

Annual Report



SHIRE OF CUNDERDIN
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Acknowledgement of Country

The Shire of Cunderdin acknowledges the Ballardong people as traditional custodians of this land and their continuing connection to land and community. We pay respect to them, to their culture and to their Elders past and present.

OUR SHIRE

The Shire of Cunderdin is located 158 kilometres east of Perth, and approximately 52 kilometres east of the regional centre of Northam. The Shire covers an area of 1,872 square kilometres and consists of two localities being Cunderdin and Meckering.

Cunderdin townsite contains the majority of the population with 800 residents and Meckering townsite 100, and a total Shire population of 1,200. Total population estimations are expected to remain fairly constant over the next ten years.

Features of the Shire include a wide range of recreational facilities, services include the Health and Medical Centre; Cunderdin District High School (K to Year 10); Meckering Primary School (K-6); Cunderdin WA College of Agriculture; the Cunderdin Airfield; the Community Resource Centre, and the Cunderdin Day Care Centre. Within the Shire there are a number of parks and reserves, including O'Connor Park, Cunderdin Hill, Meckering Rose Garden, Meckering Memorial Garden and Youndegin-Woodthorpe.

The Shire of Cunderdin adjoins the local governments of Goomalling, Dowerin and Wyalkatchem to the north, Tammin to the east, Northam to the west and, York and Quairading to the south.

The local economy is reliant on agriculture, with wheat, canola and lupins being the main crops, and sheep production being prominent. Although the local industries and services are based around the agricultural sector, Cunderdin is also home to institutional furniture manufacturing, farm machinery and equipment manufacturing, rural merchandise suppliers, fabrication industries and machinery dealerships. Cunderdin also has one of only six campuses of the Western Australian College of Agriculture in the State.

Quick Stats

- The estimated resident population of the Shire is 1,302, with a median age of 37 years.
- Approximately 20.2% of the population is aged 0-14 years, while 18.1% is aged 65 years and over.
- An estimated 58.9% of residents aged 15 years and over are engaged in the labour force, of which around 58.3% are employed full-time.
- Agriculture remains the predominant industry of employment, followed by education and training.
- There are 185 businesses operating in the Shire, including 53 with 1-4 employees and 23 with 5 or more employees.
- Agriculture, forestry, and fishing continues to be the largest industry, followed by rental, hiring, and real estate services as the next most significant sector.

Our Vision

To be a thriving and progressive community.



Our Mission

To demonstrate proactive, inclusive and responsible leadership in the provision of facilities, infrastructure and services for our community now and into the future.

PRESIDENTS REPORT

The 2024/2025 financial year has seen significant consolidation and progress within the Shire of Cunderdin. It has been a deliberate strategy of Council to place the Shire in the best possible position to capture opportunity, and enhance our profile to better attract investment, and promote growth for our communities. Bucking the trend of many smaller rural towns experiencing a slow demise, the Shire of Cunderdin continues to punch above its weight by delivering quality projects and facilities that guarantee our residents a prosperous and enriched future.



Always open to the constructive feedback and collaborative engagement of our ratepayers and residents, our Shire continues to work in partnership to listen to, and act upon, the concerns and needs of our community. Doing so has led to the great work achieved by our Shire this year, including-

- The commencement of a 5 year footpath improvement and construction plan worth over \$700,000.
- The installation of backup generators to the Meckering and Cunderdin sporting clubs as emergency evacuation centre power supplies.
- The construction and completion of 2, 3x2 houses on Mitchell Street, Cunderdin for Shire and worker accommodation.
- The purchase of a new, 22 seat community bus with disabled access.
- The completion of the refurbished Meckering Earthquake Garden.
- The commencement of a brick and iron executive home on Yilgarn Street, Cunderdin.
- The replacement of the defective bowling greens.
- Successfully obtaining grant funding for a roof structure and new surface to the playing courts.
- Redesigning the failed palliative house into a functional home.

Many more projects continue to be developed and brought to fruition by our committed and engaged Shire staff, as well as maintenance of our unique and valued Museum, popular and vital swimming pool, much-loved and famous O'Connor Park and our many sporting facilities and oval.

None of these improvements or developments could take place without the diligence and commitment of Shire staff and Councillors. Our Shire is indeed blessed with a workforce that takes pride in its achievements and strives to provide the very best for our community. In particular, I wish to sincerely thank our Shire CEO, Stuart Hobley for his valued leadership and guidance, and our executive team of Hayley Byrnes and Rob Bell, who together, provide a sound and reliable base for all Shire activities.

To my colleagues of the chamber - Deputy Shire President Tony Smith, and Councillors Todd Harris, Norm Jenzen, Bernie Daly, Nat Snooke and Holly Godfrey - thank you for putting your community first, your sound decision-making, your collaborative and supportive approach and for adding your voice to those who contribute to making this Shire a standout community within the West Australian Wheatbelt. It is an honour and a privilege to serve with you.

A strong community is one with many dedicated volunteers and helpers. I wish to acknowledge all those who selflessly, and with kindness in their heart, offer their time and expertise for the enrichment of others. The reward is a happier and healthier community.

Please take a moment to absorb all of the details held within this report - it is a snapshot of a year's dedication, goals, ambitions, limitations and successes.

It gives me great pleasure to present the 2024/2025 Annual Report for the Shire of Cunderdin. I now look forward with eager anticipation to building on the sound foundations created within.

Alison Harris, JP
Shire President

OUR COUNCILLORS & STAFF

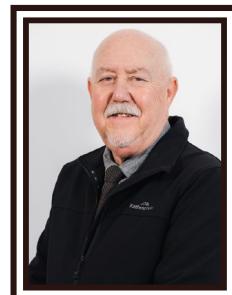
as at 30 June 2025



Shire President

Cr Alison Harris

Term expires: October 2025



Deputy President

Cr Anthony Smith

Term expires: October 2027



Cr Norm Jenzen

Term expires: October 2025



Cr Todd Harris

Term expires: October 2027



Cr Bernie Daly

Term expires: October 2027



Cr Holly Godfrey

Term expires: October 2025



Cr Natalie Snooke

Term expires: October 2025



Stuart Hobley

Chief Executive Officer



Hayley Byrnes

Deputy Chief Executive Officer



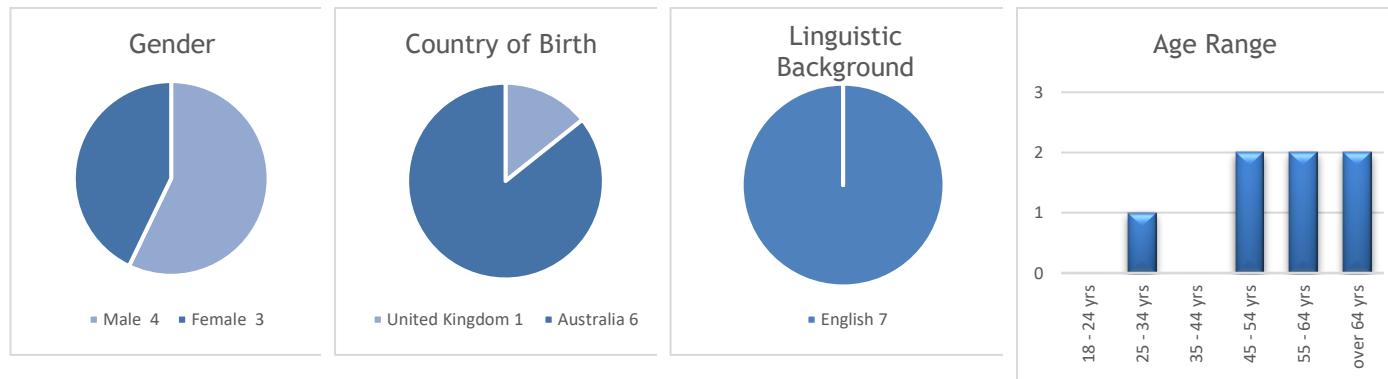
Robert Bell

Manager of Works & Services

COUNCILLOR INFORMATION

(Regulation 19B(2)(h) Local Government (Administration) Regulations 1996)

Elected Member Demographics



2024/25 Meeting Attendance



	Ordinary Council Meeting	Special Council Meeting	Audit Committee Meeting	Local Emergency Management Committee	Bush Fire Emergency Services	Cunderdin Community Trust Meeting
Number of Meetings Held	11	1	4	4	3	0
Elected Member						
President Cr A Harris	11	1	4	4	3	0
Deputy President Cr A Smith	11	1	3	N/A	N/A	0
Cr B Daly	10	1	2	N/A	N/A	0
Cr H Godfrey	8	1	3	N/A	N/A	0
Cr T Harris	11	1	4	N/A	3	0
Cr N Jenzen	8	1	3	N/A	2	0
Cr N Snooke	11	1	3	3	N/A	0

Elected Member Remuneration

The Council adopted meeting fees of \$530 per meeting for the Shire President and \$260 per meeting for Councillors. The Shire President is entitled to an annual allowance of \$1,500 and the Deputy Shire Presidents annual allowance is \$375.

Elected Member	Presidents Allowance	Deputy Presidents Allowance	Meeting Fees	Total
President Cr A Harris	\$100	-	\$6,360	\$6,460
Deputy President Cr A Smith	-	\$0	\$3,120	\$3,120
Cr B Daly	-	-	\$2,860	\$2,860
Cr H Godfrey	-	-	\$2,340	\$2,340
Cr T Harris	-	-	\$3,120	\$3,120
Cr N Jenzen	-	-	\$2,340	\$2,340
Cr N Snooke	-	-	\$3,120	\$3,120

Councillor Training

All newly and re-elected elected members are required by s5.126(1) of the *Local Government Act 1995* to complete a training package called Council Member Essentials. This training has been specifically developed to deliver the essential skills and knowledge required by an elected member to perform their role as defined in the *Local Government Act 1995*. The five modules are:

- Understanding Local Government;
- Serving on Council;
- Meeting Procedures;
- Conflicts of Interest; and
- Understanding Financial Reports and Budgets.

The Shire is required to prepare a report for each financial year on the training completed by elected members in the financial year and this report is available on the Shire's website. The training undertaken and the year of completion for each elected member is as follows:

COUNCIL MEMBER ESSENTIALS - 5 MODULES					
Elected Member	Understanding Local Government	Serving on Council	Conflicts of Interest	Meeting Procedures	Understanding Financial Reports and Budgets
President Cr A Harris	2021	2021	2021	2021	2021
Deputy President Cr A Smith	2020	2020	2020	2020	2020
Cr B Daly	-	-	-	-	-
Cr H Godfrey	-	-	-	-	-
Cr T Harris	2020	2020	2020	2020	2020
Cr N Jenzen	-	2022	2022	2022	2022
Cr N Snooke	-	2022	2022	-	2022

CHIEF EXECUTIVE OFFICERS REPORT

It is with great pleasure that I report the Shire has received an **unqualified Audit Report for the 2024/2025 financial year**.

The **2024/2025 Annual Budget** was adopted at the Ordinary Council Meeting in July 2024. The budget included a **4% increase in rates** compared to 2023/2024, with **minimum rates set at \$841**. Rubbish charges increased from **\$345 to \$359 per service**, and the rural rubbish charge rose from **\$100 to \$104**.



At year's end, the **outstanding loan principal** totalled **\$752,451**, with **\$132,716** in debt-servicing costs. Council continues to service a single loan, being the construction of the **Cunderdin Sporting and Recreation Centre**. The Shire's **reserve accounts totalled \$2,185,728** as at 30 June 2025, representing funds set aside to support upcoming capital works essential to the long-term sustainability of the Shire.

A number of **significant projects** progressed during the year, including new footpath works, housing construction on Mitchell and Yilgarn Streets, and land development on Watts Street. These projects commenced this financial year and will be completed in 2025/26. In addition, Council has secured funding for upgrades to the basketball court, the swimming pool, and further pathway improvements throughout Cunderdin, which will be rolled out in due course.

The **maintenance of our road network** remains an ongoing priority. In 2024/25, the Works Team commenced the year under the leadership of **Manager of Works and Services, Mr Robert Bell**. Mr Bell and the outside workforce are to be commended for their excellent efforts. Works completed this year include the reconstruction of Southern Brook Road, major repairs on Goldfields Road and the Cunderdin-Quairading Road, and gravel sheeting works across the Shire.

The Shire continues to be well supported by its **dedicated administration team**, led by **Deputy CEO Hayley Byrnes**. Their tireless work behind the scenes often goes unnoticed, yet is fundamental to the Shire's ongoing success.

The Shire has also secured a number of **major State and Federal grants** for key infrastructure projects. These grants are highly competitive, and I extend my sincere thanks to **Liezl de Beer** for her outstanding work in securing this funding. Liezl will now oversee the delivery of many of these projects through to completion.

I wish to thank our committed and hardworking **Councillors** and the dedicated teams across our many facilities and service areas. A special thank you is extended to our **community members**, who support each other and the Shire as we continue working together to achieve your priorities, goals, and aspirations.

Stuart Hobley,
Chief Executive Officer

STRATEGIC & CORPORATE PLANNING



The purpose of the Shire of Cunderdin Strategic Community Plan and Corporate Business Plan is to provide clear purpose and strategic direction for our Shire. These documents are developed in accordance with the *Local Government Act 1995* and *Local Government (Administration) Regulations 1996* and extensive community consultation.

Activation of the Strategic Plan 2022-2032 along with the Corporate Business Plan 2021/22 - 2024/25, is achieved by integrating the identified plan priorities into the Shire of Cunderdin Annual Budget. This process ensures that projects planned from year to year are in direct relation to the Shire's vision and mission.

Projects are often dictated by resource capacity and budget constraints. Each quarter the Corporate Business Plan is reviewed by Council to ensure that achievable outcomes are being reached on a consistent basis.

Copies of the Shire of Cunderdin Strategic Community Plan and Corporate Business Plan are available at any time on the Shires website or hard copies are obtainable from the Administration Office.



Strategic Direction

1. COMMUNITY AND SOCIAL

1.1 Community members have the opportunity to be active, engaged and connected

Key Achievements

- The CMT Seniors Committee consists of representatives from the Cunderdin, Meckering and Tammin communities and meet regularly. The Committee organise a diverse array of excursions, events and information dissemination to our senior community members.
- In conjunction with the Cunderdin Community Resource Centre, organise a range of social events that all community members enjoy.
- The Council adopted a Youth Development Plan in June 2024. The plan was developed in collaboration with the Cunderdin Youth Council and was made possible through receipt of a Youth Grant from the Department of Communities.
- The Shire's Youth and Community Development Officers organise a large number of school holiday events which include overnight and day excursions, leadership training, trampolining, laser tag, ice skating and movie nights.

1.2 A healthy and safe community is planned

Key Achievements

- National road safety awareness messages were widely advertised and awareness programs such as coffee and cupcake morning teas, and fluro walk to school days were held.
- The Local Emergency Management Committee members participated in a desktop exercise, ensuring procedures that are in place for enactment in an emergency were reviewed and appropriate.
- A Youth Wellness Day was organised with funding from the Department of Communities. Activities held on the day were aimed at giving youth in the community knowledge and tools to navigate challenges they might encounter throughout their teenage and adult lives.



Thank you to everyone who assisted and supported the 2025 Road Safety Week events. A big thank you to the Road Safety Commission for their funding contribution.

1.3 Advocate for the provision of quality health services, health facilities and programs in the Shire

Key Achievements

- Medical students participating in an Immersion Program from Curtin University were hosted by the Cunderdin community. Activities and events during the students stay were organised by the Shire's Community Development Officer. This program is designed to encourage aspiring physicians to pursue careers in regional areas.
- Council continues to advocate for the community's health care through regular meetings with the Western Australian Country Health Services. This ensures they remain accountable for the provision of essential health services within our community, including the discussion of strategic approaches to encourage action in development of palliative care and overnight patient care services at the Health Centre.

1.4 Support emergency services planning, risk mitigation, response and recovery

Key Achievements

- Employment of a Community Emergency Services Manager to guide Fire Control Officers and volunteers in the Bushfire Brigades.
- Regular Local Emergency Management Committee (LEMC) and Bush Fire Advisory Committee (BFAC) meetings.
- Bush fire brigade members achieving high attendance and completion percentages for training requirements.
- Appointment of a Bush Fire Risk Mitigation Coordinator to commence implementation of the strategies included in the adopted Bush Fire Risk Management Plan.



Strategic Direction

2. ECONOMY

2.1 Facilitate local business retention and growth

Key Achievements

- Working in conjunction with Development WA, the Shire has been facilitating the development of the final industrial lots in Centenary Place, Cunderdin.
- The Shire's Town Planner has assisted, advised, conducted public advertising and prepared submissions to the Council for local businesses as they endeavour to expand their interests within the Shire.
- Letters of support have been provided to assist local businesses where they have independently applied for regional grant funding to expand their operations.

2.2 Renew and improve the visibility of the Shire of Cunderdin brand

Key Achievements

- Town street signs are being replaced featuring the Shire's updated, vibrant logo. This will continue to be rolled out over subsequent financial years.
- The Shire continues to maintain a strong online presence, keeping the community informed of all Shire related news and also as a platform for essential stakeholders such as Western Power, VACSWIM, Kidsport, DrumMuster, NDIA and telecommunication providers to efficiently engage with the community.



2.3 Build economic capacity

Key Achievements

- Contracts were entered into for the planning and development requirements to subdivide Shire owned land on Watts Street, Cunderdin for future residential development.
- Contracts for supply and construction of an executive dwelling and two modular staff dwellings were entered into, and construction for all was well underway by the end of the financial year.

2.4 Encourage local workforce participation

Key Achievements

- During the 2024/25 financial year, the Shire employed one trainee who is working to complete the competency certificate from TAFE in Accounts Administration.
- The Shire Administration and Works Department continued to work with the Cunderdin District High School to provide local high school students with work experience opportunities.

Strategic Direction

3. BUILT ENVIRONMENT

3.1 Safe, efficient and well maintained road infrastructure

Key Achievements

- Funding is spent on capital and road maintenance projects to ensure a safer road network.
- A collaborative relationship between the Shire and the Wheatbelt Secondary Freight Network Committee, which will allow for opportunities to raise awareness and advocate for funding to improve our Local Government and connecting regional road networks.
- Through the Wheatbelt Secondary Freight Network, funding has been approved for improvements to Quairading-Cunderdin Road, which will occur over a number of financial years.

3.2 Enhance connectivity between places

Key Achievements

- The Cunderdin Townsite Pathway Plan was adopted in June 2024. The Shire was successful in attracting funding in 2024/25 to commence implementation of the Plan, which will significantly improve connectivity of footpaths in the townssite.
- The Lions Kiosk received a facelift with a painted mural, bringing some vibrancy to this area on Main Street. This was an initiative of the Youth Council.

3.3 Enhance public spaces and townscapes

Key Achievements

- The Cunderdin bowling greens were replaced with grant funding from the Community Sporting and Recreation Facilities Fund, which was carried over from the 2023/2024 year due to contractor availability.

3.4 Protect and preserve heritage

Key Achievements

- Continue to work with the Museum Committee to develop a plan for adoption by the Council that will guide the strategic direction and sustainability of the Museum.



Strategic Direction

4. NATURAL ENVIRONMENT

4.1 Maintain a high standard of environmental health services

Key Achievements

- Regular inspection of food businesses within the Shire were carried out.
- The Shire ensures that annual reporting requirements for waste management, facility management and building registers are up to date.
- The Shire continues to provide registered businesses and community organisations complimentary access to I'M ALERT online food handling training, a self-paced program empowering food handlers with the skills and knowledge necessary to ensure safe and hygienic food handling, provided by Environmental Health Australia (EHA).

4.2 Conservation of our natural environment

Key Achievements

- Commence implementation of the Bushfire Risk Management Plan which facilitates a coordinated approach to the identification, assessment and treatment of assets within the Shire exposed to bushfire risk.
- Continuation of roadside weed management throughout the Shire.
- Assist community groups with their endeavours to clean up the plague of Blue Lupins on Cunderdin Hill.
- In order to safeguard the community from invasive species, the Shire conducts routine mosquito fogging and undertakes the culling of Corella's, a declared pest.



4.3 Demonstrate sustainable practices of waste management

Key Achievements

- Continue to partner with the Cunderdin Football Club to coordinate the chemical drum recycling program DrumMuster. The Football Club receives the drums in the designated area at the Shire Depot; the Shire promotes the collection, takes appointments for drop off of drums and manages the acquittal processes.
- Swipe card access to the Cunderdin Transfer Station has enabled extended operating hours, providing the community with a more streamlined and accessible waste management process.



Strategic Direction

5. CIVIC LEADERSHIP

5.1 Shire communication is consistent, engaging and responsive

Key Achievements

- Surveys were conducted throughout the year allowing a platform of open communication between the community and the Shire. Surveys were conducted in relation to housing shortages, youth and seniors interactions.
- Training and development opportunities are continually sourced and made available to all employees.
- Continued engagement with WA Country Health Service (WACHS), following their review of the Cunderdin and Pingelly Primary Health Centres, to ensure that key findings identified from the review are prioritised.

5.2 Forward planning and implementation of plans

Key Achievements

- Through annual budget planning processes, the Shire ensures the effective implementation of integrated plans, enabling continued progress toward meeting community aspirations.
- Attendance at Great Eastern Country Zone, Regional Road Group and Wheatbelt Secondary Freight Technical Committee meetings ensure Councillors and Executive Managers are informed of current and upcoming regional matters and legislative changes.
- Continued support of local community groups and organisations through the provision of the Community Grants Program with the application process offering opportunities for engagement between the Shire and the community.

5.3 Implement systems and processes that meet legislative and audit obligations

Key Achievements

- Regular review processes are in place for the Council Policy Manual to ensure it aligns with industry best practice and compliance with legislation.
- Councillors are up to date with mandatory training in accordance with the *Local Government Act 1995* and in line with the election cycle.
- Review processes are in place for the Shire's organisational plans.



CUNDERDIN MUSEUM

Projects

Some of our favourite places in the Cunderdin Museum have had some maintenance and cosmetic works completed.

Dining Carriage

The railway restaurant dining car has been repainted in the traditional livery colours inside and out. The original 1950s vinyl flooring had a much needed deep clean and the interior presentation revamped. Artefacts and images relevant to the railway car and the former railway precinct have been selected for display, many items have been in long term storage, requiring some deep cleaning and conservation work prior to being put on display.

School House

The Quelagetting school house, a long time favourite of museum patrons, is next on our list for upgrading the internal displays. The exterior has received a much needed clean and repaint and minor repairs to the school's verandah posts and roof has been completed. New displays are being planned.

Military Display

Encompassing both the rich history of the Cunderdin Airfield and local military service, the museum team has updated these displays with new items and stories from our rich military past.

Governance and Planning

Our Museum Committee Chair Jan Whisson coordinated and prepared a strategic plan, which was presented to the Shire of Cunderdin Councillors in October 2024. The plan provided clear strategies for achieving the Shire's aims for the museum to increase both visitor numbers and museum revenue.

The long standing collaboration for the museum property management between the Shire of Cunderdin and National Trust of WA was formalised by a Memorandum of Understanding, signed by both parties in May 2025. The Shire of Cunderdin Museum Policy underwent review and was amended in July 2025.

Halloween

Always a popular event on the museum calendar is the annual Halloween night at the museum.



Museum Patrons

A total of 3,182 people visited our museum during 2024/25.

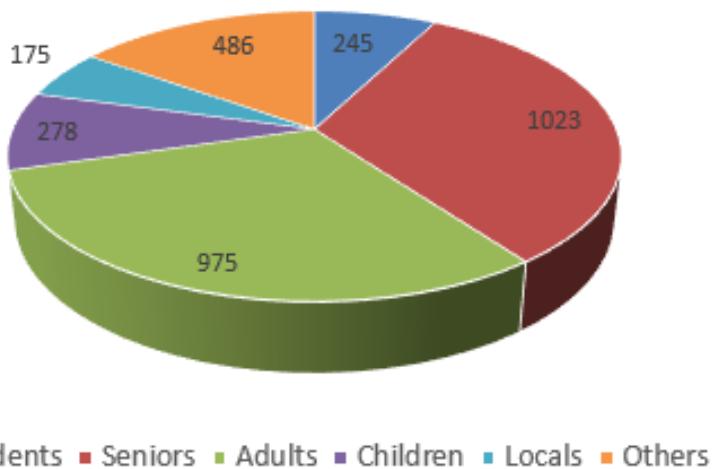
An increasing number of schools visited for directed learning ranging from Kindergarten and pre-primary activity sheets through to Year 12 geology and geography students learning about changing landscapes, use and environmental impacts. Our school groups come from as far as Perth, the Goldfields and surrounding wheatbelt towns.

Statistics

Visitor statistics for the 2024/25 year:

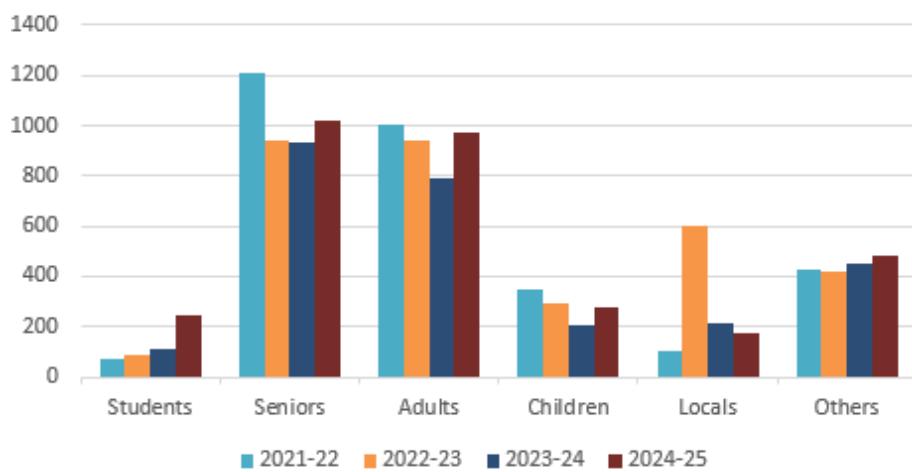
Students	Seniors	Adults	Children	Locals	Others
245	1023	975	278	175	486

2024-25 Cunderdin Museum Visitors & Patrons



■ Students ■ Seniors ■ Adults ■ Children ■ Locals ■ Others

Museum Visitor Demographics by Year



2024/25 PROJECTS & ACTIVITIES

A number of key projects were undertaken during the year, funded from a variety of sources including grants, general revenue and Shire reserves.



STATUTORY REPORTING REQUIREMENTS

Local Government is governed by a number of various Acts of Legislation including the following compliance and statutory activities required for our annual reporting processes for accountability.

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers and the economy by removing what was considered to be unnecessary protection of monopolies of markets where competition can be enhanced. It affects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

The Shire of Cunderdin reports on its responsibilities under the National Competition Policy, as follows:

- No business enterprise of the Shire of Cunderdin has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

Competitive Neutrality

The principle of Competitive Neutrality is that government business should not enjoy a competitive advantage, or suffer a disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership. Competitive Neutrality should apply to all business activities that generate a user pays income of over \$200,000 per annum, unless it can be shown it is not in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest. The Shire of Cunderdin does not control any business activity with a user pays income in excess of \$200,000.

Public Interest Disclosure

In accordance with the requirements of the *Public Interest Disclosure Act 2003*, the Shire of Cunderdin has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally, to protect people from reprisal for making protected disclosures and to provide guidance on investigations.

During the 2024/25 financial year, no disclosures relating to improper conduct were made to the Shire and therefore no disclosures were referred to the Ombudsman.

Freedom of Information

The Shire of Cunderdin welcomes any enquiries for information held by Council. If information cannot be accessed by less formal means, a freedom of information request can be made by completing a Freedom of Information application form located on the Shire of Cunderdin website.

During 2024/25 the Shire received no formal requests for information under the *Freedom of Information Act 1992*.

The Shire's Information Statement is reviewed annually, and a copy is available at the Administration Office for perusal, as required under the *Freedom of Information Act 1992* and is also available on the Shire's website.

Complaints Register - Elected Members

Section 5.53(2)(hb) of the *Local Government Act 1995* requires that the Annual Report contain details of entries made in the Complaints Register regarding complaints made about elected members during the financial year.

There were no complaints recorded in the Complaints Register during the financial year ending 30 June 2025.

Record Keeping Plan (State Records Act 2000)

The *State Records Act 2000* section 19 requires that every government organisation must have a Record Keeping Plan (RKP) that has been approved by the State Records Commission. A government organisation, including local government, RKP sets out the matters in which records are to be created by the organisation and how it is to keep its records. The RKP comprises of a range of documents which, when assessed as a whole, provides an accurate reflection of the record keeping program within the organisation. More specifically, documentation regarding the organisation's record keeping system/s, disposal arrangements, policies, practices and processes are the essential components of the RKP held by a local government. The inclusion of such documentation will constitute evidence of compliance.

In accordance with Section 28 of the *State Records Act 2000*, the RKP for the Shire of Cunderdin was reviewed and approved by the State Records Commission in 2024 and the next review of the plan is due in 2029.

Employee Remuneration

The *Local Government (Administration) Regulations 1996* regulation 19B(2)(a) and 19B(2)(b), requires the Shire to include the following information in its Annual Report:

- The number of employees of the Shire entitled to an annual salary of \$130,000 or more; and
- The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

The number of employees entitled to an annual salary of \$130,000 or more, in the 2024/25 reporting period is two. In accordance with the provisions of *Local Government (Administration) Regulations 1996*, regulation 19B(2)(e), the total remuneration provided to the Chief Executive Officer was \$248,299 (includes cash and non-cash benefits).

Disability Access & Inclusion Plan

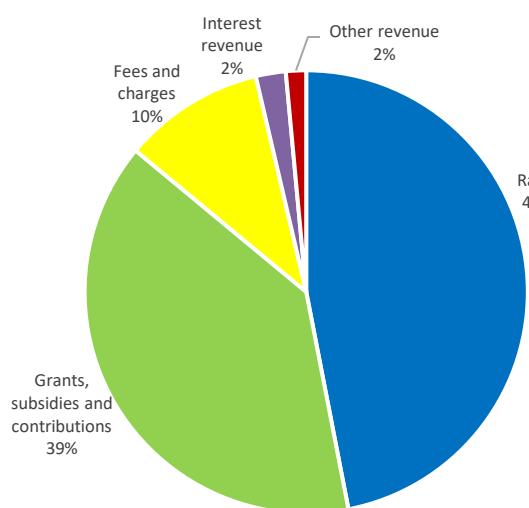
The Shire of Cunderdin is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers and are required to, under the *Disability Services Act 1993*, maintain a Disability Access and Inclusion Plan (DAIP) which addresses seven specific outcome areas -

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

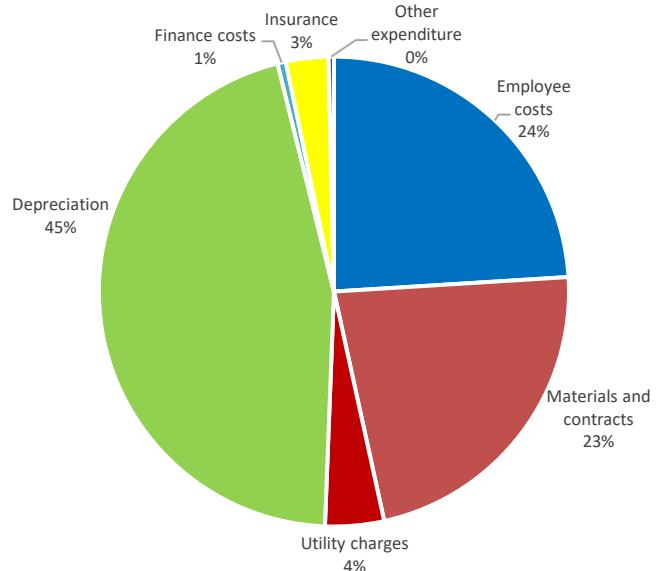
The Shire of Cunderdin Disability Access and Inclusion Plan 2024-2029 was adopted in February 2024. The DAIP is reviewed and reported annually against the above outcomes to the Disability Services Commission.

FINANCIAL SNAPSHOT

Revenue



Expenditure



Capital Grants, Subsidies and Contributions

In accordance with the *Local Government (Administration) Regulations 1996*, regulation 19BE the Shire is required to provide a summary of capital grants, subsidies and contributions for replacing and renewing assets, that were received during the financial year, and the two preceding financial years:

2022/23	\$3,340,928
2023/24	\$1,157,952
2024/25	\$1,208,926

Trading Undertakings

The *Local Government (Administration) Regulations 1996*, regulation 19BB requires a local government to include in its annual report details of any trading undertakings.

No major trading undertakings were undertaken in the financial year.

Land Transactions

The *Local Government (Administration) Regulations 1996*, regulation 19BC requires a local government to include in its annual report details of any land transactions.

No major land transactions were undertaken in the financial year.



ANNUAL FINANCIAL REPORT

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

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

A regional place that is progressive and will provide opportunities, offering a unique lifestyle and a sense of belonging. A place that connects people; a place that connects transport; and a place that connects businesses.

Principal place of business:
37 Lundy Avenue
Cunderdin WA 6407

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

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

Statement by CEO

The accompanying financial report of the Shire of Cunderdin 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 5th day of December 2025



CEO

Stuart Hobley

Name of CEO



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

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),21	2,457,702	2,528,405	2,431,322
Grants, subsidies and contributions	2(a)	2,045,338	657,271	2,059,427
Fees and charges	2(a)	540,596	505,814	507,220
Interest revenue	2(a)	114,137	101,200	117,742
Other revenue	2(a)	77,167	10,000	57,715
		5,234,940	3,802,690	5,173,426
Expenses				
Employee costs	2(b)	(1,844,415)	(1,733,087)	(1,635,561)
Materials and contracts		(1,731,980)	(1,814,436)	(1,452,595)
Utility charges		(310,648)	(265,446)	(359,026)
Depreciation		(3,496,643)	(3,275,245)	(3,363,101)
Finance costs	2(b)	(44,004)	(41,875)	(53,724)
Insurance		(224,319)	(220,730)	(216,749)
Other expenditure	2(b)	(28,052)	(66,914)	(89,437)
		(7,680,061)	(7,417,733)	(7,170,193)
		(2,445,121)	(3,615,043)	(1,996,767)
Capital grants, subsidies and contributions	2(a)	1,836,024	1,625,062	1,688,241
Profit on asset disposals		1	98,000	31,340
Loss on asset disposals		0	0	(9,922)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,681
		1,832,474	1,723,062	1,711,340
Net result for the period		(612,647)	(1,891,981)	(285,427)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	838,674
Total other comprehensive income for the period		0	0	838,674
Total comprehensive income for the period		(612,647)	(1,891,981)	553,247

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



MOORE

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

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,093,884	4,825,072
Trade and other receivables	5	91,717	94,867
Other financial assets	4(a)	0	1,457,465
TOTAL CURRENT ASSETS		5,185,601	6,377,404
NON-CURRENT ASSETS			
Trade and other receivables	5	38,658	38,877
Other financial assets	4(b)	81,796	85,347
Property, plant and equipment	6	19,284,975	18,300,711
Infrastructure	7	99,374,096	99,532,368
TOTAL NON-CURRENT ASSETS		118,779,525	117,957,303
TOTAL ASSETS		123,965,126	124,334,707
CURRENT LIABILITIES			
Trade and other payables	9	350,006	238,446
Capital grant/contributions liabilities	10	461,896	364,627
Borrowings	11	67,406	64,014
Employee related provisions	12	341,644	243,604
TOTAL CURRENT LIABILITIES		1,220,952	910,691
NON-CURRENT LIABILITIES			
Borrowings	11	685,045	752,451
Employee related provisions	12	66,359	66,148
TOTAL NON-CURRENT LIABILITIES		751,404	818,599
TOTAL LIABILITIES		1,972,356	1,729,290
NET ASSETS		121,992,770	122,605,417
EQUITY			
Retained surplus		7,235,780	8,295,867
Reserve accounts	24	2,185,728	1,738,288
Revaluation surplus	13	112,571,262	112,571,262
TOTAL EQUITY		121,992,770	122,605,417

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



SHIRE OF CUNDERDIN
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		8,930,893	1,388,689	111,732,588	122,052,170
Comprehensive income for the period					
Net result for the period		(285,427)	0	0	(285,427)
Other comprehensive income for the period	13	0	0	838,674	838,674
Total comprehensive income for the period		(285,427)	0	838,674	553,247
Transfers to reserve accounts	24	(349,599)	349,599	0	0
Balance as at 30 June 2024		8,295,867	1,738,288	112,571,262	122,605,417
Comprehensive income for the period					
Net result for the period		(612,647)	0	0	(612,647)
Total comprehensive income for the period		(612,647)	0	0	(612,647)
Transfers from reserve accounts	24	22,206	(22,206)	0	0
Transfers to reserve accounts	24	(469,646)	469,646	0	0
Balance as at 30 June 2025		7,235,780	2,185,728	112,571,262	121,992,770

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



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

	Note	2025 Actual	2024 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,495,200	2,412,189
Grants, subsidies and contributions		2,025,346	2,169,228
Fees and charges		491,796	534,895
Interest revenue		114,137	117,742
Goods and services tax received		601,720	418,275
Other revenue		77,167	57,715
		5,805,366	5,710,044
Payments			
Employee costs		(1,727,861)	(1,659,490)
Materials and contracts		(1,632,169)	(1,546,904)
Utility charges		(310,649)	(359,026)
Finance costs		(44,004)	(53,724)
Insurance paid		(224,319)	(216,749)
Goods and services tax paid		(581,976)	(427,081)
Other expenditure		(19,686)	(89,437)
		(4,540,664)	(4,352,411)
Net cash provided by operating activities		1,264,702	1,357,633
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	6(a)	(1,952,715)	(841,503)
Payments for construction of infrastructure	7(a)	(2,369,920)	(2,429,747)
Proceeds from capital grants, subsidies and contributions		1,933,293	1,688,241
Proceeds for financial assets at amortised cost		1,457,465	(70,621)
Proceeds from sale of property, plant & equipment		1	309,179
Net cash (used in) investing activities		(931,876)	(1,344,451)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	23(a)	(64,014)	(78,992)
Net cash (used in) financing activities		(64,014)	(78,992)
Net increase (decrease) in cash held		268,812	(65,810)
Cash at beginning of year		4,825,072	4,890,882
Cash and cash equivalents at the end of the year		5,093,884	4,825,072

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

SHIRE OF CUNDERDIN
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	21	2,428,482	2,499,185	2,403,226
Rates excluding general rates	21	29,220	29,220	28,096
Grants, subsidies and contributions		2,045,338	657,271	2,059,427
Fees and charges		540,596	505,814	507,220
Interest revenue		114,137	101,200	117,742
Other revenue		77,167	10,000	57,715
Profit on asset disposals	1		98,000	31,340
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,681
		5,234,941	3,900,690	5,206,447
Expenditure from operating activities				
Employee costs		(1,844,415)	(1,733,087)	(1,635,561)
Materials and contracts		(1,731,980)	(1,814,436)	(1,452,595)
Utility charges		(310,649)	(265,446)	(359,026)
Depreciation		(3,496,643)	(3,275,245)	(3,363,101)
Finance costs		(44,004)	(41,875)	(53,724)
Insurance		(224,319)	(220,730)	(216,749)
Other expenditure		(28,052)	(66,914)	(89,437)
Loss on asset disposals		0	0	(9,922)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	0
		(7,683,613)	(7,417,733)	(7,180,115)
Non-cash amounts excluded from operating activities	22(a)	3,509,972	3,177,245	3,325,836
Amount attributable to operating activities		1,061,300	(339,798)	1,352,168
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,836,024	1,625,062	1,688,241
Proceeds from disposal of assets		1	98,000	309,179
		1,836,025	1,723,062	1,997,420
Outflows from investing activities				
Acquisition of property, plant and equipment	6(a)	(1,952,715)	(3,338,755)	(841,503)
Acquisition of infrastructure	7(a)	(2,369,920)	(3,279,314)	(2,429,747)
		(4,322,635)	(6,618,069)	(3,271,250)
Amount attributable to investing activities		(2,486,610)	(4,895,007)	(1,273,830)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	23(a)	0	600,000	0
Transfers from reserve accounts	24	22,206	520,005	0
		22,206	1,120,005	0
Outflows from financing activities				
Repayment of borrowings	23(a)	(64,014)	(64,014)	(78,992)
Transfers to reserve accounts	24	(469,646)	(280,000)	(349,599)
		(533,660)	(344,014)	(428,591)
Amount attributable to financing activities		(511,454)	775,991	(428,591)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year				
Amount attributable to operating activities	22(b)	3,986,778	4,459,366	4,337,031
Amount attributable to investing activities		1,061,300	(339,798)	1,352,168
Amount attributable to financing activities		(2,486,610)	(4,895,007)	(1,273,830)
Surplus or deficit after imposition of general rates	22(b)	(511,454)	775,991	(428,591)
		2,050,014	552	3,986,778

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

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

1. BASIS OF PREPARATION

The financial report of the Shire of Cunderdin 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 6
 - Infrastructure - note 7
- Expected credit losses on financial assets - note 5

Fair value hierarchy information can be found in note 20

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 25 of the financial report.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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



MOORE

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Museum merchandise	Single point in time	In full in advance	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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	2,457,702	0	2,457,702	2,457,702
Grants, subsidies and contributions	1,774,094	0	0	271,244	2,045,338	2,045,338
Fees and charges	497,410	0	43,186	0	540,596	540,596
Interest revenue	0	0	28,602	85,535	114,137	114,137
Other revenue	0	0	6,337	70,830	77,167	77,167
Capital grants, subsidies and contributions	0	1,836,024	0	0	1,836,024	1,836,024
Total	2,271,504	1,836,024	2,535,827	427,609	7,070,964	

For the year ended 30 June 2024

Nature	Contracts with customers		Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$	\$
Rates	0	0	2,431,322	0	2,431,322	2,431,322
Grants, subsidies and contributions	2,019,392	0	5,829	34,206	2,059,427	2,059,427
Fees and charges	479,596	0	27,624	0	507,220	507,220
Interest revenue	0	0	23,158	94,584	117,742	117,742
Other revenue	12,385	0	5,588	39,742	57,715	57,715
Capital grants, subsidies and contributions	0	1,688,241	0	0	1,688,241	1,688,241
Total	2,511,373	1,688,241	2,493,521	168,532	6,861,667	

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual	2024 Actual
	\$	\$
Interest revenue		
Interest on reserve account	83,621	46,632
Other interest revenue	30,516	71,110
	<hr/>	<hr/>
	114,137	117,742
Fees and charges relating to rates receivable		
Charges on instalment plan	6,337	5,588
The 2025 original budget estimate in relation to: Charges on instalment plan was \$5,500.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	50,500	30,340
- Other services – grant acquittals	3,100	3,000
	<hr/>	<hr/>
	53,600	33,340
Employee Costs		
Employee benefit costs	1,844,415	1,635,561
	<hr/>	<hr/>
	1,844,415	1,635,561
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	44,004	53,724
	<hr/>	<hr/>
	44,004	53,724
Other expenditure		
Impairment losses on rates and statutory receivables	0	27,675
Impairment losses on trade receivables	8,366	0
Sundry expenses	19,686	61,762
	<hr/>	<hr/>
	28,052	89,437

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	3,271,975	4,825,072
Term deposits	1,821,909	0
Total cash and cash equivalents	5,093,884	4,825,072
 Held as		
- Unrestricted cash and cash equivalents	2,446,260	4,179,622
- Restricted cash and cash equivalents	2,647,624	645,450
 14	 5,093,884	 4,825,072

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

(a) Current assets

Financial assets at amortised cost

Note	2025	2024
	\$	\$
	0	1,457,465
	0	1,457,465
 14	 0	 1,457,465
	0	1,457,465
	0	1,457,465

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Opening Balance

Movement attributable to fair value (decrement)/increment
Closing balance

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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 20 (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.



MOORE

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

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		147,881	191,713
Trade receivables		24,447	12,821
GST receivable		41,831	61,575
Allowance for credit losses of rates and statutory receivables		(122,442)	(171,242)
		91,717	94,867
Non-current			
Rates and statutory receivables		38,658	38,877
		38,658	38,877

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:

Trade and other receivables from contracts with customers
 Total trade and other receivables from contracts with customers

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
	24,447	12,821	76,633

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. 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			Total property			Plant and equipment			Total property, plant and equipment
	Note	Land	Buildings		Land	Buildings	Total property	Furniture and equipment	Plant and equipment	
Balance at 1 July 2023		3,303,660	12,825,227		3,303,660	12,825,227	16,128,887	37,223	2,515,820	18,681,930
Additions		111,335	16,012		111,335	16,012	127,347	7,975	706,181	841,503
Disposals		0	0		0	0	0	0	(287,761)	(287,761)
Depreciation		0	(567,885)		0	(567,885)	(567,885)	(11,154)	(355,922)	(934,961)
Balance at 30 June 2024		3,414,995	12,273,354		3,414,995	12,273,354	15,688,349	34,044	2,578,318	18,300,711
Comprises:										
Gross balance amount at 30 June 2024		3,414,995	29,356,558		3,414,995	29,356,558	32,771,553	227,773	4,897,861	37,897,187
Accumulated depreciation at 30 June 2024		0	(17,083,204)		0	(17,083,204)	(17,083,204)	(193,729)	(2,319,543)	(19,596,476)
Balance at 30 June 2024	6(b)	3,414,995	12,273,354		3,414,995	12,273,354	15,688,349	34,044	2,578,318	18,300,711
Additions		20,805	1,271,039		20,805	1,271,039	1,291,844	9,373	651,498	1,952,715
Depreciation		0	(572,618)		0	(572,618)	(572,618)	(9,728)	(386,105)	(968,451)
Balance at 30 June 2025		3,435,800	12,971,775		3,435,800	12,971,775	16,407,575	33,689	2,843,711	19,284,975
Comprises:										
Gross balance amount at 30 June 2025		3,435,800	30,627,597		3,435,800	30,627,597	34,063,397	237,146	5,549,358	39,849,901
Accumulated depreciation at 30 June 2025		0	(17,655,822)		0	(17,655,822)	(17,655,822)	(203,457)	(2,705,647)	(20,564,926)
Balance at 30 June 2025	6(b)	3,435,800	12,971,775		3,435,800	12,971,775	16,407,575	33,689	2,843,711	19,284,975

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

6. 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 - market value		3,435,800	3,414,995	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2022	Price per hectare
Total land	6(a)	3,435,800	3,414,995					
Buildings - non specialised		2,165,851	1,005,757	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2022	Price per square metre
Buildings - specialised		10,805,924	11,267,597	3	Cost Approach using current replacement cost	Management Valuation by engaging Griffin Valuation Advisory	June 2022	Construction costs and current condition residual values and remaining useful life assessments inputs
Total buildings	6(a)	12,971,775	12,273,354					

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.

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

7. 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 - footpaths	Infrastructure - bridges	Infrastructure - airports	Infrastructure - other infrastructure	Total
Balance at 1 July 2023	\$ 85,493,942	\$ 346,959	\$ 1,172,180	\$ 5,795,390	\$ 5,883,616	\$ 98,692,087
Additions	1,435,029	47,244	0	0	947,474	2,429,747
Revaluation increments / (decrements) transferred to revaluation surplus	102,289	54,079	778,819	(334,956)	238,443	838,674
Depreciation	(1,978,545)	(21,476)	(49,800)	(65,315)	(313,004)	(2,428,140)
Balance at 30 June 2024	<u>85,052,715</u>	<u>426,806</u>	<u>1,901,199</u>	<u>5,395,119</u>	<u>6,756,529</u>	<u>99,532,368</u>
Comprises:						
Gross balance at 30 June 2024	153,471,901	979,423	3,130,000	16,228,700	8,557,498	182,367,522
Accumulated depreciation at 30 June 2024	(68,419,186)	(552,617)	(1,228,801)	(10,833,581)	(1,800,969)	(82,835,154)
Balance at 30 June 2024	<u>85,052,715</u>	<u>426,806</u>	<u>1,901,199</u>	<u>5,395,119</u>	<u>6,756,529</u>	<u>99,532,368</u>
Additions	1,621,942	165,942	0	16,347	565,689	2,369,920
Depreciation	(2,047,340)	(24,486)	(62,600)	(93,300)	(300,466)	(2,528,192)
Balance at 30 June 2025	<u>84,627,317</u>	<u>568,262</u>	<u>1,838,599</u>	<u>5,318,166</u>	<u>7,021,752</u>	<u>99,374,096</u>
Comprises:						
Gross balance at 30 June 2025	155,093,843	1,145,365	3,130,000	16,245,047	9,123,187	184,737,442
Accumulated depreciation at 30 June 2025	(70,466,526)	(577,103)	(1,291,401)	(10,926,881)	(2,101,435)	(85,363,346)
Balance at 30 June 2025	<u>84,627,317</u>	<u>568,262</u>	<u>1,838,599</u>	<u>5,318,166</u>	<u>7,021,752</u>	<u>99,374,096</u>

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

7. 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	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - footpaths	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - bridges	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - airports	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - other	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates

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

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

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

8. 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
Land	not depreciated
Buildings	10 to 50 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	25 to 75 years
seal	
- bituminous seals	50 years
- asphalt surfaces	50 years
Gravel roads	
formation	not depreciated
pavement	75 years
Footpaths	40 years
Water supply piping and drainage systems	50 years
Bridges	50 years
Airfield	20 to 50 years
Other Infrastructure	10 to 50 years

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

8. 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) Regulation 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.



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

9. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Bonds and deposits held
 Accrued Interest on Loans
 Payroll Creditors

	2025	2024
	\$	\$
Sundry creditors	209,836	112,622
Prepaid rates	28,686	35,239
Accrued payroll liabilities	71,801	53,498
Bonds and deposits held	1,147	895
Accrued Interest on Loans	8,278	8,984
Payroll Creditors	30,258	27,208
	350,006	238,446

MATERIAL ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

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

10. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Capital grant/contributions liabilities	461,896	364,627
	<hr/>	<hr/>
	461,896	364,627
Reconciliation of changes in contract liabilities		
Opening balance	0	318,638
Revenue from contracts with customers included as a contract liability at the start of the period	0	(318,638)
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	364,627	364,627
Additions	97,269	364,627
	<hr/>	<hr/>
	461,896	364,627

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

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

11. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Loans		67,406	685,045	752,451	64,014	752,451	816,465
Total secured borrowings	23(a)	67,406	685,045	752,451	64,014	752,451	816,465

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 23(a).

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

12. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	140,444	108,121
Long service leave	153,415	88,020
	<u>293,859</u>	<u>196,141</u>
Employee related other provisions		
Employment on-costs	47,785	47,463
	<u>47,785</u>	<u>47,463</u>
Total current employee related provisions	341,644	243,604
Non-current provisions		
Employee benefit provisions		
Long service leave	56,717	60,039
	<u>56,717</u>	<u>60,039</u>
Employee related other provisions		
Employment on-costs	9,642	6,109
	<u>9,642</u>	<u>6,109</u>
Total non-current employee related provisions	66,359	66,148
Total employee related provisions	408,003	309,752

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

13. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,791,300	0	2,791,300	2,791,300	0	2,791,300
Revaluation surplus - Buildings	7,548,982	0	7,548,982	7,548,982	0	7,548,982
Revaluation surplus - Plant and equipment	1,406,509	0	1,406,509	1,406,509	0	1,406,509
Revaluation surplus - Infrastructure - roads	86,692,392	0	86,692,392	86,590,103	102,289	86,692,392
Revaluation surplus - Infrastructure - footpaths	197,713	0	197,713	143,634	54,079	197,713
Revaluation surplus - Infrastructure - bridges	2,332,199	0	2,332,199	1,553,380	778,819	2,332,199
Revaluation surplus - Infrastructure - airports	6,348,203	0	6,348,203	6,683,159	(334,956)	6,348,203
Revaluation surplus - Infrastructure - other	5,253,964	0	5,253,964	5,015,521	238,443	5,253,964
	112,571,262	0	112,571,262	111,732,588	838,674	112,571,262

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

14. 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	2,647,624	645,450
- Financial assets at amortised cost	4	0	1,457,465
		2,647,624	2,102,915
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	24	2,185,728	1,738,288
Capital grant/contributions liabilities	10	461,896	364,627
Total restricted financial assets		2,647,624	2,102,915
15. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Credit card limit		10,000	10,000
Credit card balance at balance date		(620)	(6,163)
Total amount of credit unused		9,380	3,837
Loan facilities			
Loan facilities - current		67,406	64,014
Loan facilities - non-current		685,045	752,451
Total facilities in use at balance date		752,451	816,465
Unused loan facilities at balance date		Nil	Nil

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

16. CONTINGENT LIABILITIES

The Shire had no contingent liabilities to disclose at the end of reporting period.

17. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	569,585	507,968
- plant & equipment purchases	0	112,624
	569,585	620,592
Payable:		
- not later than one year	569,585	620,592

The Shire had awarded two tenders for construction of housing, one 4x2 Executive house and two 3x2 key worker houses and work commenced construction during the year.

A tender was also awarded for construction of footpaths on Forrest and Mitchell Streets in the Cunderdin townsite, which commenced during the year.

All projects above are planned to be completed during the 2025/2026 year.

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

18. 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		\$ 100	\$ 1,500	0
President's meeting attendance fees		6,360	6,890	6,630
President's travel and accommodation expenses		0	0	451
		6,460	8,390	7,081
Deputy President's annual allowance		0	375	0
Deputy President's meeting attendance fees		3,120	3,380	3,000
		3,120	3,755	3,000
All other council member's meeting attendance fees		13,780	16,900	14,750
All other council member's annual allowance for travel and accommodation expenses		0	0	517
		13,780	16,900	15,267
	18(b)	23,360	29,045	25,348

(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	482,240	502,021
Post-employment benefits	51,446	51,387
Employee - other long-term benefits	56,158	43,295
Council member costs	23,360	25,348
	613,204	622,051

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.

Council member costs

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

(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.

In addition to the KMP compensation above, there were no other transactions that occurred with related parties.

(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

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

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

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

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

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

20. 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 8.

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

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

21. RATING INFORMATION

(a) General rates

*Rateable Value at time of raising of rate.

SHIRE OF CUNDERDIN
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FOR THE YEAR ENDED 30 JUNE 2025

22. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(1)	(98,000)	(31,340)
Less: Movement in liabilities associated with restricted cash		9,349	0	9,171
Less: Fair value adjustments to financial assets at fair value through profit or loss		3,551	0	(1,681)
Add: Loss on disposal of assets		0	0	9,922
Add: Depreciation	8(a)	3,496,643	3,275,245	3,363,101
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		219	0	(5,353)
Employee benefit provisions		211	0	(17,984)
Non-cash amounts excluded from operating activities		3,509,972	3,177,245	3,325,836
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	24	(2,185,728)	(1,498,282)	(1,738,288)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	11	67,406	0	64,014
- Employee benefit provisions		203,687	0	194,339
Total adjustments to net current assets		(1,914,635)	(1,498,282)	(1,479,935)
Net current assets used in the Statement of financial activity				
Total current assets		5,185,601	2,177,758	6,377,404
Less: Total current liabilities		(1,220,952)	(678,924)	(910,691)
Less: Total adjustments to net current assets		(1,914,635)	(1,498,282)	(1,479,935)
Surplus or deficit after imposition of general rates		2,050,014	552	3,986,778

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

23. BORROWINGS

(a) Borrowings

Purpose	Loan number	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	Actual		Budget	
									\$	\$	\$	\$
Housing Project Loan	78	0	0	0	816,465	0	0	816,465	0	600,000	0	
Community Recreation Centre	76	877,258	0	(60,793)	816,465	0	(64,014)	752,451	0	(64,014)	752,451	
Ettamogah Pub	73	10,724	0	(10,724)	0	0	0	0	0	0	0	
Ettamogah Pub	74	7,475	0	(7,475)	0	0	0	0	0	0	0	
Total		895,457	0	(78,992)	816,465	0	(64,014)	752,451	0	600,000	(64,014)	
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		
Community Recreation Centre	76	*WATC	5.23%	15/04/2034					(41,170)	(41,875)		
	73	*WATC	6.18%	14/08/2023					0	0		
Ettamogah Pub	74	*WATC	6.12%	14/08/2023					0	0		
	All	*WATC	0.70%	15/04/2033					(2,334)	(3,161)		
Total									(44,004)	(41,875)		
Total finance cost payments												

* WA Treasury Corporation

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed 2025 Actual	2025 Budget	2025 Actual	2025 Budget	Total interest and charges		Actual balance unspent	
									\$	\$	\$	\$
Housing Development	WATC*	Fixed	10	6.00%	0	600,000	0	0	0	0	0	0
* WA Treasury Corporation					0	600,000	0	0	0	0	0	0

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

24. RESERVE ACCOUNTS

	2025		2025		2025		2025		2025		2024		2024	
	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance	Budget opening balance	Budget transfer to	Budget transfer (from)	Budget closing balance	Budget transfer to	Budget closing balance	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council														
(a) Leave reserve	194,339	9,349	0	203,688	194,338	0	0	194,338	185,168	9,171	0	194,339	0	
(b) Plant Replacement	159,992	107,697	0	267,689	159,992	100,000	0	259,992	57,161	102,831	0	159,992	0	
(c) Airfield	116,643	5,611	0	122,254	104,791	0	0	104,791	111,698	4,945	0	116,643	0	
(d) Community Bus	25,506	1,227	(22,206)	4,527	22,206	0	(22,206)	0	0	24,458	1,048	0	25,506	0
(e) Asset Replacement	266,311	68,834	0	335,145	274,343	0	0	274,343	253,365	12,946	0	266,311	0	
(f) Buildings	490,680	23,605	0	514,285	497,799	0	(497,799)	0	467,190	23,490	0	490,680	0	
(g) Cunderdin Museum	52,260	17,514	0	69,774	52,260	15,000	0	67,260	34,717	17,543	0	52,260	0	
(h) Sporting Surfaces Replacement	158,152	27,608	0	185,760	158,152	20,000	0	178,152	131,633	26,519	0	158,152	0	
(i) Age Appropriate Accommodation	174,405	53,390	0	227,795	174,406	45,000	0	219,406	123,299	51,106	0	174,405	0	
(j) Cunderdin Memorial Swimming Pool	100,000	154,811	0	254,811	100,000	100,000	0	200,000	0	100,000	0	100,000	0	
	1,738,288	469,646	(22,206)	2,185,728	1,738,287	280,000	(520,005)	1,498,282	1,388,689	349,599	0	1,738,288	0	

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To be used to fund annual and long service leave requirements.
(b) Plant Replacement	To be used to fund acquisition, disposal and maintenance of plant and equipment.
(c) Airfield	To be used to fund acquisition, disposal and maintenance of property, buildings, plant and equipment associated with the Cunderdin airfield
(d) Community Bus	To be used to fund acquisition, disposal and maintenance of the community bus
(e) Asset Replacement	To be used to fund acquisition, disposal and maintenance of necessary equipment, furniture and infrastructure comprising of roads, drains, footpaths and recreation assets.
(f) Buildings	To be used to fund the replacement of necessary equipment, furniture and infrastructure comprising of roads, drains, footpaths and recreation assets.
(g) Cunderdin Museum	To be used to fund acquisitions and upgrades to the Cunderdin Museum.
(h) Sporting Surfaces Replacement	To be used to fund the replacement of the tennis and bowling surfaces in Cunderdin and Meckering.
(i) Age Appropriate Accommodation	To be used to fund the ongoing maintenance and upgrades of Sandawood Village and other Aged Accommodation.
(j) Cunderdin Memorial Swimming Pool	To be used to fund the ongoing maintenance and upgrades of Cunderdin Memorial Swimming Pool

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

25. 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
	\$	\$	\$	\$
Working Trust	10,168	2,080	0	12,248
Community Centre Trust Term Deposit	609,825	35,137	0	644,962
	619,993	37,217	0	657,210



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Cunderdin

To the Council of the Shire of Cunderdin

Opinion

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

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 December 2025