence by the Shire

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

23. JOINT ARRANGEMENTS

Share of joint operations
In 1997/98, Council, in conjunction with Homeswest, constructed 3 x two-bedroom and 1 x one-bedroom Aged Persons' Units in the Mingenew townsite. The terms of the joint agreement provided for Council to contribute $54,777 which equated to 15.34% of the equity at that time. Council capitalised subsequent expenditure on the units, increasing their equity stake to 18.58%.

A fair value assessment of the asset was undertaken in 2020/21, along with all other Council Land and Buildings assets, resulting in a revised valuation of $439,000. The $81,566 asset value reported in 2022/23 represents 18.58% of the revised fair value. Council capitalised further expenditure in the 2023/24 year, bringing their equity stake to 28.35%. There has been no capitalised expenditure in the 2024/25 year.

The initial term of the agreement was 25 years and expired on 20 August 2022. The contract is ongoing under the same terms of the original contract.

Statement of financial position	2025 Actual	2024 Actual
	$	$
Cash and cash equivalents	20,815	16,935
Land and buildings (Asset #0254)	141,448	141,448
Less: accumulated depreciation	(12,362)	(9,533)
Total assets	149,901	148,850
Reserve accounts	20,815	16,935
Retain surplus	129,086	131,915
Total equity	149,901	148,850
Statement of comprehensive income		
Housing revenue	35,272	20,085
Interest	882	716
Depreciation	(2,829)	(4,427)
Other expense	(59,731)	(31,835)
Loss for the period	(26,406)	(15,461)
Other comprehensive income		
Total comprehensive loss for the period	(26,406)	(15,461)
Statement of cash flows		
Other revenue	36,154	20,801
Other expense	(59,731)	(31,835)
Net cash (used in) operating activities	(23,577)	(11,034)

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.

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occuring after the end of the reporting period.

25. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

26. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in $	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
				$	$	$	$	$	$	$	$
Mingenew	Gross rental valuation	0.166315	133	1,259,744	209,514	(281)	209,233	210,466	1,000	211,466	187,051
Yandanooka	Gross rental valuation	0.166315	1	9,100	1,513	0	1,513	1,513	0	1,513	1,384
Commercial	Gross rental valuation	0.166315	18	559,940	93,126	3,184	96,310	93,126	0	93,126	86,465
Industrial	Gross rental valuation	0.166315	1	12,480	2,076	0	2,076	2,076	0	2,076	3,093
Rural	Unimproved valuation	0.008203	111	264,567,000	2,170,243	70	2,170,313	2,170,243	4,000	2,174,243	1,972,312
Mining	Unimproved valuation	0.008203	0	0	0	0	0	0	0	0	0
Total general rates			264	266,408,264	2,476,472	2,973	2,479,445	2,477,424	5,000	2,482,424	2,250,305
		Minimum payment $									
Minimum payment											
Mingenew	Gross rental valuation	924	64	31,851	59,136	924	60,060	60,060	0	60,060	56,716
Yandanooka	Gross rental valuation	924	1	5,044	924	0	924	924	0	924	840
Commercial	Gross rental valuation	924	9	9,500	8,316	0	8,316	8,316	0	8,316	8,400
Industrial	Gross rental valuation	924	4	5,560	3,696	0	3,696	2,772	0	2,772	1,582
Rural	Unimproved valuation	1,389	22	1,337,700	30,558	1,389	31,947	30,558	0	30,558	26,523
Mining	Unimproved valuation	1,389	24	144,810	33,336	(2,584)	30,752	33,336	0	33,336	29,709
Total minimum payments			124	1,534,465	135,966	(271)	135,695	135,966	0	135,966	123,770
Total general rates and minimum payments			388	267,942,729	2,612,438	2,702	2,615,140	2,613,390	5,000	2,618,390	2,374,075
		Rate in									
Ex-gratia rates											
Co-operative Bulk Handling			1	0	68,609	0	68,609	68,609	0	68,609	62,537
Murchison Regional Aboriginal Corporation			1	0	354	0	354	354	0	354	316
Total amount raised from rates (excluding general rates)			2	0	68,963	0	68,963	68,963	0	68,963	62,853
Concessions							(1,219)			(1,219)	(1,081)
Total rates							2,682,884			2,686,134	2,435,847

(b) Rates related information

Rates instalment interest							7,671			7,671	3,502
Rates instalment plan charges							11,007			10,171	6,086
Rates overdue interest							5,347			3,500	7,922
Rates written off							(3)			0	(4,007)

*Rateable Value at time of raising of rate.

27. DETERMINATION OF SURPLUS OR DEIFICIT

	Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(65,525)	(59,652)	(11,670)
Less: Movement in liabilities associated with restricted cash		(60,806)	0	41,058
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	0	(1,261)
Add: Loss on disposal of assets		7,874	2,236	6,956
Add: Depreciation	8(a) 9(a) 10(a)	2,390,525	2,975,523	2,524,274
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(1,946)	0	(3,930)
Employee benefit provisions		26,013	0	22,954
Non-cash amounts excluded from operating activities		2,298,798	2,918,107	2,578,381
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to investing activities				
Acquisition of Infrastructure by assuming directly related liabilities	16	547,171	0	0
Right of use assets received - non cash	11(a)	0	0	20,707
Non-cash amounts excluded from investing activities		547,171	0	20,707
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to financing activities				
Non cash proceeds from new leases	28(c)	0	0	(20,707)
Non-cash amounts excluded from financing activities		0	0	(20,707)
(d) 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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	29	(1,432,991)	(1,191,598)	(1,100,189)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	56,670	245,362	56,220
- Current portion of lease liabilities	11(b)	3,605	4,195	3,186
- Employee benefit provisions held in reserve		87,258	85,852	148,064
Total adjustments to net current assets		(1,285,458)	(856,189)	(892,719)
Net current assets used in the Statement of financial activity				
Total current assets		4,082,156	1,723,964	3,753,887
Less: Total current liabilities		(1,424,279)	(867,775)	(1,260,926)
Less: Total adjustments to net current assets		(1,285,458)	(856,189)	(892,719)
Surplus or deficit after imposition of general rates		1,372,419	0	1,600,242

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		$	$	$	$	$	$	$	$	$	$	$
Grader		197,169	0	(55,774)	141,395	0	(56,220)	85,175	141,395	0	(56,220)	85,175
Housing - GROH		0	0	0	0	0	0	0	0	800,000	(32,014)	767,986
Housing - Key Workers		0	0	0	0	0	0	0	0	800,000	(32,014)	767,986
Total		197,169	0	(55,774)	141,395	0	(56,220)	85,175	141,395	1,600,000	(120,248)	1,621,147

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					$	$	$
Grader	146	*WATC	0.80%	29/09/2026	(1,696)	(1,811)	(2,538)
Housing - GROH	147	*WATC	4.60%	-	0	(18,247)	0
Housing - Key Workers	148		4.60%	-	0	(18,247)	0
Total					(1,696)	(38,305)	(2,538)
Total finance cost payments					(1,696)	(38,305)	(2,538)

* WA Treasury Corporation

(b) New borrowings - 2024/25

					Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
Particulars/purpose	Institution	Loan type	Term years	Interest rate	2025 Actual	2025 Budget	2025 Actual	2025 Budget		
				%	$	$	$	$	$	$
Housing - GROH	WATC	Debenture	10	4.60%	0	800,000	0	0	0	0
Housing - Key Workers	WATC	Debenture	10	4.60%	0	800,000	0	0	0	0
					0	1,600,000	0	0	0	0

* WA Treasury Corporation

(c) Lease liabilities

		Actual							Budget			
Purpose	Note	Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		$	$	$	$	$	$	$	$	$	$	$
Multifunction Copier (Kyocera)		642	0	(642)	0	0	0	0	0	0	0	0
Multifunction Copier (Ricoh)		0	20,707	0	20,707	0	(3,186)	17,521	23,000	0	(4,195)	18,805
Total lease liabilities	11(b)	642	20,707	(642)	20,707	0	(3,186)	17,521	23,000	0	(4,195)	18,805

Lease finance cost payments

Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term
					$	$	$	
Multifunction Copier (Kyocera)	1	De Lage Landon	8.20%	7/09/2023	0	0	(7)	5yrs
Multifunction Copier (Ricoh)	3	3E Advantage	12.42%	25/06/2029	(2,394)	(1,385)	0	5yrs
Total finance cost payments					(2,394)	(1,385)	(7)	

29. RESERVE ACCOUNTS

		2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by legislation/agreement												
(a)	Aged persons unit reserve	16,933	3,882	0	20,815	16,935	3,593	0	20,528	15,217	1,716	0	16,933
		16,933	3,882	0	20,815	16,935	3,593	0	20,528	15,217	1,716	0	16,933
	Restricted by council												
(b)	Employee entitlement reserve	82,937	4,321	0	87,258	82,949	2,903	0	85,852	79,212	3,725	0	82,937
(c)	Building and land reserve	338,255	17,624	0	355,879	394,913	313,822	(263,000)	445,735	323,061	15,194	0	338,255
(d)	Plant reserve	394,838	341,663	(147,418)	589,083	338,301	11,841	0	350,142	524,627	31,038	(160,827)	394,838
(e)	Recreation reserve	14,274	744	0	15,018	14,276	500	0	14,776	13,633	641	0	14,274
(f)	Environmental reserve	26,855	1,399	0	28,254	26,859	940	0	27,799	25,649	1,206	0	26,855
(g)	Land development reserve	7,555	394	0	7,949	7,556	264	0	7,820	7,216	339	0	7,555
(h)	TRC/PO/NAB building reserve	24,055	1,253	0	25,308	24,058	842	0	24,900	22,974	1,081	0	24,055
(i)	Insurance reserve	46,796	2,438	0	49,234	46,801	1,638	0	48,439	44,693	2,103	0	46,796
(j)	Economic development & marketing reserve	22,099	1,151	0	23,250	22,103	774	0	22,877	21,107	992	0	22,099
(k)	Mingenew day care centre redevelopment	66,739	3,289	0	70,028	66,739	2,336	(69,075)	0	25,688	41,051	0	66,739
(l)	Community infrastructure fund contribution reserve	58,853	102,062	0	160,915	50,947	91,783	0	142,730	0	58,853	0	58,853
		1,083,256	476,338	(147,418)	1,412,176	1,075,502	427,643	(332,075)	1,171,070	1,087,860	156,223	(160,827)	1,083,256
		1,100,189	480,220	(147,418)	1,432,991	1,092,437	431,236	(332,075)	1,191,598	1,103,077	157,939	(160,827)	1,100,189

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

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

	Name of reserve account		Purpose of the reserve account
	Restricted by legislation/agreement		
(a)	Aged persons unit reserve	Ongoing	For funding of future operating shortfalls of the aged person units in accordance with the Homeswest Joint Arrangement
	Restricted by council		
(b)	Employee entitlement reserve	Ongoing	To fund annual, sick and long service leave and accrued staff bonuses
(c)	Building and land reserve	Ongoing	For acquisition, construction and maintenance of buildings and associated land
(d)	Plant reserve	Ongoing	For purchase of plant and equipment
(e)	Recreation reserve	Ongoing	For the improvement of sportsgrounds
(f)	Environmental reserve	Ongoing	For rehabilitation of sites such as gravel pits, refuse and contaminated sites
(g)	Land development reserve	Ongoing	For the acquisition, subdivision and development of land
(h)	TRC/PO/NAB building reserve	Ongoing	For the maintenance of the buildings
(i)	Insurance reserve	Ongoing	For the settlement of minor property expenses under $5,000 that would otherwise been insurance claims
(j)	Economic development & marketing reserve	Ongoing	For economic development and marketing of the Shire of Mingenew
(k)	Mingenew day care centre redevelopment	As needed	For holding funds raised externally, to be used for the future redevelopment of the Mingenew Day Care Centre
(l)	Community infrastructure fund contribution reserve	Ongoing	To fund the acquisition, restoration, extension and improvement of community infrastructure

30. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	$	$	$	$
Security Bond - Terra Mining	0	50,000	0	50,000
	0	50,000	0	50,000

Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Mingenew

To the Council of the Shire of Mingenew

Opinion

I have audited the financial report of the Shire of Mingenew (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.

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

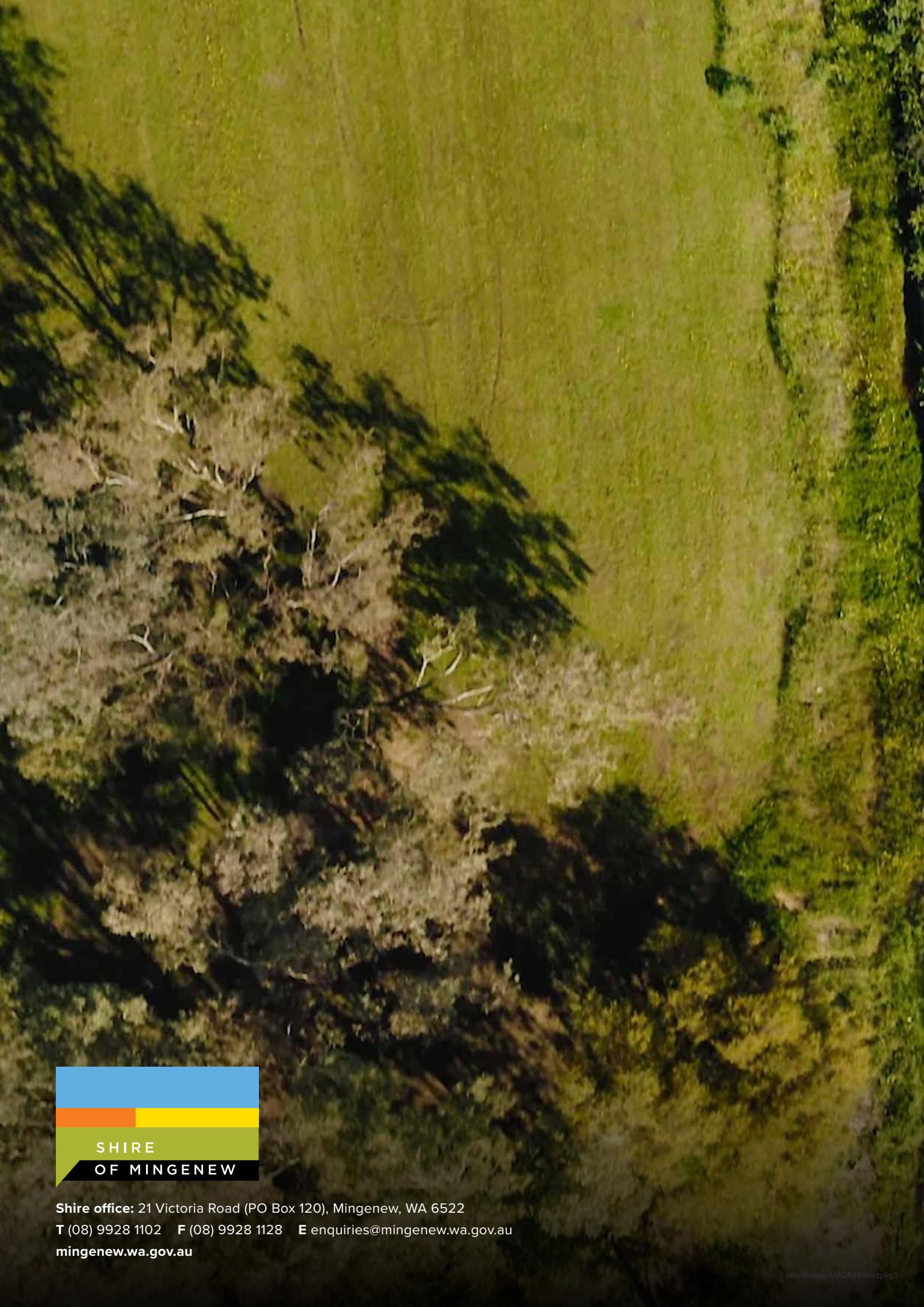
My independence and quality management relating to the report on the financial report

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Mingenew 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.

Aram Madnack
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
24 November 2025



SHIRE
OF MINGENEW

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